

REGIONAL PRACTICE DEMOGRAPHICS

Practice Characteristics

NEW ENGLAND

		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	31.9	1.6	1.5	1.0	\$99,385
	LLC-Partnership	35.0	4.0	3.0	1.0	.
	LLC-S Corporation	25.4	2.8	2.4	1.0	\$207,650
	LLC-Disregarded Entity	29.5	2.0	5.7	1.0	\$91,714
	Professional Corp.	41.5	7.0	1.0	2.0	.
	S Corporation	34.4	3.3	3.0	1.2	\$111,711
	C Corporation	35.0	1.0	.	1.0	\$105,000
Median Household Income for Clients of Your Practice	Under \$50,000	25.0	1.0	.	1.0	.
	\$50,000-\$99,999	30.7	1.8	1.8	1.0	\$121,995
	\$100,000-\$149,999	31.4	1.6	5.0	1.0	\$123,673
	\$150,000 and over	34.8	4.2	3.0	1.3	\$81,716
Size of City	Moderate	30.5	2.1	3.1	1.1	\$122,617
	Small	33.5	2.9	2.2	1.1	\$106,480
	Rural	27.0	1.7	.	1.0	\$100,625
Gross Income 2019	Under \$50,000	29.2	1.2	.	1.0	\$33,470
	\$50,000-99,999	33.0	1.0	1.5	1.0	\$70,682
	\$100,000-199,999	35.0	1.1	5.7	1.0	\$117,694
	\$200,000-399,999	30.8	3.1	1.8	1.2	\$119,392
	\$400,000 & over	30.8	3.8	1.8	1.0	\$192,421
Full-Time Staff	One	30.5	1.0	4.6	1.0	\$109,998
	Two	30.0	2.0	1.5	1.0	\$143,764
	3 or More	33.2	4.9	2.3	1.3	\$101,444
Total		31.7	2.4	2.6	1.1	\$114,625

REGIONAL PRACTICE DEMOGRAPHICS

Practice Characteristics continued

NEW ENGLAND

		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	\$172,855	\$81,960	\$193,576	\$95,800
	LLC-S Corporation	\$503,750	\$181,750	\$461,250	\$167,750
	LLC-Disregarded Entity	\$234,571	\$148,147	\$227,289	\$139,526
	S Corporation	\$329,665	\$105,052	\$327,500	\$102,500
	C Corporation	\$105,000	\$35,000	\$115,000	\$35,000
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	\$187,788	\$97,232	\$221,530	\$113,793
	\$100,000-\$149,999	\$198,673	\$102,857	\$184,625	\$92,429
	\$150,000 and over	\$382,769	\$135,243	\$370,833	\$138,500
Size of City	Moderate	\$209,776	\$96,124	\$208,125	\$98,500
	Small	\$255,056	\$117,449	\$275,221	\$123,722
	Rural	\$201,250	.	\$206,000	.
Gross Income 2019	Under \$50,000	\$28,563	\$27,000	\$41,000	\$26,000
	\$50,000-99,999	\$64,009	\$18,529	\$78,434	\$38,368
	\$100,000-199,999	\$126,444	\$75,136	\$131,250	\$75,000
	\$200,000-399,999	\$279,383	\$94,161	\$276,580	\$107,444
	\$400,000 & over	\$622,833	\$247,000	\$600,833	\$237,667
Full-Time Staff	One	\$113,687	\$55,557	\$119,382	\$68,259
	Two	\$287,528	\$131,740	\$268,299	\$122,400
	3 or More	\$467,333	\$169,401	\$460,625	\$163,125
Total		\$230,922	\$106,419	\$240,592	\$111,111

