

the
rosenberg
survey

**20
25**

**Rosenberg Survey
Custom Analysis**



The 2025 Rosenberg Survey Custom Analysis

Prepared for: Revenue							
ABC Firm	\$18,800,000	Ranking Among All Participating Firms	Trim Average* All Participating Firms	Ranking Among \$10 - \$20 Million Firms	Trim Average* \$10 - \$20 Million Firms	Trim Average* 2025 Elite Firms	Your Firm 2024
Net Revenue	Your Data						
Net Revenue of Surveyed Firms <i>(ranked from high to low)</i>	\$18,800,000	84 of 293	\$13,030,670	21 of 82	\$14,557,733	\$19,140,574	\$14,500,000
Net Revenue Growth Rate (Organic) <i>(ranked from high to low)</i>	29.6%	9 of 277	9.7%	2 of 78	8.8%	12.7%	29.4%
Net Revenue Growth Rate (All Growth) <i>(ranked from high to low)</i>	29.6%	16 of 281	10.4%	4 of 79	10.1%	13.7%	29.4%
Net Revenue per Equity Partner <i>(ranked from high to low)</i>	\$8,906,131	4 of 293	\$2,093,033	3 of 82	\$2,701,004	\$3,411,241	\$6,959,300
Net Revenue per Employee <i>(ranked from high to low)</i>	\$173,705	233 of 293	\$211,289	64 of 82	\$213,989	\$251,162	\$93,515
Net Revenue Per Work Hour <i>(ranked from high to low)</i>	\$76.96	261 of 290	\$102.00	74 of 81	\$105.00	\$123.00	\$78.60
Operations							
All Staff : Equity Partner Ratio <i>(ranked from high to low)</i>	37.5	5 of 293	11.9	4 of 82	8.9	15.9	60.3
A/R as a Percentage of Net Revenue as of 12/31 <i>(ranked from low to high)</i>	18.8%	286 of 293	13.7%	64 of 82	13.8%	14.1%	17.3%
WIP as a Percentage of Net Revenue as of 12/31 <i>(ranked from low to high)</i>	23.0%	235 of 293	6.6%	2 of 82	7.1%	5.3%	25.0%
Net Income							
Net Income per Equity Partner <i>(ranked from high to low)</i>	\$3,707,991	3 of 289	\$579,291	2 of 79	\$648,583	\$1,085,822	\$3,796,518
Net Income per Work Hour <i>(ranked from high to low)</i>	\$31.17	132 of 287	\$30.53	35 of 78	\$31.29	\$40.00	\$29.85
Compensation							
Average Equity Partner Compensation <i>(ranked from high to low)</i>	\$2,450,000	4 of 289	\$490,885	3 of 79	\$543,588	\$855,450	\$2,245,000
Average Non-Equity Partner Compensation <i>(ranked from high to low)</i>	\$164,500	200 of 285	\$192,683	70 of 79	\$190,310	\$180,477	\$160,250
Total response numbers will change due to the fact that not all respondents provided the requested data. *Trim average is the average after discarding outliers – the highs and lows – providing the average of the 90% of the data in the middle.							
Key:	Top 25% of Responses	Middle 50% of Responses		Bottom 25% of Responses			



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ABC Firm	\$18,800,000	Ranking Among All Participating Firms	Trim Average* All Participating Firms	Ranking Among \$10 - \$20 Million Firms	Trim Average* \$10 - \$20 Million Firms	Trim Average* 2025 Elite Firms	Your Firm 2024
Key Information		Your Data					
Equity Partner Bill Rate <i>(ranked from high to low)</i>	\$340	139 of 290	\$392	48 of 81	\$406	\$406	\$340
Did you Outsource any of your needs?	Yes		Yes: 48.6%		Yes: 51.9%	Yes: 46.8%	Yes
Mandatory Retirement	No		Yes: 65.2%		Yes: 72.8%	Yes: 67.2%	No
Professional Staff Turnover <i>(ranked from low to high)</i>	40.0%	5 of 285	11.8%	78 of 81	12.1%	12.2%	31.2%
Billable Hours per Professional Staff (Excl. Equity Ptnrs.) <i>(ranked from low to high)</i>	1,245	81 of 286	1,376	20 of 79	1,387	1,423	1,400
Billable Hours per Equity Partner <i>(ranked from low to high)</i>	725	25 of 287	1,099	9 of 80	1,074	1,095	650
Realization <i>(ranked from high to low)</i>	99.5%	8 of 292	89.8%	4 of 82	90.0%	91.5%	99.7%
Utilization (All Professional Staff Incl. Equity Ptnrs.) <i>(ranked from high to low)</i>	63.3%	249 of 290	55.3%	71 of 81	55.6%	56.9%	51.6%
Personnel Costs as Percentage of Net Revenue <i>(ranked from high to low)</i>	39.1%	240 of 293	46.8%	70 of 82	47.9%	45.7%	41.2%
Total Staff : Administrative Staff Ratio <i>(ranked from high to low)</i>	4.2	255 of 287	5.9%	78 of 81	6.2	6.2	5.7
Net Income as Percentage of Revenue <i>(ranked from high to low)</i>	40.5%	45 of 293	30.0%	10 of 82	28.3%	34.9%	37.0%
Services							
Assurance Services as a Percentage of Revenue <i>(ranked from high to low)</i>	8.0%	260 of 276	24.9%	75 of 80	24.9%	23.4%	4.2%
Client Accounting Services as a Percentage of Revenue <i>(ranked from high to low)</i>	28.0%	15 of 274	11.4%	3 of 78	12.2%	9.8%	33.4%
Tax Compliance as a Percentage of Revenue <i>(ranked from high to low)</i>	61.4%	54 of 292	44.2%	18 of 81	44.5%	41.0%	53.9%
Tax Other as a Percentage of Revenue <i>(ranked from high to low)</i>	1.3%	189 of 190	3.9%	50 of 51	3.1%	6.6%	1.0%
Business Advisory Consulting as a Percentage of Revenue <i>(ranked from high to low)</i>	6.1%	104 of 201	3.9%	30 of 61	4.1%	3.8%	2.0%

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