

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### PACIFIC

		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	28.3	1.7	1.8	1.1	\$110,474
	Partnership	29.6	6.1	1.5	2.3	\$128,463
	LLC-C Corporation	26.5	3.5	.	1.5	\$118,264
	LLC-Partnership	17.5	9.5	2.0	2.0	\$101,177
	LLC-S Corporation	25.4	2.9	2.0	1.2	\$134,446
	LLC-Disregarded Entity	12.3	2.6	2.5	1.0	\$110,500
	Professional Corp.	42.3	2.3	3.0	1.0	\$71,058
	S Corporation	26.8	2.6	2.0	1.2	\$149,766
Median Household Income for Clients of Your Practice	C Corporation	25.3	5.3	1.5	1.2	\$87,094
	Under \$50,000	31.9	1.2	1.0	1.0	\$145,000
	\$50,000-\$99,999	23.0	3.0	1.8	1.2	\$99,139
	\$100,000-\$149,999	29.5	2.8	1.7	1.3	\$137,061
Size of City	\$150,000 and over	27.4	3.0	2.5	1.2	\$138,655
	Large	28.3	2.9	2.1	1.2	\$135,058
	Moderate	25.7	3.0	2.0	1.2	\$117,075
	Small	26.9	2.4	1.6	1.2	\$152,462
Gross Income 2019	Rural	26.7	1.9	1.7	1.2	\$75,953
	Under \$50,000	22.8	1.6	1.2	1.1	\$19,586
	\$50,000-99,999	24.4	1.3	1.6	1.1	\$61,665
	\$100,000-199,999	28.7	1.2	1.6	1.1	\$131,807
	\$200,000-399,999	30.0	2.3	1.8	1.3	\$168,013
Full-Time Staff	\$400,000 & over	29.7	7.0	2.4	1.5	\$168,515
	One	26.9	1.0	1.7	1.0	\$124,066
	Two	24.5	2.0	1.6	1.3	\$118,993
Total	3 or More	29.6	6.0	2.2	1.5	\$131,048
		26.8	2.8	1.9	1.2	\$125,357

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### PACIFIC

		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	\$176,947	\$71,480	\$191,457	\$84,086
	Partnership	\$736,032	\$303,849	\$790,714	\$338,429
	LLC-C Corporation	\$252,882	\$186,500	\$96,000	.
	LLC-Partnership	\$1,306,540	\$237,455	\$1,604,000	\$360,000
	LLC-S Corporation	\$358,541	\$128,057	\$441,035	\$83,721
	LLC-Disregarded Entity	\$453,500	\$116,500	\$441,750	\$105,500
	Professional Corp.	\$213,175	\$128,208	\$313,029	\$116,000
	S Corporation	\$359,567	\$99,992	\$382,134	\$107,410
	C Corporation	\$724,718	\$29,815	\$796,667	\$47,000
Median Household Income for Clients of Your Practice	Under \$50,000	\$83,750	\$52,813	\$106,667	\$73,250
	\$50,000-\$99,999	\$299,741	\$77,622	\$327,642	\$83,204
	\$100,000-\$149,999	\$379,477	\$115,570	\$432,393	\$142,790
	\$150,000 and over	\$458,074	\$173,451	\$479,440	\$145,639
Size of City	Large	\$421,910	\$131,716	\$516,148	\$140,253
	Moderate	\$376,082	\$124,581	\$398,831	\$134,640
	Small	\$263,541	\$72,550	\$272,733	\$74,784
	Rural	\$139,585	\$44,087	\$146,520	\$47,520
Gross Income 2019	Under \$50,000	\$22,963	\$20,635	\$40,543	\$21,640
	\$50,000-99,999	\$72,335	\$34,980	\$70,953	\$36,647
	\$100,000-199,999	\$149,944	\$69,635	\$148,932	\$69,411
	\$200,000-399,999	\$284,289	\$115,466	\$294,003	\$120,842
	\$400,000 & over	\$961,926	\$257,822	\$1,069,115	\$274,478
Full-Time Staff	One	\$123,087	\$63,451	\$121,841	\$65,853
	Two	\$230,499	\$76,339	\$258,211	\$93,472
	3 or More	\$802,919	\$223,439	\$908,596	\$233,378
Total		\$358,092	\$113,097	\$398,799	\$121,117