REGIONAL CLIENT SERVICES

Clients Services Percentage of Gross Income

NEW ENGLAND

		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	7.2%	.7%	49.9%	19.8%
	LLC-S Corporation	.0%	.0%	89.0%	.0%
	LLC-Disregarded Entity	6.0%	.0%	36.3%	24.3%
	S Corporation	15.3%	.3%	45.7%	13.7%
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	7.1%	1.1%	65.6%	2.8%
	\$100,000-\$149,999	11.4%	.0%	43.4%	25.7%
	\$150,000 and over	2.0%	.0%	10.5%	47.3%
Size of City	Moderate	7.4%	.0%	50.1%	26.0%
	Small	8.3%	1.1%	44.9%	11.8%
	Rural	7.0%	.0%	65.0%	3.0%
Gross Income 2019	Under \$50,000	.0%	.0%	30.0%	58.3%
	\$50,000-99,999	8.5%	1.0%	73.5%	4.5%
	\$100,000-199,999	13.0%	.0%	48.3%	13.5%
	\$200,000-399,999	10.2%	.2%	50.4%	18.2%
	\$400,000 & over	5.2%	1.0%	38.2%	11.4%
Full-Time Staff	One	10.4%	.0%	56.8%	22.8%
	Two	5.4%	.0%	30.8%	33.6%
	3 or More	8.4%	1.2%	51.8%	.6%
Total		7.8%	.5%	48.6%	18.8%

REGIONAL CLIENT SERVICES

Clients Services Percentage of Gross Income (cont.)

NEW ENGLAND

		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	2.0%	12.2%	1.2%	.0%	3.0%
	LLC-S Corporation	.0%	11.0%	.0%	.0%	.0%
	LLC-Disregarded Entity	1.3%	5.0%	21.5%	.0%	3.0%
	S Corporation	.7%	11.0%	.0%	.0%	.0%
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	1.4%	14.1%	.0%	.0%	2.9%
	\$100,000-\$149,999	.0%	9.4%	.7%	.0%	2.1%
	\$150,000 and over	5.0%	6.3%	24.0%	.0%	2.5%
Size of City	Moderate	2.3%	8.2%	.9%	.0%	1.4%
	Small	.9%	12.4%	10.1%	.0%	4.0%
	Rural	.0%	20.0%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	5.0%	3.3%	.0%	.0%	1.7%
	\$50,000-99,999	.0%	5.0%	.0%	.0%	6.0%
	\$100,000-199,999	2.5%	10.8%	1.3%	.0%	2.8%
	\$200,000-399,999	.4%	18.6%	.0%	.0%	.0%
	\$400,000 & over	1.2%	11.2%	19.2%	.0%	2.2%
Full-Time Staff	One	1.1%	2.8%	.0%	.0%	1.3%
	Two	3.0%	14.2%	1.0%	.0%	2.0%
	3 or More	.6%	18.6%	17.2%	.0%	.2%
Total		1.6%	10.6%	4.8%	.0%	2.4%

REGIONAL CLIENT SERVICES

Clients Services Percentage of Gross Income (cont.)

NEW ENGLAND

		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	1.6%	.8%	1.7%	.1%
	LLC-S Corporation	.0%	.0%	.0%	.0%
	LLC-Disregarded Entity	2.8%	.0%	.0%	.0%
	S Corporation	13.3%	.0%	.0%	.0%
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	1.9%	.6%	2.4%	.1%
	\$100,000-\$149,999	7.1%	.0%	.0%	.0%
	\$150,000 and over	1.3%	1.3%	.0%	.0%
Size of City	Moderate	.9%	.9%	2.0%	.0%
	Small	6.3%	.0%	.0%	.1%
	Rural	5.0%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	1.7%	.0%	.0%	.0%
	\$50,000-99,999	1.5%	.0%	.0%	.0%
	\$100,000-199,999	1.3%	1.3%	5.5%	.0%
	\$200,000-399,999	2.0%	.0%	.0%	.0%
	\$400,000 & over	9.2%	1.0%	.0%	.2%
Full-Time Staff	One	1.8%	.6%	2.4%	.0%
	Two	10.0%	.0%	.0%	.0%
	3 or More	1.2%	.0%	.0%	.2%
Total		3.4%	.5%	1.0%	.0%

REGIONAL CLIENT SERVICES

Federal Tax Returns - Average Fees

NEW ENGLAND

		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	\$1,383	\$533	\$60	\$97
	LLC-Partnership	\$5,000	\$200	.	.
	LLC-S Corporation	\$500	\$475	\$125	\$88
	LLC-Disregarded Entity	\$495	.	\$25	\$25
	S Corporation	\$1,550	\$388	\$75	\$58
	C Corporation	.	.	.	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	\$1,161	\$279	\$57	\$70
	\$100,000-\$149,999	\$663	\$425	\$125	\$163
	\$150,000 and over	\$3,367	\$867	\$75	\$75
Size of City	Moderate	\$1,400	\$625	\$113	\$100
	Small	\$1,733	\$275	\$53	\$68
	Rural	.	.	.	\$80
Gross Income 2019	Under \$50,000	\$673	\$350	.	.
	\$50,000-99,999	\$900	\$150	\$30	\$73
	\$100,000-199,999	\$700	.	.	\$200
	\$200,000-399,999	\$1,475	\$344	\$83	\$62
	\$400,000 & over	\$2,500	\$1,250	\$125	\$125
Full-Time Staff	One	\$661	\$317	\$23	\$74
	Two	\$500	\$375	\$100	\$93
	3 or More	\$2,138	\$319	\$83	\$69
Total		\$1,581	\$466	\$68	\$81

