



[2014 AICPA PCPS / TSCPA MAP Survey Reports Guide](#)

Welcome to the Guide for the 2014 AICPA PCPS/TSCPA National Management of an Accounting Practice (MAP) Survey Results Report!

Personalized reports (available to survey participants) include an Excel workbook that has been built especially for each firm. This workbook includes multiple spreadsheets with a compendium of national statistics for firms of various sizes and those in various regions.

Reports are in "xlsx" format, which can be opened in Microsoft Excel 2007 or more recent version of Excel. If you cannot open your spreadsheet, please email pcps@aicpa.org to request an alternate format.

Private and Confidential

We print "Private and Confidential" atop the reports because (1) this report contains information that many firms confine to owners. And (2) benchmarks are gathered at significant cost from participants (who we estimate spend over two hours of managing partner time per survey fielding). Benchmark quality is proportional to the number of participants; we lose a valuable incentive for future participation if participating firms share their report with non-participating firms.

What's different this year?

Medians

This year's statistics have been prepared using medians. The median value represents the majority of data values (or middle value) in a data range. In 2012, data was reported using both "common sized" and average approaches. While the average and median can be nearly the same, the average can be significantly influenced by a few extreme values (outliers). To prevent unusually large or small data points (outliers) from skewing results, the reports herewith are based on median values. Keep in mind that the change to medians may cause some minor shifts in the results when comparing data between years.

Multiple Choice Questions

Results for multiple choice questions, such as Fee Source Allocation, Benefit Programs Offered, Partner Compensation Formula, and others are based on firms that provided information for that section. This approach delivers the most accurate picture in these categories eliminating "nil" or "zero" answers, because not all firms had data to incorporate into those sections.

Report Formatting

In a continuing effort to make the survey results more useful, we have broken out the results within the Excel workbook into several categories. Your report contains the following tabs/spreadsheets:

Firm Information –geographic data on firms completing survey along with general demographic information on the firms including number of years in business, office size and fiscal year end.

Key Performance Indicators

Financial – detailed income and expense data as well as breakdown of fee sources and accounts receivable statistics

Staffing & Compensation – all the details on staffing, billing rates, utilization and compensation

Benefits – the specifics of paid time off and other benefits offered

Technology – firm policies for technology and social media are summarized

Owner-Partner – a high level review of owner-partner programs and partner agreements

Other important information

FTE (Full Time Equivalent)

In 2014, the AICPA PCPS /TSCPA National MAP survey continued to use full time equivalent (FTE) basis for calculating the number of staff, where 2080 hours (52 weeks x 40 hours) equals 1 FTE. That is, if a firm had one manager who worked 2,310 hours, they would have entered the compensated hours, and the system would have interpreted the firm as having 1.11 FTE managers. This response would be equivalent to a firm that had 2 managers, one of whom worked 1,000 hours, and one of whom worked 1,310 hours. This change was made in 2012 to better accommodate the growing prevalence of part-time work. Some variation with years prior to 2012 may result.

Comparison with past years

Some respondents may compare 2014 results to prior years. With each fielding of the AICPA PCPS/TSCPA MAP Survey, different firms respond. These differences can have significant impacts on observed metrics. For example, in 2014, a lower proportion of <\$500K firms completed the survey than in 2012. Some changes from 2012 to 2014 may be an artifact of the different firms who completed the survey.

Top Performers

"Top Performing" firms include the top 25% of firms with regard to net income per partner. Top Performers are based only on earnings, not benefits or balance. Not every firm wants to be a "Top Performer", but the benchmark is useful.

Small firms

There may be some areas where not enough responses were gathered to provide meaningful benchmarking statistics. Often a particular survey question is 'not applicable' for the small firm respondent. Under these circumstances, the reports indicate a dash ("-") where there was not enough data collected to include in the report. For example, this is true especially with respect to staffing for the <\$200K tier firms. Data for the \$200-500K firms will have similar instances.

Thank you again for your participation. Please feel free to send your feedback and questions to pcps@aicpa.org.

AICPA PCPS/TSCPA 2014 National MAP Survey

Private and Confidential	California State Report - All Results are Reported on Median Values										
	CA by Net Client Fees				West Region by Net Client Fees						
	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	274	76	68	80	89	117	65	87	124	17	16

Demographics

Primary Office Location - Region	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Northeast	-	-	-	-	-	-	-	-	-	-	-
South	1%	4%	-	1%	-	-	-	-	-	-	-
Midwest	-	-	-	-	-	-	-	-	-	-	-
West	99%	96%	100%	99%	100%	100%	100%	100%	100%	100%	100%

Primary Office Location - Sub-Region	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
East North Central	-	-	-	-	-	-	-	1%	-	-	-
East South Central	-	-	-	-	-	-	-	-	-	-	-
Mid-Atlantic	-	-	-	-	-	-	-	-	-	-	-
New England	-	-	-	-	-	-	-	-	-	-	-
South Atlantic	-	-	-	-	-	1%	-	-	-	-	-
West North Central	-	-	-	-	-	-	-	-	-	-	-
West South Central	1%	1%	3%	-	1%	1%	-	3%	-	-	-
Mountain	-	-	-	-	44%	33%	41%	28%	28%	6%	44%
Pacific	99%	99%	97%	100%	55%	65%	59%	67%	72%	94%	56%

Profile

Number of Years in Business	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Less than one year	1%	4%	1%	-	7%	2%	-	1%	-	-	-
1 to 5 years	8%	16%	6%	1%	25%	9%	15%	8%	1%	-	-
6 to 10 years	9%	5%	15%	9%	11%	15%	12%	15%	10%	-	-
11 to 20 years	13%	17%	9%	9%	26%	25%	14%	10%	10%	6%	6%
21 or more years	69%	58%	69%	81%	31%	50%	58%	66%	79%	94%	94%

Firm Memberships	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
PCPS	43%	32%	34%	63%	36%	32%	48%	55%	67%	82%	88%
AICPA	86%	79%	81%	99%	84%	80%	85%	93%	99%	100%	100%
CPA Association or Network	14%	3%	12%	27%	2%	7%	12%	18%	16%	47%	75%
State Society	94%	95%	93%	92%	93%	96%	97%	95%	97%	88%	100%
Association for Accounting Marketing	5%	-	-	15%	-	1%	-	1%	6%	24%	56%
Association for Accounting Administration	8%	-	1%	23%	1%	-	2%	6%	13%	41%	44%

Office Space	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Primary office size (square feet)	2,000	800	2,100	5,880	400	1,200	1,958	2,800	5,321	10,200	26,993
Cost per square foot	\$ 24	\$ 17	\$ 24	\$ 31	\$ 12	\$ 18	\$ 20	\$ 22	\$ 27	\$ 29	\$ 39
Square Feet/Professional FTE	483	482	568	417	400	596	550	543	466	344	373