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### PACIFIC

		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	11.7%	2.7%	65.4%	8.8%
	Partnership	14.8%	.0%	59.6%	6.0%
	LLC-C Corporation	7.5%	.5%	69.5%	3.0%
	LLC-Partnership	.0%	.5%	59.0%	3.5%
	LLC-S Corporation	6.1%	3.1%	58.0%	5.6%
	LLC-Disregarded Entity	13.5%	.0%	38.5%	15.8%
	Professional Corp.	18.4%	.0%	.0%	2.2%
	S Corporation	4.3%	1.3%	53.1%	24.7%
	C Corporation	9.0%	1.3%	55.3%	11.3%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	95.0%	5.0%
	\$50,000-\$99,999	8.3%	1.1%	57.6%	15.3%
	\$100,000-\$149,999	13.5%	2.8%	50.6%	13.3%
	\$150,000 and over	3.0%	1.4%	63.0%	11.1%
Size of City	Large	7.3%	2.6%	52.8%	14.8%
	Moderate	8.5%	.6%	60.4%	11.5%
	Small	8.7%	4.3%	58.5%	12.9%
	Rural	16.3%	.3%	60.5%	19.0%
Gross Income 2019	Under \$50,000	1.6%	.0%	55.3%	20.6%
	\$50,000-99,999	6.1%	4.6%	58.4%	14.0%
	\$100,000-199,999	7.3%	1.2%	70.9%	3.3%
	\$200,000-399,999	9.6%	3.8%	60.4%	12.5%
	\$400,000 & over	13.2%	.5%	41.7%	19.7%
Full-Time Staff	One	3.4%	2.0%	69.8%	12.1%
	Two	13.0%	2.2%	41.4%	22.3%
	3 or More	14.2%	1.2%	50.5%	8.8%
Total		8.5%	1.8%	57.5%	13.2%

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		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	.4%	7.1%	.0%	.0%	.3%
	Partnership	.0%	7.2%	8.0%	3.0%	1.4%
	LLC-C Corporation	.0%	.0%	.0%	.0%	.0%
	LLC-Partnership	.0%	33.5%	1.5%	.0%	2.0%
	LLC-S Corporation	9.1%	8.7%	2.7%	2.7%	3.1%
	LLC-Disregarded Entity	1.3%	17.0%	2.0%	.0%	5.3%
	Professional Corp.	.0%	33.7%	45.7%	.0%	.0%
	C Corporation	.6%	8.6%	.3%	1.3%	3.1%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	.0%	.0%	.0%
	\$50,000-\$99,999	.8%	9.6%	.3%	.3%	2.0%
	\$100,000-\$149,999	.1%	11.2%	2.6%	1.1%	1.9%
	\$150,000 and over	4.6%	6.5%	2.6%	1.9%	2.7%
Size of City	Large	3.6%	8.2%	2.3%	2.0%	3.5%
	Moderate	.3%	10.5%	2.1%	.7%	1.5%
	Small	.2%	9.9%	.2%	.0%	1.2%
	Rural	3.5%	.0%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	.6%	7.5%	3.1%	3.1%	6.9%
	\$50,000-99,999	1.3%	10.8%	.0%	.0%	1.3%
	\$100,000-199,999	.2%	9.0%	.0%	.1%	2.0%
	\$200,000-399,999	.2%	8.0%	3.1%	.0%	.4%
	\$400,000 & over	4.4%	9.6%	3.0%	2.4%	2.4%
Full-Time Staff	One	.6%	6.7%	.0%	.0%	1.3%
	Two	.1%	15.3%	.5%	.1%	2.4%
	3 or More	4.0%	9.5%	4.4%	2.2%	2.1%
Total		1.6%	9.1%	1.8%	1.0%	2.1%

