



	All Firms	All CA	California			West Region Firms						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,362	262	105	88	69	119	181	108	137	128	17	10

**CENSUS DATA / FIRMOGRAPHICS**

**Region**

Northeast	11.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
South	36.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Midwest	21.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West	29.6%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Other	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Census Division**

East North Central	12.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
East South Central	4.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Middle Atlantic	7.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
New England	4.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
South Atlantic	15.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West North Central	9.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West South Central	16.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Mountain	11.8%	0.0%	0.0%	0.0%	0.0%	37.8%	45.9%	41.7%	40.2%	31.3%	35.3%	40.0%
Pacific	17.9%	100.0%	100.0%	100.0%	100.0%	62.2%	54.1%	58.3%	59.9%	68.8%	64.7%	60.0%
Other	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Household Income**

<40,000	12.7%	2.3%	1.9%	2.3%	2.9%	8.4%	8.3%	5.6%	6.6%	6.3%	0.0%	10.0%
40,000 - 44,999	13.3%	6.5%	5.7%	8.0%	5.8%	6.7%	9.4%	11.1%	11.7%	10.2%	11.8%	20.0%
45,000 - 49,999	16.6%	1.2%	1.0%	1.1%	1.5%	5.9%	10.5%	7.4%	9.5%	10.9%	5.9%	0.0%
50,000 - 54,999	20.1%	8.4%	6.7%	8.0%	11.6%	26.1%	21.0%	16.7%	24.1%	20.3%	17.7%	10.0%
55,000 - 59,999	20.4%	48.9%	54.3%	45.5%	44.9%	27.7%	27.6%	27.8%	24.1%	24.2%	47.1%	30.0%
60,000+	16.9%	32.8%	30.5%	35.2%	33.3%	25.2%	23.2%	31.5%	24.1%	28.1%	17.7%	30.0%

**Firm Size**

<\$200K	18.7%	16.4%	41.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
\$200<\$500K	26.5%	23.7%	59.1%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
\$500<\$750K	13.7%	15.7%	0.0%	46.6%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
\$750<\$1.5M	17.5%	17.9%	0.0%	53.4%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
\$1.5M<\$5M	17.7%	21.8%	0.0%	0.0%	82.6%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
\$5M<\$10M	3.5%	2.7%	0.0%	0.0%	10.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
\$10M+	2.4%	1.9%	0.0%	0.0%	7.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%



All Firms	All CA	California			West Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

**CENSUS DATA / FIRMOGRAPHICS (cont'd)**

10/11 net client fees % change	5.6%	5.8%	6.9%	3.2%	6.2%	5.7%	6.2%	3.3%	-2.4%	3.7%	0.8%	22.5%
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**How long has your firm been in business?**

Less than one year	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1 to 5 years	9.4%	6.5%	9.5%	5.7%	2.9%	14.3%	9.9%	12.0%	5.1%	3.1%	0.0%	0.0%
6 to 10 years	10.4%	9.9%	12.4%	8.0%	8.7%	15.1%	14.9%	12.0%	9.5%	7.8%	0.0%	10.0%
11 to 20 years	21.3%	20.2%	21.9%	27.3%	8.7%	26.9%	23.8%	21.3%	23.4%	9.4%	0.0%	0.0%
21 or more years	28.8%	30.2%	30.5%	34.1%	24.6%	28.6%	30.4%	31.5%	31.4%	26.6%	17.7%	20.0%
31 to 40 years	17.2%	20.6%	21.9%	18.2%	21.7%	13.5%	16.6%	18.5%	15.3%	27.3%	35.3%	0.0%
41 to 50 years	5.0%	5.0%	1.0%	2.3%	14.5%	0.8%	2.2%	0.9%	7.3%	11.7%	17.7%	0.0%
51 or more years	7.9%	7.6%	2.9%	4.6%	18.8%	0.8%	2.2%	3.7%	8.0%	14.1%	29.4%	70.0%

**Last Fiscal Year End Date**

May - November 2011	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
December 2011	92.7%	93.9%	96.2%	97.7%	85.5%	99.2%	96.7%	94.4%	92.0%	83.6%	70.6%	50.0%
January - March 2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
April - June 2012	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Is your firm a member of any one of the following groups? (check all that apply)**

PCPS	43.6%	39.9%	31.7%	38.6%	53.6%	26.7%	30.0%	38.9%	51.8%	62.5%	76.5%	70.0%
AICPA	92.7%	93.1%	92.3%	89.8%	98.6%	86.2%	90.6%	91.7%	95.6%	99.2%	100.0%	100.0%
CPA Association or Network	13.1%	11.9%	1.9%	12.5%	26.1%	5.2%	1.1%	5.6%	13.1%	20.3%	58.8%	60.0%
State Society	96.4%	93.9%	96.2%	93.2%	91.3%	94.0%	97.2%	96.3%	94.9%	96.1%	100.0%	80.0%
Assoc. for Accting Marketing	3.0%	1.2%	0.0%	0.0%	4.4%	0.0%	0.0%	0.0%	2.2%	3.1%	11.8%	40.0%
American Accounting Association	2.0%	1.5%	0.0%	0.0%	5.8%	0.0%	0.0%	0.0%	0.7%	3.1%	5.9%	20.0%

**Square footage**

Area of primary office (ft2)	4,353	3,944	2,132	2,859	8,146	522	2,065	2,282	3,422	6,228	12,691	32,838
Cost per square foot	22.96	29.95	7.94	19.83	43.03	16.00	11.95	18.41	21.07	26.31	30.63	48.07
Square feet / Prof FTE	473.50	465.68	1,667.35	732.98	322.77	564.58	1,159.73	725.52	600.44	498.03	403.70	273.75



All Firms	All CA	California			West Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

**FINANCIAL INFORMATION - GROSS**

A/R (billed less allowances)	320,785	368,943	65,129	172,537	1,038,897	19,228	61,877	119,368	190,327	581,694	934,754	4,085,821
WIP (unbilled less allowances)	146,705	120,632	11,150	41,276	340,857	3,207	13,224	27,599	61,483	176,563	421,268	1,517,511
Firm capital (net capital)	408,428	464,405	61,129	162,044	1,356,384	27,314	71,870	97,125	215,898	547,801	1,240,062	5,765,691
Prior Year Net client fees	1,787,534	1,933,189	247,127	842,622	5,759,863	121,177	316,143	585,581	1,107,310	2,555,022	6,901,781	26,287,611
Bad debt written off, PY	23,245	30,390	2,091	19,065	85,389	2,537	3,376	8,109	19,803	41,466	119,034	409,868

