



Private Companies  
Practice Section



# National MAP Survey

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

**Results displayed in this report are for: FY2020**

Welcome to the Guide for the 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 this report contains information that many firms confine to owners. 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. **Note that the median and respective percentiles are calculated for each metric.**

### **Multiple Choice Questions**

Results for multiple choice questions is 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:

**Firm Information** – geographic data on firms completing survey along with general demographic information on the firms including number of years in business, location, service lines and more.

**Key Performance Indicators** – detailed calculations provide valuable results and insight into how your firm is performing.

**Financial** – detailed income and expense data as well as breakdown of fee sources and billing protocols statistics.

**Staffing** – all the details on staffing, billing rates, utilization and compensation.

**Cyber Liability & Security** – details on cyber liability programs, coverage and practices.

**COVID-19 Special Section** – details on the impacts of the COVID-19 pandemic on firm hiring, retention and real estate footprint.

## Other important information

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

The AICPA PCPS /CPA.com National MAP survey continues 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 and questions are updated. These differences can have significant impacts on observed metrics. In 2018, significant data mapping was performed to streamline data collection and the n/a option was implemented on survey questions that may not be applicable to all firm respondents. In instances when n/a was selected, the response was treated as "nil" and removed from the reported results. Some changes from year to year may be an artifact of the different firms who completed the survey or use of the n/a option.

### **Top Performers**

Top Performers are included in the Personalized Report only. "Top Performing" firms include the top 25% of firms with regard to net income per partner. Statistics in this column are the median of this controlled group for each metric. Top Performers are based only on earnings, not benefits or balance.

### **Insufficient Data**

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 National MAP Survey

Texas State Report - All Results are Reported on Median Values											
AICPA - Access to Reports Only Private and Confidential	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	117	39	21	31	46	87	43	64	92	23
<b>Demographics</b>											
<b>Primary Office Location - Region</b>											
Northeast	-	-	-	-	-	-	-	-	-	-	-
South	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Midwest	-	-	-	-	-	-	-	-	-	-	-
West	-	-	-	-	-	-	-	-	-	-	-
<b>Primary Office Location - Sub-Region</b>											
East North Central	-	-	-	-	-	-	-	-	-	-	-
East South Central	-	-	-	-	13%	11%	12%	13%	7%	23%	16%
Mid-Atlantic	-	-	-	-	-	-	-	-	-	-	-
New England	-	-	-	-	-	-	-	-	-	-	-
South Atlantic	-	-	-	-	48%	49%	66%	52%	51%	55%	53%
West North Central	-	-	-	-	-	-	-	-	-	-	-
West South Central	100%	100%	100%	100%	39%	40%	22%	35%	42%	23%	32%
Mountain	-	-	-	-	-	-	-	-	-	-	-
Pacific	-	-	-	-	-	-	-	-	-	-	-
<b>Profile</b>											
Equity Owners in firm	1	1	1	4	1	1	1	1	3	5	11
CPAs in firm	2	1	3	10	1	1	2	3	7	20	45
<b>Number of Years in Business</b>											
Less than one year	-	-	-	-	4%	-	-	-	-	-	-
1 to 5 years	12%	23%	5%	3%	20%	17%	7%	6%	4%	4%	-
6 to 10 years	15%	21%	19%	3%	24%	16%	9%	11%	3%	-	5%
11 to 20 years	16%	21%	14%	13%	22%	25%	21%	20%	9%	17%	5%

21 or more years	57%	36%	62%	81%	30%	41%	63%	63%	84%	78%	89%
<b>Firm's major revenue service line</b>											
Advisory/Consulting Services	1%	3%	-	-	4%	7%	5%	-	4%	-	-
Audit & Assurance Services	9%	10%	14%	10%	7%	7%	7%	14%	8%	26%	16%
Client Accounting Advisory Services	8%	10%	5%	6%	17%	8%	5%	11%	9%	4%	5%
Tax Services	79%	77%	76%	77%	72%	77%	81%	70%	77%	70%	79%
Other	3%	-	5%	6%	-	1%	2%	5%	2%	-	-

