

## **AICPA PCPS/CPA.com National MAP Survey Excerpt from Executive Summary**

### **2016 AICPA/CPA.com NATIONAL MAP SURVEY SUMMARY**

The 2016 National Management of an Accounting Practice (MAP) Survey reveals that firms across every revenue band are showing solid gains in revenue and profitability, diversifying services, incorporating a greater mix of billing protocols and exploring diverse strategies for growth. Firms are building on the successes of the last few years while proactively addressing many of the challenges facing them today. At the same time, firms are making investments to overcome obstacles in their way – whether environmental, economic, cultural, regulatory, demographic, technological or entrepreneurial.

“One of the most telling conclusions revealed in the survey this year is that you don’t have to be big to run a very profitable firm, and you don’t have to be small to be innovative and nimble,” says Mark Koziel, CPA, CGMA, the AICPA’s Vice President of Firm Services and Global Alliance.

Regional improvements are seen much more uniformly around the country today. Over the last few years, growth was interspersed between areas trying to gain forward momentum. “Advances are being made from coast to coast and throughout all regions in between,” notes Carl Peterson, the AICPA’s Vice President of Small Firm Interests.

The business of public accounting is strong. And while firm owners are facing challenges, they also see expanding opportunities for staff, owners and clients.

The MAP Survey, the profession’s largest benchmarking poll on practice management topics, is conducted every two years. The survey gathers information on the financial results and practice management approaches of firms. The national results are reported as medians and broken into seven size segments, from those with less than \$200,000 in annual revenue to those with \$10 million or more as well as by geographic regions and sub-regions. Responses were gathered from May through July of 2016 and reflect firms’ financial results for 2015.

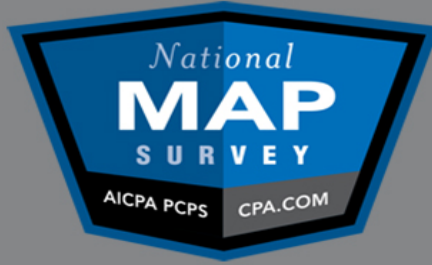
Firm owners and administrators are among the many interested readers who can use the survey results to analyze how their firms compare with others throughout the country as well as in their own size segments and geographic areas. They can also diagnose their firms’ areas of strength and weakness and identify alternative approaches to the challenges they face. The survey is a great reality check that spotlights where a firm stands in relation to other similar practices and which issues it may want to address. It’s easy to identify the significant differences between an individual practice and others in the same size segment or region. Reviewing the survey forces firm leaders to dig deep to understand variances from the median and to line up their metrics with their desired results, identifying solutions as needed. This commentary will spotlight some of the key aspects of the survey results and ways to put them to use.

## ABOUT THE SURVEY

The AICPA PCPS/CPA.com National Management of an Accounting Practice Survey is conducted every two years by the AICPA's [Private Companies Practice Section](#) in partnership with CPA.com. For 2016, representatives from almost 1,600 CPA firms were asked details about their latest fiscal year financial results. Responses were gathered from May through July 2016. The poll's premier sponsor is Aon.

## PCPS — PRIVATE COMPANIES PRACTICE SECTION

It pays to be a member! PCPS provides member firms with up-to-date information, advocacy and solutions to challenges facing their firms and the profession. The price of membership (\$35 per CPA) is more than matched by the thousands of dollars in member benefits and discounts. If you have any questions about PCPS membership, please call 800.CPA.FIRM or email [PCPS@aicpa.org](mailto:PCPS@aicpa.org).



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## 2016 AICPA PCPS / CPA.com MAP Survey Reports Guide

Welcome to the Guide for the 2016 AICPA PCPS/CPA.com 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](mailto: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 well 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.

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### **Medians**

Statistics have been prepared using medians. The median value represents the middle value in a data range. Median values help to prevent unusually large or small data points (outliers) from skewing results.

### **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**

The results within the Excel workbook into several categories. Your report contains the following tabs/spreadsheets:

- A. 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.
- B. KPIs - Key Performance Indicators
- C. Financial – detailed income and expense data as well as breakdown of fee sources and accounts receivable statistics
- D. Staffing & Compensation – all the details on staffing, billing rates, utilization and compensation
- E. Benefits – the specifics of paid time off and other benefits offered
- F. Technology – firm policies for technology and social media are summarized
- G. Owner-Partner – a high level review of owner-partner programs and partner agreements

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## **Other important information**

### **FTE (Full Time Equivalent)**

In 2016, the AICPA PCPS /CPA.com 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 this year's results to prior years. With each fielding of the MAP Survey, different firms respond. These differences can have significant impacts on observed metrics. For example, in 2016, a lower proportion of <\$500K firms completed the survey than in 2014. Some changes from 2014 to 2016 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](mailto:pcps@aicpa.org).

**AICPA PCPS/CPA.com 2016 National MAP Survey**

Texas Society of CPAs Private and Confidential	Texas State Report - All Results are Reported on Median Values										
	All TX	TX by Net Client Fees			South Region by Net Client Fees						
		<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	131	32	30	46	68	81	42	72	87	32	12

**Demographics**

Primary Office Location - Region											
Northeast	-	-	-	-	-	-	-	-	-	-	-
South	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Midwest	-	-	-	-	-	-	-	-	-	-	-
West	-	-	-	-	-	-	-	-	-	-	-

Primary Office Location - Sub-Region											
East North Central	-	-	-	-	-	-	-	-	-	-	-
East South Central	-	-	-	-	12%	10%	17%	6%	10%	13%	-
Mid-Atlantic	-	-	-	-	-	-	-	-	-	-	-
New England	-	-	-	-	-	-	-	-	-	-	-
South Atlantic	-	-	-	-	54%	53%	50%	50%	45%	34%	50%
West North Central	-	-	-	-	-	-	-	-	-	-	-
West South Central	100%	100%	100%	100%	34%	37%	33%	44%	45%	53%	50%
Mountain	-	-	-	-	-	-	-	-	-	-	-
Pacific	-	-	-	-	-	-	-	-	-	-	-

**Profile**

Number of Years in Business											
Less than one year	-	-	-	-	6%	1%	-	1%	-	-	-
1 to 5 years	14%	25%	10%	2%	32%	11%	7%	4%	1%	3%	-
6 to 10 years	7%	6%	10%	2%	21%	12%	17%	7%	2%	9%	-
11 to 20 years	13%	25%	10%	7%	21%	32%	14%	26%	11%	-	17%
21 or more years	66%	44%	70%	89%	21%	43%	62%	61%	85%	88%	83%