**Income**

Gross fees earned	2,121,362	2,186,274	265,732	890,297	6,761,678	133,662	340,825	644,474	1,147,765	2,887,454	7,753,067	35,952,982
Net write-ups (write-downs)	-288,920	-196,007	-2,523	-26,512	-706,608	-3,028	-6,343	-29,658	-63,449	-253,847	-798,580	-3,742,062
Net client fees earned	1,832,441	1,990,267	263,209	863,785	6,055,070	130,634	334,482	614,816	1,084,316	2,633,607	6,954,486	32,210,920
Interest income	2,134	3,918	540	1,467	12,184	128	677	1,223	2,513	5,082	11,913	55,218
Oth income-rents & royalties	10,733	16,854	307	2,935	59,786	154	934	6,586	6,074	16,042	27,918	400,432
Total income	1,845,308	2,011,039	264,056	868,188	6,127,040	130,916	336,093	622,625	1,092,903	2,654,731	6,994,317	32,666,569
Net write-ups (downs) % of gross	-6.6%	-5.3%	-3.1%	-3.1%	-8.7%	-5.0%	-3.8%	-5.3%	-5.7%	-9.4%	-10.5%	-10.4%
Net client fees / gross fees	96%	97%	99%	98%	93%	98%	98%	96%	96%	92%	90%	90%
Net client fees per FTE prof'l	\$199,311	\$235,004	\$205,831	\$221,490	\$239,916	\$141,168	\$187,812	\$195,461	\$190,248	\$210,610	\$221,228	\$268,523
Net client fees per Partner	\$696,336	\$871,101	\$276,979	\$512,356	\$1,192,113	\$154,267	\$285,612	\$378,391	\$487,949	\$697,341	\$958,306	\$1,729,910

**Expenses**

Prof'l salaries (excl. owners)	467,694	478,637	18,039	153,193	1,594,606	3,847	33,329	98,842	213,781	648,262	2,008,474	7,698,616
Paraprofessional salaries	68,167	68,679	17,499	43,085	179,203	6,080	26,969	41,437	53,105	98,223	150,584	671,581
Other salaries (excl. owners)	80,971	94,586	5,910	32,400	308,838	2,152	9,249	17,953	47,965	114,417	422,513	1,687,250
Payment to retired partners	18,498	17,371	0	3,677	61,271	0	630	2,779	4,482	22,167	176,753	307,956
Ret plan costs (excl. owners)	16,571	18,732	827	7,009	60,928	312	1,316	3,720	10,011	31,352	83,582	259,678
Other ee benefits (excl. owners)	49,049	50,487	3,855	15,278	166,352	707	4,673	10,515	26,005	75,255	223,246	765,523
Dues, library	18,570	18,647	3,676	12,884	48,777	2,453	4,545	7,928	14,171	33,793	65,876	188,738
CPE	13,602	12,073	1,828	4,306	37,571	1,239	2,178	3,621	7,247	19,827	57,210	194,839
Malpractice Insurance	14,161	19,617	2,499	8,817	59,439	1,086	2,588	5,098	9,402	22,329	65,245	282,105
Rent&other occupancy costs	99,939	118,136	16,920	56,694	350,521	8,359	24,690	42,009	72,121	163,827	388,747	1,578,431
Interest	6,965	6,165	1,404	3,639	16,632	702	2,774	4,186	4,395	9,040	23,533	73,380
Computer & technology	48,326	45,202	9,006	22,849	128,789	6,410	12,154	17,686	33,202	71,116	154,863	622,638
Promotion and marketing	25,761	22,888	2,349	6,905	74,528	1,438	3,777	4,610	9,783	29,199	95,164	403,511
Payroll taxes	56,996	55,196	4,528	22,178	174,409	2,161	8,473	18,479	34,032	80,871	262,204	815,478
Depreciation	24,086	26,059	3,457	8,527	82,813	1,657	6,031	7,974	12,311	34,657	58,956	449,287
Other expenses	160,223	180,575	33,980	90,452	518,594	17,374	42,379	64,806	112,975	204,589	661,664	2,375,580
Total expenses	1,169,579	1,233,049	125,776	491,895	3,863,271	55,976	185,735	351,643	664,988	1,658,925	4,898,614	18,374,589
Net remaining for owners	675,728	777,989	138,280	376,292	2,263,769	74,940	150,358	270,982	427,916	995,806	2,095,703	14,291,980
<b>Net remaining per owner</b>	\$256,780	\$340,511	\$145,514	\$223,199	\$445,687	\$88,497	\$128,390	\$166,777	\$192,565	\$263,675	\$288,781	\$767,561
<b>Net rem. per owner-hr</b>	\$123	\$164	\$70	\$107	\$214	\$43	\$62	\$80	\$93	\$127	\$139	\$369



All Firms	All CA	California			West Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

**PERCENTAGE OF INCOME FINANCIAL INFORMATION - SIZE-WEIGHTED**

**Income**

Gross fees earned	115.8%	109.8%	101.0%	103.1%	111.7%	102.3%	101.9%	104.8%	105.9%	109.6%	111.5%	111.6%
Net write-ups / (write-downs)	-15.8%	-9.8%	-1.0%	-3.1%	-11.7%	-2.3%	-1.9%	-4.8%	-5.9%	-9.6%	-11.5%	-11.6%
Net client fees earned	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest income	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Other income - rents & royalties	0.6%	0.8%	0.1%	0.3%	1.0%	0.1%	0.3%	1.1%	0.6%	0.6%	0.4%	1.2%
Total income	100.7%	101.0%	100.3%	100.5%	101.2%	100.2%	100.5%	101.3%	100.8%	100.8%	100.6%	101.4%

