

Table 1. Owner Compensation and Bonuses, Overall and by Firms' Gross Fees

		Firms' Gross Fees					
	<u>Overall</u>	<u>\$10 Mil. or More</u>	<u>\$6 Mil. to \$9.9 Mil.</u>	<u>\$4 Mil. to \$5.9 Mil.</u>	<u>\$2 Mil. to \$3.99 Mil.</u>	<u>\$1 Mil. to \$1.99 Mil.</u>	<u>Less than \$1 Mil.</u>
CPA owners' comp							
Highest	\$275,629	\$511,307	\$288,815	\$224,727	\$170,733	\$178,284	\$113,864
Average	188,592	280,429	192,727	197,789	137,558	161,909	105,062
Lowest	144,885	190,917	127,814	175,974	114,495	149,497	94,355
CPA owners' bonus	21,858	36,513	28,214	12,602	19,639	11,500	10,727
Non-CPA owners' bonus	15,970	21,604	1,200	-	7,870	9,500	-

(Source: AOMAR 2006 CPA Firm Practice Management Survey)

Table 2. Owner Compensation and Bonuses, by Number of Personnel in Firm

	Number of Personnel					
	<u>More than 100</u>	<u>51 to 100</u>	<u>21 to 50</u>	<u>11 to 20</u>	<u>6 to 10</u>	<u>1 to 5</u>
CPA owners' comp						
Highest	\$532,651	\$343,079	\$237,393	\$162,966	\$142,222	-
Average	286,363	215,544	182,864	141,879	121,183	154,333
Lowest	198,655	143,372	145,456	126,968	107,251	-
CPA owners' bonus	8,462	38,990	12,968	15,521	12,115	10,000
Non-CPA owners' bonus	-	27,305	7,870	15,000	2,000	-

(Source: AOMAR 2006 CPA Firm Practice Management Survey)

Table 3. Professional Staff Compensation and Bonuses, Overall and by Firms' Gross Fees

		Firms' Gross Fees					
	<u>Overall</u>	<u>\$10 Mil. or More</u>	<u>\$6 Mil. to \$9.9 Mil.</u>	<u>\$4 Mil. to \$5.9 Mil.</u>	<u>\$2 Mil. to \$3.99 Mil.</u>	<u>\$1 Mil. to \$1.99 Mil.</u>	<u>Less than \$1 Mil.</u>
Non-equity owners							
Salary	\$132,977	\$170,666	\$107,982	\$95,225	\$68,660	\$115,500	-
Bonus	15,971	32,556	2,000	2,667	10,000	7,500	-
Managers/supervisors							
Salary	72,832	85,285	76,004	69,046	62,230	71,187	41,775
Bonus	5,398	7,604	5,015	5,338	4,982	2,942	2,190
Seniors							
Salary	52,524	58,221	54,777	48,650	48,111	51,444	43,915
Bonus	2,926	3,406	2,275	4,214	2,295	1,510	4,107
Juniors							
Salary	43,436	47,678	42,968	39,000	38,800	43,667	37,064
Bonus	1,419	848	1,493	-	2,838	1,000	2,017
Juniors not yet CPAs							
Salary	38,861	42,004	40,064	38,110	36,327	39,286	27,810
Bonus	1,048	568	765	1,840	1,180	1,250	1,350
Consulting staff							
Salary	73,220	87,983	70,965	58,538	62,333	57,865	-
Bonus	2,639	5,826	831	899	908	125	-

(Source: AOMAR 2006 CPA Firm Practice Management Survey)