Firm Memberships											
PCPS	56%	38%	50%	80%	40%	42%	52%	67%	78%	91%	100%
AICPA	95%	88%	97%	100%	87%	85%	95%	99%	99%	100%	100%
CPA Firm Association or Network	16%	6%	13%	24%	6%	9%	7%	10%	16%	47%	92%
CPA Firm Management Association	5%	-	-	13%	-	-	-	1%	13%	13%	58%
State Society	94%	91%	93%	93%	94%	95%	98%	93%	95%	94%	92%
Association for Accounting Marketing	4%	-	3%	7%	-	-	-	3%	-	19%	50%

Office Space											
Cost per square foot	\$ 19	\$ 14	\$ 17	\$ 21	\$ 12	\$ 15	\$ 14	\$ 16	\$ 21	\$ 21	\$ 20
Square Feet/Professional FTE	438	373	475	417	290	621	500	501	447	397	352

Fiscal Year End Month											
January	2%	6%	-	-	1%	4%	-	-	-	-	-
February	-	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	2%	-	-
April	1%	-	-	2%	-	-	2%	-	1%	3%	17%
May	1%	-	-	-	-	-	-	-	-	3%	-
June	1%	-	-	2%	-	-	-	-	2%	6%	-
July	-	-	-	-	-	-	-	-	-	-	-
August	1%	-	3%	-	-	-	-	1%	-	-	-
September	2%	-	-	4%	-	-	-	-	3%	-	17%
October	1%	-	-	-	-	-	-	-	-	3%	-
November	-	-	-	-	-	-	-	-	-	-	-
December	93%	94%	97%	91%	99%	96%	98%	99%	91%	84%	67%

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Texas Society of CPAs Private and Confidential	Texas State Report - All Results are Reported on Median Values										
	TX by Net Client Fees				South Region by Net Client Fees						
	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	131	32	30	46	68	81	42	72	87	32	12

Net Client Fees (NCF)											
Total Net client fees	\$ 969,039	\$ 217,046	\$ 904,785	\$ 3,590,471	\$ 117,503	\$ 321,817	\$ 656,740	\$ 973,580	\$ 2,679,805	\$ 6,083,421	\$ 14,496,134
Net client fees earned - prior FY	\$ 955,500	\$ 220,008	\$ 820,000	\$ 3,223,330	\$ 105,106	\$ 295,397	\$ 618,000	\$ 904,845	\$ 2,517,486	\$ 5,660,092	\$ 12,741,746
Net client fees per partner/owner	\$ 586,337	\$ 210,000	\$ 650,000	\$ 942,154	\$ 107,000	\$ 289,271	\$ 608,969	\$ 686,565	\$ 813,029	\$ 1,138,662	\$ 1,787,169
Net client fees per FTE professional	\$ 171,407	\$ 109,161	\$ 184,262	\$ 181,072	\$ 77,750	\$ 154,100	\$ 147,961	\$ 183,809	\$ 184,573	\$ 177,393	\$ 192,841
% change in net client fees from prior year	5%	8%	9%	4%	15%	7%	3%	7%	6%	3%	7%

Accounts Receivable / WIP											
WIP as % of Net Client Fees	4.9%	3.6%	3.8%	5.7%	4.9%	5.1%	5.5%	6.0%	6.8%	6.1%	6.5%
Receivables - current - billed A/R %	47.0%	75.0%	42.0%	43.0%	76.0%	45.5%	42.5%	38.0%	35.0%	39.0%	38.7%
Receivables - 30-59 days - billed A/R %	16.0%	25.0%	18.5%	13.0%	30.0%	22.0%	8.9%	14.5%	11.0%	14.0%	14.6%
Receivables - 60-89 days - billed A/R %	14.0%	19.0%	18.3%	13.0%	10.5%	13.0%	9.5%	15.0%	12.0%	13.0%	10.5%
Receivables - 90+ days - billed A/R %	26.5%	20.0%	28.0%	27.0%	20.0%	34.5%	37.0%	30.0%	34.3%	32.0%	27.0%

Partner Compensation and Net Remaining Per Owner											
Compensation - equity partner/owner	\$ 227,933	\$ 60,500	\$ 253,344	\$ 272,344	\$ 50,000	\$ 100,711	\$ 161,825	\$ 217,737	\$ 252,888	\$ 287,432	-
Net remaining per partner/owner	\$ 244,865	\$ 95,430	\$ 281,318	\$ 365,301	\$ 57,932	\$ 119,777	\$ 199,422	\$ 246,665	\$ 272,344	\$ 345,279	\$ 506,985
Net remaining for partner/owners as % of net client fees	41.2%	43.3%	42.7%	36.6%	58.0%	38.4%	40.3%	35.1%	37.6%	34.0%	30.2%

Ratios and Expenses											
Utilization % - equity partners/owners	52.9%	54.3%	62.8%	50.3%	54.0%	62.5%	54.6%	62.9%	51.6%	51.0%	41.4%
Total expenses (leverage ratio)	59.6%	56.7%	57.7%	63.5%	42.2%	61.6%	60.9%	65.8%	63.4%	66.1%	69.9%
Payroll & benefits (excluding partners/owners) as a % of net client fees	38.9%	22.4%	35.8%	44.0%	12.3%	29.9%	38.5%	39.8%	40.8%	44.2%	50.2%
CPE as a % of net client fees	0.5%	0.6%	0.3%	0.5%	0.8%	0.5%	0.4%	0.4%	0.6%	0.7%	0.6%
Occupancy costs as a % of net client fees	5.1%	6.3%	5.0%	4.8%	6.3%	6.7%	5.4%	4.9%	5.0%	4.5%	3.8%
Information Technology as a % of net client fees	4.2%	7.0%	3.7%	3.3%	7.9%	5.0%	5.4%	3.7%	3.5%	3.8%	2.7%
Marketing as a % of net client fees	0.5%	0.5%	0.5%	0.8%	0.9%	0.4%	0.3%	0.5%	0.6%	1.0%	1.1%
Firm turnover ratio (percentage)	2.59%	0.00%	0.00%	11.76%	0.00%	0.00%	0.00%	3.33%	9.52%	8.75%	15.56%

Service Fees as a % of Net Client Fees (for firms offering the service)											
Audit & Attest Fees as a % of NCF	17%	-	14%	21%	21%	7%	29%	17%	14%	21%	27%
Comps & Reviews Fees as a % of NCF	7%	15%	12%	5%	15%	15%	9%	10%	7%	6%	3%
Tax Service Fees as a % of NCF	62%	65%	63%	53%	65%	65%	53%	60%	53%	47%	46%
Client Accounting & CFO Service Fees as a % of NCF	14.0%	15.0%	-	11.0%	20.0%	20.0%	14.1%	13.5%	12.0%	9.8%	-
All Other Service Fees	20%	23%	19%	20%	24%	20%	20%	19%	23%	23%	12%