**Expenses**

Prof'l salaries (excl. owners)	25.3%	23.8%	6.8%	17.6%	26.0%	2.9%	9.9%	15.9%	19.6%	24.4%	28.7%	23.6%
Paraprofessional salaries	3.7%	3.4%	6.6%	5.0%	2.9%	4.6%	8.0%	6.7%	4.9%	3.7%	2.2%	2.1%
Other salaries (excl. owners)	4.4%	4.7%	2.2%	3.7%	5.0%	1.6%	2.8%	2.9%	4.4%	4.3%	6.0%	5.2%
Payment to retired partners	1.0%	0.9%	0.0%	0.4%	1.0%	0.0%	0.2%	0.4%	0.4%	0.8%	2.5%	0.9%
Ret plan costs (excl. owners)	0.9%	0.9%	0.3%	0.8%	1.0%	0.2%	0.4%	0.6%	0.9%	1.2%	1.2%	0.8%
Other ee benefits (excl. owners)	2.7%	2.5%	1.5%	1.8%	2.7%	0.5%	1.4%	1.7%	2.4%	2.8%	3.2%	2.3%
Dues, library	1.0%	0.9%	1.4%	1.5%	0.8%	1.9%	1.4%	1.3%	1.3%	1.3%	0.9%	0.6%
CPE	0.7%	0.6%	0.7%	0.5%	0.6%	0.9%	0.6%	0.6%	0.7%	0.7%	0.8%	0.6%
Malpractice Insurance	0.8%	1.0%	0.9%	1.0%	1.0%	0.8%	0.8%	0.8%	0.9%	0.8%	0.9%	0.9%
Rent & other occupancy costs	5.4%	5.9%	6.4%	6.5%	5.7%	6.4%	7.3%	6.7%	6.6%	6.2%	5.6%	4.8%
Interest	0.4%	0.3%	0.5%	0.4%	0.3%	0.5%	0.8%	0.7%	0.4%	0.3%	0.3%	0.2%
Computer & technology	2.6%	2.2%	3.4%	2.6%	2.1%	4.9%	3.6%	2.8%	3.0%	2.7%	2.2%	1.9%
Promotion and marketing	1.4%	1.1%	0.9%	0.8%	1.2%	1.1%	1.1%	0.7%	0.9%	1.1%	1.4%	1.2%
Payroll taxes	3.1%	2.7%	1.7%	2.6%	2.8%	1.7%	2.5%	3.0%	3.1%	3.0%	3.7%	2.5%
Depreciation	1.3%	1.3%	1.3%	1.0%	1.4%	1.3%	1.8%	1.3%	1.1%	1.3%	0.8%	1.4%
Other expenses	8.7%	9.0%	12.9%	10.4%	8.5%	13.3%	12.6%	10.4%	10.3%	7.7%	9.5%	7.3%
Total expenses	63.4%	61.3%	47.6%	56.7%	63.1%	42.8%	55.3%	56.5%	60.8%	62.5%	70.0%	56.2%
Net remaining for owners	36.6%	38.7%	52.4%	43.3%	36.9%	57.2%	44.7%	43.5%	39.2%	37.5%	30.0%	43.8%



All Firms	All CA	California			West Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

**PERCENTAGE OF INCOME - FINANCIAL INFORMATION - COMMON SIZED**

**Income**

Gross fees earned	104.5%	103.4%	100.9%	102.6%	108.0%	102.2%	101.4%	103.8%	104.8%	108.7%	111.5%	111.7%
Net write-ups / (write-downs)	-5.1%	-3.8%	-1.2%	-3.1%	-8.6%	-2.4%	-1.9%	-4.9%	-5.6%	-9.6%	-12.0%	-12.8%
Net client fees earned	99.5%	99.6%	99.7%	99.5%	99.4%	99.8%	99.5%	98.9%	99.2%	99.2%	99.5%	98.9%
Interest income	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%
Other income - rents & royalties	0.4%	0.3%	0.1%	0.3%	0.5%	0.1%	0.3%	0.9%	0.5%	0.6%	0.4%	1.0%
Total income	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**Expenses -- COMMON SIZED**

Prof'l salaries (excl. owners)	15.5%	14.5%	5.3%	17.5%	24.5%	3.2%	9.4%	15.9%	19.1%	23.8%	28.9%	24.3%
Paraprofessional salaries	5.7%	5.2%	6.0%	5.3%	3.9%	4.0%	8.0%	6.6%	5.1%	3.8%	2.1%	1.9%
Other salaries (excl. owners)	3.2%	3.1%	2.1%	3.4%	4.3%	1.6%	2.7%	2.9%	4.3%	4.3%	5.7%	6.4%
Payment to retired partners	0.4%	0.4%	0.0%	0.4%	0.9%	0.0%	0.3%	0.4%	0.4%	0.8%	2.5%	1.3%
Ret plan costs (excl. owners)	0.7%	0.6%	0.2%	0.7%	1.1%	0.3%	0.4%	0.6%	0.9%	1.2%	1.2%	1.0%
Other ee benefits (excl. owners)	1.7%	1.8%	1.2%	1.8%	2.7%	0.5%	1.4%	1.7%	2.3%	2.8%	3.3%	2.5%
Dues, library	1.5%	1.4%	1.6%	1.5%	1.1%	2.0%	1.4%	1.3%	1.3%	1.3%	0.9%	0.8%
CPE	0.7%	0.6%	0.8%	0.5%	0.6%	1.1%	0.7%	0.6%	0.6%	0.7%	0.8%	0.8%
Malpractice Insurance	0.7%	1.0%	1.0%	1.0%	1.0%	0.8%	0.8%	0.8%	0.9%	0.9%	0.9%	1.0%
Rent & other occupancy costs	6.3%	6.4%	6.5%	6.5%	6.1%	6.5%	7.2%	6.7%	6.6%	6.2%	5.6%	5.0%
Interest	0.6%	0.4%	0.5%	0.5%	0.3%	0.5%	0.8%	0.7%	0.4%	0.3%	0.3%	0.3%
Computer & technology	3.5%	3.0%	3.7%	2.6%	2.3%	5.0%	3.7%	2.8%	3.0%	2.7%	2.2%	2.1%
Promotion and marketing	1.0%	0.9%	1.0%	0.8%	1.0%	1.1%	1.1%	0.7%	0.9%	1.1%	1.3%	1.4%
Payroll taxes	2.7%	2.2%	1.5%	2.5%	2.8%	1.6%	2.5%	3.0%	3.1%	3.1%	3.7%	2.7%
Depreciation	1.4%	1.1%	1.3%	0.9%	1.1%	1.3%	1.8%	1.3%	1.2%	1.3%	0.8%	1.3%
Other expenses	10.5%	10.8%	13.1%	9.9%	8.2%	13.2%	12.6%	10.6%	10.2%	7.8%	9.3%	7.8%
Total expenses	56.0%	53.5%	46.0%	55.7%	62.0%	42.6%	54.9%	56.6%	60.3%	62.0%	69.7%	60.4%
Net remaining for owners	44.0%	46.5%	54.0%	44.3%	38.0%	57.4%	45.1%	43.4%	39.7%	38.0%	30.3%	39.6%