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

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**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	117	39	21	31	46	87	43	64	92	23	19
<b>Net Client Fees (NCF)</b>											
Total Net client fees	\$860,766	\$240,000	\$1,014,484	\$3,400,000	\$80,994	\$321,197	\$592,404	\$1,022,921	\$2,486,540	\$7,160,554	\$16,000,000
Net client fees earned - prior FY	\$781,152	\$244,324	\$1,002,715	\$2,987,351	\$75,000	\$317,869	\$591,085	\$1,015,153	\$2,382,011	\$6,357,781	\$15,233,000
Net client fees per partner/owner	\$532,290	\$225,000	\$731,052	\$1,250,633	\$80,994	\$291,296	\$557,334	\$760,000	\$910,300	\$1,264,225	\$1,521,179
Net client fees per FTE professional	\$157,974	\$101,120	\$157,974	\$200,547	\$68,000	\$140,247	\$141,464	\$164,045	\$180,022	\$191,085	\$212,956
% change in net client fees from prior year	6.00%	1.58%	4.72%	6.18%	5.57%	2.02%	4.09%	2.76%	4.65%	4.66%	4.79%
<b>Partner Compensation and Net Remaining Per Owner</b>											
Compensation - equity partner/owner	\$206,300	\$82,000	\$200,000	\$336,554	\$40,625	\$100,000	\$143,949	\$188,333	\$276,597	\$349,281	\$391,187
Net remaining per partner/owner	\$207,121	\$86,339	\$275,874	\$447,230	\$51,026	\$117,887	\$175,767	\$247,814	\$326,859	\$474,924	\$532,532
Net remaining for partner/owners as % of net client fees	43.7%	50.6%	44.0%	37.0%	62.2%	43.7%	41.8%	37.5%	37.2%	36.7%	32.2%
<b>Ratios and Expenses</b>											
Firm realization %	97.7%	100.0%	96.7%	90.7%	100.0%	100.0%	93.6%	96.0%	92.0%	88.0%	85.0%
Utilization % - firmwide	60.2%	59.9%	64.8%	59.0%	36.5%	63.0%	58.1%	67.1%	63.7%	60.8%	63.7%
Total expenses (leverage ratio)	58.0%	49.4%	56.0%	66.4%	40.1%	57.1%	62.1%	63.7%	66.1%	66.2%	70.4%
Salary expenses (excluding owners) as a % of net client fees	33.4%	23.3%	27.1%	39.3%	14.4%	26.7%	29.8%	31.9%	35.2%	41.4%	39.9%
Office rent and other occupancy expenses as a % of net client fees	4.2%	4.4%	4.5%	4.0%	2.3%	6.1%	4.9%	5.2%	4.7%	4.3%	4.1%
Firm turnover ratio %	0.00%	0.00%	0.00%	11.30%	0.00%	0.00%	0.00%	0.00%	6.90%	10.00%	11.30%
<b>Service Fees (for firms offering the service)</b>											
Audit & Attest Service Fees	\$773,570	-	-	\$1,026,692	-	\$42,930	-	\$229,158	\$484,609	\$1,611,957	\$5,362,012
Review, compilation & preparation Service Fees	\$104,174	\$38,205	\$65,591	\$229,826	\$7,306	\$31,658	\$48,100	\$55,667	\$222,617	\$375,000	\$1,000,000
SOC Reporting Service Fees	-	-	-	-	-	-	-	-	-	-	-
Tax - Individual Compliance and planning for compliance Service Fees	\$236,747	\$60,000	\$370,690	\$799,109	\$28,164	\$109,420	\$230,965	\$297,000	\$600,178	\$1,369,028	\$3,259,536
Tax - Business Compliance and planning Service Fees	\$201,263	\$59,506	\$247,079	\$1,173,262	\$19,667	\$74,089	\$149,935	\$243,160	\$702,722	\$1,497,806	\$6,067,534
Tax - Other Service Fees	\$38,863	\$7,620	-	\$179,123	\$3,378	\$10,140	\$25,740	\$60,333	\$100,889	\$304,133	\$552,930
Client Accounting Advisory Service Fees	\$123,775	\$15,000	-	\$753,558	\$6,007	\$50,000	\$100,100	\$229,807	\$298,052	\$788,280	\$1,177,081
Business Valuation Service Fees	-	-	-	-	-	-	-	-	\$32,659	\$43,244	\$243,700
Cybersecurity Assurance and Consulting Service Fees	-	-	-	-	-	-	-	-	-	-	-
ESG/Sustainability assurance and consulting/advisory Service Fees	-	-	-	-	-	-	-	-	-	-	-
Individual Planning Service Fees	\$17,775	-	-	-	-	\$8,000	-	\$17,924	\$74,884	-	-
Forensic Accounting Service Fees	-	-	-	-	-	-	-	-	-	-	-
Other Services Fees	\$55,385	\$17,472	\$55,953	\$281,095	\$9,763	\$28,440	\$42,906	\$70,618	\$210,336	\$376,647	\$1,307,526
<b>Average Hourly Billing Rates</b>											
Equity Partners/Owners	\$240.00	\$170.00	\$250.00	\$300.00	\$125.00	\$185.00	\$200.00	\$210.00	\$250.00	\$297.50	\$356.50
Directors/Non- Equity Partners (11+ Yrs Exp)	\$192.00	-	-	\$250.00	-	-	\$157.30	\$175.00	\$212.50	\$273.00	\$286.38
Senior Managers (8-10 Yrs Exp)	\$200.00	-	-	\$239.00	-	-	-	\$150.00	\$185.00	\$225.00	\$216.62
Managers (6-7 Yrs Exp)	\$175.00	-	-	\$175.00	-	-	-	\$125.00	\$150.00	\$189.00	\$183.57

