

CAPP \* Computer Aided Profit Plan  
For Design Firm Financial Control  
Profit Plan

	A	B	C	D	E
4	<b>Computation of Benefits Factor for Multiple of Direct Personnel Expense</b>				
5					
6	Total wages	1,228,512			
7	<b>Less Paid-time-off benefits:</b>				
8	Holiday Pay	37,440	37,440		
9	Vacation Pay	46,800	46,800		
10	Personal Time-off	-	-		
11					
12	Net wages for hours worked	1,162,701			
13	Cash bonus	37,408			
14	Profit sharing plan	38,530			
15					
16	<b>Total wages for hours worked</b>	<b>1,238,639</b>		<b>1,238,639</b>	
17					
18	<b>Mandatory benefits:</b>				
19	FICA	76,981			
20	Medicare	18,081			
21	Fica & MC tax on bonus	2,646			
22	Federal unemployment tax	1,288			
23	State unemployment tax	3,772			
24	Workers' compensation ins.	8,972			
25					
26	<b>Total mandatory benefits</b>	<b>111,740</b>	<b>111,740</b>		
27					
28	<b>Customary benefits:</b>				
29	Health care ins.	135,238			
30	Health Care Ins. Withheld	(21,242)			
31	Disability ins.	9,470			
32	Retirement plan contribution	-			
33	Cellular Phones	-			
34					
35	<b>Total customary benefits</b>	<b>144,708</b>	<b>144,708</b>		
36					
37	<b>Total benefits</b>		<b>340,688</b>	<b>340,688</b>	
38					
39					
40	<b>Computation of DPE Benefits Factor</b>				
41					
42	Benefits factor			0.275	
43	Raw labor			1.000	
44					
45	<b>DPE factor</b>			<b>1.275</b>	<b>127.50%</b>
46					