**Accounts Receivable**

Current	47.2%	47.8%	57.4%	44.6%	37.1%	61.5%	48.0%	49.1%	39.6%	39.4%	42.8%	30.7%
Over 30 Days	13.6%	12.8%	10.5%	13.8%	15.0%	7.3%	12.3%	12.9%	13.5%	14.1%	17.4%	18.1%
Over 60 Days	11.0%	12.4%	11.2%	13.1%	13.5%	7.6%	12.4%	11.4%	13.4%	12.6%	11.5%	15.2%
Over 90 Days	28.2%	27.0%	20.9%	28.5%	34.4%	23.6%	27.3%	26.5%	33.6%	33.9%	28.3%	36.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

% charging interest on A/R	59.2%	59.2%	59.2%	59.2%	59.2%	58.9%	58.9%	58.9%	58.9%	58.9%	58.9%	58.9%
Interest amount	15.8%	15.2%	15.5%	15.0%	15.3%	16.0%	16.1%	15.5%	16.2%	15.7%	14.7%	13.3%



All Firms	All CA	California			West Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

**FINANCIAL INFORMATION - PERCENT OF NET CLIENT FEES**

**% of Fees by Service**

Audit: Non-public clients	10.3%	9.5%	3.3%	9.9%	18.3%	4.5%	3.5%	7.2%	11.0%	16.9%	29.8%	29.6%
Audit: Publicly held clients	0.4%	0.2%	0.0%	0.0%	0.6%	0.0%	0.2%	0.0%	0.0%	0.8%	1.4%	3.0%
Other attest/assurance	1.0%	0.9%	1.0%	0.7%	1.0%	1.1%	0.6%	0.6%	0.6%	0.8%	2.1%	1.5%
Niche specialties	0.5%	0.2%	0.1%	0.0%	0.5%	0.3%	0.5%	0.4%	0.4%	0.3%	0.2%	0.5%
Business valuation	0.5%	0.4%	0.0%	0.9%	0.4%	0.5%	0.2%	0.8%	0.7%	0.4%	1.4%	1.0%
Forensic acctng/Litigatn supprt	1.0%	2.2%	1.0%	2.9%	2.9%	0.5%	0.8%	1.7%	1.8%	2.6%	0.9%	1.9%
Compilations and reviews	9.8%	8.7%	7.2%	9.0%	10.7%	5.3%	8.3%	9.0%	8.8%	10.4%	7.6%	3.9%
Consulting services	6.0%	6.1%	7.6%	5.0%	5.2%	8.1%	5.6%	5.1%	5.5%	5.2%	5.3%	2.7%
Payroll	3.0%	1.5%	1.5%	1.6%	1.5%	2.4%	3.0%	2.9%	2.4%	2.0%	0.8%	1.2%
Personal financial planning	0.4%	0.5%	0.7%	0.5%	0.3%	0.4%	0.9%	0.3%	0.5%	0.3%	0.7%	0.5%
Investment advisory services	0.3%	0.3%	0.3%	0.1%	0.5%	0.1%	0.1%	0.3%	0.5%	0.4%	0.5%	0.0%
IT consulting	0.3%	0.1%	0.2%	0.0%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.3%	0.4%
Mergers and acquisitions	0.2%	0.1%	0.1%	0.0%	0.3%	0.9%	0.1%	0.0%	0.2%	0.1%	0.4%	0.0%
Risk services/Internal audit	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.6%	0.0%
Tax -- individual	28.8%	30.8%	36.1%	29.4%	24.4%	34.7%	35.5%	31.4%	27.7%	24.8%	19.2%	18.3%
Tax -- other than individual	24.6%	25.8%	24.9%	27.4%	25.3%	25.0%	26.2%	27.2%	26.9%	26.2%	20.8%	27.2%
Write-up	11.0%	9.2%	11.3%	9.5%	5.9%	11.6%	12.8%	10.8%	10.9%	6.6%	5.5%	5.0%
Other	1.8%	3.5%	4.8%	3.1%	2.2%	4.4%	1.6%	2.4%	1.8%	1.9%	2.5%	3.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

<b>% billing clients hourly</b>	85.6%	87.8%	84.8%	88.6%	91.3%	80.7%	82.9%	88.9%	94.2%	89.8%	100.0%	100.0%
<b>% fees based on hourly billing</b>	77.6%	79.8%	75.2%	85.8%	78.9%	76.6%	79.2%	82.6%	81.8%	83.5%	56.4%	83.4%

**Which of the following non-hourly billing methods did your firm use?**

Commissions	2.1%	3.6%	3.6%	0.0%	7.8%	1.0%	4.3%	1.3%	2.0%	3.0%	0.0%	11.1%
Fixed fee	75.5%	69.7%	60.7%	68.3%	86.3%	57.1%	69.8%	70.0%	80.4%	85.9%	100.0%	100.0%
Periodic	11.9%	7.7%	7.1%	6.7%	9.8%	6.1%	8.6%	15.0%	8.8%	7.1%	12.5%	33.3%
Per tax form fee	17.6%	18.5%	27.4%	5.0%	19.6%	20.4%	27.3%	13.8%	15.7%	18.2%	25.0%	11.1%
Percentage of assets	1.7%	2.6%	3.6%	1.7%	2.0%	1.0%	1.4%	1.3%	3.9%	2.0%	6.3%	0.0%
Risk-based	4.7%	3.6%	4.8%	3.3%	2.0%	3.1%	6.5%	3.8%	8.8%	4.0%	0.0%	0.0%
Transaction-based	8.9%	6.2%	6.0%	5.0%	7.8%	4.1%	8.6%	11.3%	2.9%	6.1%	6.3%	22.2%
Value billing	56.2%	55.4%	51.2%	60.0%	56.9%	54.1%	51.1%	56.3%	58.8%	59.6%	43.8%	33.3%

