

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### WEST S. 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	26.9	2.0	1.6	1.0	\$63,853
	Partnership	27.0	4.0	1.0	1.0	.
	LLC-C Corporation	36.0	3.0	.	1.0	.
	LLC-Partnership	16.5	7.5	1.5	1.5	\$62,500
	LLC-S Corporation	21.8	3.7	1.6	1.0	\$164,411
	LLC-Disregarded Entity	20.5	1.8	1.0	1.3	\$93,443
	Professional Corp.	38.0	5.0	1.0	2.0	\$75,000
	S Corporation	33.1	3.4	1.7	1.2	\$119,046
Median Household Income for Clients of Your Practice	C Corporation	28.3	3.8	1.0	2.2	\$67,962
	Under \$50,000	24.1	1.7	1.0	1.1	\$54,547
	\$50,000-\$99,999	27.8	3.2	1.4	1.3	\$92,394
	\$100,000-\$149,999	23.7	3.7	1.4	1.2	\$123,097
Size of City	\$150,000 and over	28.4	2.7	1.6	1.1	\$104,355
	Large	25.5	3.2	1.5	1.2	\$94,261
	Moderate	28.4	3.7	1.6	1.2	\$105,920
	Small	27.4	2.2	1.2	1.2	\$92,871
Gross Income 2019	Rural	24.2	1.0	1.0	1.0	\$83,643
	Under \$50,000	28.0	1.0	1.0	1.0	\$21,026
	\$50,000-99,999	24.7	1.4	1.3	1.0	\$75,184
	\$100,000-199,999	33.4	2.1	1.3	1.3	\$72,244
	\$200,000-399,999	28.8	3.3	1.3	1.3	\$143,749
Full-Time Staff	\$400,000 & over	30.9	6.5	2.0	1.8	\$123,660
	One	26.1	1.0	1.7	1.0	\$115,088
	Two	29.7	2.0	1.5	1.4	\$90,762
Total	3 or More	28.3	5.1	1.4	1.3	\$83,834
		26.8	3.0	1.4	1.2	\$97,479

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### WEST S. 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	\$132,585	\$51,807	\$145,183	\$57,440
	LLC-C Corporation	\$90,000	\$30,000	\$90,000	\$30,000
	LLC-Partnership	\$750,000	\$300,000	\$895,000	\$425,000
	LLC-S Corporation	\$346,144	\$150,038	\$371,750	\$172,000
	LLC-Disregarded Entity	\$101,529	\$34,672	\$100,500	\$51,000
	Professional Corp.	\$375,000	\$75,000	\$410,000	\$100,000
	S Corporation	\$379,222	\$101,627	\$395,699	\$112,659
	C Corporation	\$279,620	\$201,581	\$480,077	\$47,354
Median Household Income for Clients of Your Practice	Under \$50,000	\$94,880	\$40,322	\$98,200	\$40,100
	\$50,000-\$99,999	\$254,967	\$63,020	\$273,563	\$74,370
	\$100,000-\$149,999	\$300,373	\$118,809	\$306,222	\$119,261
	\$150,000 and over	\$265,919	\$178,210	\$393,737	\$139,004
Size of City	Large	\$255,413	\$119,611	\$324,029	\$83,053
	Moderate	\$343,379	\$101,272	\$389,563	\$130,000
	Small	\$135,029	\$70,715	\$142,083	\$74,273
	Rural	\$83,643	\$33,624	\$75,000	\$33,250
Gross Income 2019	Under \$50,000	\$30,154	\$18,781	\$38,518	\$26,674
	\$50,000-99,999	\$75,429	\$32,393	\$69,889	\$37,944
	\$100,000-199,999	\$128,975	\$115,261	\$218,916	\$44,455
	\$200,000-399,999	\$317,377	\$116,407	\$342,000	\$134,542
	\$400,000 & over	\$709,459	\$199,640	\$750,673	\$234,336
Full-Time Staff	One	\$115,088	\$62,434	\$120,712	\$69,326
	Two	\$181,524	\$66,124	\$185,749	\$67,000
	3 or More	\$436,927	\$159,053	\$545,633	\$143,697
Total		\$249,315	\$97,801	\$289,287	\$94,342