REGIONAL CLIENT SERVICES

Federal Tax Returns - Average Fees (cont.)

NEW ENGLAND

		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	.	\$638	\$286	\$201	\$390
	LLC-Partnership	.	.	\$350	.	.
	LLC-S Corporation	.	\$850	\$400	\$319	\$575
	LLC-Disregarded Entity	.	\$300	\$226	\$239	\$398
	S Corporation	.	\$596	\$218	\$291	\$396
	C Corporation	.	.	\$200	\$100	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	.	\$625	\$263	\$221	\$363
	\$100,000-\$149,999	.	\$800	\$350	\$234	\$650
	\$150,000 and over	.	\$1,000	\$300	\$255	\$450
Size of City	Moderate	.	\$586	\$306	\$224	\$467
	Small	.	\$680	\$267	\$237	\$380
	Rural	.	.	\$275	\$200	\$400
Gross Income 2019	Under \$50,000	.	.	\$223	\$213	\$482
	\$50,000-99,999	.	\$450	\$265	\$174	\$325
	\$100,000-199,999	.	.	\$279	\$159	\$467
	\$200,000-399,999	.	\$536	\$296	\$255	\$380
	\$400,000 & over	.	\$800	\$345	\$260	\$525
Full-Time Staff	One	.	\$300	\$267	\$192	\$422
	Two	.	\$850	\$322	\$240	\$500
	3 or More	.	\$547	\$269	\$282	\$368
Total		.	\$638	\$285	\$229	\$427

REGIONAL CLIENT SERVICES

Federal Tax Returns - Average Fees (cont.)

NEW ENGLAND

		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	\$586	\$948	\$938	\$43	\$161
	LLC-Partnership	\$600	.	.	.	.
	LLC-S Corporation	\$863	\$1,033	\$1,000	\$25	\$150
	LLC-Disregarded Entity	\$758	\$1,148	\$674	.	\$198
	S Corporation	\$597	\$1,102	\$967	\$75	\$110
	C Corporation	\$600	\$500	\$700	.	\$300
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	\$615	\$780	\$694	\$36	\$163
	\$100,000-\$149,999	\$763	\$855	\$894	\$100	\$450
	\$150,000 and over	\$690	\$1,783	\$1,488	.	\$100
Size of City	Moderate	\$659	\$1,345	\$1,244	\$46	\$107
	Small	\$628	\$767	\$667	\$43	\$208
	Rural	\$1,000	\$1,000	\$1,000	.	.
Gross Income 2019	Under \$50,000	\$725	\$1,373	\$850	\$100	\$300
	\$50,000-99,999	\$490	\$662	\$637	\$23	\$175
	\$100,000-199,999	\$417	\$519	\$506	\$25	\$175
	\$200,000-399,999	\$652	\$930	\$875	\$46	\$156
	\$400,000 & over	\$975	\$1,788	\$1,788	.	.
Full-Time Staff	One	\$541	\$749	\$587	\$43	\$178
	Two	\$938	\$969	\$969	\$50	\$200
	3 or More	\$649	\$951	\$883	\$55	\$133
Total		\$656	\$988	\$918	\$44	\$172

REGIONAL CLIENT SERVICES

Federal Tax Returns - Average Fees (cont.)