Est bill rate for 50K/yr prof'l	\$99	\$101	\$96	\$105	\$103	\$100	\$93	\$105	\$101	\$101	\$101	\$118
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	All Firms	All CA	California			West Region Firms						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
<b>PROFESSIONAL STAFF - FULL TIME</b>												
<b>Number of Staff - Professional (FT Equivalent)</b>												
Partners/Owners (inc. PT)	2.63	2.28	0.95	1.69	5.08	0.85	1.17	1.62	2.22	3.78	7.26	18.62
Directors (11+ yrs exp)	0.66	0.57	0.03	0.29	1.75	0.01	0.05	0.20	0.47	0.84	2.71	7.71
Sr Managers (8-10 yrs exp)	1.10	1.01	0.02	0.40	3.31	0.00	0.11	0.30	0.65	1.63	4.26	10.63
Managers (6-10 yrs exp)	1.08	0.92	0.02	0.28	3.13	0.00	0.05	0.15	0.47	1.46	3.94	18.81
Sr Associates (4-5 yrs exp)	1.87	1.84	0.10	0.61	6.07	0.02	0.20	0.44	0.83	2.27	7.11	33.60
Associates (1-3 yrs exp)	1.41	1.27	0.13	0.49	4.00	0.04	0.14	0.35	0.87	1.97	4.40	20.03
New Professionals	0.39	0.57	0.03	0.15	1.91	0.01	0.05	0.08	0.19	0.56	1.77	10.56
Total Professionals	9.19	8.47	1.28	3.90	25.24	0.93	1.78	3.15	5.70	12.50	31.44	119.96

**Average Chargeable Hours Per FTE Professional**

Partners/Owners (inc. PT)	1,221	1,202	1,176	1,301	1,116	1,077	1,286	1,293	1,203	1,136	1,050	1,007
Directors (11+ yrs exp)	1,331	1,369	1,610	1,580	1,171	1,894	1,492	1,497	1,420	1,194	1,120	1,076
Sr Managers (8-10 yrs exp)	1,447	1,470	1,146	1,642	1,377	2,080	1,566	1,537	1,474	1,385	1,302	1,144
Managers (6-10 yrs exp)	1,454	1,488	1,135	1,556	1,465		1,399	1,622	1,509	1,419	1,377	1,317
Sr Associates (4-5 yrs exp)	1,522	1,522	1,642	1,522	1,493	1,440	1,642	1,524	1,498	1,507	1,487	1,435
Associates (1-3 yrs exp)	1,490	1,521	1,529	1,511	1,524	1,423	1,528	1,542	1,514	1,500	1,448	1,452
New Professionals	1,442	1,410	1,664	1,363	1,382	1,339	1,324	1,501	1,408	1,410	1,463	1,442

**Average Billing Rate - FTE Professional**

Partners/Owners (inc. PT)	\$183	\$231	\$188	\$239	\$286	\$151	\$179	\$205	\$214	\$251	\$270	\$340
Directors (11+ yrs exp)	\$176	\$217	\$167	\$166	\$262	\$97	\$137	\$153	\$151	\$212	\$236	\$329
Sr Managers (8-10 yrs exp)	\$147	\$185	\$140	\$164	\$199	\$50	\$112	\$132	\$155	\$174	\$182	\$251
Managers (6-10 yrs exp)	\$134	\$159	\$114	\$140	\$174	\$175	\$91	\$125	\$129	\$149	\$166	\$204
Sr Associates (4-5 yrs exp)	\$110	\$126	\$109	\$118	\$137	\$66	\$94	\$108	\$111	\$124	\$130	\$153
Associates (1-3 yrs exp)	\$90	\$99	\$74	\$93	\$113	\$57	\$73	\$95	\$87	\$103	\$108	\$117
New Professionals	\$78	\$84	\$55	\$81	\$91	\$48	\$67	\$74	\$80	\$83	\$92	\$105

**Average Compensation - FTE Professional**

Partners/Owners (inc. PT)	188,500	249,465	137,461	288,299	370,379	79,059	139,817	191,989	253,302	305,345	320,709	478,071
Directors (11+ yrs exp)	107,193	138,500	118,314	122,964	152,730	151,497	95,607	104,008	96,452	128,458	155,459	165,866
Sr Managers (8-10 yrs exp)	82,009	105,595	66,991	103,235	108,423	62,320	70,064	79,840	89,506	97,112	99,688	111,122
Managers (6-10 yrs exp)	69,803	79,202	57,660	74,022	83,495		49,774	76,742	76,545	75,152	82,708	80,087
Sr Associates (4-5 yrs exp)	56,337	68,958	65,146	68,675	69,986	43,445	51,961	59,013	61,603	64,413	62,875	63,265
Associates (1-3 yrs exp)	45,541	54,320	49,481	54,372	55,450	38,544	43,496	43,856	49,061	51,518	53,701	47,481
New Professionals	39,487	45,252	48,089	40,487	46,361	23,573	37,000	35,951	40,772	45,183	47,415	40,837





All Firms	All CA	California			West Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

**RELEVANT STATISTICS AND RATIOS**

**Utilization - FTE Professional**

Partners/Owners (inc. PT)	58.9%	57.8%	56.5%	62.6%	53.6%	51.8%	61.8%	62.2%	58.3%	54.6%	50.5%	48.4%
Directors (11+ yrs exp)	64.0%	65.8%	77.4%	75.9%	56.3%	91.1%	71.8%	72.0%	68.3%	57.4%	53.8%	51.8%
Sr Managers (8-10 yrs exp)	69.6%	70.7%	55.1%	78.9%	66.2%	100.0%	75.3%	73.9%	70.9%	66.6%	62.6%	55.0%
Managers (6-10 yrs exp)	69.9%	71.5%	54.6%	74.8%	70.4%		67.3%	78.0%	72.6%	68.2%	66.2%	63.3%
Sr Associates (4-5 yrs exp)	73.2%	73.2%	78.9%	73.2%	71.8%	69.3%	79.0%	73.3%	72.0%	72.5%	71.5%	69.0%
Associates (1-3 yrs exp)	71.6%	73.1%	73.5%	72.7%	73.3%	68.4%	73.5%	74.1%	72.8%	72.1%	69.6%	69.8%
New Professionals	69.3%	67.8%	80.0%	65.5%	66.4%	64.4%	63.7%	72.1%	67.7%	67.8%	70.4%	69.3%