Fiscal Year End Month	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
January	-	-	-	-	-	-	-	-	-	-	-
February	1%	-	1%	1%	-	-	-	1%	1%	-	-
March	0%	1%	-	-	-	1%	-	-	-	6%	-
April	1%	1%	-	3%	2%	-	2%	2%	4%	6%	-
May	1%	1%	-	4%	1%	-	-	1%	3%	6%	6%
June	3%	3%	4%	3%	1%	1%	5%	3%	2%	12%	19%
July	-	-	-	-	-	-	-	-	-	-	-
August	1%	-	1%	1%	-	-	-	1%	2%	-	-
September	1%	-	-	3%	-	1%	-	-	3%	-	6%
October	0%	-	-	1%	-	-	-	1%	1%	-	6%
November	-	-	-	-	-	-	-	-	-	-	-
December	91%	93%	93%	85%	95%	97%	94%	90%	84%	71%	63%

AICPA PCPS/TSCPA 2014 National MAP Survey

California State Report - All Results are Reported on Median Values											
Private and Confidential	CA by Net Client Fees										
	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	274	76	68	80	89	117	65	87	124	17	16
Net Client Fees (NCF)											
Total Net client fees	\$ 813,642	\$ 250,000	\$ 807,500	\$ 3,287,472	\$ 123,714	\$ 322,401	\$ 595,636	\$ 1,087,000	\$ 2,509,801	\$ 6,960,000	\$ 13,328,820
Net client fees earned - prior FY	\$ 810,928	\$ 250,000	\$ 797,316	\$ 3,026,473	\$ 114,337	\$ 299,000	\$ 589,943	\$ 1,013,981	\$ 2,399,024	\$ 6,423,803	\$ 13,288,940
Net client fees per partner/owner	\$ 601,479	\$ 221,715	\$ 575,540	\$ 1,088,120	\$ 124,695	\$ 280,323	\$ 515,946	\$ 590,652	\$ 794,698	\$ 1,576,666	\$ 1,355,703
Net client fees per FTE professional	\$ 222,369	\$ 187,801	\$ 257,180	\$ 229,717	\$ 120,446	\$ 199,000	\$ 182,446	\$ 201,765	\$ 211,036	\$ 248,309	\$ 270,991
% change in net client fees from prior year	4%	4%	4%	4%	6%	5%	3%	4%	5%	8%	6%
Accounts Receivable / WIP											
WIP as % of Net Client Fees	3.6%	3.0%	3.5%	4.5%	3.0%	3.1%	3.5%	4.2%	5.5%	4.7%	3.3%
Receivables - current - billed A/R %	41.0%	53.8%	40.8%	38.7%	51.0%	52.6%	47.0%	34.0%	40.0%	39.0%	36.0%
Receivables - over 30 days - billed A/R %	13.0%	15.0%	11.1%	14.0%	10.0%	10.0%	10.0%	12.8%	12.5%	15.5%	15.6%
Receivables - over 60 days - billed A/R %	12.0%	12.5%	10.6%	12.6%	13.5%	11.0%	10.0%	11.0%	12.0%	11.0%	13.8%
Receivables - over 90 days - billed A/R %	31.0%	24.8%	31.5%	33.0%	36.8%	21.5%	30.0%	32.0%	30.1%	36.5%	32.9%
Partner Compensation and Net Remaining Per Owner											
Compensation - equity partner/owner	\$ 200,000	\$ 113,194	\$ 166,202	\$ 302,713	\$ 67,362	\$ 87,470	\$ 130,000	\$ 151,075	\$ 233,750	\$ 388,071	\$ 338,800
Net remaining per partner/owner	\$ 233,639	\$ 137,842	\$ 207,670	\$ 423,016	\$ 54,409	\$ 144,856	\$ 160,411	\$ 188,168	\$ 311,556	\$ 533,706	\$ 531,266
Net remaining for partner/owners as % of net client fees	44.6%	55.3%	43.8%	36.2%	56.5%	49.8%	40.4%	38.8%	38.1%	34.1%	31.6%
Ratios and Expenses											
Utilization % - equity partners/owners	59.6%	57.7%	64.5%	58.0%	48.9%	59.7%	55.8%	59.8%	60.4%	61.3%	48.0%
Total expenses (leverage ratio)	55.6%	46.0%	56.3%	63.9%	43.5%	50.5%	61.4%	62.4%	62.9%	67.6%	68.8%
Payroll & benefits (excluding partners/owners) as a % of net client fees	33.4%	21.4%	33.3%	42.7%	12.4%	25.2%	34.1%	38.4%	41.0%	49.6%	45.3%
CPE as a % of net client fees	0.5%	0.6%	0.4%	0.5%	1.2%	0.5%	0.5%	0.5%	0.6%	0.6%	0.5%
Occupancy costs as a % of net client fees	5.8%	5.8%	6.3%	5.3%	5.4%	6.1%	6.1%	6.1%	5.6%	4.5%	5.0%
Information Technology as a % of net client fees	3.5%	5.3%	4.2%	2.5%	7.0%	5.3%	3.9%	4.2%	3.4%	2.1%	2.2%
Marketing as a % of net client fees	0.6%	0.6%	0.4%	0.7%	0.7%	0.5%	0.5%	0.5%	0.7%	1.1%	1.7%
Firm turnover ratio (percentage)	7.14%	0.00%	0.00%	13.33%	0.00%	0.00%	0.00%	6.67%	11.60%	12.42%	14.91%
Service Fees as a % of Net Client Fees (for firms offering the service)											
Audit & Attest Fees as a % of NCF	14%	15%	7%	16%	16%	17%	13%	7%	15%	18%	25%
Comps & Reviews Fees as a % of NCF	9%	10%	6%	9%	6%	10%	10%	7%	9%	6%	5%
Tax Service Fees as a % of NCF	62%	74%	65%	55%	72%	68%	61%	62%	55%	52%	47%
Outsourced Accounting & CFO Service Fees as a % of NCF	10.0%	17.5%	16.6%	6.8%	28.5%	15.0%	16.0%	15.1%	7.0%	-	-
All Other Service Fees	17%	16%	20%	17%	20%	18%	20%	19%	19%	14%	11%
Average Billing Rates											
Equity Partners/Owners	\$ 250.00	\$ 200.00	\$ 247.50	\$ 300.00	\$ 137.50	\$ 175.00	\$ 200.00	\$ 222.50	\$ 249.00	\$ 300.00	\$ 364.64
Directors/Non-Equity Partners (11+ Yrs Exp)	\$ 272.39	-	-	\$ 300.00	-	-	-	\$ 175.00	\$ 200.50	-	\$ 314.14
Senior Managers (8-10 Yrs Exp)	\$ 200.00	-	\$ 167.00	\$ 230.00	-	\$ 100.00	\$ 150.00	\$ 161.25	\$ 182.00	\$ 247.50	\$ 288.33
Managers (6-7 Yrs Exp)	\$ 184.00	-	-	\$ 185.00	-	\$ 105.00	\$ 127.50	\$ 149.00	\$ 155.00	\$ 205.00	\$ 178.00
Senior Associates (4-5 Yrs Exp)	\$ 142.00	-	\$ 135.00	\$ 160.00	-	\$ 97.50	\$ 113.00	\$ 125.00	\$ 125.00	\$ 160.00	\$ 169.00
Associates (1-3 Yrs Exp)	\$ 113.00	-	\$ 100.00	\$ 120.00	-	\$ 80.00	\$ 85.00	\$ 92.00	\$ 98.46	\$ 125.00	\$ 125.00
New Professionals (<1Yr Exp)	\$ 101.00	-	-	\$ 103.00	-	-	-	\$ 79.50	\$ 85.00	-	\$ 120.00
Prof Subcontractors	\$ 160.00	-	-	\$ 193.00	-	\$ 100.00	-	\$ 136.50	\$ 160.00	-	-
Average Chargeable Hours											
Equity Partners/Owners	1,239	1,200	1,341	1,207	1,017	1,242	1,161	1,244	1,256	1,275	999
Directors/Non-Equity Partners (11+ Yrs Exp)	1,207	-	-	1,200	-	-	-	1,227	1,250	-	1,123
Senior Managers (8-10 Yrs Exp)	1,301	-	1,220	1,300	-	1,448	1,328	1,223	1,356	1,357	1,275
Managers (6-7 Yrs Exp)	1,400	-	-	1,400	-	1,640	1,378	1,338	1,408	1,352	1,474
Senior Associates (4-5 Yrs Exp)	1,500	-	1,400	1,534	-	1,214	1,253	1,430	1,524	1,570	1,489
Associates (1-3 Yrs Exp)	1,486	-	1,295	1,517	-	-	1,287	1,371	1,500	1,500	1,592
New Professionals (<1Yr Exp)	1,342	-	-	1,260	-	-	-	1,413	1,242	1,296	1,364
Prof Subcontractors	1,608	-	-	1,694	-	-	-	1,970	1,608	-	-

