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MEMORANDUM

To: Clients

From: Schultheis & Panettieri, LLP

Date: August 2023

Re: Updated Standard Hourly Rates

We are providing this memorandum to document our hourly rates for the years detailed below. We appreciate the economic pressures facing our clients and the opportunity to serve you.

STANDARD HOURLY PAYROLL AUDIT RATES

	Current	2024	2025	2026
Staff	\$ 95	\$ 98	\$ 102	\$ 105
Supervisor/Manager	130	134	135	139
Partner	220	227	230	237
Blended rate	104	107	110	113
Increase		3%	3%	3%

STANDARD HOURLY ACCOUNTING, CONSULTING AND UBIT/FOREIGN TAX RATES

	Current	2024	2025	2026
Partner	\$ 294	\$ 303	\$ 312	\$ 322
Senior Manager	262	270	278	287
Manager	229	236	243	251
Supervisor	196	202	208	215
Senior	174	179	184	190
Staff	153	158	163	167
Clerical	82	84	87	90
Increase		3%	3%	3%