

PRACTICE PLAN - PAYROLL COST OF NON BILLABLE HOURS - PAYROLL EMPLOYEES ONLY							
Name Experience Management Level	PARTNERS		INCOME PARTNERS	ASSOCIATES		PARALEGALS	TOTALS
	Partner 1 <u>30</u> Section Head	Partner 2 <u>20</u>	IP 1 <u>12</u>	Associate 1 <u>7</u>	Associate 2 <u>1</u>	Paralegal 1 <u>5</u>	Total % Total

Non Billable Detail - Hours			HOURLY PAYROLL COST					
Practice Support/Overhead/Charitable			72	53	50	40		
Administrative **	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.		9,000	6,625	6,250	5,000	26,875	34%
Skill Development and CLE ***			1,800	1,325	11,250	600	14,975	19%
Bar, Professional Civic (Non Marketing)			3,600	3,975	1,000	400	8,975	11%
Probono			2,520	2,650	2,500	-	7,670	10%
Recruiting			360	1,060	500	-	1,920	2%
Training Others			7,200	2,650	-	-	9,850	12%
	-	-	24,480	18,285	21,500	6,000	70,265	88%

Marketing/Marketing Support***			3,600	2,650	1,250	2,000	9,500	12%
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Total	-	-	28,080	20,935	22,750	8,000	79,765	100%
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