AICPA PCPS/TSCPA 2014 National MAP Survey

California State Report - All Results are Reported on Median Values

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	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	274	76	68	80	89	117	65	87	124	17	16

Income Analysis

Firm capital (net capital of the firm)	\$ 109,004	\$ 30,000	\$ 100,000	\$ 626,428	\$ 8,734	\$ 40,000	\$ 62,676	\$ 206,937	\$ 387,542	\$ 1,200,000	\$ 2,715,517
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Income

Gross fees earned	\$ 830,715	\$ 253,532	\$ 823,668	\$ 3,630,689	\$ 125,480	\$ 328,727	\$ 620,500	\$ 1,110,000	\$ 2,860,318	\$ 8,173,233	\$ 18,147,894
Net write-ups (downs) % of gross	-1%	0%	-1%	-5%	0%	0%	0%	-3%	-6%	-14%	-15%
Interest income	\$ 19	\$ 0	\$ 15	\$ 308	\$ 0	\$ 0	\$ 13	\$ 41	\$ 152	\$ 504	\$ 19,347
Other income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 328	\$ 477	\$ 170	\$ 13,609

Net Client Fees (NCF)

2012/2014 Net Client Fees % changed	4%	4%	4%	4%	6%	5%	3%	4%	5%	8%	6%
NCF per partner/owner	\$ 601,479	\$ 221,715	\$ 575,540	\$ 1,088,120	\$ 124,695	\$ 280,323	\$ 515,946	\$ 590,652	\$ 794,698	\$ 1,576,666	\$ 1,355,703
Net client fees per FTE professional	\$ 222,369	\$ 187,801	\$ 257,180	\$ 229,717	\$ 120,446	\$ 199,000	\$ 182,446	\$ 201,765	\$ 211,036	\$ 248,309	\$ 270,991
Net client fees per total employees	\$ 220,534	\$ 195,155	\$ 231,374	\$ 220,657	\$ 143,050	\$ 178,387	\$ 177,500	\$ 212,799	\$ 206,247	\$ 220,410	\$ 240,361

Net Remaining for Partner/Owner

Net remaining for partner/owner	\$ 370,548	\$ 141,786	\$ 354,674	\$ 1,303,832	\$ 58,800	\$ 155,922	\$ 250,718	\$ 405,970	\$ 948,293	\$ 2,345,300	\$ 7,458,931
Net remaining for partner/owners as % of net client fees	44.6%	55.3%	43.8%	36.2%	56.5%	49.8%	40.4%	38.8%	38.1%	34.1%	31.6%
Net remaining for partner/owner as a % of total income	44.4%	55.3%	43.8%	36.2%	56.5%	49.8%	40.4%	37.7%	38.1%	33.4%	31.4%
Net remaining per partner/owner	\$ 233,639	\$ 137,842	\$ 207,670	\$ 423,016	\$ 54,409	\$ 144,856	\$ 160,411	\$ 188,168	\$ 311,556	\$ 533,706	\$ 531,266
Net remaining per partner/owner per hour	\$ 64.36	\$ 67.42	\$ 62.30	\$ 61.63	\$ 34.98	\$ 62.71	\$ 56.03	\$ 46.21	\$ 49.77	\$ 37.90	\$ 12.65

Non-Hourly Billing-% of Total Revenues

Commissions											
Fixed fees	25.0%	28.0%	35.0%	17.0%	22.0%	25.0%	25.0%	18.1%	15.0%	38.0%	9.5%
Percentage of assets	-	-	-	-	-	-	-	-	-	-	-
Periodic	5.0%	-	-	-	-	-	-	-	-	-	-
Per tax form fees	40.0%	48.0%	-	-	50.0%	41.0%	-	-	-	-	-
Risk-based	-	-	-	-	-	-	-	-	-	-	-
Transaction-based	5.0%	-	-	-	-	-	-	-	-	-	-
Value billing	20.0%	28.0%	15.0%	14.0%	15.0%	15.0%	16.0%	14.0%	10.0%	-	-