Senior Associates (4-5 Yrs Exp)	\$139.68	-	-	\$150.84	-	\$100.00	\$95.50	\$110.00	\$128.00	\$154.00	\$152.60
Associates (1-3 Yrs Exp)	\$118.33	-	-	\$125.00	-	-	\$106.00	\$96.00	\$108.00	\$128.75	\$121.81
New Professionals (<1Yr Exp)	\$100.00	-	-	\$103.75	-	-	-	-	\$88.00	\$115.00	-
Paraprofessionals	\$94.00	-	-	\$95.00	-	\$71.00	\$70.80	\$84.37	\$90.00	-	\$105.50
Interns	\$85.00	-	-	\$97.50	-	-	-	-	\$60.00	\$90.00	\$89.00
Prof Subcontractors	-	-	-	-	-	-	-	-	\$150.00	-	-
<b>Average Chargeable Hours</b>											
Equity Partners/Owners	1,170	1,292	1,377	993	1,000	1,276	1,391	1,352	1,229	1,032	916
Directors/Non- Equity Partners (11+ Yrs Exp)	1,180	-	-	1,205	-	-	-	1,289	1,333	1,153	1,040
Senior Managers (8-10 Yrs Exp)	1,309	-	-	1,228	-	-	-	1,567	1,454	1,305	1,222
Managers (6-7 Yrs Exp)	1,477	-	-	1,454	-	-	-	1,614	1,431	1,347	1,480
Senior Associates (4-5 Yrs Exp)	1,500	-	-	1,428	-	1,433	-	1,620	1,500	1,373	1,506
Associates (1-3 Yrs Exp)	1,448	-	-	1,445	-	1,664	-	1,561	1,459	1,438	1,500
New Professionals (<1Yr Exp)	1,398	-	-	1,398	-	-	-	-	1,437	1,384	-
Paraprofessionals	1,041	-	-	1,158	-	1,212	1,000	1,249	1,326	1,530	1,393
Interns	818	-	-	908	-	-	-	-	750	940	1,375
Prof Subcontractors	1,300	-	-	-	-	-	-	-	1,300	-	-

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**Texas State Report - All Results are Reported on Median Values**

**TX by Net Client Fees**

**South Region by Net Client Fees**

	<b>All TX</b>	<b>&lt;500K</b>	<b>500K&lt;1.5M</b>	<b>1.5M+</b>	<b>&lt;200K</b>	<b>200&lt;500K</b>	<b>500&lt;750K</b>	<b>750K&lt;1.5M</b>	<b>1.5&lt;5M</b>	<b>5&lt;10M</b>	<b>10M+</b>
Number of Firms	117	39	21	31	46	87	43	64	92	23	19

**Income Analysis**

**Income**

Net client fees earned	\$860,766	\$240,000	\$1,014,484	\$3,400,000	\$80,994	\$321,197	\$592,404	\$1,022,921	\$2,486,540	\$7,160,554	\$16,000,000
Other income	\$153	\$0	\$153	\$1,799	\$0	\$0	\$1,251	\$0	\$2,300	\$14,090	\$26,415

**Net Client Fees (NCF)**

Net Client Fees % changed from Prior FY	6.00%	1.58%	4.72%	6.18%	5.57%	2.02%	4.09%	2.76%	4.65%	4.66%	4.79%
NCF per partner/owner	\$532,290	\$225,000	\$731,052	\$1,250,633	\$80,994	\$291,296	\$557,334	\$760,000	\$910,300	\$1,264,225	\$1,521,179
Net client fees per FTE professional	\$157,974	\$101,120	\$157,974	\$200,547	\$68,000	\$140,247	\$141,464	\$164,045	\$180,022	\$191,085	\$212,956
Net client fees per total FTE employees (excludes Equity Partners and Subcontractors)	\$117,875	\$93,488	\$116,126	\$136,366	\$63,694	\$114,633	\$94,785	\$129,535	\$139,007	\$139,783	\$129,730
Firm realization %	97.7%	100.0%	96.7%	90.7%	100.0%	100.0%	93.6%	96.0%	92.0%	88.0%	85.0%

**Net Remaining for Partner/Owner**

Net remaining for partner/owner	\$359,400	\$89,224	\$459,024	\$1,056,334	\$51,026	\$144,878	\$256,447	\$370,148	\$960,839	\$2,456,838	\$5,687,620
Net remaining for partner/owners as % of net client fees	43.7%	50.6%	44.0%	37.0%	62.2%	43.7%	41.8%	37.5%	37.2%	36.7%	32.2%
Net remaining for partner/owner as a % of total income	42.0%	50.6%	44.0%	35.8%	60.4%	43.3%	40.5%	37.5%	36.6%	35.8%	30.7%
Net remaining per partner/owner	\$207,121	\$86,339	\$275,874	\$447,230	\$51,026	\$117,887	\$175,767	\$247,814	\$326,859	\$474,924	\$532,532
Net remaining per partner/owner per hour	\$47.82	\$48.32	\$82.97	\$47.32	\$30.38	\$62.60	\$76.74	\$52.53	\$51.09	\$38.30	\$13.46