Average Billing Rates											
Equity Partners/Owners	\$ 220.00	\$ 175.00	\$ 220.00	\$ 257.50	\$ 150.00	\$ 155.00	\$ 192.50	\$ 200.00	\$ 229.80	\$ 275.00	\$ 329.79
Directors/Non- Equity Partners (11+ Yrs Exp)	\$ 200.00	-	-	\$ 228.00	-	-	-	\$ 175.00	\$ 179.07	\$ 240.00	\$ 280.00
Senior Managers (8-10 Yrs Exp)	\$ 168.00	-	\$ 150.00	\$ 181.25	-	-	\$ 130.00	\$ 140.00	\$ 165.00	\$ 192.26	\$ 205.00
Managers (6-7 Yrs Exp)	\$ 143.00	-	-	\$ 150.00	-	-	-	\$ 140.00	\$ 150.00	\$ 152.23	\$ 160.00
Senior Associates (4-5 Yrs Exp)	\$ 128.00	-	-	\$ 135.00	-	-	-	\$ 115.00	\$ 120.00	\$ 125.83	\$ 137.71
Associates (1-3 Yrs Exp)	\$ 100.00	-	-	\$ 105.00	-	\$ 85.00	\$ 77.50	\$ 92.00	\$ 100.00	\$ 103.20	\$ 113.50
New Professionals (<1Yr Exp)	\$ 89.00	-	-	\$ 88.00	-	-	-	-	\$ 85.50	\$ 93.13	-
Paraprofessionals	\$ 75.74	-	\$ 75.00	\$ 80.00	-	\$ 50.00	\$ 77.50	\$ 75.00	\$ 81.25	\$ 90.00	-
Interns	\$ 60.36	-	-	\$ 62.86	-	-	-	-	\$ 60.00	\$ 79.80	-
Prof Subcontractors	\$ 127.00	-	-	-	-	-	-	\$ 123.50	\$ 170.00	-	-

Average Chargeable Hours											
Equity Partners/Owners	1,100	1,129	1,305	1,047	1,123	1,300	1,135	1,308	1,073	1,061	860
Directors/Non- Equity Partners (11+ Yrs Exp)	1,289	-	-	1,217	-	-	-	1,317	1,212	1,110	1,040
Senior Managers (8-10 Yrs Exp)	1,459	-	1,637	1,400	-	-	1,574	1,520	1,428	1,316	1,240
Managers (6-7 Yrs Exp)	1,418	-	-	1,361	-	-	-	1,500	1,462	1,387	1,306
Senior Associates (4-5 Yrs Exp)	1,491	-	-	1,497	-	-	-	1,519	1,545	1,507	1,458
Associates (1-3 Yrs Exp)	1,466	-	-	1,462	-	1,397	1,404	1,589	1,514	1,547	1,457
New Professionals (<1Yr Exp)	1,468	-	-	1,473	-	-	-	-	1,496	1,443	-
Paraprofessionals	1,368	-	-	1,475	-	900	1,306	1,350	1,440	1,497	-
Interns	1,316	-	-	1,316	-	-	-	-	1,213	1,401	-
Prof Subcontractors	1,971	-	-	-	-	-	-	1,638	1,829	-	-