Expense Analysis

Expenses as a % of Net Client Fees

Professional salaries (excluding partner/owner)	23.1%	17.2%	20.1%	26.8%	12.6%	15.8%	17.8%	21.7%	24.6%	29.7%	26.9%
Paraprofessional salaries (excluding partner/owner)	2.6%	0.0%	4.1%	1.6%	0.0%	6.6%	6.5%	4.2%	2.6%	0.4%	0.5%
Other salaries (excluding partner/owner)	4.8%	1.3%	5.1%	5.4%	0.0%	2.3%	5.7%	4.7%	4.5%	6.0%	7.3%
Payments to retired partners	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.5%
Retirement plan costs (excluding partner/owner)	0.5%	0.0%	0.8%	0.8%	0.0%	0.0%	0.7%	0.9%	0.9%	1.0%	0.8%
Other employee benefits (excluding partner/owner)	2.3%	0.2%	2.4%	2.8%	0.0%	0.6%	2.0%	2.6%	2.5%	3.8%	3.7%
Dues	0.4%	0.7%	0.4%	0.3%	1.1%	0.6%	0.4%	0.4%	0.4%	0.4%	0.4%
Electronic and other research services	0.5%	0.6%	0.4%	0.6%	0.5%	0.6%	0.5%	0.6%	0.7%	0.4%	0.4%
CPE	0.5%	0.6%	0.4%	0.5%	1.2%	0.5%	0.5%	0.5%	0.6%	0.6%	0.5%
Malpractice insurance	0.9%	0.9%	0.9%	0.9%	0.8%	0.7%	0.7%	0.9%	0.8%	0.9%	0.9%
Office rent and other occupancy costs	5.8%	5.8%	6.3%	5.3%	5.4%	6.1%	6.1%	6.1%	5.6%	4.5%	5.0%
Interest	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%
Computer hardware	0.3%	0.4%	0.4%	0.3%	0.4%	0.6%	0.4%	0.5%	0.3%	0.3%	0.5%
Computer software	1.9%	3.5%	2.2%	1.1%	4.2%	3.7%	2.5%	2.1%	1.4%	1.2%	1.2%
Outsourced IT services	0.5%	0.2%	0.7%	0.5%	0.0%	0.4%	0.5%	0.8%	0.8%	0.0%	0.1%
Other computer and technology	0.6%	0.9%	0.6%	0.4%	0.9%	0.8%	0.7%	0.7%	0.5%	0.2%	0.8%
Promotion and marketing	0.6%	0.6%	0.4%	0.7%	0.7%	0.5%	0.5%	0.5%	0.7%	1.1%	1.7%
Payroll taxes (including partner/owner)	2.8%	2.0%	2.8%	3.0%	1.2%	2.9%	3.3%	3.1%	3.3%	3.7%	3.1%
Depreciation and amortization	0.8%	0.8%	0.9%	0.7%	0.7%	1.2%	1.0%	1.0%	0.9%	0.7%	0.9%
Other expenses (i.e., insurance)	6.9%	7.1%	8.7%	6.0%	8.0%	8.1%	7.0%	6.9%	6.0%	4.4%	5.9%

Expenses as a % of Total Income

Professional salaries (excluding partner/owner)	23.1%	17.1%	20.1%	26.8%	12.5%	15.8%	17.8%	21.7%	24.5%	29.7%	26.9%
Paraprofessional salaries (excluding partner/owner)	2.5%	0.0%	3.9%	1.6%	0.0%	6.6%	5.9%	4.2%	2.6%	0.4%	0.5%
Other salaries (excluding partner/owner)	4.8%	1.3%	5.1%	5.4%	0.0%	2.3%	5.6%	4.7%	4.5%	6.0%	7.3%
Payments to retired partners	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.5%
Retirement plan costs (excluding partner/owner)	0.5%	0.0%	0.8%	0.8%	0.0%	0.0%	0.7%	0.9%	0.9%	1.0%	0.8%
Other employee benefits (excluding partner/owner)	2.3%	0.2%	2.4%	2.8%	0.0%	0.6%	2.0%	2.6%	2.4%	3.7%	3.6%
Dues	0.4%	0.7%	0.4%	0.3%	1.1%	0.6%	0.4%	0.4%	0.4%	0.4%	0.4%
Electronic and other research services	0.5%	0.6%	0.4%	0.6%	0.4%	0.6%	0.5%	0.6%	0.7%	0.4%	0.4%
CPE	0.5%	0.6%	0.4%	0.5%	1.1%	0.5%	0.5%	0.5%	0.6%	0.6%	0.5%
Malpractice insurance	0.9%	0.9%	0.9%	0.9%	0.8%	0.7%	0.7%	0.9%	0.8%	0.9%	0.9%
Office rent and other occupancy costs	5.8%	5.8%	6.3%	5.3%	5.3%	6.1%	6.0%	6.0%	5.6%	4.5%	4.9%
Interest	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
Computer hardware	0.3%	0.4%	0.4%	0.3%	0.4%	0.6%	0.4%	0.5%	0.3%	0.3%	0.5%
Computer software	1.9%	3.5%	2.2%	1.1%	4.2%	3.6%	2.3%	2.1%	1.4%	1.2%	1.1%
Outsourced IT services	0.5%	0.2%	0.7%	0.5%	0.0%	0.4%	0.5%	0.8%	0.8%	0.0%	0.1%
Other computer and technology	0.6%	0.9%	0.6%	0.4%	0.8%	0.8%	0.7%	0.7%	0.5%	0.2%	0.8%
Promotion and marketing	0.6%	0.6%	0.4%	0.7%	0.7%	0.5%	0.5%	0.5%	0.7%	1.1%	1.7%
Payroll taxes (include partner/owner)	2.8%	1.9%	2.7%	3.0%	1.2%	2.8%	3.3%	3.1%	3.3%	3.7%	3.1%
Depreciation and amortization	0.8%	0.8%	0.9%	0.7%	0.7%	1.2%	0.9%	1.0%	0.9%	0.7%	0.9%
Other expenses (i.e., insurance)	6.9%	7.1%	8.4%	6.0%	8.0%	8.0%	7.0%	6.9%	6.0%	4.4%	5.8%

Accounts Receivable / WIP

Receivables - current - billed A/R %	41.0%	53.8%	40.8%	38.7%	51.0%	52.6%	47.0%	34.0%	40.0%	39.0%	36.0%
Receivables - over 30 days - billed A/R %	13.0%	15.0%	11.1%	14.0%	10.0%	10.0%	10.0%	12.8%	12.5%	15.5%	15.6%
Receivables - over 60 days - billed A/R %	12.0%	12.5%	10.6%	12.6%	13.5%	11.0%	10.0%	11.0%	12.0%	11.0%	13.8%
Receivables - over 90 days - billed A/R %	31.0%	24.8%	31.5%	33.0%	36.8%	21.5%	30.0%	32.0%	30.1%	36.5%	32.9%
Bad debt written off in fiscal year reported	\$ 3,000	\$ 0	\$ 2,000	\$ 32,658	\$ 0	\$ 1,022	\$ 1,500	\$ 4,031	\$ 14,750	\$ 60,000	\$ 309,835

A/R Statistics

Interest Charged on A/R

Yes	56%	38%	57%	72%	44%	46%	65%	64%	74%	94%	69%
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No	40%	53%	42%	26%	47%	51%	35%	35%	25%	6%	31%
N/A	4%	9%	2%	1%	8%	3%		1%	1%	-	-
Billing Protocols											
Percent of fees based on standard hourly billing	85%	78%	89%	88%	74%	90%	75%	92%	90%	75%	85%