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		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%	1.2%	.3%	.6%
	Partnership	.0%	.0%	.0%	.0%
	LLC-C Corporation	13.0%	.0%	.0%	6.5%
	LLC-Partnership	.0%	.0%	.0%	.0%
	LLC-S Corporation	.6%	.0%	.3%	.0%
	LLC-Disregarded Entity	5.5%	.0%	.0%	1.3%
	Professional Corp.	.0%	.0%	.0%	.0%
	S Corporation	1.7%	.0%	.0%	1.1%
	C Corporation	8.8%	.0%	.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	.0%	.0%
	\$50,000-\$99,999	2.6%	1.1%	.1%	.9%
	\$100,000-\$149,999	1.5%	.0%	.4%	1.0%
	\$150,000 and over	2.8%	.0%	.0%	.2%
Size of City	Large	2.0%	.0%	.0%	1.0%
	Moderate	1.9%	.8%	.3%	.9%
	Small	4.1%	.0%	.1%	.0%
	Rural	.5%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	.6%	.0%	.0%	.6%
	\$50,000-99,999	3.1%	.0%	.0%	.5%
	\$100,000-199,999	2.7%	1.9%	.6%	.8%
	\$200,000-399,999	1.9%	.0%	.1%	.0%
	\$400,000 & over	2.8%	.0%	.1%	.3%
Full-Time Staff	One	2.0%	.8%	.2%	1.1%
	Two	2.2%	.0%	.1%	.3%
	3 or More	2.5%	.0%	.1%	.5%
Total		2.2%	.4%	.2%	.8%

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### PACIFIC

		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	\$2,038	\$778	\$177	\$125
	Partnership	\$1,317	\$592	\$55	\$78
	LLC-C Corporation	.	.	\$65	\$65
	LLC-Partnership	.	.	.	.
	LLC-S Corporation	\$500	\$290	\$94	\$80
	LLC-Disregarded Entity	\$3,000	\$350	\$60	\$60
	Professional Corp.	\$2,500	\$300	.	.
	S Corporation	\$2,436	\$446	\$101	\$158
	C Corporation	\$1,110	\$433	\$70	\$78
Median Household Income for Clients of Your Practice	Under \$50,000	\$350	\$150	\$75	\$100
	\$50,000-\$99,999	\$1,370	\$314	\$64	\$86
	\$100,000-\$149,999	\$2,169	\$738	\$186	\$156
	\$150,000 and over	\$2,304	\$697	\$103	\$119
Size of City	Large	\$2,350	\$517	\$112	\$169
	Moderate	\$1,797	\$663	\$138	\$107
	Small	\$2,050	\$258	\$53	\$60
	Rural	\$500	\$343	\$61	\$105
Gross Income 2019	Under \$50,000	\$1,217	\$500	\$58	\$92
	\$50,000-99,999	\$2,000	\$446	\$96	\$99
	\$100,000-199,999	\$1,658	\$470	\$90	\$146
	\$200,000-399,999	\$949	\$755	\$86	\$106
	\$400,000 & over	\$2,519	\$640	\$194	\$152
Full-Time Staff	One	\$2,025	\$606	\$79	\$121
	Two	\$1,517	\$365	\$158	\$103
	3 or More	\$2,231	\$608	\$113	\$132
Total		\$1,905	\$555	\$116	\$120