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Number of Firms	131	32	30	46	68	81	42	72	87	32	12
<b>Income Analysis</b>											
Firm capital (net capital of the firm)	\$ 151,765	\$ 32,239	\$ 119,149	\$ 566,612	\$ 9,786	\$ 50,422	\$ 94,523	\$ 150,000	\$ 424,694	\$ 1,465,813	\$ 3,193,965
<b>Income</b>											
Gross fees earned	\$ 1,113,664	\$ 225,546	\$ 904,785	\$ 3,856,906	\$ 119,947	\$ 322,961	\$ 660,216	\$ 1,033,338	\$ 2,891,576	\$ 7,180,792	\$ 17,432,240
Net write-ups (downs) % of Total Income	-2%	-1%	0%	-9%	0%	0%	-1%	-1%	-11%	-14%	-12%
Interest income	\$ 36	\$ 0	\$ 20	\$ 194	\$ 0	\$ 0	\$ 0	\$ 51	\$ 144	\$ 791	\$ 554
Other income	\$ 0	\$ 0	\$ 0	\$ 1,683	\$ 0	\$ 0	\$ 0	\$ 0	\$ 110	\$ 9,851	\$ 4,990
<b>Net Client Fees (NCF)</b>											
Net Client Fees % changed from Prior FY	5%	8%	9%	4%	15%	7%	3%	7%	6%	3%	7%
NCF per partner/owner	\$ 586,337	\$ 210,000	\$ 650,000	\$ 942,154	\$ 107,000	\$ 289,271	\$ 608,969	\$ 686,565	\$ 813,029	\$ 1,138,662	\$ 1,787,169
Net client fees per FTE professional	\$ 171,407	\$ 109,161	\$ 184,262	\$ 181,072	\$ 77,750	\$ 154,100	\$ 147,961	\$ 183,809	\$ 184,573	\$ 177,393	\$ 192,841
Net client fees per total FTE employees (excludes Equity Partners and Subcontractors)	\$ 185,989	\$ 176,719	\$ 197,281	\$ 184,104	\$ 112,125	\$ 200,016	\$ 167,691	\$ 197,973	\$ 188,540	\$ 171,172	\$ 183,837
<b>Net Remaining for Partner/Owner</b>											
Net remaining for partner/owner	\$ 451,849	\$ 98,881	\$ 329,405	\$ 1,373,458	\$ 66,367	\$ 142,797	\$ 264,453	\$ 371,600	\$ 1,058,683	\$ 2,075,157	\$ 4,652,515
Net remaining for partner/owners as % of net client fees	41.2%	43.3%	42.7%	36.6%	58.0%	38.4%	40.3%	35.1%	37.6%	34.0%	30.2%
Net remaining for partner/owner as a % of total income	40.9%	43.3%	42.5%	36.6%	57.8%	38.4%	40.2%	35.1%	37.6%	34.0%	30.2%
Net remaining per partner/owner	\$ 244,865	\$ 95,430	\$ 281,318	\$ 365,301	\$ 57,932	\$ 119,777	\$ 199,422	\$ 246,665	\$ 272,344	\$ 345,279	\$ 506,985
Net remaining per partner/owner per hour	\$ 40.52	\$ 33.80	\$ 104.91	\$ 32.50	\$ 32.35	\$ 48.08	\$ 55.63	\$ 57.17	\$ 32.51	\$ 24.71	\$ 20.81
<b>Non-Hourly Billing-% of Total Revenues</b>											
Commissions	-	-	-	-	-	-	-	-	-	-	-
Fixed fees	20.0%	17.5%	23.0%	20.0%	40.0%	25.0%	20.5%	17.5%	17.5%	15.0%	-
Percentage of assets	-	-	-	-	-	-	-	-	-	-	-
Periodic	-	-	-	-	-	-	-	-	-	-	-
Per tax form fees	-	-	-	-	45.0%	-	-	-	-	-	-
Risk-based	-	-	-	-	-	-	-	-	-	-	-
Transaction-based	-	-	-	-	-	-	-	-	-	-	-
Value billing	17.5%	-	42.0%	7.5%	35.0%	30.0%	50.0%	10.0%	10.0%	-	-
<b>Expense Analysis</b>											
<b>Expenses as a % of Net Client Fees</b>											
Professional salaries (excluding partner/owner)	23.6%	19.1%	21.4%	25.7%	9.0%	17.5%	19.3%	21.3%	23.7%	25.7%	33.1%
Paraprofessional salaries (excluding partner/owner)	4.0%	2.8%	6.6%	2.6%	0.0%	6.8%	8.8%	6.4%	3.8%	2.5%	2.6%
Other salaries (excluding partner/owner)	3.8%	0.0%	3.0%	4.5%	0.0%	3.0%	2.8%	3.4%	4.7%	5.9%	5.8%
Payments to retired partners	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
Retirement plan costs (excluding partner/owner)	0.8%	0.0%	0.8%	1.0%	0.0%	0.0%	0.7%	0.8%	0.9%	1.1%	1.1%
Other employee benefits (excluding partner/owner)	2.3%	0.7%	1.5%	2.7%	0.0%	0.0%	1.0%	1.7%	2.4%	3.0%	3.3%
Peer Review and QC Costs	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	-
Dues	0.5%	0.6%	0.4%	0.5%	1.1%	0.6%	0.4%	0.4%	0.5%	0.4%	0.5%
Technical Research Library and Guidance	0.5%	0.4%	0.5%	0.5%	0.4%	0.4%	0.6%	0.6%	0.5%	0.6%	0.7%
CPE	0.5%	0.6%	0.3%	0.5%	0.8%	0.5%	0.4%	0.4%	0.6%	0.7%	0.6%
Malpractice insurance	0.4%	0.4%	0.4%	0.5%	0.7%	0.5%	0.5%	0.6%	0.5%	0.7%	0.6%
Office rent and other occupancy costs	5.1%	6.3%	5.0%	4.8%	6.3%	6.7%	5.4%	4.9%	5.0%	4.5%	3.8%
Interest	0.1%	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Computer hardware	0.3%	0.9%	0.3%	0.2%	0.6%	0.4%	0.2%	0.4%	0.2%	0.4%	0.4%
Computer software	2.3%	4.2%	2.6%	1.8%	5.0%	3.3%	3.0%	2.4%	1.9%	2.0%	1.7%
Outsourced IT services	0.3%	0.0%	0.1%	0.6%	0.0%	0.0%	0.4%	0.5%	0.9%	0.3%	0.3%
Other computer and technology	0.6%	1.2%	0.6%	0.4%	1.2%	0.6%	0.8%	0.4%	0.5%	0.6%	0.5%
Promotion and marketing	0.5%	0.5%	0.5%	0.8%	0.9%	0.4%	0.3%	0.4%	0.5%	1.0%	1.1%
Payroll taxes (including partner/owner)	3.5%	3.8%	2.8%	3.7%	2.0%	3.7%	3.5%	3.3%	3.5%	3.2%	3.6%
Depreciation and amortization	0.6%	0.5%	0.5%	0.7%	0.6%	0.6%	0.9%	0.6%	0.7%	0.8%	1.1%
Other expenses (i.e., insurance)	5.9%	12.3%	5.7%	4.7%	11.1%	9.0%	6.9%	6.7%	5.9%	4.4%	6.0%
<b>Expenses as a % of Total Income</b>											
Professional salaries (excluding partner/owner)	23.6%	19.1%	21.4%	25.6%	9.0%	17.5%	18.8%	21.3%	23.6%	25.6%	33.1%
Paraprofessional salaries (excluding partner/owner)	4.0%	2.8%	6.6%	2.5%	0.0%	6.8%	8.7%	6.4%	3.8%	2.4%	2.6%
Other salaries (excluding partner/owner)	3.8%	0.0%	2.9%	4.3%	0.0%	2.9%	2.7%	3.4%	4.6%	5.9%	5.8%
Payments to retired partners	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
Retirement plan costs (excluding partner/owner)	0.7%	0.0%	0.7%	0.9%	0.0%	0.0%	0.7%	0.8%	0.9%	1.1%	1.1%
Other employee benefits (excluding partner/owner)	2.3%	0.7%	1.5%	2.7%	0.0%	0.0%	1.0%	1.7%	2.4%	2.9%	3.3%
Peer Review and QC Costs	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	-
Dues	0.5%	0.6%	0.4%	0.5%	1.1%	0.6%	0.4%	0.4%	0.5%	0.4%	0.5%
Technical Research Library and Guidance	0.5%	0.4%	0.5%	0.5%	0.4%	0.4%	0.6%	0.6%	0.5%	0.6%	0.7%
CPE	0.5%	0.6%	0.3%	0.5%	0.8%	0.5%	0.4%	0.4%	0.6%	0.7%	0.6%
Malpractice insurance	0.4%	0.4%	0.4%	0.5%	0.7%	0.5%	0.5%	0.6%	0.5%	0.7%	0.6%
Office rent and other occupancy costs	5.0%	6.3%	5.0%	4.6%	6.3%	6.7%	5.4%	4.9%	5.0%	4.5%	3.8%
Interest	0.1%	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Computer hardware	0.3%	0.9%	0.3%	0.2%	0.6%	0.4%	0.2%	0.4%	0.2%	0.4%	0.4%
Computer software	2.4%	4.2%	2.6%	1.7%	4.9%	3.3%	2.9%	2.4%	1.8%	2.0%	1.7%
Outsourced IT services	0.3%	0.0%	0.1%	0.6%	0.0%	0.0%	0.4%	0.5%	0.9%	0.3%	0.3%
Other computer and technology	0.6%	1.2%	0.6%	0.4%	1.2%	0.6%	0.8%	0.4%	0.4%	0.6%	0.5%
Promotion and marketing	0.5%	0.5%	0.5%	0.8%	0.9%	0.4%	0.3%	0.4%	0.5%	1.0%	1.1%
Payroll taxes (include partner/owner)	3.5%	3.8%	2.8%	3.7%	2.0%	3.6%	3.5%	3.3%	3.5%	3.2%	3.6%
Depreciation and amortization	0.6%	0.5%	0.5%	0.7%	0.6%	0.6%	0.9%	0.6%	0.7%	0.8%	1.1%
Other expenses (i.e., insurance)	5.9%	12.3%	5.7%	4.7%	11.1%	8.8%	6.6%	6.7%	5.9%	4.4%	6.0%
<b>Accounts Receivable / WIP</b>											
Receivables - current - billed A/R %	47.0%	75.0%	42.0%	43.0%	76.0%	45.5%	42.5%	38.0%	35.0%	39.0%	38.7%
Receivables - 30-59 days - billed A/R %	16.0%	25.0%	18.5%	13.0%	30.0%	22.0%	8.9%	14.5%	11.0%	14.0%	14.6%
Receivables - 60-89 days - billed A/R %	14.0%	19.0%	18.3%	13.0%	10.5%	13.0%	9.5%	15.0%	12.0%	13.0%	10.5%
Receivables - 90+ days - billed A/R %	26.5%	20.0%	28.0%	27.0%	20.0%	34.5%	37.0%	30.0%	34.3%	32.0%	27.0%
Bad debt written off in fiscal year reported	\$ 2,675	\$ 668	\$ 1,500	\$ 21,803	\$ 0	\$ 550	\$ 1,000	\$ 2,450	\$ 11,622	\$ 53,212	\$ 49,745
<b>A/R Statistics</b>											
<b>Interest Charged on A/R</b>											
Yes	27%	18%	25%	30%	28%	34%	50%	48%	52%	52%	33%
No	69%	82%	68%	67%	70%	65%	47%	48%	48%	45%	67%
N/A	4%	-	7%	2%	2%	2%	3%	3%	-	3%	-
<b>Billing Protocols</b>											
Percent of fees based on standard hourly billing	90%	90%	78%	94%	75%	90%	72%	90%	85%	92%	95%

