

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### *SOUTH 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	29.1	1.5	1.7	1.0	\$78,623
	Partnership	22.0	2.0	1.0	1.0	\$49,750
	LLC-C Corporation	26.4	2.5	1.0	1.0	\$97,917
	LLC-Partnership	21.0	2.3	1.0	1.8	\$46,730
	LLC-S Corporation	21.3	4.1	1.5	1.4	\$128,649
	LLC-Disregarded Entity	21.3	1.8	1.3	1.0	\$55,758
	Professional Corp.	37.5	2.5	2.0	1.3	\$118,822
	S Corporation	29.7	3.2	1.8	1.3	\$129,372
	C Corporation	25.6	3.4	1.3	1.3	\$116,845
Median Household Income for Clients of Your Practice	Under \$50,000	22.3	1.6	1.0	1.0	\$58,722
	\$50,000-\$99,999	26.2	2.8	1.7	1.3	\$97,136
	\$100,000-\$149,999	27.9	3.2	1.7	1.3	\$113,674
	\$150,000 and over	27.2	2.8	1.3	1.2	\$141,094
Size of City	Large	26.8	3.2	1.5	1.2	\$133,622
	Moderate	25.8	3.0	1.6	1.3	\$98,166
	Small	29.4	2.4	1.6	1.2	\$92,238
	Rural	25.6	1.8	1.9	1.1	\$78,126
Gross Income 2019	Under \$50,000	23.5	1.1	1.3	1.1	\$22,628
	\$50,000-99,999	28.4	1.2	1.2	1.0	\$61,831
	\$100,000-199,999	27.4	2.0	1.1	1.3	\$93,567
	\$200,000-399,999	26.1	2.8	1.6	1.2	\$130,434
	\$400,000 & over	26.1	5.2	2.1	1.7	\$176,883
Full-Time Staff	One	28.0	1.0	1.7	1.0	\$115,267
	Two	29.6	2.0	1.1	1.3	\$101,566
	3 or More	25.4	5.0	1.8	1.5	\$106,163
Total		26.8	2.9	1.6	1.3	\$109,124

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### *SOUTH 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	\$110,650	\$46,243	\$115,982	\$54,631
	Partnership	\$99,500	\$30,000	\$105,000	\$35,000
	LLC-C Corporation	\$171,625	\$88,625	\$175,500	\$93,250
	LLC-Partnership	\$160,095	\$51,013	\$160,000	\$70,000
	LLC-S Corporation	\$411,075	\$127,465	\$429,441	\$147,627
	LLC-Disregarded Entity	\$57,182	\$32,748	\$72,700	\$41,100
	Professional Corp.	\$338,156	\$86,576	\$360,000	\$91,667
	S Corporation	\$370,827	\$162,264	\$395,355	\$136,684
	C Corporation	\$231,409	\$31,500	\$206,800	\$37,750
Median Household Income for Clients of Your Practice	Under \$50,000	\$82,793	\$36,768	\$82,500	\$37,000
	\$50,000-\$99,999	\$242,237	\$100,499	\$252,434	\$112,800
	\$100,000-\$149,999	\$324,640	\$78,349	\$354,502	\$89,517
	\$150,000 and over	\$320,820	\$164,115	\$308,750	\$111,443
Size of City	Large	\$338,556	\$143,513	\$342,084	\$116,995
	Moderate	\$292,556	\$110,349	\$314,131	\$127,209
	Small	\$189,466	\$70,102	\$182,765	\$78,000
	Rural	\$141,705	\$34,670	\$159,258	\$44,075
Gross Income 2019	Under \$50,000	\$25,291	\$13,558	\$29,328	\$16,036
	\$50,000-99,999	\$67,937	\$34,582	\$75,970	\$42,404
	\$100,000-199,999	\$149,372	\$66,608	\$156,870	\$76,789
	\$200,000-399,999	\$294,656	\$90,789	\$303,318	\$100,825
	\$400,000 & over	\$718,878	\$265,925	\$736,334	\$234,880
Full-Time Staff	One	\$110,973	\$49,015	\$117,090	\$55,816
	Two	\$211,405	\$100,766	\$215,687	\$97,541
	3 or More	\$512,429	\$188,938	\$517,930	\$172,886
Total		\$280,096	\$108,822	\$291,590	\$106,883