NEW ENGLAND

		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	\$83	\$84	\$39	\$115	\$30
	LLC-Partnership	.	.	.	.	.
	LLC-S Corporation	\$75	\$75	\$25	.	.
	LLC-Disregarded Entity	\$49	\$99	.	.	.
	S Corporation	\$51	\$62	\$53	\$175	.
	C Corporation	\$150	\$150	\$150	.	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	\$80	\$94	\$56	\$130	\$30
	\$100,000-\$149,999	\$250	\$250	.	.	.
	\$150,000 and over	\$75	\$75	.	.	.
Size of City	Moderate	\$57	\$63	\$33	\$125	\$35
	Small	\$106	\$120	\$78	\$132	\$28
	Rural	.	.	.	.	.
Gross Income 2019	Under \$50,000	\$200	\$300	.	.	.
	\$50,000-99,999	\$87	\$97	\$45	\$20	\$28
	\$100,000-199,999	\$100	\$100	\$88	.	.
	\$200,000-399,999	\$63	\$67	\$41	\$167	\$35
	\$400,000 & over	.	.	.	.	.
Full-Time Staff	One	\$99	\$103	\$54	\$20	\$20
	Two	\$75	\$75	.	\$200	.
	3 or More	\$59	\$65	\$47	\$150	\$35
Total		\$90	\$100	\$53	\$130	\$30

REGIONAL CLIENT SERVICES

Federal Tax Returns - Average Fees (cont.)

NEW ENGLAND

		Schedule SE (Self Employment Tax) Average Fee Mean
Type of Practice	Sole Proprietor	\$26
	LLC-Partnership	.
	LLC-S Corporation	\$25
	LLC-Disregarded Entity	.
	S Corporation	\$63
	C Corporation	\$25
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	\$29
	\$100,000-\$149,999	\$50
	\$150,000 and over	\$50
Size of City	Moderate	\$31
	Small	\$34
	Rural	.
Gross Income 2019	Under \$50,000	\$50
	\$50,000-99,999	\$15
	\$100,000-199,999	\$25
	\$200,000-399,999	\$38
	\$400,000 & over	.
Full-Time Staff	One	\$29
	Two	\$25
	3 or More	\$50
Total		\$33

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees

NEW ENGLAND

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$73.57	3	\$61.67
	LLC-S Corporation	2	\$65.00	2	\$70.00
	LLC-Disregarded Entity	0	.	0	.
	S Corporation	2	\$90.00	1	\$80.00
	C Corporation	1	\$50.00	1	\$75.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	7	\$57.14	5	\$68.00
	\$100,000-\$149,999	3	\$103.33	1	\$60.00
	\$150,000 and over	2	\$82.50	1	\$80.00
Size of City	Moderate	5	\$87.00	3	\$71.67
	Small	6	\$60.00	4	\$66.25
	Rural	1	\$80.00	0	.
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	2	\$40.00	1	\$30.00
	\$100,000-199,999	2	\$105.00	1	\$75.00
	\$200,000-399,999	6	\$72.50	3	\$78.33
	\$400,000 & over	2	\$75.00	2	\$70.00
Full-Time Staff	One	6	\$68.33	2	\$52.50
	Two	2	\$90.00	1	\$60.00
	3 or More	4	\$71.25	4	\$78.75
Total		12	\$72.92	7	\$68.57

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees (cont.)

NEW ENGLAND

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	10	\$146.50	11	\$144.09
	LLC-S Corporation	2	\$175.00	2	\$162.50
	LLC-Disregarded Entity	3	\$216.67	4	\$162.50
	S Corporation	1	\$125.00	2	\$137.50
	C Corporation	1	\$125.00	1	\$150.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	9	\$139.44	10	\$128.50
	\$100,000-\$149,999	5	\$167.00	5	\$115.00
	\$150,000 and over	3	\$208.33	5	\$225.00
Size of City	Moderate	9	\$196.67	12	\$160.00
	Small	8	\$118.13	8	\$133.13
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	2	\$212.50	4	\$125.00
	\$50,000-99,999	3	\$71.67	2	\$57.50
	\$100,000-199,999	3	\$145.00	4	\$131.25
	\$200,000-399,999	5	\$175.00	7	\$152.86
	\$400,000 & over	4	\$191.25	3	\$258.33
Full-Time Staff	One	9	\$158.33	12	\$130.00
	Two	1	\$175.00	2	\$137.50
	3 or More	5	\$153.00	4	\$175.00
Total		17	\$159.71	20	\$149.25

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees (cont.)