AICPA PCPS/TSCPA 2014 National MAP Survey

California State Report - All Results are Reported on Median Values

Private and Confidential

CA by Net Client Fees

West Region by Net Client Fees

All CA <500K 500K<1.5M 1.5M+

<200K 200<500K 500<750K 750K<1.5M 1.5<5M 5<10M 10M+

Number of Firms	274	76	68	80	89	117	65	87	124	17	16
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Overview

Compensation Year Basis	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Fiscal year	22%	14%	18%	33%	8%	9%	12%	18%	27%	38%	25%
Calendar year	66%	78%	80%	47%	86%	85%	80%	77%	57%	38%	44%
Other	12%	8%	2%	20%	5%	6%	8%	5%	16%	25%	31%
Firm turnover ratio (percentage)	7.14%	0.00%	0.00%	13.33%	0.00%	0.00%	0.00%	6.67%	11.60%	12.42%	14.91%

Professionals

Professionals in position (FTE)	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Equity Partners/Owners	2.00	1.00	2.00	3.73	1.00	1.00	1.00	2.00	3.00	5.00	15.90
Total Professionals (includes Equity/Partners)	4.56	1.00	4.00	16.00	1.00	2.00	3.00	5.00	12.00	30.26	61.60

Average Chargeable Hours per Position

Equity Partners/Owners	1,239	1,200	1,341	1,207	1,017	1,242	1,161	1,244	1,256	1,275	999
Directors (11+ Yrs Exp)	1,207	-	-	1,200	-	-	-	1,227	1,250	-	1,123
Sr Managers (8-10 Yrs Exp)	1,301	-	1,220	1,300	-	1,448	1,328	1,223	1,356	1,357	1,275
Managers (6-7 Yrs Exp)	1,400	-	-	1,400	-	1,640	1,378	1,338	1,408	1,352	1,474
Sr Associates (4-5 Yrs Exp)	1,500	-	1,400	1,534	-	1,214	1,253	1,430	1,524	1,570	1,489
Associates (1-3 Yrs Exp)	1,486	-	1,295	1,517	-	-	1,287	1,371	1,500	1,500	1,592
New Professionals (<1Yr Exp)	1,342	-	-	1,260	-	-	-	1,413	1,242	1,296	1,364
Prof Subcontractors	1,608	-	-	1,694	-	-	-	1,970	1,608	-	-

Average Billing Rate per Position

Equity Partners/Owners	\$ 250.00	\$ 200.00	\$ 247.50	\$ 300.00	\$ 137.50	\$ 175.00	\$ 200.00	\$ 222.50	\$ 249.00	\$ 300.00	\$ 364.64
Directors (11+ Yrs Exp)	\$ 272.39	-	-	\$ 300.00	-	-	-	\$ 175.00	\$ 200.50	-	\$ 314.14
Sr Managers (8-10 Yrs Exp)	\$ 200.00	-	\$ 167.00	\$ 230.00	-	\$ 100.00	\$ 150.00	\$ 161.25	\$ 182.00	\$ 247.50	\$ 288.33
Managers (6-7 Yrs Exp)	\$ 184.00	-	-	\$ 185.00	-	\$ 105.00	\$ 127.50	\$ 149.00	\$ 155.00	\$ 205.00	\$ 178.00
Sr Associates (4-5 Yrs Exp)	\$ 142.00	-	\$ 135.00	\$ 160.00	-	\$ 97.50	\$ 113.00	\$ 125.00	\$ 125.00	\$ 160.00	\$ 169.00
Associates (1-3 Yrs Exp)	\$ 113.00	-	\$ 100.00	\$ 120.00	-	\$ 80.00	\$ 85.00	\$ 92.00	\$ 98.46	\$ 125.00	\$ 125.00
New Professionals (<1Yr Exp)	\$ 101.00	-	-	\$ 103.00	-	-	-	\$ 79.50	\$ 85.00	-	\$ 120.00
Prof Subcontractors	\$ 160.00	-	-	\$ 193.00	-	\$ 100.00	-	\$ 136.50	\$ 160.00	-	-

Average Compensation per Position

Equity Partners/Owners	\$ 200,000	\$ 113,194	\$ 166,202	\$ 302,713	\$ 67,362	\$ 87,470	\$ 130,000	\$ 151,075	\$ 233,750	\$ 388,071	\$ 338,800
Directors (11+ Yrs Exp)	\$ 159,169	-	-	\$ 165,000	-	-	-	\$ 92,850	\$ 110,145	-	\$ 174,801
Sr Managers (8-10 Yrs Exp)	\$ 106,142	-	\$ 85,338	\$ 117,923	-	\$ 51,754	\$ 64,043	\$ 81,044	\$ 94,732	\$ 126,558	\$ 117,690
Managers (6-7 Yrs Exp)	\$ 88,193	-	-	\$ 89,787	-	\$ 60,650	\$ 57,006	\$ 71,161	\$ 79,000	\$ 98,056	\$ 88,193
Sr Associates (4-5 Yrs Exp)	\$ 68,000	-	\$ 66,250	\$ 74,597	-	\$ 47,198	\$ 53,350	\$ 60,375	\$ 62,754	\$ 68,000	\$ 72,255
Associates (1-3 Yrs Exp)	\$ 51,465	-	\$ 44,000	\$ 54,697	-	-	\$ 42,000	\$ 44,313	\$ 48,592	\$ 54,293	\$ 59,425
New Professionals (<1Yr Exp)	\$ 47,708	-	-	\$ 47,143	-	-	-	\$ 39,935	\$ 36,899	-	\$ 54,560
Prof Subcontractors	\$ 118,991	-	-	\$ 125,000	-	-	-	-	\$ 121,678	-	-

Utilization per Position

Equity Partners/Owners	59.6%	57.7%	64.5%	58.0%	48.9%	59.7%	55.8%	59.8%	60.4%	61.3%	48.0%
Directors (11+ Yrs Exp)	58.0%	-	-	57.7%	-	-	-	59.0%	60.1%	-	54.0%
Sr Managers (8-10 Yrs Exp)	62.5%	-	58.7%	62.5%	-	69.6%	63.9%	58.8%	65.2%	65.2%	61.3%
Managers (6-7 Yrs Exp)	67.3%	-	-	67.3%	-	78.8%	66.3%	64.3%	67.7%	65.0%	70.9%
Sr Associates (4-5 Yrs Exp)	72.1%	-	67.3%	73.8%	-	58.3%	60.2%	68.7%	73.3%	75.5%	71.6%
Associates (1-3 Yrs Exp)	71.5%	-	62.2%	72.9%	-	-	61.9%	65.9%	72.1%	72.1%	76.5%
New Professionals (<1Yr Exp)	64.5%	-	-	60.6%	-	-	-	67.9%	59.7%	62.3%	65.6%
Prof Subcontractors	77.3%	-	-	81.4%	-	-	-	94.7%	77.3%	-	-