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### WEST S. 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	9.7%	2.3%	59.1%	3.8%
	LLC-Partnership	5.0%	.0%	40.0%	5.0%
	LLC-S Corporation	14.3%	3.3%	31.4%	24.5%
	LLC-Disregarded Entity	2.0%	.0%	79.0%	1.7%
	S Corporation	4.4%	4.6%	39.3%	11.9%
	C Corporation	4.5%	1.5%	50.3%	18.8%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	3.3%	83.8%	1.5%
	\$50,000-\$99,999	4.5%	3.0%	58.5%	9.2%
	\$100,000-\$149,999	5.0%	3.3%	31.2%	15.7%
	\$150,000 and over	16.9%	.6%	31.8%	19.4%
Size of City	Large	5.9%	1.5%	40.8%	15.7%
	Moderate	12.9%	2.8%	52.8%	8.1%
	Small	2.5%	3.5%	59.5%	4.3%
	Rural	1.3%	3.3%	56.8%	22.5%
Gross Income 2019	Under \$50,000	.0%	.0%	57.7%	2.0%
	\$50,000-99,999	2.2%	4.2%	61.0%	.0%
	\$100,000-199,999	2.0%	4.4%	52.9%	13.0%
	\$200,000-399,999	5.8%	.4%	57.0%	14.0%
	\$400,000 & over	10.0%	1.0%	38.7%	15.7%
Full-Time Staff	One	2.2%	3.4%	63.8%	2.1%
	Two	19.3%	2.7%	37.4%	13.6%
	3 or More	5.9%	1.9%	44.2%	15.3%
Total		7.1%	2.5%	50.1%	11.9%

## REGIONAL CLIENT SERVICES

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

#### WEST S. 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	.0%	21.3%	.9%	.0%	.5%
	LLC-Partnership	.0%	10.0%	10.0%	.0%	10.0%
	LLC-S Corporation	1.0%	15.0%	5.0%	1.7%	3.3%
	LLC-Disregarded Entity	.2%	11.7%	.0%	.0%	3.3%
	S Corporation	2.5%	24.1%	3.9%	.0%	.0%
	C Corporation	.0%	23.3%	.0%	.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	8.0%	3.0%	.0%	.0%
	\$50,000-\$99,999	.2%	20.7%	1.1%	.3%	.5%
	\$100,000-\$149,999	3.3%	25.2%	4.8%	.0%	.0%
	\$150,000 and over	.1%	20.0%	1.3%	.0%	3.8%
Size of City	Large	.0%	28.7%	2.4%	.0%	.8%
	Moderate	1.2%	15.4%	2.5%	.5%	.9%
	Small	1.8%	14.7%	1.7%	.0%	2.8%
	Rural	.0%	13.0%	.5%	.0%	.0%
Gross Income 2019	Under \$50,000	.0%	30.0%	3.3%	.0%	.0%
	\$50,000-99,999	.0%	30.0%	.4%	.0%	.0%
	\$100,000-199,999	1.0%	19.5%	1.2%	.0%	.7%
	\$200,000-399,999	2.1%	16.8%	.0%	.0%	2.0%
	\$400,000 & over	.0%	19.0%	4.8%	.0%	3.3%
Full-Time Staff	One	.0%	24.5%	1.0%	.0%	.0%
	Two	1.5%	15.3%	1.4%	.0%	2.4%
	3 or More	1.1%	21.0%	3.8%	.4%	1.7%
Total		.7%	19.8%	2.1%	.2%	1.1%

## REGIONAL CLIENT SERVICES

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

#### WEST S. 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	1.8%	.0%	.0%	.5%
	LLC-Partnership	20.0%	.0%	.0%	.0%
	LLC-S Corporation	.4%	.0%	.0%	.0%
	LLC-Disregarded Entity	1.8%	.0%	.0%	.3%
	S Corporation	9.4%	.0%	.0%	.0%
	C Corporation	1.3%	.0%	.0%	.5%
Median Household Income for Clients of Your Practice	Under \$50,000	.5%	.0%	.0%	.0%
	\$50,000-\$99,999	1.1%	.0%	.0%	.9%
	\$100,000-\$149,999	11.5%	.0%	.0%	.0%
	\$150,000 and over	5.5%	.0%	.0%	.8%
Size of City	Large	3.5%	.0%	.0%	.7%
	Moderate	3.0%	.0%	.0%	.0%
	Small	9.1%	.0%	.0%	.2%
	Rural	.3%	.0%	.0%	2.5%
Gross Income 2019	Under \$50,000	5.3%	.0%	.0%	1.7%
	\$50,000-99,999	2.2%	.0%	.0%	.0%
	\$100,000-199,999	5.2%	.0%	.0%	.1%
	\$200,000-399,999	1.7%	.0%	.0%	.2%
	\$400,000 & over	7.0%	.0%	.0%	.3%
Full-Time Staff	One	2.7%	.0%	.0%	.4%
	Two	6.2%	.0%	.0%	.1%
	3 or More	4.4%	.0%	.0%	.3%
Total		4.0%	.0%	.0%	.6%