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		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	\$215	\$945	\$370	\$222	\$764
	Partnership	\$75	\$1,369	\$1,070	\$170	\$1,069
	LLC-C Corporation	\$65	\$325	\$275	\$175	\$288
	LLC-Partnership	.	.	\$250	\$170	\$600
	LLC-S Corporation	\$99	\$550	\$356	\$260	\$838
	LLC-Disregarded Entity	.	\$900	\$525	\$250	\$694
	Professional Corp.	.	\$478	\$759	\$180	\$740
	S Corporation	\$75	\$1,388	\$390	\$296	\$782
	C Corporation	\$80	\$736	\$358	\$220	\$463
Median Household Income for Clients of Your Practice	Under \$50,000	.	\$300	\$227	\$158	\$200
	\$50,000-\$99,999	\$90	\$575	\$283	\$207	\$662
	\$100,000-\$149,999	\$103	\$1,005	\$385	\$255	\$740
	\$150,000 and over	\$153	\$1,615	\$691	\$301	\$880
Size of City	Large	\$75	\$1,280	\$437	\$255	\$765
	Moderate	\$119	\$1,032	\$468	\$245	\$816
	Small	\$91	\$566	\$314	\$225	\$584
	Rural	\$100	\$1,225	\$450	\$233	\$575
Gross Income 2019	Under \$50,000	.	\$600	\$319	\$147	\$563
	\$50,000-99,999	\$100	\$600	\$308	\$217	\$894
	\$100,000-199,999	\$25	\$1,810	\$338	\$248	\$575
	\$200,000-399,999	\$113	\$566	\$369	\$219	\$700
	\$400,000 & over	\$139	\$1,124	\$675	\$308	\$953
Full-Time Staff	One	\$63	\$1,177	\$409	\$252	\$766
	Two	\$112	\$665	\$330	\$234	\$591
	3 or More	\$113	\$1,266	\$583	\$253	\$870
Total		\$104	\$1,035	\$432	\$244	\$757

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		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	\$836	\$1,165	\$1,149	\$26	\$179
	Partnership	\$1,620	\$1,845	\$1,845	\$66	\$1,733
	LLC-C Corporation	\$891	\$1,013	\$1,010	\$50	\$163
	LLC-Partnership	\$630	.	\$855	\$30	\$230
	LLC-S Corporation	\$712	\$897	\$920	\$56	\$193
	LLC-Disregarded Entity	\$1,154	\$1,400	\$1,137	\$50	\$340
	Professional Corp.	\$1,416	\$1,274	\$636	.	\$100
	S Corporation	\$959	\$1,039	\$1,484	\$57	\$180
	C Corporation	\$649	\$780	\$770	\$40	\$215
Median Household Income for Clients of Your Practice	Under \$50,000	\$350	\$500	\$450	\$25	\$50
	\$50,000-\$99,999	\$599	\$886	\$797	\$38	\$160
	\$100,000-\$149,999	\$948	\$1,096	\$1,465	\$33	\$211
	\$150,000 and over	\$1,312	\$1,483	\$1,466	\$73	\$526
Size of City	Large	\$963	\$1,059	\$1,440	\$46	\$230
	Moderate	\$1,020	\$1,275	\$1,251	\$47	\$344
	Small	\$618	\$751	\$751	\$35	\$142
	Rural	\$850	\$1,367	\$1,151	\$41	\$143
Gross Income 2019	Under \$50,000	\$790	\$775	\$513	\$30	\$120
	\$50,000-99,999	\$604	\$804	\$1,458	\$34	\$190
	\$100,000-199,999	\$853	\$996	\$1,000	\$61	\$214
	\$200,000-399,999	\$743	\$985	\$984	\$29	\$152
	\$400,000 & over	\$1,344	\$1,467	\$1,559	\$71	\$672
Full-Time Staff	One	\$825	\$1,152	\$1,349	\$45	\$193
	Two	\$690	\$833	\$842	\$29	\$149
	3 or More	\$1,271	\$1,355	\$1,424	\$65	\$577
Total		\$929	\$1,128	\$1,223	\$45	\$275



## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		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	\$106	\$152	\$59	\$136	\$73
	Partnership	\$1,525	\$1,067	\$40	\$5,000	\$40
	LLC-C Corporation	\$225	\$100	\$38	\$163	\$65
	LLC-Partnership	\$75	\$125	\$35	\$210	.
	LLC-S Corporation	\$112	\$173	\$88	\$243	\$44
	LLC-Disregarded Entity	\$225	\$225	\$50	\$175	.
	Professional Corp.	.	\$100	.	.	.
	S Corporation	\$88	\$125	\$70	\$144	\$51
	C Corporation	\$85	\$180	\$55	\$230	\$70
Median Household Income for Clients of Your Practice	Under \$50,000	\$50	\$75	\$40	.	\$40
	\$50,000-\$99,999	\$86	\$128	\$54	\$158	\$42
	\$100,000-\$149,999	\$110	\$140	\$52	\$143	\$98
	\$150,000 and over	\$337	\$366	\$92	\$926	\$63
Size of City	Large	\$103	\$156	\$80	\$142	\$82
	Moderate	\$223	\$244	\$65	\$482	\$66
	Small	\$77	\$139	\$53	\$143	\$28
	Rural	\$93	\$99	\$29	\$125	\$35
Gross Income 2019	Under \$50,000	\$73	\$118	\$75	\$125	\$75
	\$50,000-99,999	\$104	\$148	\$40	\$159	\$51
	\$100,000-199,999	\$169	\$169	\$85	\$148	\$79
	\$200,000-399,999	\$60	\$152	\$61	\$143	\$41
	\$400,000 & over	\$409	\$413	\$60	\$838	\$77
Full-Time Staff	One	\$121	\$152	\$66	\$144	\$71
	Two	\$88	\$134	\$62	\$133	\$36
	3 or More	\$356	\$369	\$64	\$722	\$72
Total		\$167	\$199	\$64	\$333	\$60