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### *SOUTH 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	4.1%	1.9%	58.2%	12.7%
	LLC-C Corporation	15.5%	2.5%	64.5%	.5%
	LLC-Partnership	16.7%	.0%	59.9%	1.5%
	LLC-S Corporation	6.4%	1.5%	52.2%	9.9%
	LLC-Disregarded Entity	1.7%	.7%	56.0%	23.0%
	Professional Corp.	3.4%	.0%	37.0%	.4%
	S Corporation	5.0%	2.9%	49.4%	10.6%
Median Household Income for Clients of Your Practice	Under \$50,000	3.8%	.0%	62.5%	17.8%
	\$50,000-\$99,999	6.6%	2.5%	50.8%	11.5%
	\$100,000-\$149,999	6.3%	3.0%	52.0%	7.8%
	\$150,000 and over	2.9%	1.3%	50.8%	12.6%
Size of City	Large	4.4%	1.0%	47.8%	10.5%
	Moderate	6.1%	2.6%	55.8%	11.1%
	Small	3.4%	3.2%	59.6%	4.5%
	Rural	9.0%	3.0%	48.7%	15.6%
Gross Income 2019	Under \$50,000	2.0%	.0%	58.0%	15.8%
	\$50,000-99,999	5.8%	2.2%	51.0%	18.9%
	\$100,000-199,999	5.9%	1.8%	61.1%	3.2%
	\$200,000-399,999	4.7%	3.1%	53.9%	6.8%
	\$400,000 & over	6.5%	1.9%	46.0%	10.1%
Full-Time Staff	One	3.8%	1.7%	60.1%	8.6%
	Two	5.5%	3.8%	45.8%	15.1%
	3 or More	6.7%	2.0%	49.0%	9.2%
Total		5.5%	2.1%	52.4%	10.6%

## REGIONAL CLIENT SERVICES

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

#### *SOUTH 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	.8%	14.4%	1.1%	.0%	1.5%
	LLC-C Corporation	.0%	13.0%	2.5%	.0%	.0%
	LLC-Partnership	.0%	20.1%	.0%	.0%	.0%
	LLC-S Corporation	1.0%	16.9%	1.4%	.3%	2.9%
	LLC-Disregarded Entity	.0%	15.3%	1.7%	.0%	.0%
	Professional Corp.	.0%	59.2%	.0%	.0%	.0%
	S Corporation	.3%	21.0%	1.0%	.2%	.8%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	14.5%	1.3%	.0%	.0%
	\$50,000-\$99,999	.3%	20.8%	.9%	.1%	1.3%
	\$100,000-\$149,999	1.0%	22.0%	.8%	.0%	1.0%
	\$150,000 and over	.5%	14.8%	2.0%	.5%	2.7%
Size of City	Large	.8%	23.3%	1.5%	.2%	1.9%
	Moderate	.6%	14.8%	.7%	.1%	1.1%
	Small	.0%	24.0%	1.2%	.0%	2.8%
	Rural	.3%	14.8%	1.9%	.6%	.2%
Gross Income 2019	Under \$50,000	.0%	23.3%	.8%	.0%	.0%
	\$50,000-99,999	.4%	12.0%	.9%	.4%	2.5%
	\$100,000-199,999	.1%	24.4%	1.8%	.0%	.0%
	\$200,000-399,999	.8%	21.1%	1.0%	.5%	.6%
	\$400,000 & over	1.0%	17.5%	1.2%	.0%	3.0%
Full-Time Staff	One	.2%	19.3%	1.2%	.3%	1.4%
	Two	.8%	11.3%	1.2%	.1%	1.3%
	3 or More	.8%	22.2%	1.2%	.1%	1.7%
Total		.6%	19.0%	1.2%	.2%	1.5%