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### WEST S. 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	\$317	\$63	\$78	\$95
	LLC-C Corporation	\$350	.	\$100	\$100
	LLC-Partnership	\$1,800	\$1,500	\$125	\$125
	LLC-S Corporation	\$413	\$325	\$100	\$121
	LLC-Disregarded Entity	\$250	\$450	\$43	\$75
	S Corporation	\$5,250	\$238	\$69	\$109
	C Corporation	\$1,500	\$1,500	\$160	\$168
Median Household Income for Clients of Your Practice	Under \$50,000	\$300	\$88	\$100	\$125
	\$50,000-\$99,999	\$2,769	\$225	\$57	\$89
	\$100,000-\$149,999	\$350	\$158	\$84	\$100
	\$150,000 and over	\$1,267	\$1,250	\$144	\$151
Size of City	Large	\$783	\$758	\$111	\$109
	Moderate	\$719	\$505	\$87	\$116
	Small	\$5,175	\$383	\$67	\$95
	Rural	\$300	\$88	\$62	\$117
Gross Income 2019	Under \$50,000	.	.	\$125	\$50
	\$50,000-99,999	\$3,583	\$125	\$67	\$105
	\$100,000-199,999	\$1,500	\$1,500	\$112	\$138
	\$200,000-399,999	\$500	\$525	\$100	\$129
	\$400,000 & over	\$1,800	\$875	\$105	\$114
Full-Time Staff	One	\$2,775	\$108	\$83	\$118
	Two	\$500	\$750	\$75	\$106
	3 or More	\$865	\$591	\$90	\$107
Total		\$1,470	\$447	\$86	\$110

## REGIONAL CLIENT SERVICES

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

#### WEST S. 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	\$163	\$304	\$193	\$129	\$308
	LLC-C Corporation	.	\$750	\$750	.	\$550
	LLC-Partnership	\$125	\$1,200	\$468	\$368	\$1,450
	LLC-S Corporation	\$50	\$788	\$422	\$304	\$981
	LLC-Disregarded Entity	\$75	\$488	\$225	\$176	\$475
	S Corporation	\$108	\$638	\$262	\$157	\$469
	C Corporation	.	\$350	\$577	\$455	\$905
Median Household Income for Clients of Your Practice	Under \$50,000	\$163	\$100	\$206	\$117	\$375
	\$50,000-\$99,999	\$75	\$454	\$215	\$144	\$331
	\$100,000-\$149,999	\$150	\$625	\$339	\$166	\$494
	\$150,000 and over	\$125	\$1,010	\$526	\$446	\$1,300
Size of City	Large	.	\$718	\$371	\$261	\$1,014
	Moderate	\$100	\$593	\$301	\$196	\$539
	Small	\$88	\$500	\$289	\$162	\$430
	Rural	\$163	\$100	\$133	\$83	\$375
Gross Income 2019	Under \$50,000	.	\$725	\$220	\$156	.
	\$50,000-99,999	\$133	\$400	\$179	\$126	\$333
	\$100,000-199,999	.	\$388	\$387	\$246	\$532
	\$200,000-399,999	\$150	\$770	\$388	\$288	\$1,069
	\$400,000 & over	\$125	\$817	\$429	\$270	\$825
Full-Time Staff	One	\$142	\$631	\$264	\$189	\$796
	Two	.	\$410	\$377	\$190	\$532
	3 or More	\$100	\$619	\$353	\$238	\$620
Total		\$113	\$569	\$313	\$206	\$629