**REGIONAL CLIENT SERVICES**

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

**PACIFIC**

		Schedule SE (Self Employment Tax) Average Fee Mean
Type of Practice	Sole Proprietor	\$41
	Partnership	\$23
	LLC-C Corporation	\$38
	LLC-Partnership	.
	LLC-S Corporation	\$46
	LLC-Disregarded Entity	.
	Professional Corp.	.
	S Corporation	\$31
	C Corporation	\$40
Median Household Income for Clients of Your Practice	Under \$50,000	\$20
	\$50,000-\$99,999	\$36
	\$100,000-\$149,999	\$33
	\$150,000 and over	\$45
Size of City	Large	\$32
	Moderate	\$45
	Small	\$24
	Rural	\$25
Gross Income 2019	Under \$50,000	\$33
	\$50,000-99,999	\$29
	\$100,000-199,999	\$27
	\$200,000-399,999	\$48
	\$400,000 & over	\$56
Full-Time Staff	One	\$33
	Two	\$33
	3 or More	\$49
Total		\$37

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### **PACIFIC**

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	13	\$84.62	12	\$92.08
	Partnership	3	\$72.67	3	\$72.67
	LLC-C Corporation	1	\$65.00	0	.
	LLC-Partnership	1	\$125.00	2	\$100.00
	LLC-S Corporation	6	\$92.67	4	\$83.75
	LLC-Disregarded Entity	3	\$70.00	0	.
	Professional Corp.	2	\$95.00	1	\$90.00
	S Corporation	11	\$101.18	12	\$128.33
	C Corporation	2	\$157.50	2	\$157.50
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	16	\$82.88	13	\$90.77
	\$100,000-\$149,999	17	\$96.94	15	\$112.20
	\$150,000 and over	9	\$102.00	8	\$117.50
Size of City	Large	12	\$94.00	14	\$121.29
	Moderate	19	\$96.53	15	\$90.67
	Small	7	\$82.14	5	\$99.00
	Rural	4	\$88.75	2	\$125.00
Gross Income 2019	Under \$50,000	3	\$71.67	2	\$82.50
	\$50,000-99,999	8	\$99.50	8	\$104.38
	\$100,000-199,999	5	\$89.60	6	\$114.17
	\$200,000-399,999	9	\$81.11	7	\$99.29
	\$400,000 & over	13	\$97.92	9	\$107.56
Full-Time Staff	One	14	\$104.57	15	\$123.33
	Two	8	\$63.75	6	\$67.50
	3 or More	20	\$95.90	14	\$103.43
Total		42	\$92.67	36	\$105.64