## REGIONAL CLIENT SERVICES

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

#### *SOUTH 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	2.5%	1.5%	.0%	1.4%
	LLC-C Corporation	1.5%	.0%	.0%	.0%
	LLC-Partnership	1.8%	.0%	.0%	.0%
	LLC-S Corporation	6.9%	.2%	.0%	.4%
	LLC-Disregarded Entity	1.7%	.0%	.0%	.0%
	Professional Corp.	.0%	.0%	.0%	.0%
	S Corporation	5.4%	2.2%	.1%	1.1%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.3%	.0%	.0%
	\$50,000-\$99,999	4.7%	.2%	.0%	.4%
	\$100,000-\$149,999	4.3%	.8%	.0%	1.0%
	\$150,000 and over	7.1%	3.3%	.1%	1.4%
Size of City	Large	4.4%	3.1%	.1%	1.0%
	Moderate	6.3%	.2%	.0%	.8%
	Small	.4%	.0%	.0%	.8%
	Rural	5.7%	.0%	.0%	.3%
Gross Income 2019	Under \$50,000	.0%	.0%	.0%	.0%
	\$50,000-99,999	4.1%	1.6%	.0%	.3%
	\$100,000-199,999	1.7%	.1%	.0%	.0%
	\$200,000-399,999	7.0%	.3%	.0%	.2%
	\$400,000 & over	7.8%	3.1%	.1%	1.8%
Full-Time Staff	One	2.5%	.9%	.0%	.1%
	Two	7.2%	5.8%	.0%	2.2%
	3 or More	6.0%	.1%	.1%	1.0%
Total		4.9%	1.2%	.0%	.8%

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### *SOUTH 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	\$594	\$558	\$79	\$93
	LLC-C Corporation	\$463	\$375	\$58	\$94
	LLC-Partnership	\$250	.	\$125	\$150
	LLC-S Corporation	\$967	\$422	\$107	\$121
	LLC-Disregarded Entity	\$433	\$330	\$95	\$105
	Professional Corp.	\$617	\$225	\$45	\$45
	S Corporation	\$1,146	\$358	\$90	\$104
	C Corporation	\$1,000	\$1,000	\$25	\$25
Median Household Income for Clients of Your Practice	Under \$50,000	\$525	\$413	\$65	\$127
	\$50,000-\$99,999	\$909	\$355	\$86	\$96
	\$100,000-\$149,999	\$992	\$352	\$76	\$94
	\$150,000 and over	\$721	\$662	\$116	\$129
Size of City	Large	\$807	\$470	\$108	\$126
	Moderate	\$980	\$356	\$83	\$91
	Small	\$654	\$396	\$69	\$74
	Rural	\$944	\$517	\$66	\$98
Gross Income 2019	Under \$50,000	.	.	\$63	\$67
	\$50,000-99,999	\$567	\$291	\$92	\$105
	\$100,000-199,999	\$620	\$550	\$66	\$88
	\$200,000-399,999	\$883	\$439	\$82	\$126
	\$400,000 & over	\$1,322	\$444	\$110	\$106
Full-Time Staff	One	\$404	\$284	\$81	\$104
	Two	\$800	\$568	\$61	\$91
	3 or More	\$988	\$416	\$104	\$114
Total		\$856	\$421	\$89	\$104

## REGIONAL CLIENT SERVICES

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

#### *SOUTH 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	\$124	\$629	\$304	\$211	\$492
	LLC-C Corporation	\$118	\$700	\$301	\$118	\$381
	LLC-Partnership	\$50	\$550	\$250	\$250	.
	LLC-S Corporation	\$205	\$654	\$371	\$235	\$681
	LLC-Disregarded Entity	.	\$412	\$286	\$161	\$550
	Professional Corp.	\$45	\$388	\$275	\$242	\$513
	S Corporation	\$109	\$750	\$342	\$248	\$635
	C Corporation	\$25	\$1,500	\$540	\$440	\$750
Median Household Income for Clients of Your Practice	Under \$50,000	\$150	\$675	\$175	\$113	\$303
	\$50,000-\$99,999	\$101	\$768	\$293	\$206	\$540
	\$100,000-\$149,999	\$82	\$587	\$301	\$236	\$511
	\$150,000 and over	\$222	\$728	\$500	\$311	\$823
Size of City	Large	\$146	\$778	\$461	\$301	\$846
	Moderate	\$108	\$627	\$269	\$203	\$482
	Small	\$127	\$564	\$278	\$193	\$391
	Rural	\$85	\$816	\$233	\$155	\$498
Gross Income 2019	Under \$50,000	.	\$875	\$209	\$124	.
	\$50,000-99,999	\$192	\$705	\$315	\$207	\$433
	\$100,000-199,999	\$107	\$617	\$262	\$187	\$523
	\$200,000-399,999	\$144	\$736	\$299	\$252	\$659
	\$400,000 & over	\$73	\$769	\$459	\$291	\$746
Full-Time Staff	One	\$135	\$636	\$290	\$190	\$578
	Two	\$65	\$677	\$396	\$267	\$604
	3 or More	\$133	\$750	\$373	\$261	\$633
Total		\$121	\$688	\$339	\$234	\$596