## REGIONAL CLIENT SERVICES

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

#### WEST S. 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	\$349	\$535	\$428	\$33	\$173
	LLC-C Corporation	\$1,000	\$1,000	\$1,000	.	.
	LLC-Partnership	\$905	\$938	\$1,063	\$75	\$218
	LLC-S Corporation	\$992	\$1,717	\$1,021	\$60	\$281
	LLC-Disregarded Entity	\$488	\$588	\$581	\$18	\$105
	S Corporation	\$684	\$742	\$753	\$37	\$153
	C Corporation	\$894	\$954	\$891	\$18	\$169
Median Household Income for Clients of Your Practice	Under \$50,000	\$275	\$467	\$425	\$62	\$175
	\$50,000-\$99,999	\$495	\$623	\$546	\$29	\$149
	\$100,000-\$149,999	\$601	\$683	\$661	\$32	\$192
	\$150,000 and over	\$1,080	\$1,525	\$1,200	\$64	\$275
Size of City	Large	\$845	\$1,183	\$918	\$32	\$226
	Moderate	\$621	\$666	\$673	\$44	\$177
	Small	\$511	\$704	\$550	\$10	\$63
	Rural	\$283	\$450	\$450	\$53	\$133
Gross Income 2019	Under \$50,000	\$425	\$775	\$488	\$23	\$142
	\$50,000-99,999	\$422	\$551	\$515	\$22	\$144
	\$100,000-199,999	\$575	\$720	\$652	\$32	\$144
	\$200,000-399,999	\$927	\$920	\$917	\$43	\$263
	\$400,000 & over	\$920	\$991	\$1,061	\$52	\$164
Full-Time Staff	One	\$632	\$719	\$645	\$38	\$179
	Two	\$675	\$1,507	\$831	\$23	\$225
	3 or More	\$695	\$777	\$780	\$43	\$182
Total		\$657	\$859	\$728	\$39	\$180



## REGIONAL CLIENT SERVICES

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

#### WEST S. 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	\$76	\$104	\$40	\$121	\$82
	LLC-C Corporation	.	.	.	.	.
	LLC-Partnership	\$123	\$123	\$51	\$238	\$58
	LLC-S Corporation	\$175	\$238	\$119	\$189	\$71
	LLC-Disregarded Entity	\$55	\$77	\$20	\$93	\$35
	S Corporation	\$123	\$121	\$55	\$128	\$41
	C Corporation	\$85	\$128	\$88	\$160	\$45
Median Household Income for Clients of Your Practice	Under \$50,000	\$92	\$117	\$56	\$127	\$93
	\$50,000-\$99,999	\$91	\$102	\$35	\$125	\$46
	\$100,000-\$149,999	\$111	\$144	\$30	\$142	\$42
	\$150,000 and over	\$125	\$200	\$129	\$263	\$75
Size of City	Large	\$92	\$137	\$74	\$160	\$52
	Moderate	\$119	\$133	\$52	\$156	\$51
	Small	\$38	\$63	\$42	\$77	\$50
	Rural	\$70	\$107	\$48	\$133	\$93
Gross Income 2019	Under \$50,000	\$77	\$82	\$38	\$108	.
	\$50,000-99,999	\$41	\$102	\$32	\$126	\$40
	\$100,000-199,999	\$75	\$113	\$70	\$133	\$55
	\$200,000-399,999	\$155	\$205	\$129	\$161	.
	\$400,000 & over	\$100	\$101	\$47	\$163	\$51
Full-Time Staff	One	\$93	\$134	\$77	\$160	\$74
	Two	\$48	\$73	\$35	\$85	\$50
	3 or More	\$113	\$132	\$39	\$148	\$52
Total		\$97	\$127	\$58	\$145	\$57

## REGIONAL CLIENT SERVICES

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

#### WEST S. CENTRAL

		Schedule SE (Self Employment Tax) Average Fee
		Mean
Type of Practice	Sole Proprietor	\$38
	LLC-C Corporation	.
	LLC-Partnership	\$68
	LLC-S Corporation	\$62
	LLC-Disregarded Entity	\$15
	S Corporation	\$37
	C Corporation	\$10
Median Household Income for Clients of Your Practice	Under \$50,000	\$65
	\$50,000-\$99,999	\$30
	\$100,000-\$149,999	\$35
	\$150,000 and over	\$73
Size of City	Large	\$33
	Moderate	\$42
	Small	\$10
	Rural	\$83
Gross Income 2019	Under \$50,000	\$20
	\$50,000-99,999	\$21
	\$100,000-199,999	\$37
	\$200,000-399,999	\$42
	\$400,000 & over	\$48
Full-Time Staff	One	\$44
	Two	\$35
	3 or More	\$43
Total		\$42