**AICPA PCPS/CPA.com 2016 National MAP Survey**

Texas Society of CPAs Private and Confidential	Texas State Report - All Results are Reported on Median Values											
	TX by Net Client Fees						South Region by Net Client Fees					
	All TX	<500K	500K-1.2M	1.5M-2.0M	>200K	200-500K	500-750K	750K-1.5M	1.5-2M	>10M	10M+	
Number of Firms	131	32	30	40	68	81	42	72	87	32	12	

**Overview**

Compensation Year Basis											
Fiscal year	13%	7%	14%	17%	5%	7%	18%	10%	17%	23%	58%
Calendar year	83%	93%	86%	79%	93%	83%	70%	83%	70%	60%	42%
Other	6%	-	-	13%	2%	5%	7%	13%	13%	13%	-
Firm turnover ratio (percentage)	2.59%	0.00%	0.00%	11.76%	0.00%	0.00%	0.00%	3.33%	9.52%	8.75%	15.56%

**Professionals**

Professionals in position (FTE)											
Equity Partners/Owners	2.00	1.00	1.00	4.00	1.00	1.00	1.00	2.00	3.00	6.00	11.00
Total Professionals (includes Equity/Partners)	6.00	2.00	4.50	19.54	1.00	2.00	4.00	5.74	13.93	35.28	91.70

Average Chargeable Hours per Position											
Equity Partners/Owners	1,100	1,129	1,305	1,047	1,123	1,300	1,135	1,308	1,073	1,061	860
Directors (1+ Yrs Exp)	1,289	-	1,217	-	-	-	-	1,317	1,212	1,210	1,040
Sr Managers (8-10 Yrs Exp)	1,459	-	1,637	1,400	-	-	1,574	1,520	1,428	1,316	1,240
Managers (6-7 Yrs Exp)	1,418	-	-	1,361	-	-	-	1,500	1,462	1,387	1,306
Sr Associates (4-5 Yrs Exp)	1,493	-	-	1,497	-	-	-	1,518	1,545	1,507	1,448
Associates (1-3 Yrs Exp)	1,466	-	-	1,462	-	1,397	1,404	1,589	1,514	1,547	1,457
New Professionals (<1Yr Exp)	1,468	-	-	1,473	-	-	-	-	1,496	1,443	-
Paraprofessionals	1,360	-	-	1,475	-	900	1,306	1,350	1,440	1,497	-
Interns	1,336	-	-	1,343	-	-	-	-	1,213	1,401	-
Prof Subcontractors	1,971	-	-	-	-	-	-	1,638	1,829	-	-

Average Billing Rate per Position											
Equity Partners/Owners	\$ 220.00	\$ 175.00	\$ 220.00	\$ 257.50	\$ 150.00	\$ 155.00	\$ 192.50	\$ 200.00	\$ 229.80	\$ 275.00	\$ 329.79
Directors (1+ Yrs Exp)	\$ 200.00	-	\$ 228.00	-	-	-	-	\$ 175.00	\$ 179.07	\$ 240.00	\$ 280.00
Sr Managers (8-10 Yrs Exp)	\$ 168.00	-	\$ 150.00	\$ 181.25	-	-	\$ 130.00	\$ 160.00	\$ 162.00	\$ 192.26	\$ 205.00
Managers (6-7 Yrs Exp)	\$ 143.00	-	-	\$ 150.00	-	-	-	\$ 140.00	\$ 150.00	\$ 152.23	\$ 160.00
Sr Associates (4-5 Yrs Exp)	\$ 138.00	-	-	\$ 135.00	-	-	-	\$ 115.00	\$ 120.00	\$ 125.83	\$ 137.71
Associates (1-3 Yrs Exp)	\$ 100.00	-	-	\$ 105.00	-	\$ 85.00	\$ 77.50	\$ 92.00	\$ 100.00	\$ 103.20	\$ 113.50
New Professionals (<1Yr Exp)	\$ 89.00	-	-	\$ 88.00	-	-	-	-	\$ 85.50	\$ 93.13	-
Paraprofessionals	\$ 75.74	-	\$ 75.00	\$ 80.00	-	\$ 50.00	\$ 77.50	\$ 75.00	\$ 81.25	\$ 90.00	-
Interns	\$ 102.26	-	-	\$ 62.86	-	-	-	-	\$ 61.00	\$ 79.80	-
Prof Subcontractors	\$ 127.00	-	-	-	-	-	-	\$ 123.50	\$ 170.00	-	-