## REGIONAL CLIENT SERVICES

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

#### *SOUTH 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	\$665	\$867	\$763	\$32	\$148
	LLC-C Corporation	\$1,010	\$1,210	\$1,073	\$49	\$172
	LLC-Partnership	\$475	\$475	\$475	\$150	\$250
	LLC-S Corporation	\$819	\$960	\$950	\$44	\$198
	LLC-Disregarded Entity	\$567	\$635	\$612	\$38	\$243
	Professional Corp.	\$550	\$550	\$550	\$20	\$163
	S Corporation	\$828	\$863	\$811	\$43	\$191
	C Corporation	\$1,025	\$1,489	\$1,225	\$50	\$509
Median Household Income for Clients of Your Practice	Under \$50,000	\$535	\$565	\$594	\$40	\$154
	\$50,000-\$99,999	\$699	\$766	\$774	\$37	\$170
	\$100,000-\$149,999	\$759	\$985	\$840	\$36	\$218
	\$150,000 and over	\$986	\$1,098	\$1,045	\$71	\$266
Size of City	Large	\$1,033	\$1,143	\$1,104	\$53	\$247
	Moderate	\$621	\$734	\$655	\$30	\$161
	Small	\$528	\$783	\$648	\$36	\$190
	Rural	\$728	\$791	\$821	\$42	\$171
Gross Income 2019	Under \$50,000	\$781	\$640	\$567	\$20	\$190
	\$50,000-99,999	\$536	\$640	\$664	\$35	\$208
	\$100,000-199,999	\$650	\$711	\$677	\$37	\$182
	\$200,000-399,999	\$880	\$939	\$988	\$46	\$182
	\$400,000 & over	\$896	\$1,081	\$1,034	\$25	\$215
Full-Time Staff	One	\$695	\$713	\$763	\$39	\$178
	Two	\$810	\$991	\$879	\$33	\$212
	3 or More	\$830	\$1,008	\$895	\$51	\$217
Total		\$770	\$901	\$836	\$42	\$198



## REGIONAL CLIENT SERVICES

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

#### *SOUTH 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	\$82	\$97	\$36	\$276	\$53
	LLC-C Corporation	\$92	\$109	\$72	\$119	\$66
	LLC-Partnership	\$250	\$250	\$150	.	\$150
	LLC-S Corporation	\$122	\$152	\$98	\$274	\$80
	LLC-Disregarded Entity	\$133	\$170	\$106	.	.
	Professional Corp.	\$150	\$170	\$250	\$163	\$50
	S Corporation	\$128	\$157	\$75	\$210	\$85
	C Corporation	\$163	\$400	\$100	\$400	\$38
Median Household Income for Clients of Your Practice	Under \$50,000	\$113	\$66	\$105	\$129	\$53
	\$50,000-\$99,999	\$98	\$128	\$67	\$132	\$70
	\$100,000-\$149,999	\$117	\$161	\$74	\$215	\$57
	\$150,000 and over	\$166	\$221	\$114	\$743	\$119
Size of City	Large	\$150	\$211	\$98	\$326	\$100
	Moderate	\$66	\$108	\$43	\$155	\$55
	Small	\$106	\$117	\$66	\$359	\$52
	Rural	\$133	\$114	\$124	\$151	\$59
Gross Income 2019	Under \$50,000	\$200	\$118	\$175	.	.
	\$50,000-99,999	\$92	\$129	\$57	\$481	\$59
	\$100,000-199,999	\$89	\$125	\$73	\$167	\$70
	\$200,000-399,999	\$149	\$173	\$108	\$253	\$60
	\$400,000 & over	\$81	\$139	\$64	\$197	\$92
Full-Time Staff	One	\$101	\$124	\$66	\$438	\$57
	Two	\$117	\$149	\$82	\$163	\$52
	3 or More	\$134	\$168	\$89	\$240	\$84
Total		\$116	\$147	\$78	\$244	\$73