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### WEST S. CENTRAL

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	5	\$97.00	5	\$97.00
	LLC-C Corporation	2	\$62.50	0	.
	LLC-Partnership	1	\$125.00	1	\$125.00
	LLC-S Corporation	3	\$78.33	2	\$87.50
	LLC-Disregarded Entity	0	.	0	.
	Professional Corp.	0	.	0	.
	S Corporation	3	\$75.00	3	\$70.00
	C Corporation	2	\$155.00	3	\$153.33
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$50.00	1	\$50.00
	\$50,000-\$99,999	6	\$84.17	5	\$88.00
	\$100,000-\$149,999	4	\$100.00	3	\$108.33
	\$150,000 and over	5	\$110.00	5	\$128.00
Size of City	Large	5	\$120.00	4	\$135.00
	Moderate	8	\$91.25	9	\$96.11
	Small	2	\$62.50	0	.
	Rural	1	\$50.00	1	\$50.00
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	2	\$87.50	1	\$125.00
	\$100,000-199,999	2	\$117.50	4	\$111.25
	\$200,000-399,999	2	\$75.00	1	\$75.00
	\$400,000 & over	4	\$108.75	3	\$125.00
Full-Time Staff	One	5	\$82.00	5	\$97.00
	Two	2	\$67.50	1	\$75.00
	3 or More	8	\$113.75	8	\$111.88
Total		16	\$94.06	14	\$103.93

## REGIONAL CLIENT SERVICES

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

#### WEST S. CENTRAL

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	10	\$159.50	8	\$113.75
	LLC-C Corporation	1	\$100.00	1	\$50.00
	LLC-Partnership	1	\$350.00	1	\$250.00
	LLC-S Corporation	3	\$204.33	4	\$187.50
	LLC-Disregarded Entity	0	.	2	\$67.50
	Professional Corp.	0	.	1	\$75.00
	S Corporation	3	\$141.67	3	\$136.67
	C Corporation	3	\$208.33	3	\$208.33
Median Household Income for Clients of Your Practice	Under \$50,000	3	\$116.67	3	\$66.67
	\$50,000-\$99,999	8	\$168.63	11	\$114.09
	\$100,000-\$149,999	4	\$171.00	3	\$141.67
	\$150,000 and over	6	\$220.83	7	\$210.71
Size of City	Large	5	\$169.00	7	\$164.29
	Moderate	10	\$211.30	12	\$148.33
	Small	4	\$125.00	3	\$75.00
	Rural	2	\$125.00	2	\$100.00
Gross Income 2019	Under \$50,000	1	\$100.00	3	\$80.00
	\$50,000-99,999	6	\$151.67	4	\$123.75
	\$100,000-199,999	5	\$175.00	4	\$168.75
	\$200,000-399,999	2	\$287.50	3	\$136.67
	\$400,000 & over	3	\$241.33	4	\$175.00
Full-Time Staff	One	11	\$140.45	8	\$129.38
	Two	1	\$125.00	2	\$162.50
	3 or More	8	\$242.25	10	\$166.00
Total		21	\$176.57	24	\$139.79

## REGIONAL CLIENT SERVICES

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

#### WEST S. CENTRAL

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	2	\$100.00	8	\$98.13
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	1	\$250.00	1	\$250.00
	LLC-S Corporation	1	\$200.00	2	\$144.50
	LLC-Disregarded Entity	1	\$65.00	1	\$65.00
	Professional Corp.	1	\$75.00	0	.
	S Corporation	1	\$175.00	5	\$77.00
	C Corporation	1	\$325.00	2	\$155.00
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$50.00	2	\$100.00
	\$50,000-\$99,999	3	\$113.33	8	\$99.25
	\$100,000-\$149,999	1	\$175.00	4	\$102.50
	\$150,000 and over	3	\$241.67	5	\$136.00
Size of City	Large	1	\$325.00	6	\$115.00
	Moderate	6	\$152.50	10	\$111.40
	Small	0	.	1	\$80.00
	Rural	1	\$50.00	2	\$100.00
Gross Income 2019	Under \$50,000	0	.	1	\$65.00
	\$50,000-99,999	2	\$107.50	5	\$101.00
	\$100,000-199,999	1	\$325.00	2	\$110.00
	\$200,000-399,999	2	\$125.00	2	\$85.00
	\$400,000 & over	1	\$250.00	4	\$143.75
Full-Time Staff	One	2	\$100.00	8	\$89.38
	Two	0	.	0	.
	3 or More	5	\$205.00	10	\$130.40
Total		8	\$161.25	19	\$109.68