**Expense Analysis**

**Expenses as a % of Net Client Fees**

Salary expenses (excluding partner/owner)	33.4%	23.3%	27.1%	39.3%	14.4%	26.7%	29.8%	31.9%	35.2%	41.4%	39.9%
Payments to retired partners	0.4%	-	-	1.0%	-	-	-	1.4%	1.0%	1.5%	1.6%
Retirement plan costs (excluding partner/owner)	0.9%	0.7%	0.8%	0.9%	-	0.8%	0.7%	1.0%	1.0%	1.4%	1.0%
Payroll taxes and other employment expenses (including partner/owner)	3.6%	2.2%	3.6%	5.7%	0.7%	3.7%	3.6%	4.1%	4.2%	5.7%	7.4%
Office rent and other occupancy costs	4.2%	4.4%	4.5%	4.0%	2.3%	6.1%	4.9%	5.2%	4.7%	4.3%	4.1%
Computer software	4.1%	5.1%	4.1%	3.7%	8.7%	3.7%	3.5%	4.1%	3.7%	3.2%	3.5%
Outsourced IT services and other computer/technology	1.0%	0.7%	1.1%	1.3%	0.9%	1.3%	1.1%	1.3%	1.5%	1.7%	1.4%
Other expenses (i.e., insurance, dues expenses, CPE expenses, marketing, depreciation, etc.)	10.0%	9.9%	10.5%	9.6%	13.5%	13.6%	16.0%	10.3%	10.9%	8.7%	8.7%

**Expenses as a % of Total Income**

Salary expenses (excluding partner/owner)	32.3%	22.3%	26.6%	39.3%	14.4%	26.6%	28.6%	30.6%	34.0%	37.8%	39.1%
Payments to retired partners	0.4%	-	-	1.0%	-	-	-	1.4%	1.0%	1.4%	1.6%
Retirement plan costs (excluding partner/owner)	0.8%	0.7%	0.8%	0.9%	-	0.8%	0.7%	1.0%	0.9%	1.3%	1.0%
Payroll taxes and other employment expenses (including partner/owner)	3.6%	2.2%	3.6%	5.1%	0.7%	3.6%	3.5%	4.0%	4.2%	5.1%	7.3%
Office rent and other occupancy costs	4.1%	4.4%	4.1%	4.0%	1.9%	6.0%	4.6%	5.0%	4.6%	4.2%	4.0%
Computer software	3.8%	4.3%	4.1%	3.6%	8.7%	3.7%	3.4%	4.0%	3.5%	3.2%	3.4%
Outsourced IT services and other computer/technology	1.0%	0.7%	1.1%	1.3%	0.9%	1.3%	1.0%	1.3%	1.5%	1.7%	1.4%
Other expenses (i.e., insurance, dues expenses, CPE expenses, marketing, depreciation, etc.)	9.9%	9.9%	10.5%	9.0%	13.4%	13.5%	15.5%	10.3%	10.9%	8.1%	8.7%

**Billing Protocols**

**Billings as a % of Total Revenues**

Value pricing and value billing	20.0%	30.0%	-	15.0%	55.0%	45.0%	40.0%	32.0%	15.0%	-	-
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**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	117	39	21	31	46	87	43	64	92	23	19
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**Firm Staffing Details**

**Compensation Year Basis**

Fiscal year	10%	6%	5%	19%	3%	4%	12%	8%	20%	41%	28%
Calendar year	89%	94%	95%	77%	92%	96%	88%	92%	77%	59%	67%
Other	1%	-	-	3%	5%	-	-	-	2%	-	6%

**Compensation Statistics**

Average annual base salary percentage increase (for professionals)	4.0%	0.0%	4.0%	5.0%	0.0%	3.0%	4.0%	4.3%	4.5%	5.1%	4.4%
Firm turnover ratio (percentage)	0.00%	0.00%	0.00%	11.30%	0.00%	0.00%	0.00%	0.00%	6.90%	10.00%	11.30%

**Firm Operations Staff in Position (FTE)**

Total Firm Operations Staff	3.00	1.00	4.87	10.00	1.00	2.00	3.30	4.00	8.75	11.43	61.78
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**Professionals**

**Professionals in position (FTE)**

Equity Partners/Owners	1.00	1.00	1.00	3.00	1.00	1.00	1.00	1.93	3.00	5.50	13.00
Total Professionals (includes Equity/Partners)	4.40	1.32	6.89	18.00	1.00	2.00	4.00	6.13	14.50	39.39	80.70