**REGIONAL CLIENT SERVICES**

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

***SOUTH ATLANTIC***

		Schedule SE (Self Employment Tax) Average Fee Mean
Type of Practice	Sole Proprietor	\$32
	LLC-C Corporation	\$43
	LLC-Partnership	\$150
	LLC-S Corporation	\$36
	LLC-Disregarded Entity	\$35
	Professional Corp.	\$35
	S Corporation	\$61
	C Corporation	\$38
Median Household Income for Clients of Your Practice	Under \$50,000	\$51
	\$50,000-\$99,999	\$41
	\$100,000-\$149,999	\$36
	\$150,000 and over	\$81
Size of City	Large	\$61
	Moderate	\$32
	Small	\$40
	Rural	\$44
Gross Income 2019	Under \$50,000	\$25
	\$50,000-99,999	\$34
	\$100,000-199,999	\$65
	\$200,000-399,999	\$39
	\$400,000 & over	\$30
Full-Time Staff	One	\$36
	Two	\$26
	3 or More	\$66
Total		\$46

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### *SOUTH ATLANTIC*

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$87.14	4	\$90.00
	Partnership	1	\$50.00	1	\$50.00
	LLC-C Corporation	3	\$66.67	2	\$82.50
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	14	\$129.14	14	\$92.71
	LLC-Disregarded Entity	2	\$57.50	3	\$78.33
	Professional Corp.	1	\$40.00	0	.
	S Corporation	9	\$88.89	11	\$96.36
	C Corporation	2	\$97.50	1	\$100.00
Median Household Income for Clients of Your Practice	Under \$50,000	4	\$72.50	3	\$80.00
	\$50,000-\$99,999	17	\$120.29	11	\$90.91
	\$100,000-\$149,999	10	\$85.50	15	\$101.60
	\$150,000 and over	8	\$78.50	7	\$72.00
Size of City	Large	13	\$72.92	12	\$81.58
	Moderate	16	\$123.75	12	\$97.00
	Small	2	\$55.00	4	\$111.25
	Rural	8	\$97.50	8	\$85.00
Gross Income 2019	Under \$50,000	3	\$51.67	2	\$80.00
	\$50,000-99,999	10	\$81.00	7	\$67.14
	\$100,000-199,999	8	\$95.00	9	\$100.56
	\$200,000-399,999	6	\$106.67	7	\$98.57
	\$400,000 & over	10	\$92.30	9	\$100.44
Full-Time Staff	One	12	\$84.58	11	\$101.36
	Two	6	\$93.33	6	\$82.50
	3 or More	17	\$108.41	18	\$88.50
Total		39	\$97.90	36	\$90.78