**REGIONAL CLIENT SERVICES**

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

**PACIFIC**

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	19	\$240.42	23	\$181.09
	Partnership	4	\$1,383.75	4	\$1,371.25
	LLC-C Corporation	1	\$65.00	2	\$107.50
	LLC-Partnership	2	\$152.50	2	\$187.50
	LLC-S Corporation	7	\$215.00	7	\$210.71
	LLC-Disregarded Entity	2	\$165.00	4	\$125.00
	Professional Corp.	2	\$150.00	3	\$183.33
	S Corporation	18	\$189.72	19	\$196.32
	C Corporation	2	\$200.00	4	\$172.50
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$275.00	2	\$175.00
	\$50,000-\$99,999	15	\$141.67	19	\$145.00
	\$100,000-\$149,999	20	\$189.00	26	\$176.92
	\$150,000 and over	19	\$516.74	20	\$466.50
Size of City	Large	22	\$230.14	24	\$208.54
	Moderate	24	\$411.88	32	\$329.22
	Small	8	\$131.88	9	\$141.67
	Rural	3	\$140.00	3	\$123.33
Gross Income 2019	Under \$50,000	5	\$175.00	8	\$140.63
	\$50,000-99,999	9	\$162.22	12	\$145.83
	\$100,000-199,999	12	\$221.67	11	\$179.09
	\$200,000-399,999	10	\$201.30	10	\$170.50
	\$400,000 & over	15	\$538.33	19	\$469.74
Full-Time Staff	One	29	\$222.00	30	\$185.17
	Two	8	\$153.75	13	\$163.08
	3 or More	19	\$442.37	22	\$418.64
Total		57	\$288.12	68	\$252.72

## REGIONAL CLIENT SERVICES

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

#### **PACIFIC**

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	6	\$193.33	11	\$109.55
	Partnership	2	\$167.50	3	\$72.67
	LLC-C Corporation	0	.	1	\$110.00
	LLC-Partnership	1	\$250.00	2	\$137.50
	LLC-S Corporation	4	\$157.50	7	\$88.57
	LLC-Disregarded Entity	1	\$280.00	3	\$108.33
	Professional Corp.	1	\$250.00	2	\$112.50
	S Corporation	7	\$196.43	17	\$108.12
	C Corporation	1	\$100.00	4	\$91.25
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	8	\$161.88	15	\$93.67
	\$100,000-\$149,999	8	\$196.88	24	\$106.17
	\$150,000 and over	7	\$215.71	10	\$115.30
Size of City	Large	6	\$215.00	17	\$116.06
	Moderate	11	\$190.91	20	\$97.65
	Small	5	\$163.00	11	\$95.91
	Rural	1	\$175.00	2	\$100.00
Gross Income 2019	Under \$50,000	1	\$250.00	4	\$87.50
	\$50,000-99,999	2	\$162.50	7	\$108.57
	\$100,000-199,999	2	\$200.00	9	\$103.67
	\$200,000-399,999	5	\$158.00	9	\$89.44
	\$400,000 & over	10	\$217.00	15	\$119.87
Full-Time Staff	One	4	\$196.25	18	\$111.00
	Two	4	\$145.00	13	\$83.46
	3 or More	14	\$208.21	18	\$111.83
Total		23	\$190.43	50	\$103.62

**REGIONAL CLIENT SERVICES**

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

**PACIFIC**

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	5	\$126.00	6	\$145.83
	Partnership	4	\$598.75	1	\$400.00
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	1	\$250.00	0	.
	LLC-S Corporation	4	\$178.75	1	\$150.00
	LLC-Disregarded Entity	1	\$180.00	0	.
	Professional Corp.	1	\$100.00	0	.
	S Corporation	10	\$169.80	6	\$177.50
	C Corporation	2	\$147.50	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	1	\$200.00
	\$50,000-\$99,999	8	\$138.75	6	\$155.83
	\$100,000-\$149,999	14	\$157.14	3	\$91.67
	\$150,000 and over	6	\$492.17	4	\$270.00
Size of City	Large	10	\$192.50	2	\$175.00
	Moderate	11	\$302.55	10	\$179.00
	Small	6	\$139.17	1	\$175.00
	Rural	1	\$175.00	1	\$175.00
Gross Income 2019	Under \$50,000	0	.	2	\$137.50
	\$50,000-99,999	2	\$162.50	0	.
	\$100,000-199,999	2	\$199.00	1	\$65.00
	\$200,000-399,999	6	\$112.50	2	\$112.50
	\$400,000 & over	12	\$335.42	7	\$236.43
Full-Time Staff	One	6	\$172.17	1	\$75.00
	Two	5	\$112.00	2	\$120.00
	3 or More	16	\$285.63	9	\$202.78
Total		28	\$223.68	14	\$177.86

