

**PRACTICE PLAN - PAYROLL COST OF NON BILLABLE HOURS - PAYROLL EMPLOYEES ONLY**

| Name<br>Experience<br>Management Level | PARTNERS  |           | INCOME PARTNERS | ASSOCIATES  |             | PARALEGALS  | TOTALS |         |
|--|-----------|-----------|-----------------|-------------|-------------|-------------|--------|---------|
|  | Partner 1 | Partner 2 | IP 1            | Associate 1 | Associate 2 | Paralegal 1 | Total  | % Total |
|  | 30        | 20        | 12              | 7           | 1           | 5           |        |         |
| Section Head                           |           |           |                 |             |             |             |        |         |

**Non Billable Detail - Hours**

Practice Support/  
Overhead/Charitable

|  |  | HOURLY PAYROLL COST |               |               |               |              |               |            |
|--|--|---------------------|---------------|---------------|---------------|--------------|---------------|------------|
|  |  | 72                  | 53            | 50            | 40            |              |               |            |
| <b>Administrative **</b>                       | <b>Partner costs not included as there comp is essentially the result of the effort. It may be worth considering an opportunity cost of partner hours, but weighed against client service and actual client demand, one may not exist.</b> | 9,000               | 6,625         | 6,250         | 5,000         | 26,875       | 34%           |            |
| <b>Skill Development and CLE ***</b>           |  | 1,800               | 1,325         | 11,250        | 600           | 14,975       | 19%           |            |
| <b>Bar, Professional Civic (Non Marketing)</b> |  | 3,600               | 3,975         | 1,000         | 400           | 8,975        | 11%           |            |
| <b>Probono</b>                                 |  | 2,520               | 2,650         | 2,500         | -             | 7,670        | 10%           |            |
| <b>Recruiting</b>                              |  | 360                 | 1,060         | 500           | -             | 1,920        | 2%            |            |
| <b>Training Others</b>                         |  | 7,200               | 2,650         | -             | -             | 9,850        | 12%           |            |
|  | -  | -                   | <b>24,480</b> | <b>18,285</b> | <b>21,500</b> | <b>6,000</b> | <b>70,265</b> | <b>88%</b> |

|                                       |  |  |              |              |              |              |              |            |
|---------------------------------------|--|--|--------------|--------------|--------------|--------------|--------------|------------|
| <b>Marketing/Marketing Support***</b> |  |  | <b>3,600</b> | <b>2,650</b> | <b>1,250</b> | <b>2,000</b> | <b>9,500</b> | <b>12%</b> |
|---------------------------------------|--|--|--------------|--------------|--------------|--------------|--------------|------------|

|              |   |   |               |               |               |              |               |             |
|--------------|---|---|---------------|---------------|---------------|--------------|---------------|-------------|
| <b>Total</b> | - | - | <b>28,080</b> | <b>20,935</b> | <b>22,750</b> | <b>8,000</b> | <b>79,765</b> | <b>100%</b> |
|--------------|---|---|---------------|---------------|---------------|--------------|---------------|-------------|