Compensation per Compensated Hour

Equity Partners/Owners	\$ 95.91	\$ 60.00	\$ 80.00	\$ 146.11	\$ 33.01	\$ 40.90	\$ 62.78	\$ 74.30	\$ 104.59	\$ 146.86	\$ 179.69
Directors (11+ Yrs Exp)	\$ 69.01	-	-	\$ 76.92	-	-	-	\$ 43.50	\$ 56.73	-	\$ 82.53
Sr Managers (8-10 Yrs Exp)	\$ 51.63	-	\$ 42.13	\$ 56.90	-	\$ 29.14	\$ 37.69	\$ 39.43	\$ 43.78	\$ 59.74	\$ 54.84
Managers (6-7 Yrs Exp)	\$ 43.42	-	-	\$ 43.90	-	-	\$ 30.81	\$ 35.41	\$ 37.98	\$ 43.78	\$ 42.91
Sr Associates (4-5 Yrs Exp)	\$ 32.51	-	\$ 30.42	\$ 33.75	-	\$ 25.71	\$ 31.23	\$ 27.99	\$ 30.28	\$ 33.79	\$ 33.71
Associates (1-3 Yrs Exp)	\$ 25.00	-	\$ 23.75	\$ 26.23	-	-	\$ 20.91	\$ 23.16	\$ 22.97	\$ 24.97	\$ 27.96
New Professionals (<1Yr Exp)	\$ 23.93	-	-	\$ 24.04	-	-	-	\$ 22.21	\$ 22.05	-	\$ 24.69
Prof Subcontractors	\$ 61.17	-	-	\$ 72.92	-	-	-	-	\$ 57.42	-	-

Billing Rate/Compensation per Compensated Hour

Equity Partners/Owners	\$ 2.47	\$ 3.44	\$ 3.05	\$ 1.99	\$ 3.73	\$ 3.50	\$ 3.50	\$ 3.13	\$ 2.45	\$ 2.08	\$ 1.68
Directors (11+ Yrs Exp)	\$ 3.84	-	-	\$ 3.75	-	-	-	\$ 3.62	\$ 4.06	-	-
Sr Managers (8-10 Yrs Exp)	\$ 4.02	-	\$ 4.00	\$ 4.05	-	\$ 3.63	\$ 3.45	\$ 4.04	\$ 4.00	\$ 3.87	\$ 4.60
Managers (6-7 Yrs Exp)	\$ 4.27	-	-	\$ 4.22	-	-	\$ 4.00	\$ 4.07	\$ 4.07	\$ 4.16	\$ 4.68
Sr Associates (4-5 Yrs Exp)	\$ 4.26	-	\$ 4.01	\$ 4.36	-	\$ 3.73	\$ 3.63	\$ 4.01	\$ 4.16	\$ 4.59	\$ 4.81
Associates (1-3 Yrs Exp)	\$ 4.43	-	\$ 4.06	\$ 4.47	-	-	\$ 3.63	\$ 4.04	\$ 4.37	\$ 4.89	\$ 4.78
New Professionals (<1Yr Exp)	\$ 4.17	-	-	\$ 4.07	-	-	-	\$ 3.83	\$ 3.98	-	\$ 4.47
Prof Subcontractors	\$ 2.22	-	-	\$ 2.84	-	-	-	-	\$ 2.94	-	-

Bonus/Incentive Compensation-Professionals

Bonus/incentive % of total	5.0%	8.5%	5.0%	5.0%	11.0%	5.0%	5.0%	5.0%	6.0%	5.0%	6.0%
Avg annual base salary % increase	3.4%	1.2%	3.2%	4.0%	0.0%	3.0%	3.0%	3.3%	4.0%	5.0%	4.1%

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	CA by Net Client Fees				West Region by Net Client Fees						
	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	274	76	68	80	89	117	65	87	124	17	16

Non-Professionals

Non-Professionals in Position (FTE)											
Total Non-Professionals	2.00	1.00	1.52	5.00	1.00	1.00	1.73	2.00	3.09	10.50	30.72

Average Chargeable Hours per Position											
Administrator/Office Manager	250	390	400	101	-	400	332	272	215	48	-
Clerical (data entry, etc.)	360	500	527	280	-	463	405	403	324	324	269
HR	-	-	-	-	-	-	-	-	-	-	-
IT/technical support	65	-	-	65	-	-	-	-	225	-	-
Marketing	-	-	-	-	-	-	-	-	-	-	-
Paraprofessional	1,238	689	1,216	1,264	-	1,112	1,204	1,170	1,262	-	1,250
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-

Average Billing Rate per Position											
Administrator/Office Manager	\$ 85.00	\$ 60.00	\$ 78.50	\$ 100.00	\$ 60.00	\$ 55.00	\$ 68.00	\$ 71.50	\$ 81.80	\$ 137.50	\$ 118.00
Clerical (data entry, etc.)	\$ 70.00	\$ 50.00	\$ 65.00	\$ 75.00	-	\$ 60.00	\$ 64.00	\$ 57.50	\$ 65.00	\$ 80.00	\$ 82.00
HR	-	-	-	-	-	-	-	-	-	-	-
IT/technical support	\$ 102.50	-	-	\$ 108.00	-	-	-	-	\$ 97.50	-	-
Marketing	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	\$ 100.00	\$ 72.50	\$ 95.00	\$ 110.00	-	\$ 65.00	\$ 85.00	\$ 80.00	\$ 87.00	-	\$ 115.00
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-

Average Compensation per Position											
Administrator/Office Manager	\$ 50,804	\$ 34,298	\$ 42,122	\$ 75,802	\$ 26,500	\$ 29,000	\$ 35,000	\$ 43,388	\$ 58,379	\$ 96,830	\$ 90,000
Clerical (data entry, etc.)	\$ 39,746	\$ 23,750	\$ 35,000	\$ 45,452	\$ 14,000	\$ 21,675	\$ 36,082	\$ 31,304	\$ 38,410	\$ 48,081	\$ 46,874
HR	\$ 87,000	-	-	\$ 87,000	-	-	-	-	-	-	\$ 93,552
IT/technical support	\$ 74,139	-	-	\$ 76,254	-	-	-	-	\$ 62,244	\$ 67,009	\$ 85,331
Marketing	\$ 57,677	-	-	\$ 67,316	-	-	-	-	-	-	\$ 69,446
Paraprofessionals	\$ 50,000	\$ 27,690	\$ 50,706	\$ 55,049	-	\$ 31,479	\$ 37,500	\$ 47,261	\$ 43,714	-	\$ 55,972
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-

