

Billing Rates

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also were at very healthy levels: supervisors and managers averaged \$149 an hour, while seniors were at \$112, juniors, \$93, and juniors who have not yet passed the CPA exam, at \$80. Consulting-only staff averaged \$143 an hour.

Among administration staff, firm administrators who bill their time averaged a rate of \$98 an hour. Marketing directors averaged \$132 an hour, and the paraprofessional billing rate was \$73.

Results by gross fees. When the results are broken out by gross fees (see Table 1), it is especially interesting to note that with

Table 1. Average Hourly Billing Rates, Overall and by Responding Firms' Gross Fees

Position	Overall	Firms' Gross Fees					
		\$10 Mil. or More	\$6 Mil. to 9.99 Mil.	\$4 Mil. to \$5.99 Mil.	\$2 Mil. to \$3.99 Mil.	\$1 Mil. to \$1.99 Mil.	Less than \$1 Mil.
CPA owners	\$214	\$273	\$210	\$219	\$181	\$208	\$164
Non-CPA owners	220	267	-	125	190	200	-
Non-equity owners	231	238	268	227	150	225	-
Managers/supervisors	149	190	145	146	116	147	117
Seniors	112	135	104	115	91	120	80
Juniors	93	105	81	113	73	107	76
Juniors before passing CPA exam	80	93	74	84	68	91	62
Consulting staff	143	174	113	130	138	130	-
Firm administrators	98	146	112	91	78	81	65
Marketing directors	132	164	72	130	106	-	-
Paraprofessionals	73	86	68	75	66	74	59

(Source: AOMAR 2006 CPA Firm Practice Management Survey)

Table 2. Average Hourly Billing Rates, by Personnel (Number of Full-Time Employees)

Position	Number of Full-Time Employees					
	More than 100	51 to 100	21 to 50	11 to 20	6 to 10	1 to 5
CPA owners	\$279	\$229	\$202	\$202	\$156	\$219
Non-CPA owners	267	-	163	193	175	-
Non-equity owners	261	214	232	200	-	-
Managers/supervisors	198	155	135	132	135	200
Seniors	144	107	106	101	121	90
Juniors	107	86	87	88	102	-
Juniors before passing CPA exam	98	79	78	80	70	65
Consulting staff	175	135	138	113	-	-
Firm administrators	171	117	85	82	74	40
Marketing directors	144	126	114	-	-	-
Paraprofessionals	88	73	68	73	49	85

(Source: AOMAR 2006 CPA Firm Practice Management Survey)