## REGIONAL CLIENT SERVICES

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

#### *SOUTH ATLANTIC*

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	9	\$132.22	12	\$175.42
	Partnership	0	.	1	\$100.00
	LLC-C Corporation	3	\$98.33	3	\$96.67
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	15	\$166.53	22	\$170.32
	LLC-Disregarded Entity	4	\$95.00	4	\$95.00
	Professional Corp.	1	\$285.00	0	.
	S Corporation	20	\$159.00	19	\$175.53
	C Corporation	1	\$100.00	2	\$87.50
Median Household Income for Clients of Your Practice	Under \$50,000	3	\$90.00	4	\$122.50
	\$50,000-\$99,999	14	\$150.36	26	\$168.08
	\$100,000-\$149,999	21	\$160.71	20	\$156.20
	\$150,000 and over	14	\$148.43	13	\$165.23
Size of City	Large	22	\$159.00	27	\$162.15
	Moderate	18	\$162.78	22	\$179.27
	Small	6	\$115.00	6	\$146.67
	Rural	7	\$115.71	8	\$116.25
Gross Income 2019	Under \$50,000	5	\$93.00	5	\$105.00
	\$50,000-99,999	11	\$117.27	14	\$137.86
	\$100,000-199,999	11	\$152.73	11	\$165.00
	\$200,000-399,999	8	\$161.25	12	\$162.92
	\$400,000 & over	15	\$181.87	15	\$194.53
Full-Time Staff	One	18	\$140.00	21	\$163.10
	Two	7	\$130.00	11	\$150.00
	3 or More	24	\$168.88	27	\$173.41
Total		53	\$149.58	63	\$160.83

## REGIONAL CLIENT SERVICES

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

#### **SOUTH ATLANTIC**

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	2	\$337.50	8	\$103.75
	Partnership	0	.	1	\$100.00
	LLC-C Corporation	0	.	2	\$82.50
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	11	\$143.09	17	\$124.29
	LLC-Disregarded Entity	0	.	3	\$62.00
	Professional Corp.	0	.	1	\$325.00
	S Corporation	4	\$193.75	22	\$102.95
	C Corporation	1	\$100.00	1	\$100.00
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$112.50	3	\$80.00
	\$50,000-\$99,999	6	\$216.67	18	\$119.44
	\$100,000-\$149,999	7	\$150.57	20	\$109.95
	\$150,000 and over	3	\$181.67	13	\$107.31
Size of City	Large	5	\$149.00	20	\$111.00
	Moderate	8	\$216.75	19	\$109.95
	Small	2	\$125.00	7	\$109.29
	Rural	3	\$131.67	9	\$112.22
Gross Income 2019	Under \$50,000	1	\$75.00	5	\$64.00
	\$50,000-99,999	2	\$160.00	10	\$119.10
	\$100,000-199,999	4	\$206.25	11	\$107.27
	\$200,000-399,999	5	\$185.00	10	\$103.00
	\$400,000 & over	4	\$198.75	13	\$133.38
Full-Time Staff	One	5	\$189.00	18	\$114.50
	Two	2	\$112.50	8	\$87.50
	3 or More	10	\$180.40	28	\$116.54
Total		18	\$173.56	55	\$110.62

**REGIONAL CLIENT SERVICES**

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

***SOUTH ATLANTIC***

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	5	\$216.00	3	\$168.33
	Partnership	0	.	0	.
	LLC-C Corporation	1	\$90.00	0	.
	LLC-Partnership	1	\$75.00	0	.
	LLC-S Corporation	11	\$125.64	6	\$129.83
	LLC-Disregarded Entity	1	\$140.00	1	\$100.00
	Professional Corp.	0	.	0	.
	S Corporation	8	\$209.38	2	\$135.00
	C Corporation	1	\$100.00	1	\$100.00
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$95.00	1	\$100.00
	\$50,000-\$99,999	10	\$193.00	3	\$175.00
	\$100,000-\$149,999	9	\$146.00	8	\$116.75
	\$150,000 and over	6	\$172.17	1	\$195.00
Size of City	Large	5	\$156.60	2	\$100.00
	Moderate	14	\$189.21	6	\$151.50
	Small	4	\$116.25	2	\$125.00
	Rural	5	\$129.00	3	\$131.67
Gross Income 2019	Under \$50,000	1	\$35.00	3	\$125.00
	\$50,000-99,999	3	\$206.67	2	\$135.00
	\$100,000-199,999	7	\$165.71	0	.
	\$200,000-399,999	7	\$135.00	3	\$141.67
	\$400,000 & over	6	\$230.50	2	\$150.00
Full-Time Staff	One	7	\$156.43	5	\$134.00
	Two	3	\$148.33	1	\$75.00
	3 or More	18	\$166.78	7	\$144.14
<b>Total</b>		<b>28</b>	<b>\$162.21</b>	<b>13</b>	<b>\$134.92</b>