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	3	\$190.00	10	\$105.00
	Partnership	2	\$167.50	2	\$90.00
	LLC-C Corporation	0	.	2	\$87.50
	LLC-Partnership	1	\$300.00	1	\$225.00
	LLC-S Corporation	4	\$155.00	5	\$128.00
	LLC-Disregarded Entity	1	\$280.00	2	\$70.00
	Professional Corp.	1	\$250.00	1	\$90.00
	S Corporation	12	\$147.50	14	\$123.07
	C Corporation	2	\$190.00	2	\$157.50
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	1	\$150.00
	\$50,000-\$99,999	8	\$118.75	12	\$100.00
	\$100,000-\$149,999	13	\$197.31	17	\$136.18
	\$150,000 and over	5	\$198.00	9	\$97.00
Size of City	Large	11	\$215.00	14	\$131.43
	Moderate	7	\$170.71	13	\$111.00
	Small	7	\$110.00	10	\$101.00
	Rural	1	\$175.00	2	\$122.50
Gross Income 2019	Under \$50,000	2	\$187.50	2	\$120.00
	\$50,000-99,999	3	\$155.00	6	\$119.17
	\$100,000-199,999	3	\$78.33	6	\$85.50
	\$200,000-399,999	3	\$135.00	7	\$123.57
	\$400,000 & over	11	\$206.36	13	\$128.46
Full-Time Staff	One	6	\$122.50	12	\$111.08
	Two	6	\$155.83	8	\$116.88
	3 or More	14	\$202.50	17	\$119.71
Total		26	\$173.27	39	\$116.36

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	3	\$123.33	3	\$118.33
	Partnership	0	.	0	.
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	0	.	1	\$225.00
	LLC-S Corporation	1	\$100.00	2	\$120.00
	LLC-Disregarded Entity	0	.	0	.
	Professional Corp.	1	\$250.00	0	.
	S Corporation	3	\$108.33	2	\$107.50
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	4	\$117.50	3	\$96.67
	\$100,000-\$149,999	3	\$108.33	4	\$165.00
	\$150,000 and over	1	\$250.00	1	\$85.00
Size of City	Large	1	\$100.00	2	\$210.00
	Moderate	4	\$148.75	5	\$105.00
	Small	2	\$87.50	1	\$90.00
	Rural	1	\$175.00	0	.
Gross Income 2019	Under \$50,000	1	\$250.00	0	.
	\$50,000-99,999	1	\$100.00	1	\$195.00
	\$100,000-199,999	0	.	0	.
	\$200,000-399,999	2	\$125.00	1	\$90.00
	\$400,000 & over	2	\$112.50	4	\$136.25
Full-Time Staff	One	1	\$75.00	1	\$195.00
	Two	1	\$100.00	1	\$90.00
	3 or More	6	\$145.00	5	\$133.00
Total		8	\$130.63	8	\$129.38



## REGIONAL CLIENT SERVICES

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

#### **PACIFIC**

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	6	\$220.00
	Partnership	0	.
	LLC-C Corporation	0	.
	LLC-Partnership	1	\$350.00
	LLC-S Corporation	1	\$270.00
	LLC-Disregarded Entity	1	\$125.00
	Professional Corp.	1	\$250.00
	S Corporation	4	\$233.75
	C Corporation	2	\$232.50
Median Household Income for Clients of Your Practice	Under \$50,000	0	.
	\$50,000-\$99,999	3	\$140.00
	\$100,000-\$149,999	8	\$256.25
	\$150,000 and over	5	\$249.00
Size of City	Large	8	\$238.75
	Moderate	8	\$225.63
	Small	0	.
	Rural	0	.
Gross Income 2019	Under \$50,000	3	\$175.00
	\$50,000-99,999	3	\$208.33
	\$100,000-199,999	0	.
	\$200,000-399,999	0	.
	\$400,000 & over	7	\$272.14
Full-Time Staff	One	5	\$180.00
	Two	2	\$245.00
	3 or More	9	\$258.33
Total		16	\$232.19