**Average Chargeable Hours per Position**

Equity Partners/Owners	1,170	1,292	1,377	993	1,000	1,276	1,391	1,352	1,229	1,032	916
Directors (11+ Yrs Exp)	1,180	-	-	1,205	-	-	-	1,289	1,333	1,153	1,040
Sr Managers (8-10 Yrs Exp)	1,309	-	-	1,228	-	-	-	1,567	1,454	1,305	1,222
Managers (6-7 Yrs Exp)	1,477	-	-	1,454	-	-	-	1,614	1,431	1,347	1,480
Sr Associates (4-5 Yrs Exp)	1,500	-	-	1,428	-	1,433	-	1,620	1,500	1,373	1,506
Associates (1-3 Yrs Exp)	1,448	-	-	1,445	-	1,664	-	1,561	1,459	1,438	1,500
New Professionals (<1Yr Exp)	1,398	-	-	1,398	-	-	-	-	1,437	1,384	-
Paraprofessionals	1,041	-	-	1,158	-	1,212	1,000	1,249	1,326	1,530	1,393
Interns	818	-	-	908	-	-	-	-	750	940	1,375
Prof Subcontractors	1,300	-	-	-	-	-	-	-	1,300	-	-

**Average Hourly Billing Rate per Position**

Equity Partners/Owners	\$240.00	\$170.00	\$250.00	\$300.00	\$125.00	\$185.00	\$200.00	\$210.00	\$250.00	\$297.50	\$356.50
Directors (11+ Yrs Exp)	\$192.00	-	-	\$250.00	-	-	\$157.30	\$175.00	\$212.50	\$273.00	\$286.38
Sr Managers (8-10 Yrs Exp)	\$200.00	-	-	\$239.00	-	-	-	\$150.00	\$185.00	\$225.00	\$216.62
Managers (6-7 Yrs Exp)	\$175.00	-	-	\$175.00	-	-	-	\$125.00	\$150.00	\$189.00	\$183.57

Sr Associates (4-5 Yrs Exp)	\$139.68	-	-	\$150.84	-	\$100.00	\$95.50	\$110.00	\$128.00	\$154.00	\$152.60
Associates (1-3 Yrs Exp)	\$118.33	-	-	\$125.00	-	-	\$106.00	\$96.00	\$108.00	\$128.75	\$121.81
New Professionals (<1Yr Exp)	\$100.00	-	-	\$103.75	-	-	-	-	\$88.00	\$115.00	-
Paraprofessionals	\$94.00	-	-	\$95.00	-	\$71.00	\$70.80	\$84.37	\$90.00	-	\$105.50
Interns	\$85.00	-	-	\$97.50	-	-	-	-	\$60.00	\$90.00	\$89.00
Prof Subcontractors	-	-	-	-	-	-	-	-	\$150.00	-	-
<b>Average Compensation per Position</b>											
Equity Partners/Owners	\$206,300	\$82,000	\$200,000	\$336,554	\$40,625	\$100,000	\$143,949	\$188,333	\$276,597	\$349,281	\$391,187
Directors (11+ Yrs Exp)	\$137,800	-	-	\$144,463	-	-	-	\$110,730	\$121,250	\$145,700	-
Sr Managers (8-10 Yrs Exp)	\$110,200	-	-	\$114,760	-	-	-	\$86,581	\$100,000	\$112,812	\$112,421
Managers (6-7 Yrs Exp)	\$92,000	-	-	\$93,342	-	-	-	\$70,000	\$80,186	\$90,000	\$93,863
Sr Associates (4-5 Yrs Exp)	\$70,000	-	-	\$72,100	-	\$52,737	-	\$60,250	\$65,943	\$69,150	\$71,127
Associates (1-3 Yrs Exp)	\$55,000	-	-	\$62,353	-	\$51,000	-	\$50,000	\$52,223	\$55,034	\$61,355
New Professionals (<1Yr Exp)	\$50,988	-	-	\$52,867	-	-	-	-	\$44,842	\$51,074	-
Paraprofessionals	\$54,038	-	-	\$54,483	-	\$42,333	\$46,650	\$46,824	\$50,877	\$52,045	\$57,113
Interns	\$25,043	-	-	\$34,061	-	-	-	-	\$17,500	\$32,879	\$32,863
Prof Subcontractors	-	-	-	-	-	-	-	-	\$71,982	-	-
<b>Utilization per Position</b>											
Equity Partners/Owners	56.2%	62.1%	66.2%	47.7%	48.1%	61.3%	66.9%	65.0%	59.1%	49.6%	44.0%
Directors (11+ Yrs Exp)	56.7%	-	-	57.9%	-	-	-	62.0%	64.1%	55.4%	50.0%
Sr Managers (8-10 Yrs Exp)	62.9%	-	-	59.0%	-	-	-	75.3%	69.9%	62.7%	58.8%
Managers (6-7 Yrs Exp)	71.0%	-	-	69.9%	-	-	-	77.6%	68.8%	64.8%	71.1%
Sr Associates (4-5 Yrs Exp)	72.1%	-	-	68.7%	-	68.9%	-	77.9%	72.1%	66.0%	72.4%
Associates (1-3 Yrs Exp)	69.6%	-	-	69.5%	-	80.0%	-	75.1%	70.2%	69.2%	72.1%
New Professionals (<1Yr Exp)	67.2%	-	-	67.2%	-	-	-	-	69.1%	66.5%	-
Paraprofessionals	50.1%	-	-	55.7%	-	58.3%	48.1%	60.0%	63.8%	73.6%	67.0%
Interns	39.3%	-	-	43.6%	-	-	-	-	36.1%	45.2%	66.1%
Prof Subcontractors	62.5%	-	-	-	-	-	-	-	62.5%	-	-
<b>Compensation per Compensated Hour</b>											
Equity Partners/Owners	\$93.56	\$48.42	\$99.72	\$177.81	\$23.39	\$50.00	\$70.00	\$86.54	\$131.13	\$153.97	\$187.17
Directors (11+ Yrs Exp)	\$62.26	-	-	\$68.75	-	-	-	\$50.89	\$62.16	\$77.40	-
Sr Managers (8-10 Yrs Exp)	\$51.20	-	-	\$53.08	-	-	-	\$45.02	\$49.29	\$48.92	\$54.09
Managers (6-7 Yrs Exp)	\$40.08	-	-	\$40.64	-	-	-	\$33.65	\$38.20	\$39.96	\$40.96
Sr Associates (4-5 Yrs Exp)	\$34.06	-	-	\$34.62	-	\$25.35	-	\$29.14	\$32.11	\$33.60	\$32.47
Associates (1-3 Yrs Exp)	\$26.75	-	-	\$29.07	-	\$25.02	-	\$23.08	\$25.34	\$25.08	\$27.40
New Professionals (<1Yr Exp)	\$25.83	-	-	\$26.25	-	-	-	-	\$21.69	\$23.26	-
Paraprofessionals	\$24.48	-	-	\$24.86	-	\$20.35	\$24.36	\$23.48	\$24.19	\$24.06	\$26.98
Interns	\$16.11	-	-	\$17.65	-	-	-	-	\$13.21	\$21.70	\$20.59
Prof Subcontractors	-	-	-	-	-	-	-	-	\$49.00	-	-
<b>Billing Rate/Compensation per Compensated Hour</b>											
Equity Partners/Owners	2.01	2.21	-	1.84	3.30	3.48	2.75	2.52	1.91	1.99	1.86