Average Compensation per Position											
Equity Partners/Owners	\$ 227,933	\$ 60,500	\$ 253,344	\$ 272,344	\$ 50,000	\$ 100,711	\$ 161,825	\$ 217,737	\$ 252,888	\$ 287,432	-
Directors (1+ Yrs Exp)	\$ 115,596	-	-	\$ 135,000	-	-	-	\$ 91,295	\$ 120,095	\$ 131,326	-
Sr Managers (8-10 Yrs Exp)	\$ 92,886	-	\$ 76,667	\$ 104,000	-	-	\$ 76,667	\$ 73,500	\$ 90,267	\$ 106,209	\$ 110,000
Managers (6-7 Yrs Exp)	\$ 78,890	-	-	\$ 80,119	-	-	-	\$ 73,221	\$ 78,416	\$ 82,000	\$ 83,004
Sr Associates (4-5 Yrs Exp)	\$ 65,188	-	-	\$ 64,208	-	-	-	\$ 60,546	\$ 58,657	\$ 65,263	\$ 65,000
Associates (1-3 Yrs Exp)	\$ 48,860	-	-	\$ 48,558	-	\$ 40,000	\$ 38,500	\$ 48,788	\$ 48,077	\$ 51,880	\$ 56,457
New Professionals (<1Yr Exp)	\$ 40,000	-	-	\$ 39,129	-	-	-	-	\$ 42,000	\$ 39,191	-
Paraprofessionals	\$ 43,311	-	-	\$ 41,663	-	\$ 28,824	\$ 41,692	\$ 45,308	\$ 46,679	\$ 51,867	-
Interns	\$ 26,363	-	-	\$ 29,041	-	-	-	-	\$ 29,706	\$ 33,240	-
Prof Subcontractors	\$ 80,976	-	-	-	-	-	-	\$ 60,000	\$ 115,000	-	-

Utilization per Position											
Equity Partners/Owners	52.9%	54.3%	62.8%	50.3%	54.0%	62.5%	54.6%	62.9%	51.6%	51.0%	41.4%
Directors (1+ Yrs Exp)	62.0%	-	58.5%	-	-	-	-	61.3%	58.3%	53.4%	50.0%
Sr Managers (8-10 Yrs Exp)	70.1%	-	78.7%	67.3%	-	-	75.7%	71.1%	68.6%	63.2%	59.6%
Managers (6-7 Yrs Exp)	68.3%	-	-	65.5%	-	-	-	72.1%	70.3%	66.7%	62.8%
Sr Associates (4-5 Yrs Exp)	71.7%	-	-	72.0%	-	-	-	73.0%	74.3%	72.5%	70.1%
Associates (1-3 Yrs Exp)	70.5%	-	-	70.3%	-	67.1%	67.5%	76.4%	72.8%	74.4%	70.0%
New Professionals (<1Yr Exp)	70.6%	-	-	70.8%	-	-	-	-	71.9%	69.4%	-
Paraprofessionals	65.8%	-	-	70.9%	-	43.3%	62.8%	64.9%	69.3%	72.0%	-
Interns	63.2%	-	-	63.2%	-	-	-	-	58.3%	67.4%	-
Prof Subcontractors	94.8%	-	-	-	-	-	-	78.7%	87.9%	-	-

Compensation per Compensated Hour											
Equity Partners/Owners	\$ 100.38	\$ 29.24	\$ 109.18	\$ 109.85	\$ 28.12	\$ 40.45	\$ 83.49	\$ 101.94	\$ 112.21	\$ 130.85	-
Directors (1+ Yrs Exp)	\$ 55.69	-	\$ 62.56	-	-	-	\$ 39.68	\$ 43.50	\$ 50.00	\$ 63.03	-
Sr Managers (8-10 Yrs Exp)	\$ 44.27	-	\$ 35.76	\$ 45.72	-	-	\$ 39.68	\$ 35.32	\$ 45.21	\$ 46.49	\$ 46.60
Managers (6-7 Yrs Exp)	\$ 36.43	-	-	\$ 37.50	-	-	-	\$ 34.92	\$ 36.01	\$ 37.31	\$ 37.87
Sr Associates (4-5 Yrs Exp)	\$ 31.67	-	-	\$ 31.12	-	-	-	\$ 28.85	\$ 27.84	\$ 31.36	\$ 30.90
Associates (1-3 Yrs Exp)	\$ 24.89	-	-	\$ 23.64	-	\$ 19.71	\$ 20.26	\$ 23.23	\$ 23.03	\$ 24.56	\$ 27.03
New Professionals (<1Yr Exp)	\$ 19.73	-	-	\$ 19.23	-	-	-	\$ 20.10	\$ 20.36	-	-
Paraprofessionals	\$ 21.75	-	-	\$ 22.00	-	\$ 15.73	\$ 20.07	\$ 23.03	\$ 22.42	\$ 23.15	-
Interns	\$ 13.97	-	-	\$ 14.09	-	-	-	\$ 14.57	\$ 17.37	-	-
Prof Subcontractors	-	-	-	-	-	-	-	\$ 46.63	\$ 65.53	-	-

Billing Rate/Compensation per Compensated Hour											
Equity Partners/Owners	\$ 2.22	\$ 5.27	\$ 3.91	\$ 1.97	\$ 4.95	\$ 3.60	\$ 2.38	\$ 2.16	\$ 1.99	\$ 1.93	-
Directors (1+ Yrs Exp)	\$ 3.45	-	-	\$ 3.36	-	-	-	\$ 3.63	\$ 3.83	\$ 3.98	-
Sr Managers (8-10 Yrs Exp)	\$ 3.80	-	\$ 3.80	\$ 3.74	-	-	\$ 3.77	\$ 3.76	\$ 3.91	\$ 3.92	\$ 4.38
Managers (6-7 Yrs Exp)	\$ 3.90	-	-	\$ 3.97	-	-	-	\$ 3.72	\$ 4.06	\$ 4.36	\$ 4.20
Sr Associates (4-5 Yrs Exp)	\$ 4.09	-	-	\$ 4.21	-	-	-	\$ 3.99	\$ 4.23	\$ 4.17	\$ 4.39
Associates (1-3 Yrs Exp)	\$ 4.00	-	-	\$ 4.12	-	\$ 3.66	\$ 4.06	\$ 4.00	\$ 4.20	\$ 4.23	\$ 3.86
New Professionals (<1Yr Exp)	\$ 4.16	-	-	\$ 4.06	-	-	-	\$ 4.03	\$ 4.03	\$ 4.00	-
Paraprofessionals	\$ 3.64	-	-	\$ 3.89	-	\$ 3.04	\$ 3.85	\$ 3.63	\$ 3.93	\$ 3.66	-
Interns	\$ 4.02	-	-	\$ 3.95	-	-	-	-	\$ 3.88	\$ 4.61	-
Prof Subcontractors	-	-	-	-	-	-	-	\$ 2.81	\$ 2.91	-	-

**Firm Operations Staff**

Firm Operations Staff in Position (FTE)											
Total Firm Operations Staff	2.00	1.00	1.05	4.01	0.50	1.00	1.50	1.28	3.00	8.10	16.44