**Compensation Per Compensated Hour - FT Professional**

Partners/Owners (inc. PT)	\$90	\$120	\$66	\$139	\$178	\$38	\$67	\$92	\$122	\$147	\$154	\$230
Directors (11+ yrs exp)	\$51	\$67	\$57	\$59	\$73	\$73	\$46	\$50	\$46	\$62	\$75	\$80
Sr Managers (8-10 yrs exp)	\$39	\$51	\$32	\$50	\$52	\$30	\$34	\$38	\$43	\$47	\$48	\$53
Managers (6-10 yrs exp)	\$34	\$38	\$28	\$36	\$39		\$24	\$37	\$37	\$36	\$40	\$39
Sr Associates (4-5 yrs exp)	\$27	\$33	\$31	\$33	\$34	\$21	\$25	\$28	\$30	\$31	\$30	\$30
Associates (1-3 yrs exp)	\$22	\$26	\$24	\$26	\$27	\$19	\$21	\$21	\$24	\$25	\$26	\$23
New Professionals	\$19	\$22	\$23	\$19	\$22	\$11	\$18	\$17	\$20	\$22	\$23	\$20

**Billing Rate / Compensation Per Compensated Hour - FT Professional**

Partners/Owners (inc. PT)	2.83	2.85	3.91	2.30	1.94	4.85	3.48	2.62	2.33	2.08	1.92	2.56
Directors (11+ yrs exp)	3.93	3.55	4.23	3.22	3.72	3.31	3.35	3.45	3.67	3.76	3.45	4.10
Sr Managers (8-10 yrs exp)	3.87	3.90	4.33	3.63	4.05	1.67	3.30	3.75	3.83	4.00	3.96	4.74
Managers (6-10 yrs exp)	4.21	4.91	3.03	4.04	5.53		3.81	3.58	3.97	4.77	4.18	6.06
Sr Associates (4-5 yrs exp)	4.34	4.01	4.17	3.75	4.17	2.89	4.75	3.96	3.89	4.09	4.31	4.97
Associates (1-3 yrs exp)	4.36	3.98	3.00	3.79	4.32	4.23	4.18	4.88	3.97	4.29	4.25	6.08
New Professionals	4.50	4.19	3.22	4.29	4.26	7.50	3.59	4.66	4.29	4.00	4.10	8.50





All Firms	All CA	California			West Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

**FULL TIME NON-PROFESSIONAL STAFF**

**Number of Staff - FT Non-Professional**

Internal technical support	0.19	0.14	0.00	0.02	0.52	0.00	0.00	0.01	0.05	0.24	1.20	2.74
Administrator / OM	0.50	0.56	0.13	0.56	1.21	0.03	0.21	0.41	0.69	0.92	1.43	2.35
Paraprofessionals	0.83	0.60	0.17	0.32	1.62	0.07	0.33	0.56	0.66	1.28	2.53	4.87
Clerical (data entry, etc.)	1.13	0.98	0.13	0.45	2.95	0.07	0.20	0.30	0.61	1.46	4.36	13.91
Marketing Staff	0.09	0.09	0.00	0.02	0.32	0.00	0.00	0.00	0.02	0.04	0.22	2.48
HR Staff	0.06	0.06	0.00	0.01	0.23	0.00	0.00	0.00	0.00	0.02	0.33	1.55
Other	0.09	0.08	0.00	0.02	0.29	0.00	0.02	0.05	0.05	0.15	0.71	1.17

**Average Chargeable Hours - FT Non-Professional**

Internal technical support	203	129		0	144		1,123	0	161	220	60	26
Administrator / OM	339	402	722	431	264	294	545	462	359	268	151	43
Paraprofessionals	1,288	1,251	1,159	1,374	1,238	1,206	1,236	1,389	1,359	1,175	1,344	1,277
Clerical (data entry, etc.)	542	481	730	517	315	613	708	610	502	334	248	268
Marketing Staff	38	18		0	26				0	30	12	34
HR Staff	55	165		449	130				449	401	10	11
Other	416	485		489	482		784	733	635	578	56	1

**Average Billing Rate - FT Non-Professional**

Internal technical support	111	126			126		65		102	106	134	113
Administrator / OM	75	74	50	70	88	41	54	62	72	86	115	117
Paraprofessionals	75	88	77	93	92	60	72	76	84	85	107	101
Clerical (data entry, etc.)	58	60	47	58	69	49	52	52	57	62	76	86
Marketing Staff	104	79		50	88				50	80	93	99
HR Staff	111	110		65	118				75	76	143	117
Other	78	86		53	96		55	53	61	80	93	105

**Average Compensation - FT Non-Professional**

Internal technical support	\$61,421	\$73,359		\$76,156	\$73,030		\$54,080	\$51,387	\$56,156	\$58,443	\$76,013	\$73,095
Administrator / OM	\$51,327	\$56,418	\$43,257	\$50,735	\$66,075	\$32,517	\$38,842	\$41,792	\$48,945	\$60,028	\$82,192	\$90,855
Paraprofessionals	\$44,408	\$51,799	\$47,388	\$48,927	\$55,870	\$38,706	\$44,571	\$44,901	\$46,235	\$51,722	\$57,153	\$58,412
Clerical (data entry, etc.)	\$35,974	\$40,344	\$37,188	\$38,216	\$43,399	\$30,409	\$38,667	\$33,872	\$37,096	\$40,160	\$40,334	\$49,622
Marketing Staff	\$65,355	\$64,745		\$40,337	\$74,508				\$40,225	\$64,910	\$84,081	\$74,518
HR Staff	\$67,271	\$77,038		\$55,369	\$79,746				\$55,369	\$51,686	\$68,531	\$84,448
Other	\$47,285	\$73,376		\$45,004	\$81,482		\$36,538	\$43,721	\$36,657	\$54,705	\$60,708	\$73,704