Directors (11+ Yrs Exp)	3.23	-	-	3.23	-	-	-	3.24	3.52	3.47	-
Sr Managers (8-10 Yrs Exp)	3.76	-	-	3.76	-	-	-	3.57	3.81	4.66	4.53
Managers (6-7 Yrs Exp)	3.90	-	-	4.12	-	-	-	3.37	3.86	4.86	4.59
Sr Associates (4-5 Yrs Exp)	3.93	-	-	4.02	-	-	-	3.75	3.85	4.49	4.54
Associates (1-3 Yrs Exp)	4.21	-	-	4.21	-	-	-	3.96	4.08	4.85	4.51
New Professionals (<1Yr Exp)	4.00	-	-	4.02	-	-	-	-	4.00	4.70	-
Paraprofessionals	3.72	-	-	4.13	-	3.12	3.00	3.49	3.49	-	3.84
Interns	3.98	-	-	-	-	-	-	-	4.00	4.15	4.26
Prof Subcontractors	-	-	-	-	-	-	-	-	2.59	-	-

**New Hires**

Grads hired - with 150 hour req	1.00	-	-	2.00	-	-	1.00	1.00	1.00	2.00	5.00
Avg annual salary grads - with 150 hour req	\$52,000	-	-	\$55,000	-	-	\$50,000	\$50,000	\$50,000	\$50,750	\$55,000
Grads hired - w/o 150 hour req	2.00	-	-	3.00	-	-	-	1.00	1.00	2.00	-
Avg annual salary grads- w/o 150 hour req	\$47,750	-	-	\$49,000	-	-	-	\$46,250	\$45,500	\$49,500	\$49,400