Average Chargeable Hours per Position											
Administrator/Office Manager	309	-	647	234	-	800	425	439	292	75	-
Clerical (data entry, etc.)	355	-	-	316	-	648	920	546	379	282	-
HR	-	-	-	-	-	-	-	-	-	-	-
IT/Technical support	-	-	-	-	-	-	-	-	-	122	-
Marketing	-	-	-	-	-	-	-	-	-	-	-
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-

Average Billing Rate per Position											
Administrator/Office Manager	\$ 75.00	-	\$ 75.00	-	\$ 60.00	\$ 60.00	\$ 72.50	\$ 75.00	\$ 98.47	-	-
Clerical (data entry, etc.)	\$ 64.00	-	\$ 60.00	-	\$ 50.00	\$ 52.50	\$ 55.00	\$ 60.00	\$ 68.00	-	-
HR	-	-	-	-	-	-	-	-	-	-	-
IT/Technical support	-	-	-	-	-	-	-	-	\$ 111.50	-	-
Marketing	-	-	-	-	-	-	-	-	-	-	-
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-

Average Compensation per Position											
Administrator/Office Manager	\$ 50,000	-	\$ 43,039	\$ 55,139	-	\$ 34,075	\$ 40,600	\$ 40,260	\$ 53,470	\$ 70,094	\$ 96,896
Clerical (data entry, etc.)	\$ 37,325	-	\$ 27,824	\$ 38,037	-	\$ 24,500	\$ 30,000	\$ 30,540	\$ 36,950	\$ 36,133	-
HR	-	-	-	-	-	-	-	-	-	-	\$ 64,755
IT/Technical support	\$ 68,135	-	-	\$ 68,491	-	-	-	-	\$ 61,780	\$ 68,135	\$ 72,707
Marketing	-	-	-	-	-	-	-	-	-	-	\$ 57,541
Subcontractors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-

Compensation per Compensated Hour											
Administrator/Office Manager	\$ 23.40	-	\$ 19.47								



AICPA PCPS/CPA.com 2016 National MAP Survey



Texas Society of CPAs Private and Confidential	Texas State Report - All Results are Reported on Median Values										
	All TX	TX by Net Client Fees				South Region by Net Client Fees					
		<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	131	32	30	46	68	81	42	72	87	32	12

**Paid Time Off**

Firm offers "Unlimited" amount of PTO to employees	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Yes	6%	-	15%	5%	6%	8%	9%	11%	4%	3%	-
No	94%	100%	85%	95%	94%	92%	91%	89%	96%	97%	100%

Paid Time Off - Exempt	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
PTO Days/Hours - Exempt - (0-5 years)	15	-	-	15	5	10	10	15	15	18	-
PTO Days/Hours - Exempt - (6-10 years)	18	-	-	20	11	15	15	15	20	20	-
PTO Days/Hours - Exempt - (11-15 years)	20	-	-	20	18	15	20	19	20	25	-
PTO Days/Hours - Exempt - (15+ years)	20	-	-	20	20	20	18	20	20	26	-

Paid Time Off - Non-Exempt	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
PTO Days/Hours - Non-Exempt - (0-5 years)	15	-	-	15	5	10	10	10	15	15	-
PTO Days/Hours - Non-Exempt - (6-10 years)	18	-	-	19	5	10	15	15	18	20	-
PTO Days/Hours - Non-Exempt - (11-15 years)	19	-	-	20	14	15	20	15	20	24	-
PTO Days/Hours - Non-Exempt - (15+ years)	20	-	-	20	6	18	-	15	20	24	-

**Benefit Options**

Benefit Programs Offered	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Cafeteria Plan	36%	9%	4%	70%	6%	15%	26%	30%	66%	97%	67%
College tuition (not post-grad degrees)	11%	17%	11%	7%	2%	10%	3%	12%	9%	22%	33%
Continuing education course	81%	57%	79%	95%	27%	67%	82%	83%	91%	94%	92%
CPA examination fees	47%	22%	50%	57%	6%	20%	41%	53%	57%	66%	83%
CPA examination review courses	37%	26%	32%	45%	6%	23%	26%	35%	32%	66%	92%
Dental insurance	32%	4%	21%	50%	10%	10%	21%	18%	46%	66%	92%
Dependent health insurance	28%	4%	11%	48%	4%	8%	12%	20%	40%	69%	83%
Graduate degrees	4%	4%	4%	5%	4%	2%	9%	8%	5%	25%	25%
Health club membership	4%	-	-	9%	2%	2%	3%	8%	7%	13%	25%
Health insurance	68%	30%	54%	98%	20%	31%	62%	70%	93%	97%	100%
Life insurance	47%	17%	18%	82%	6%	21%	21%	32%	80%	94%	92%
Long term disability	36%	4%	7%	70%	6%	5%	6%	12%	61%	78%	83%
Nutrition programs	-	-	-	-	-	-	-	2%	-	-	25%
Parking/toll reimbursement	21%	13%	18%	27%	4%	16%	15%	12%	28%	34%	58%
Professional dues	79%	43%	86%	93%	27%	56%	88%	91%	94%	97%	100%
Professional licenses	80%	39%	89%	95%	31%	54%	91%	94%	93%	94%	100%
Retirement plan	79%	48%	82%	95%	33%	46%	65%	79%	98%	91%	100%
Voluntary benefits (Life, LTD, and/or Accident Plans)	27%	4%	11%	48%	4%	7%	18%	12%	45%	72%	92%
None of these	8%	22%	7%	-	43%	18%	6%	5%	1%	-	-
Other	5%	9%	4%	5%	4%	5%	3%	8%	5%	3%	-

**Health Insurance Details**

Health Insurance Options Offered	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
HMO	11%	-	25%	7%	4%	-	7%	16%	20%	19%	25%
HRA	5%	-	-	7%	-	-	3%	-	6%	9%	-
HSA	35%	27%	13%	49%	7%	10%	20%	16%	39%	59%	83%
MSA	-	-	-	-	-	-	-	-	1%	-	-
POS	4%	-	4%	5%	-	-	7%	5%	8%	19%	17%
PPO	52%	20%	38%	72%	11%	21%	37%	31%	55%	63%	75%
Traditional	19%	20%	8%	23%	9%	24%	20%	28%	21%	22%	17%
Other	5%	-	4%	7%	2%	-	-	5%	4%	6%	-
None	15%	47%	25%	-	67%	52%	23%	18%	3%	-	-
Not sure	1%	-	-	2%	2%	5%	-	-	1%	-	-

Firm Contribution to Health Insurance	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
0-20%	10%	31%	8%	5%	28%	14%	9%	7%	4%	3%	-
21-40%	2%	-	4%	-	-	-	6%	2%	1%	-	-
41-60%	9%	6%	15%	5%	5%	7%	16%	18%	10%	9%	8%
61-80%	11%	6%	4%	18%	2%	5%	6%	11%	21%	31%	33%
81-100%	54%	38%	38%	73%	23%	34%	41%	46%	61%	56%	58%
N/A	13%	19%	31%	-	42%	41%	22%	16%	3%	-	-

