

As expected, rates charged by owners tend to rise with the size of the CPA firm, both in terms of the responding firms' average gross fees billed (see Table 1) and the total number of personnel at the firms (see Table 2).

For general comparison—although different firms participate in each year's survey—owners' per-hour rate last year averaged \$214; non-CPA owners, \$215; and nonequity owners, \$210.

Staff billing rates.

Supervisor and manager rates now average \$167, while seniors are at an average \$121 per hour, juniors at \$102, and juniors who have not passed the CPA exam at \$91. Other staff data appear in Tables 1 and 2.

Though it would seem that staff rates would rise with firm size as seen in the owner rates, this is not so in all cases. The reasons may be because of the differences in staffing make-up at CPA firms, which is becoming more marked as firms continue to struggle to find staff in the middle years of practice.

There are also discrepancies in billing practices depending on the type of practice. For instance, a firm that has large specialty practices with high revenues is likely to have a different billing structure than a generalist firm focusing on traditional audit and accounting services. These factors may explain why, for example, the average rate billed by supervisors and managers is \$130 in firms with one to five people, but is slightly lower, an average \$126 an hour, at firms with six to 10 people.

For comparison, last year's research found the overall average rate billed for supervisors and managers was \$152; for seniors, \$114; for juniors, \$94; and for non-CPA juniors, \$86.

Table 1. Billing Rates, Overall and by Gross Fees

	Overall	< \$1M	\$1M to \$1.99M	\$2M to \$2.99M	\$3M to \$3.99M	\$4M to \$9.99M	\$10M to \$19.99M	\$20M +
CPA owners	\$229	\$172	\$200	\$222	\$211	\$241	\$293	\$300
Non-CPA owners	207	109	NR	150	NR	168	NR	298
Nonequity owners	235	120	148	205	NR	218	274	287
Supervisors/managers	167	151	129	146	136	165	205	204
Seniors	121	107	104	105	106	124	141	140
Juniors	102	99	94	92	88	95	113	117
Non-CPA juniors	91	77	88	80	78	90	106	104
Consulting staff	176	141	NR	95	140	180	192	206
Firm administrator	99	70	81	72	63	101	147	154
Marketing director	115	NR	NR	NR	NR	80	132	129
Paraprofessionals	81	67	66	73	66	87	104	91

(Source: AOMAR's 2008 CPA Firm Practice Management Survey)