NEW ENGLAND

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$150.00	7	\$97.14
	LLC-S Corporation	2	\$162.50	3	\$141.67
	LLC-Disregarded Entity	1	\$150.00	4	\$102.50
	S Corporation	2	\$137.50	2	\$77.50
	C Corporation	0	.	1	\$75.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	8	\$125.00	8	\$88.75
	\$100,000-\$149,999	1	\$150.00	6	\$89.17
	\$150,000 and over	3	\$216.67	3	\$166.67
Size of City	Moderate	7	\$158.57	8	\$116.88
	Small	5	\$138.00	9	\$90.00
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	1	\$125.00	1	\$60.00
	\$50,000-99,999	0	.	1	\$50.00
	\$100,000-199,999	2	\$125.00	4	\$93.75
	\$200,000-399,999	6	\$126.67	6	\$96.67
	\$400,000 & over	3	\$221.67	5	\$136.00
Full-Time Staff	One	4	\$121.25	7	\$83.57
	Two	2	\$137.50	3	\$116.67
	3 or More	4	\$147.50	5	\$102.00
Total		12	\$150.00	17	\$102.65

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees (cont.)

NEW ENGLAND

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	4	\$125.00	1	\$195.00
	LLC-S Corporation	2	\$162.50	0	.
	LLC-Disregarded Entity	2	\$200.00	0	.
	S Corporation	1	\$125.00	0	.
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	4	\$118.75	1	\$195.00
	\$100,000-\$149,999	2	\$100.00	0	.
	\$150,000 and over	3	\$225.00	0	.
Size of City	Moderate	5	\$155.00	1	\$195.00
	Small	4	\$143.75	0	.
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	2	\$100.00	0	.
	\$200,000-399,999	5	\$130.00	1	\$195.00
	\$400,000 & over	2	\$250.00	0	.
Full-Time Staff	One	3	\$125.00	1	\$195.00
	Two	1	\$75.00	0	.
	3 or More	3	\$191.67	0	.
Total		9	\$150.00	1	\$195.00

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees (cont.)

NEW ENGLAND

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	5	\$182.00	6	\$125.83
	LLC-S Corporation	1	\$175.00	2	\$125.00
	LLC-Disregarded Entity	2	\$125.00	2	\$67.50
	S Corporation	1	\$125.00	2	\$102.50
	C Corporation	0	.	1	\$125.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	4	\$158.75	7	\$121.43
	\$100,000-\$149,999	2	\$100.00	4	\$90.00
	\$150,000 and over	3	\$208.33	2	\$130.00
Size of City	Moderate	5	\$184.00	7	\$116.43
	Small	4	\$135.00	6	\$109.17
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	1	\$100.00	2	\$105.00
	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	3	\$116.67	3	\$100.00
	\$200,000-399,999	3	\$165.00	6	\$118.33
	\$400,000 & over	2	\$257.50	2	\$125.00
Full-Time Staff	One	4	\$136.25	7	\$109.29
	Two	1	\$100.00	2	\$112.50
	3 or More	3	\$155.00	3	\$126.67
Total		9	\$162.22	13	\$113.08

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees (cont.)

NEW ENGLAND

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	2	\$250.00	2	\$112.50
	LLC-S Corporation	1	\$175.00	0	.
	LLC-Disregarded Entity	0	.	0	.
	S Corporation	0	.	0	.
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	1	\$150.00	2	\$112.50
	\$100,000-\$149,999	0	.	0	.
	\$150,000 and over	2	\$262.50	0	.
Size of City	Moderate	3	\$225.00	2	\$112.50
	Small	0	.	0	.
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	0	.	1	\$100.00
	\$200,000-399,999	2	\$162.50	1	\$125.00
	\$400,000 & over	1	\$350.00	0	.
Full-Time Staff	One	1	\$150.00	2	\$112.50
	Two	0	.	0	.
	3 or More	1	\$175.00	0	.
Total		3	\$225.00	2	\$112.50

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees (cont.)

NEW ENGLAND

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	3	\$156.67
	LLC-S Corporation	0	.
	LLC-Disregarded Entity	0	.
	S Corporation	0	.
	C Corporation	1	\$125.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	3	\$148.33
	\$100,000-\$149,999	1	\$150.00
	\$150,000 and over	0	.
Size of City	Moderate	2	\$172.50
	Small	2	\$125.00
	Rural	0	.
Gross Income 2019	Under \$50,000	1	\$150.00
	\$50,000-99,999	0	.
	\$100,000-199,999	1	\$125.00
	\$200,000-399,999	1	\$195.00
	\$400,000 & over	1	\$125.00
Full-Time Staff	One	3	\$156.67
	Two	0	.
	3 or More	1	\$125.00
Total		4	\$148.75