**Compensation Per Compensated Hour - FT Non-Professional**

Internal technical support	\$30	\$35		\$37	\$35		\$26	\$25	\$27	\$28	\$37	\$35
Administrator / OM	\$25	\$27	\$21	\$24	\$32	\$16	\$19	\$20	\$24	\$29	\$40	\$44
Paraprofessionals	\$21	\$25	\$23	\$24	\$27	\$19	\$21	\$22	\$22	\$25	\$27	\$28
Clerical (data entry, etc.)	\$17	\$19	\$18	\$18	\$21	\$15	\$19	\$16	\$18	\$19	\$19	\$24
Marketing Staff	\$31	\$31		\$19	\$36				\$19	\$31	\$40	\$36
HR Staff	\$32	\$37		\$27	\$38				\$27	\$25	\$33	\$41
Other	\$23	\$35		\$22	\$39		\$18	\$21	\$18	\$26	\$29	\$35



All Firms	All CA	California			West Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

**STAFFING LEVELS AND BENEFITS**

<b>New Hires</b>												
# New hires meeting 150	0.64	0.70	0.00	0.22	2.13	0.01	0.02	0.13	0.38	0.73	2.31	9.88
# New hires not meeting 150	0.31	0.50	0.04	0.15	1.67	0.04	0.03	0.16	0.17	0.37	0.90	9.60
Salary, meeting 150	\$42,668	\$46,023		\$46,906	\$45,686	\$15,000	\$42,000	\$40,263	\$40,809	\$43,271	\$48,540	\$47,797
Salary, not meeting 150	\$40,202	\$42,182	\$30,000	\$40,250	\$44,751	\$28,100	\$45,000	\$35,460	\$41,350	\$43,730	\$50,250	\$39,444

<b>Staff losses / Terminations</b>												
% losing staff	30%	29%	4%	36%	57%	3%	8%	19%	38%	58%	94%	100%
Voluntary	0.84	0.75	0.04	0.27	2.45	0.03	0.08	0.13	0.41	1.03	4.24	13.50
Involuntary	0.3	0.3	0.0	0.2	0.9	0.01	0.02	0.13	0.15	0.45	1.94	4.10

<b>Paid Time Off - Days by Category</b>												
Sick days	5.5	5.8	4.5	5.9	6.5	5.0	5.2	4.4	7.6	6.2	5.8	4.6
Vacation days	13.1	13.3	9.9	14.0	14.6	9.9	11.0	12.3	17.3	13.9	13.3	13.6
Other (e.g., prof'l activities)	2.7	3.8	0.6	5.7	2.8	1.5	1.3	3.7	4.4	3.9	3.3	1.0
Aggregate PTO	14.7	14.9	7.8	14.6	17.9	5.0	9.9	15.1	16.3	17.8	18.5	14.0

<b>Does your firm provide/pay for the following benefits for employees?</b>												
Cafeteria plan	32%	30%	9%	27%	67%	3%	12%	24%	39%	70%	82%	70%
Continuing education courses	79%	76%	54%	86%	97%	51%	66%	84%	94%	97%	94%	100%
CPA exam fees	34%	32%	8%	36%	65%	6%	15%	31%	45%	62%	65%	50%
CPA exam review courses	23%	20%	4%	27%	36%	4%	8%	25%	34%	41%	65%	60%
Graduate Degrees	8%	13%	1%	8%	39%	2%	2%	4%	8%	23%	29%	50%
Dependent health insurance	24%	20%	10%	22%	33%	8%	12%	25%	24%	40%	53%	50%
Dental insurance	27%	39%	13%	49%	64%	8%	16%	36%	49%	59%	76%	80%
Life insurance	40%	32%	15%	23%	68%	11%	14%	27%	39%	70%	94%	100%
Long Term Disability	24%	21%	8%	16%	48%	7%	7%	13%	17%	45%	82%	80%
Professional dues	76%	68%	42%	77%	94%	51%	51%	80%	91%	95%	100%	90%
Professional licenses	73%	65%	38%	77%	91%	51%	48%	76%	91%	94%	100%	80%
Retirement plan	66%	63%	37%	72%	90%	26%	49%	68%	84%	94%	100%	100%
Health insurance	66%	76%	49%	91%	97%	29%	51%	80%	90%	97%	100%	100%
Vol bfts (Life, LTD &/or accident)	17%	14%	5%	8%	35%	5%	3%	10%	12%	37%	65%	60%
None of these	11%	12%	30%	1%	0%	40%	18%	2%	1%	0%	0%	0%

<b>Health Insurance Type</b>												
HMO	14%	26%	16%	33%	27%	3%	15%	20%	19%	16%	12%	30%
MSA	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
POS	2%	0%	0%	0%	0%	0%	0%	0%	1%	0%	0%	0%
PPO	36%	52%	57%	46%	54%	31%	43%	28%	43%	47%	53%	30%
Traditional	23%	9%	12%	8%	7%	20%	20%	28%	20%	16%	12%	10%
HSA	22%	11%	12%	10%	12%	37%	16%	17%	18%	20%	24%	30%
Other	0%	0%	0%	0%	0%	3%	0%	1%	0%	0%	0%	0%
Not sure	2%	3%	4%	4%	0%	6%	5%	7%	0%	1%	0%	0%
N/A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



	All Firms	All CA	California			West Region Firms							
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+	
<b>% of Health Insurance Paid By Firm</b>													
0-20%	12%	11%	12%	15%	6%	14%	14%	10%	12%	7%	0%	0%	
21-40%	4%	3%	6%	0%	4%	0%	4%	1%	1%	5%	0%	0%	
41-60%	11%	10%	8%	14%	6%	3%	13%	14%	11%	7%	0%	10%	
61-80%	12%	9%	4%	11%	10%	0%	5%	6%	11%	11%	12%	10%	
81-100%	62%	67%	71%	60%	73%	83%	63%	69%	66%	69%	88%	80%	
N/A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	

**PARTNERSHIP SUCCESSION / COMPENSATION SCHEME**

Which of the following do you have in place?