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

AICPA - Access to Reports Only 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	117	39	21	31	46	87	43	64	92	23	19
<b>Cyber Liability and Security</b>											
<b>Firm purchases insurance to cover Cyber Liability risk</b>											
Yes	67%	50%	61%	90%	59%	70%	69%	67%	94%	100%	89%
No	21%	36%	17%	7%	27%	22%	23%	16%	5%	-	6%
No, but plan to purchase this year	11%	14%	22%	3%	14%	8%	9%	16%	1%	-	6%
<b>Type of Cyber Liability insurance policy purchased by firm</b>											
Endorsement to current prof. liability coverage	35%	46%	27%	28%	59%	52%	40%	37%	40%	23%	6%
Module in current mgmt. liability package	7%	-	13%	7%	5%	8%	11%	8%	5%	9%	-
Separate standalone policy	29%	6%	27%	59%	3%	9%	20%	27%	49%	68%	88%
Other	2%	-	7%	3%	-	-	3%	2%	1%	-	-
None	27%	49%	27%	3%	33%	31%	26%	27%	5%	-	6%
<b>Cyber Liability coverage limit for endorsement or module policy</b>											
Under \$100,000	19%	18%	27%	15%	29%	26%	39%	10%	16%	10%	-
\$250,000	6%	9%	-	7%	6%	18%	9%	10%	5%	15%	-
\$500,000	6%	6%	7%	7%	9%	1%	6%	6%	12%	5%	-
\$1,000,000	8%	3%	20%	7%	14%	5%	12%	12%	14%	5%	6%
Over \$1,000,000	1%	3%	-	-	-	5%	-	4%	8%	15%	6%
Other	5%	6%	7%	-	6%	3%	6%	6%	1%	-	-
None	55%	56%	40%	63%	37%	41%	27%	52%	44%	50%	88%
<b>Cyber Liability coverage limit for standalone policy</b>											
Under \$500,000	12%	6%	8%	14%	13%	4%	8%	15%	13%	-	-
\$1,000,000	18%	3%	17%	36%	8%	10%	19%	13%	40%	41%	12%
\$2,000,000	9%	3%	8%	18%	-	1%	4%	6%	10%	18%	35%
\$3,000,000	1%	-	-	4%	-	1%	-	-	1%	5%	18%
\$5,000,000	-	-	-	-	-	-	-	2%	-	5%	18%
Over \$5,000,000	-	-	-	-	-	-	-	-	-	-	-
Other	1%	-	-	-	-	1%	4%	-	-	-	6%
None	59%	88%	67%	29%	79%	81%	65%	64%	35%	32%	12%
<b>Cyber Security annual premium</b>											
Under \$500	22%	35%	13%	11%	41%	41%	33%	18%	9%	5%	-

Between \$501 and \$1,000	16%	12%	27%	14%	16%	15%	12%	24%	21%	5%	-
Between \$1,001 and \$2,000	18%	-	33%	32%	3%	5%	18%	22%	30%	23%	-
Between \$2,001 and \$5,000	10%	-	-	29%	-	-	3%	8%	30%	50%	24%
Between \$5,001 and \$10,000	1%	-	-	4%	-	-	-	-	4%	14%	24%
Over \$10,000	2%	-	-	7%	-	-	-	-	-	-	47%
None	30%	53%	27%	4%	41%	39%	33%	28%	6%	5%	6%