Compensation per Compensated Hour											
Administrator/Office Manager	\$ 27.11	\$ 19.62	\$ 21.35	\$ 36.54	\$ 15.15	\$ 15.90	\$ 18.82	\$ 21.82	\$ 27.63	\$ 46.48	\$ 49.35
Clerical	\$ 20.00	\$ 16.13	\$ 16.67	\$ 21.59	\$ 12.59	\$ 15.00	\$ 17.15	\$ 16.67	\$ 18.87	\$ 23.07	\$ 21.64
HR	\$ 41.83	-	-	\$ 41.83	-	-	-	-	-	-	\$ 43.89
IT/Technical Support	\$ 35.66	-	-	\$ 35.90	-	-	-	-	\$ 29.84	\$ 31.67	\$ 41.14
Marketing	\$ 32.33	-	-	\$ 33.89	-	-	-	-	-	-	\$ 33.76
Paraprofessionals	\$ 26.44	-	\$ 25.00	\$ 27.72	-	\$ 17.50	\$ 19.90	\$ 22.95	\$ 23.66	-	\$ 27.88
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-

New Hires											
Grads hired - with 150 hour req	2.00	-	1.00	2.00	-	1.00	1.00	1.00	1.00	3.00	-
Avg annual salary grads - with 150 hour req	\$ 48,000	-	\$ 45,000	\$ 48,700	-	\$ 45,000	\$ 45,000	\$ 45,500	\$ 45,750	\$ 46,000	-
Grads hired - w/o 150 hour req	2.00	-	-	2.00	-	-	-	-	1.00	-	-
Avg annual salary grads- w/o 150 hour req	\$ 45,000	-	-	\$ 45,000	-	-	-	\$ 44,000	\$ 44,000	-	-

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Number of Firms	274	76	68	80	89	117	65	87	124	17	16

Paid Time Off - Exempt											
Vacation days (0-5 yrs of svcs/exp)	10.0	0.0	10.0	10.0	0.0	7.0	10.0	10.0	10.0	-	18.0
Vacation days (5-10 yrs of svcs/exp)	15.0	0.0	15.0	15.0	0.0	10.0	15.0	15.0	15.0	-	20.0
Vacation days (10-15 yrs of svcs/exp)	15.0	0.0	15.0	15.5	0.0	14.0	15.0	15.0	15.0	-	20.0
Vacation days (15+ yrs of svcs/exp)	15.0	10.0	19.0	20.0	0.0	15.0	15.0	15.0	20.0	-	23.0
Sick days	5.0	0.0	5.0	6.0	0.0	0.0	5.0	5.0	5.0	-	0.0
Holidays	8.0	5.0	8.0	8.0	0.0	7.0	8.0	8.0	8.0	8.0	9.0
Other PTO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-
PTO - incl holidays (0-5 yrs of svcs/exp)	15.0	0.0	15.0	22.0	0.0	2.5	14.0	17.0	21.5	-	-
PTO - incl holidays (5-10 yrs of svcs/exp)	20.0	0.0	20.0	26.0	0.0	3.0	18.0	21.5	26.0	-	-
PTO - incl holidays (10-15 yrs of svcs/exp)	22.0	0.0	25.0	29.0	0.0	0.0	20.0	24.0	27.0	-	-
PTO - incl holidays (15+ yrs of svcs/exp)	23.0	0.0	27.0	29.8	0.0	0.0	20.0	25.0	28.0	-	-

Paid Time Off - Non-Exempt											
Vacation days (0-5 yrs of svcs/exp)	10.0	0.0	10.0	10.0	0.0	5.0	10.0	10.0	10.0	-	15.0
Vacation days (5-10 yrs of svcs/exp)	15.0	0.0	15.0	15.0	0.0	10.0	15.0	14.0	15.0	-	16.0
Vacation days (10-15 yrs of svcs/exp)	15.0	0.0	15.0	15.0	0.0	10.0	15.0	15.0	15.0	-	20.0
Vacation days (15+ yrs of svcs/exp)	15.0	0.0	15.0	20.0	0.0	10.0	15.0	15.0	20.0	-	20.0
Sick days	5.0	0.0	5.0	6.0	0.0	0.0	5.0	5.0	5.0	-	0.0
Holidays	7.8	2.5	8.0	8.0	0.0	6.0	7.0	8.0	8.0	8.0	9.0
Other PTO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-
PTO - incl holidays (0-5 yrs of svcs/exp)	16.0	0.0	18.0	21.8	0.0	0.0	13.0	17.0	21.0	-	-
PTO - incl holidays (5-10 yrs of svcs/exp)	20.0	0.0	21.0	26.0	0.0	0.0	18.0	20.0	23.5	-	-
PTO - incl holidays (10-15 yrs of svcs/exp)	21.0	0.0	23.0	26.5	0.0	0.0	21.5	22.0	26.0	-	-
PTO - incl holidays (15+ yrs of svcs/exp)	23.0	0.0	26.0	29.0	0.0	0.0	21.5	23.0	26.8	-	-

Benefit Options											
Benefit Programs Offered											
Cafeteria Plan	35%	2%	31%	63%	3%	4%	25%	45%	57%	88%	88%
Continuing education course	81%	67%	75%	96%	57%	81%	82%	91%	97%	94%	100%
CPA examination fees	41%	11%	36%	70%	3%	19%	34%	45%	68%	56%	88%
CPA examination review courses	28%	10%	21%	49%	1%	12%	25%	25%	48%	50%	81%
Dental insurance	49%	21%	48%	71%	11%	19%	38%	55%	61%	81%	88%
Dependent health insurance	33%	16%	26%	55%	12%	11%	25%	28%	49%	69%	88%
Graduate degrees	18%	2%	10%	38%	1%	3%	3%	8%	25%	31%	56%
Health insurance	83%	56%	92%	97%	32%	56%	77%	94%	97%	100%	100%
Life insurance	40%	11%	23%	82%	5%	17%	10%	46%	75%	94%	94%
Long term disability	28%	7%	16%	57%	7%	10%	8%	26%	52%	63%	81%
Professional dues	77%	56%	75%	93%	51%	63%	67%	95%	95%	94%	100%
Professional licenses	74%	56%	69%	91%	51%	61%	66%	90%	92%	94%	100%
Retirement plan	74%	46%	77%	93%	27%	56%	75%	86%	95%	94%	94%
Voluntary benefits (Life, LTD, and/or Accident Plans)	20%	3%	11%	42%	4%	1%	10%	19%	39%	56%	75%
None of these	5%	13%	3%	-	28%	6%	3%	1%	-	-	-

Health Insurance Details											
Health Insurance Options Offered											
HMO	53%	37%	51%	63%	7%	22%	22%	42%	31%	75%	63%
HSA	34%	18%	25%	51%	17%	19%	20%	32%	47%	50%	63%
MSA	2%	2%	-	3%	-	1%	-	-	2%	-	-
POS	2%	-	-	4%	2%	-	-	-	1%	6%	19%
PPO	63%	37%	58%	79%	19%	35%	41%	53%	67%	81%	75%
Traditional	11%	6%	16%	12%	19%	13%	28%	19%	24%	19%	-
Other	3%	4%	4%	3%	2%	12%	9%	3%	2%	13%	6%
None	5%	18%	-	1%	50%	17%	11%	3%	2%	-	-
Not sure	-	-	-	-	-	-	-	1%	1%	-	-