Succession plan	14%	18%	5%	22%	33%	0%	5%	13%	23%	34%	29%	30%
Formal partner training prog.	4%	4%	1%	2%	10%	0%	3%	4%	4%	7%	18%	10%
Practice cont agmt w/ oth firm	5%	4%	6%	6%	0%	7%	5%	8%	8%	2%	0%	0%
Written firm partnership agmt	31%	34%	1%	38%	78%	1%	10%	22%	52%	71%	94%	90%
Partner compensation formula	19%	21%	2%	25%	45%	2%	5%	11%	31%	49%	41%	40%
Malpractice insurance policy	78%	87%	78%	92%	93%	72%	77%	80%	89%	91%	94%	80%
Malpractice insurance limit	1,598,309	1,540,352	845,185	1,289,872	2,804,451	697,988	1,097,948	1,258,929	1,383,860	2,218,431	3,562,500	7,028,571
None of these	16%	11%	19%	8%	3%	25%	19%	13%	5%	3%	0%	0%

When was the partner agreement last updated?

Before 1995	4%	6%	0%	9%	4%	0%	0%	8%	7%	2%	0%	0%
1995-1999	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2000-2002	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2003-2005	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2006-2008	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009	8%	8%	100%	3%	9%	0%	28%	0%	4%	8%	13%	0%
2010	14%	18%	0%	12%	22%	0%	22%	25%	14%	18%	0%	30%
2011	26%	22%	0%	9%	30%	0%	17%	13%	22%	28%	31%	30%
2012	11%	13%	0%	9%	15%	0%	11%	8%	7%	18%	25%	20%

Which does the partner agreement provide for?

Buy-out	88%	88%	100%	82%	91%	0%	61%	96%	87%	92%	100%	100%
Conduct	59%	69%	100%	61%	74%	0%	44%	63%	52%	62%	69%	100%
Death	92%	91%	100%	85%	94%	0%	78%	92%	87%	96%	100%	89%
Disability	83%	82%	100%	73%	87%	0%	50%	75%	80%	88%	75%	78%
Early withdraw	61%	61%	100%	55%	65%	0%	33%	63%	39%	65%	69%	89%
Mandatory age	31%	20%	0%	6%	30%	0%	0%	13%	10%	32%	44%	44%
Non-competition	69%	56%	0%	48%	61%	0%	44%	71%	51%	71%	88%	89%
Retirement	62%	68%	100%	64%	70%	0%	28%	54%	52%	66%	88%	100%
Cap on max pmt to ret partners	22%	17%	0%	3%	26%	0%	11%	4%	4%	26%	44%	78%
Notification req prior to ret	41%	42%	0%	39%	44%	0%	17%	42%	34%	45%	50%	67%
Managing capital accounts	29%	34%	0%	39%	31%	100%	67%	42%	30%	34%	13%	44%



All Firms	All CA	California			West Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

**Components of partner compensation formula**

Administrative duties	60%	55%	0%	45%	65%	0%	44%	58%	63%	63%	71%	100%
Client billing	68%	67%	50%	55%	77%	50%	56%	42%	60%	71%	57%	100%
Compliance w/ bus. plan	11%	15%	0%	14%	16%	0%	0%	8%	7%	11%	14%	50%
Interest on capital	29%	25%	0%	18%	32%	0%	33%	0%	21%	37%	71%	50%
New clients	38%	33%	50%	27%	35%	50%	33%	8%	30%	27%	57%	100%
New bus. from present clients	24%	24%	0%	14%	32%	0%	11%	0%	16%	19%	57%	100%
Niche/new service developed	11%	7%	0%	5%	10%	0%	11%	25%	7%	5%	0%	50%
Timely billing	60%	53%	0%	50%	58%	0%	33%	58%	58%	57%	86%	75%
Training/Mentoring	15%	16%	0%	14%	19%	0%	0%	17%	9%	14%	29%	50%
Years of service	14%	16%	0%	14%	19%	0%	0%	17%	16%	13%	29%	25%
Personal billable Time	54%	65%	50%	59%	71%	50%	33%	33%	51%	70%	86%	100%
Post-retirement comp formula	5%	5%	0%	0%	10%	0%	0%	0%	0%	10%	29%	0%

**For Professionals**

Bonus/incentive % of total	5.3%	3.7%	1.5%	3.1%	7.5%	3.5%	3.4%	3.3%	5.5%	7.0%	5.9%	6.1%
Avg annl base salary % inc	5.6%	3.7%	2.6%	4.4%	4.2%	2.8%	6.3%	5.5%	4.7%	4.2%	4.2%	5.5%

**What is your compensation year basis?**

Fiscal 2011	20%	19%	12%	19%	29%	13%	14%	14%	18%	28%	41%	50%
Calendar 2011	76%	77%	82%	78%	70%	82%	83%	82%	80%	70%	53%	40%
Other	3%	3%	6%	2%	1%	4%	3%	4%	2%	2%	6%	10%



All Firms	All CA	California			West Region Firms						
		Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+

**TECHNOLOGY**

**Does your firm...?**

Have an active/mntd website	71%	73%	56%	76%	96%	51%	66%	77%	81%	94%	100%	100%
Have a client portal	42%	42%	28%	44%	61%	31%	32%	48%	55%	62%	82%	80%
Have a blog	8%	10%	11%	8%	12%	9%	6%	6%	5%	10%	12%	30%
Use social media	25%	28%	26%	22%	41%	17%	23%	24%	23%	30%	47%	70%
Use multiple computer scrns	76%	75%	60%	77%	96%	62%	71%	83%	88%	95%	100%	100%
Paperless work environment	61%	60%	55%	55%	75%	55%	57%	66%	63%	75%	94%	90%
Accept credit cards	49%	50%	39%	52%	65%	35%	51%	55%	64%	63%	71%	100%
Remote access to network	59%	61%	42%	60%	90%	40%	51%	59%	72%	84%	100%	100%
Use cloud-based software?	29%	33%	31%	32%	36%	36%	25%	24%	30%	34%	29%	50%
Use Skype or similar service?	14%	19%	17%	18%	23%	11%	16%	13%	18%	20%	29%	30%
Deliver tax returns digitally	65%	69%	67%	66%	77%	61%	64%	64%	70%	71%	76%	70%
Promote mobile technology?	23%	21%	18%	15%	32%	25%	15%	24%	16%	27%	41%	70%
None of these	5%	5%	8%	6%	1%	14%	4%	2%	3%	1%	0%	0%