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	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	117	39	21	31	46	87	43	64	92	23	19
<b>COVID-19 Impacts</b>											
<b>Fiscal year fees related to COVID-19 specific services</b>											
Fiscal year fees related to COVID-19 specific services	\$20,000	\$4,250	\$20,000	\$50,000	\$1,100	\$6,000	\$5,000	\$22,500	\$35,000	\$62,500	\$120,000
<b>Percentage of firm staff working remotely</b>											
Percentage of firm staff working remotely (both part-time or full-time remote)	50%	90%	20%	80%	100%	25%	25%	18%	34%	50%	65%
<b>Hiring of new professional and experienced hires</b>											
<b>Comparing 2020 to 2021 hiring of new professionals and experienced hires, indicate the firm's planned increase/decrease in 2021?</b>											
No change	47%	74%	45%	17%	77%	72%	61%	41%	20%	15%	31%
2021 hiring will increase by 1% to 5%	10%	-	15%	13%	5%	7%	6%	14%	18%	15%	-
2021 hiring will increase by 5% to 10%	17%	-	15%	40%	-	-	8%	19%	38%	40%	50%
2021 hiring will increase by 10% to 15%	4%	-	5%	10%	-	4%	-	10%	12%	5%	13%
2021 hiring will increase by 15% to 20%	8%	6%	-	17%	-	4%	8%	8%	5%	15%	6%
2021 hiring will increase by 20% to 25%	4%	6%	5%	-	5%	4%	8%	2%	-	5%	-
2021 hiring will increase by more than 25%	8%	15%	5%	3%	13%	7%	3%	5%	5%	5%	-
2021 hiring will decrease by 1% to 5%	1%	-	5%	-	-	-	3%	-	-	-	-
2021 hiring will decrease by 5% to 10%	-	-	-	-	-	-	-	-	-	-	-
2021 hiring will decrease by 10% to 15%	-	-	-	-	-	-	-	-	1%	-	-
2021 hiring will decrease by 15% to 20%	-	-	-	-	-	-	-	-	-	-	-
2021 hiring will decrease by 20% to 25%	1%	-	5%	-	-	-	3%	2%	-	-	-
2021 hiring will decrease by more than 25%	-	-	-	-	-	1%	-	-	1%	-	-
<b>Hiring of interns</b>											
<b>Comparing 2020 to 2021 hiring of interns, indicate the firm's planned increase/decrease for 2021?</b>											
No change	79%	94%	74%	63%	93%	86%	81%	78%	74%	62%	38%
2021 intern hiring will increase by 1% to 5%	10%	-	16%	17%	5%	3%	8%	9%	13%	10%	38%
2021 intern hiring will increase by 5% to 10%	2%	-	-	7%	-	1%	3%	3%	6%	14%	6%
2021 intern hiring will increase by 10% to 15%	3%	-	-	10%	-	1%	-	-	1%	-	13%
2021 intern hiring will increase by 15% to 20%	-	-	-	-	-	-	-	2%	-	-	6%
2021 intern hiring will increase by 20% to 25%	1%	-	-	3%	-	-	3%	-	1%	-	-
2021 intern hiring will increase by more than 25%	1%	-	5%	-	3%	4%	3%	2%	4%	10%	-
2021 intern hiring will decrease by 1% to 5%	-	-	-	-	-	-	-	-	-	-	-
2021 intern hiring will decrease by 5% to 10%	-	-	-	-	-	-	-	-	-	-	-
2021 intern hiring will decrease by 10% to 15%	-	-	-	-	-	-	-	-	-	-	-
2021 intern hiring will decrease by 15% to 20%	-	-	-	-	-	-	-	-	-	-	-
2021 intern hiring will decrease by 20% to 25%	-	-	-	-	-	-	-	-	-	-	-
2021 intern hiring will decrease by more than 25%	3%	6%	5%	-	-	4%	3%	7%	-	5%	-
<b>Voluntary firm turnover</b>											
Voluntary firm turnover due to COVID-19	0%	-	-	2%	-	0%	0%	0%	0%	0%	0%
<b>Primary reasons for voluntary turnover in 2020</b>											
Retirement	14%	-	20%	22%	10%	8%	12%	10%	15%	35%	27%
Left the profession/career change	19%	-	7%	44%	10%	2%	4%	14%	26%	50%	73%
Accepted position at another firm	19%	5%	27%	30%	-	4%	15%	12%	28%	60%	53%
Employee or family member relocation/moved to another city/state	7%	5%	-	11%	-	2%	-	2%	11%	20%	20%

Safety concerns	1%	-	7%	-	-	6%	4%	4%	-	5%	-
Remote work not available	-	-	-	-	-	-	4%	2%	-	-	-
Need for more flexibility to manage family demands	7%	5%	-	15%	-	6%	15%	-	12%	25%	-
Unknown	35%	50%	20%	26%	52%	37%	31%	22%	29%	5%	20%
Other	28%	41%	33%	19%	33%	42%	35%	43%	15%	25%	7%
<b>Firm's real estate footprint</b>											
<b>Plans to increase/decrease the firm's real estate footprint in the next two to five years</b>											
Our firm does not have any physical office space	10%	15%	5%	3%	35%	4%	-	3%	1%	-	-
No change this year	65%	71%	75%	63%	55%	74%	83%	80%	59%	86%	56%
Plan to increase our real estate footprint by 1 to 10%	5%	3%	5%	7%	-	4%	-	3%	7%	5%	6%
Plan to increase our real estate footprint by 10 to 20%	6%	3%	5%	10%	5%	3%	3%	5%	12%	-	13%
Plan to increase our real estate footprint by 20 to 30%	2%	3%	-	3%	-	1%	-	2%	4%	-	-
Plan to increase our real estate footprint by 30 to 40%	-	-	-	-	-	3%	3%	-	2%	-	-
Plan to increase our real estate footprint by 40 to 50%	-	-	-	-	-	-	-	2%	-	-	-
Plan to increase our real estate footprint by more than 50%	1%	-	-	3%	-	3%	3%	-	4%	-	-
Plan to decrease our real estate footprint by 1 to 10%	-	-	-	-	-	-	-	-	-	-	6%
Plan to decrease our real estate footprint by 10 to 20%	4%	6%	5%	3%	3%	1%	-	2%	4%	-	6%
Plan to decrease our real estate footprint by 20 to 30%	2%	-	-	3%	-	1%	3%	-	2%	-	13%
Plan to decrease our real estate footprint by 30 to 40%	-	-	-	-	-	-	-	2%	2%	9%	-
Plan to decrease our real estate footprint by 40 to 50%	3%	-	5%	3%	-	1%	-	2%	1%	-	-
Plan to decrease our real estate footprint by more than 50%	1%	-	-	-	3%	4%	6%	-	1%	-	-