Firm Contribution to Health Insurance											
0-20%	7%	11%	5%	5%	9%	10%	7%	1%	5%	-	-
21-40%	1%	-	-	1%	-	-	-	-	2%	-	6%
41-60%	7%	6%	7%	7%	3%	7%	11%	6%	8%	13%	13%
61-80%	16%	4%	12%	25%	-	7%	7%	8%	16%	20%	31%
81-100%	63%	58%	71%	61%	38%	58%	61%	77%	70%	67%	50%
N/A	7%	21%	5%	-	50%	17%	14%	8%	-	-	-

AICPA PCPS/TSCPA 2014 National MAP Survey

Private and Confidential	California State Report - All Results are Reported on Median Values										
	CA by Net Client Fees				West Region by Net Client Fees						
	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	274	76	68	80	89	117	65	87	124	17	16

Policies and Practices

Technology Usage	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Accept credit cards	67%	56%	70%	74%	61%	61%	72%	75%	67%	88%	88%
Actively maintain a website	75%	58%	73%	88%	58%	56%	83%	80%	88%	88%	94%
Provide remote access to the firm's network/server	68%	44%	63%	88%	37%	57%	72%	78%	86%	88%	100%
Publish a blog	15%	11%	9%	22%	10%	12%	13%	8%	10%	31%	44%
Use cloud-based remote back-up	57%	58%	57%	57%	62%	50%	48%	59%	49%	56%	50%
Use cloud-based software	48%	46%	39%	54%	51%	41%	33%	47%	41%	69%	69%
Use cloud-based server(s)	25%	19%	23%	30%	27%	18%	17%	25%	22%	38%	44%
Use Skype or similar service	32%	32%	21%	46%	30%	26%	26%	22%	33%	50%	44%

Social Media Usage	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
For business development	47%	46%	26%	64%	41%	40%	35%	37%	50%	79%	75%
For recruiting staff	23%	5%	11%	47%	5%	7%	12%	20%	32%	57%	75%
To provide timely content/reminders to clients	17%	20%	11%	16%	19%	17%	26%	13%	13%	21%	50%
To stay connected with existing clients	26%	34%	20%	23%	34%	24%	30%	20%	22%	21%	50%
Other	3%	3%	5%	3%	8%	2%	11%	1%	3%	-	6%
Firm does not promote use of social media	46%	46%	64%	32%	48%	59%	56%	57%	48%	21%	25%

AICPA PCPS/TSCPA 2014 National MAP Survey

Private and Confidential	California State Report - All Results are Reported on Median Values										
	CA by Net Client Fees				West Region by Net Client Fees						
	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	274	76	68	80	89	117	65	87	124	17	16

Owner-Partner Programs

Owner-Partner Programs in Place	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Formal partner in training program	7%	5%	3%	14%	2%	4%	3%	-	5%	13%	50%
Malpractice insurance policy	80%	73%	76%	91%	60%	70%	72%	84%	87%	100%	100%
Partner Compensation Formula includes	29%	5%	16%	61%	4%	7%	15%	30%	58%	75%	69%
Practice continuation agreement with another firm	2%	3%	-	4%	2%	3%	7%	3%	6%	-	6%
Written and approved succession plan	15%	8%	12%	25%	2%	7%	11%	13%	27%	13%	50%
Written firm partnership agreement	39%	2%	29%	78%	4%	12%	31%	43%	76%	81%	88%
None of these	15%	24%	21%	4%	36%	27%	20%	12%	3%	-	-

Partner Agreement

Last Update to Partner Agreement	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Less than a year ago	14%	-	6%	27%	6%	3%	6%	12%	28%	29%	40%
1 - 3 years ago	18%	5%	18%	27%	3%	14%	24%	25%	27%	29%	27%
4 - 5 years ago	6%	-	2%	14%	-	-	4%	13%	16%	-	7%
5 - 10 years ago	10%	-	12%	15%	2%	3%	6%	13%	14%	7%	27%
More than 10 years ago	6%	-	14%	4%	-	3%	7%	10%	3%	21%	-
No agreement in place	46%	95%	49%	13%	89%	78%	54%	28%	13%	14%	-

Partner Agreement Terms include	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Buy-out	50%	4%	44%	84%	6%	15%	34%	59%	82%	71%	87%
Cap on maximum payments to retired partners	16%	-	2%	33%	-	-	2%	7%	29%	43%	53%
Conduct	32%	-	22%	58%	5%	7%	24%	30%	54%	43%	87%
Death	51%	2%	44%	87%	5%	18%	42%	63%	85%	86%	100%
Disability	46%	2%	36%	80%	5%	11%	38%	54%	77%	71%	100%
Early withdraw	34%	-	20%	64%	2%	5%	20%	30%	59%	57%	93%
Managing capital accounts	27%	2%	22%	48%	5%	10%	22%	24%	37%	43%	73%
Mandatory retirement age	15%	-	-	36%	-	1%	2%	1%	26%	43%	67%
Non-competition	36%	2%	16%	71%	-	11%	16%	33%	66%	79%	80%
Notification requirement prior to retirement	25%	-	13%	48%	2%	4%	12%	19%	42%	57%	73%
Retirement	32%	-	20%	61%	2%	5%	22%	26%	54%	79%	93%
No agreement in place	45%	96%	51%	9%	89%	75%	56%	33%	11%	14%	-

Mandatory retirement age	65.0	-	-	65.0	-	-	-	-	65.0	-	66.0
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Partner Compensation Formula includes	All CA	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Administrative duties	52%	39%	43%	63%	45%	30%	41%	51%	62%	69%	80%
Billing realization and collections	62%	55%	57%	68%	67%	59%	70%	58%	64%	85%	80%
Client billing volume	55%	48%	43%	61%	42%	45%	52%	60%	51%	77%	80%
Compliance w/business plan	19%	19%	10%	22%	15%	11%	11%	9%	11%	38%	33%
Interest on capital	24%	19%	19%	32%	15%	13%	7%	19%	30%	46%	47%
New business from present clients	32%	19%	29%	41%	30%	14%	22%	23%	25%	54%	67%
New clients	44%	29%	38%	56%	33%	23%	33%	35%	43%	69%	73%
Niche/new service developed	18%	16%	10%	22%	15%	7%	7%	7%	10%	31%	40%
Personal billable time	53%	52%	38%	58%	42%	48%	33%	49%	57%	77%	73%
Post-retirement comp formula	9%	10%	5%	12%	12%	4%	4%	2%	8%	15%	20%
Training/mentoring	18%	16%	10%	24%	18%	5%	11%	7%	15%	31%	47%
Years of service	32%	39%	38%	27%	24%	29%	22%	35%	20%	46%	27%