## REGIONAL CLIENT SERVICES

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

#### *SOUTH ATLANTIC*

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	4	\$140.00	7	\$112.86
	Partnership	0	.	1	\$100.00
	LLC-C Corporation	0	.	1	\$90.00
	LLC-Partnership	0	.	1	\$75.00
	LLC-S Corporation	7	\$137.14	18	\$113.17
	LLC-Disregarded Entity	0	.	2	\$75.00
	Professional Corp.	0	.	0	.
	S Corporation	8	\$167.50	8	\$85.63
	C Corporation	3	\$191.33	2	\$87.50
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$112.50	2	\$87.50
	\$50,000-\$99,999	7	\$152.71	17	\$116.41
	\$100,000-\$149,999	8	\$155.00	13	\$90.69
	\$150,000 and over	5	\$180.00	7	\$99.14
Size of City	Large	7	\$142.86	16	\$102.13
	Moderate	7	\$176.29	15	\$108.53
	Small	5	\$173.00	3	\$100.00
	Rural	3	\$111.67	6	\$90.00
Gross Income 2019	Under \$50,000	3	\$103.33	2	\$60.00
	\$50,000-99,999	2	\$162.50	7	\$101.43
	\$100,000-199,999	2	\$167.50	9	\$95.00
	\$200,000-399,999	7	\$139.29	8	\$112.50
	\$400,000 & over	6	\$160.83	10	\$108.90
Full-Time Staff	One	7	\$179.86	11	\$96.82
	Two	2	\$137.50	5	\$90.00
	3 or More	13	\$146.15	22	\$107.82
Total		22	\$156.09	40	\$102.55

## REGIONAL CLIENT SERVICES

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

#### *SOUTH ATLANTIC*

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	2	\$162.50	1	\$175.00
	Partnership	0	.	0	.
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	5	\$126.80	2	\$150.00
	LLC-Disregarded Entity	0	.	0	.
	Professional Corp.	0	.	0	.
	S Corporation	1	\$300.00	1	\$325.00
	C Corporation	2	\$87.50	1	\$100.00
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$112.50	1	\$100.00
	\$50,000-\$99,999	4	\$137.50	1	\$175.00
	\$100,000-\$149,999	3	\$119.67	2	\$150.00
	\$150,000 and over	1	\$300.00	1	\$325.00
Size of City	Large	4	\$137.50	2	\$187.50
	Moderate	4	\$152.25	1	\$250.00
	Small	1	\$175.00	1	\$175.00
	Rural	1	\$100.00	1	\$100.00
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	2	\$137.50	0	.
	\$100,000-199,999	1	\$150.00	0	.
	\$200,000-399,999	3	\$116.67	2	\$137.50
	\$400,000 & over	3	\$200.00	3	\$208.33
Full-Time Staff	One	2	\$125.00	1	\$100.00
	Two	2	\$212.50	0	.
	3 or More	6	\$126.50	4	\$200.00
Total		10	\$143.40	5	\$180.00



**REGIONAL CLIENT SERVICES**

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

***SOUTH ATLANTIC***

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	5	\$160.00
	Partnership	0	.
	LLC-C Corporation	1	\$90.00
	LLC-Partnership	0	.
	LLC-S Corporation	8	\$176.75
	LLC-Disregarded Entity	0	.
	Professional Corp.	0	.
	S Corporation	5	\$205.00
	C Corporation	1	\$100.00
Median Household Income for Clients of Your Practice	Under \$50,000	3	\$113.33
	\$50,000-\$99,999	8	\$175.00
	\$100,000-\$149,999	5	\$148.00
	\$150,000 and over	4	\$237.25
Size of City	Large	5	\$198.80
	Moderate	8	\$187.50
	Small	3	\$133.33
	Rural	4	\$133.75
Gross Income 2019	Under \$50,000	2	\$137.50
	\$50,000-99,999	2	\$172.50
	\$100,000-199,999	3	\$121.67
	\$200,000-399,999	6	\$161.67
	\$400,000 & over	7	\$210.57
Full-Time Staff	One	5	\$134.00
	Two	3	\$150.00
	3 or More	12	\$192.42
Total		20	\$171.45