## AICPA PCPS/CPA.com 2016 National MAP Survey

Texas Society of CPAs Private and Confidential	Texas State Report - All Results are Reported on Median Values										
	TX by Net Client Fees				South Region by Net Client Fees						
	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	131	32	30	46	68	81	42	72	87	32	12

### Policies and Practices

Technology Usage											
Accept credit cards	72%	79%	62%	76%	59%	61%	84%	65%	73%	90%	67%
Actively maintain a website	77%	79%	65%	85%	70%	75%	77%	76%	86%	97%	100%
E-signature	31%	38%	4%	39%	23%	35%	29%	19%	45%	31%	42%
Provide remote access to the firm's network/server	68%	58%	42%	93%	38%	47%	74%	60%	94%	97%	100%
Publish a blog	19%	17%	15%	17%	21%	7%	10%	16%	14%	31%	50%
Texting clients	46%	54%	42%	46%	64%	58%	58%	35%	41%	41%	17%
Use cloud-based remote back-up	58%	71%	50%	59%	57%	53%	65%	51%	63%	62%	33%
Use cloud-based software	55%	58%	58%	54%	48%	46%	45%	60%	60%	62%	75%
Use cloud-based server(s)	20%	21%	19%	22%	16%	11%	19%	19%	37%	28%	33%
Use Skype or similar service	29%	21%	19%	44%	20%	21%	29%	27%	33%	62%	58%

Social Media Usage											
For business development	44%	40%	32%	57%	52%	42%	39%	41%	55%	77%	92%
For recruiting staff	31%	8%	12%	55%	14%	7%	19%	16%	46%	70%	92%
To provide timely content/reminders to clients	25%	20%	8%	36%	31%	17%	13%	20%	31%	53%	75%
To stay connected with existing clients	29%	20%	20%	43%	47%	25%	19%	28%	38%	63%	83%
Other	1%	-	4%	-	5%	-	3%	3%	3%	-	8%
Firm does not promote use of social media	44%	48%	60%	33%	40%	51%	55%	48%	40%	13%	8%

**AICPA PCPS/CPA.com 2016 National MAP Survey**

Texas Society of CPAs Private and Confidential	Texas State Report - All Results are Reported on Median Values										
	TX by Net Client Fees				South Region by Net Client Fees						
	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Number of Firms	131	32	30	46	68	81	42	72	87	32	12

**Owner-Partner Programs**

Owner-Partner Programs in Place	All TX	<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	4%	-	-	9%	3%	2%	3%	2%	9%	16%	25%
Malpractice insurance policy	73%	50%	65%	93%	55%	64%	70%	75%	89%	100%	92%
Partner Compensation Formula includes	26%	-	12%	51%	7%	3%	21%	22%	48%	68%	100%
Practice continuation agreement with another firm	4%	-	4%	7%	3%	3%	9%	2%	3%	3%	-
Written and approved succession plan	14%	-	8%	26%	-	2%	12%	9%	32%	26%	42%
Written firm partnership agreement	47%	4%	27%	86%	7%	2%	21%	32%	76%	90%	100%
None of these	23%	50%	27%	2%	40%	38%	27%	18%	4%	3%	-

**Partner Agreement**

Last Update to Partner Agreement	All TX	<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%	-	10%	23%	6%	2%	10%	11%	18%	31%	17%
1 - 3 years ago	27%	11%	5%	47%	8%	6%	13%	11%	33%	34%	50%
4 - 5 years ago	8%	-	14%	9%	2%	2%	7%	11%	13%	24%	25%
5 - 10 years ago	5%	-	14%	2%	-	-	3%	15%	14%	3%	8%
More than 10 years ago	6%	-	5%	9%	2%	2%	3%	11%	9%	-	-
No agreement in place	39%	89%	52%	9%	83%	88%	63%	42%	14%	7%	-

Partner Agreement Terms include	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Buy-out	46%	-	23%	80%	6%	6%	19%	37%	78%	83%	100%
Cap on maximum payments to retired partners	17%	-	5%	32%	-	2%	-	6%	24%	53%	67%
Conduct	37%	-	14%	66%	4%	2%	16%	24%	53%	67%	92%
Death	54%	-	36%	89%	8%	4%	22%	46%	79%	90%	100%
Disability	49%	-	27%	84%	6%	2%	13%	37%	71%	83%	100%
Early withdraw	43%	-	27%	70%	4%	2%	16%	28%	56%	73%	92%
Managing capital accounts	16%	-	9%	27%	6%	-	16%	20%	28%	30%	58%
Mandatory retirement age	23%	-	9%	41%	-	-	-	6%	26%	63%	58%
Non-competition	47%	5%	23%	80%	4%	4%	19%	22%	61%	80%	92%
Notification requirement prior to retirement	31%	5%	5%	57%	4%	6%	9%	11%	41%	77%	92%
Retirement	34%	-	5%	66%	4%	2%	9%	11%	56%	87%	83%
No agreement in place	44%	95%	59%	11%	87%	90%	69%	46%	16%	10%	-

Partner Compensation Formula includes	All TX	<500K	500K<1.5M	1.5M+	<200K	200<500K	500<750K	750K<1.5M	1.5<5M	5<10M	10M+
Administrative duties	59%	-	33%	71%	44%	48%	50%	61%	75%	65%	82%
Billing realization and collections	67%	-	67%	71%	84%	55%	81%	76%	70%	81%	64%
Client billing volume	55%	-	25%	65%	52%	42%	63%	48%	63%	81%	82%
Compliance w/business plan	16%	-	8%	16%	16%	12%	25%	9%	9%	38%	36%
Interest on capital	22%	-	17%	26%	12%	15%	25%	15%	30%	50%	18%
New business from present clients	33%	-	8%	42%	36%	33%	31%	24%	30%	46%	55%
New clients	35%	-	17%	42%	40%	39%	44%	36%	46%	58%	73%
Niche/new service developed	20%	-	8%	23%	20%	12%	6%	15%	14%	35%	45%
Personal billable time	49%	-	25%	55%	44%	45%	50%	45%	50%	62%	55%
Post-retirement comp formula	12%	-	17%	10%	4%	9%	6%	6%	11%	15%	27%
Training/mentoring	22%	-	8%	23%	16%	15%	13%	12%	18%	31%	55%
Years of service	27%	-	17%	32%	12%	30%	25%	27%	23%	31%	27%

**Partner Agreement Terms include**

Mandatory retirement age	65.0	-	-	66.0	-	-	-	-	66.0	66.5	-
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