## REGIONAL CLIENT SERVICES

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

#### WEST S. CENTRAL

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	6	\$96.67	1	\$50.00
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	1	\$250.00	0	.
	LLC-S Corporation	2	\$294.50	1	\$250.00
	LLC-Disregarded Entity	0	.	1	\$65.00
	Professional Corp.	1	\$125.00	0	.
	S Corporation	3	\$106.67	0	.
	C Corporation	1	\$160.00	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	3	\$75.00	1	\$50.00
	\$50,000-\$99,999	5	\$127.80	2	\$157.50
	\$100,000-\$149,999	3	\$208.33	0	.
	\$150,000 and over	3	\$178.33	0	.
Size of City	Large	4	\$122.50	0	.
	Moderate	8	\$176.13	2	\$157.50
	Small	0	.	0	.
	Rural	2	\$62.50	1	\$50.00
Gross Income 2019	Under \$50,000	1	\$100.00	0	.
	\$50,000-99,999	2	\$100.00	1	\$65.00
	\$100,000-199,999	1	\$160.00	0	.
	\$200,000-399,999	3	\$98.33	0	.
	\$400,000 & over	3	\$266.67	0	.
Full-Time Staff	One	5	\$86.00	1	\$50.00
	Two	0	.	0	.
	3 or More	9	\$177.11	1	\$250.00
Total		14	\$144.57	3	\$121.67

## REGIONAL CLIENT SERVICES

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

#### WEST S. CENTRAL

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	4	\$131.25	5	\$77.00
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	1	\$250.00	1	\$75.00
	LLC-S Corporation	0	.	2	\$144.50
	LLC-Disregarded Entity	2	\$77.50	2	\$65.00
	Professional Corp.	0	.	0	.
	S Corporation	1	\$160.00	4	\$81.25
	C Corporation	1	\$325.00	2	\$155.00
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$50.00	1	\$50.00
	\$50,000-\$99,999	4	\$110.00	6	\$94.83
	\$100,000-\$149,999	1	\$200.00	3	\$80.00
	\$150,000 and over	3	\$241.67	6	\$109.17
Size of City	Large	3	\$205.00	3	\$105.00
	Moderate	4	\$156.25	10	\$100.40
	Small	1	\$125.00	2	\$72.50
	Rural	1	\$50.00	1	\$50.00
Gross Income 2019	Under \$50,000	1	\$90.00	2	\$77.50
	\$50,000-99,999	2	\$107.50	3	\$81.67
	\$100,000-199,999	2	\$225.00	3	\$125.00
	\$200,000-399,999	1	\$160.00	2	\$85.00
	\$400,000 & over	1	\$250.00	3	\$83.33
Full-Time Staff	One	2	\$100.00	7	\$87.86
	Two	1	\$125.00	0	.
	3 or More	4	\$233.75	7	\$109.86
Total		9	\$157.22	16	\$94.63

**REGIONAL CLIENT SERVICES**

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

**WEST S. CENTRAL**

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



**REGIONAL CLIENT SERVICES**

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

**WEST S. CENTRAL**

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	1	\$50.00
	LLC-C Corporation	0	.
	LLC-Partnership	1	\$250.00
	LLC-S Corporation	0	.
	LLC-Disregarded Entity	0	.
	Professional Corp.	0	.
	S Corporation	1	\$95.00
	C Corporation	2	\$287.50
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$50.00
	\$50,000-\$99,999	3	\$165.00
	\$100,000-\$149,999	0	.
	\$150,000 and over	2	\$287.50
Size of City	Large	2	\$287.50
	Moderate	2	\$172.50
	Small	0	.
	Rural	2	\$100.00
Gross Income 2019	Under \$50,000	0	.
	\$50,000-99,999	0	.
	\$100,000-199,999	1	\$325.00
	\$200,000-399,999	0	.
	\$400,000 & over	3	\$198.33
Full-Time Staff	One	1	\$50.00
	Two	0	.
	3 or More	4	\$230.00
<b>Total</b>		<b>6</b>	<b>\$186.67</b>