

Note	Comment
1	Based on a basic wage of £20,000 per year plus an additional £10,000 in commission. Assuming you wish to hire good calibre graduates then the 1st year salary expectation is in this region "A quarter of top graduate programmes will now pay new recruits more than £30,000 when they start work" http://www.guardian.co.uk/education/2009/jan/14/graduate-jobs-recession
2	Typically, a recruitment agency charges 20% of first year salary - commission not included
3	www.hmrc.gov.uk/nitables/ca38.pdf
4	Car unlikely, even for a senior author.
5	www.hie.co.uk/article-0107.html
6	Class 1A NICs =12.8% on all benefits: www.businesslink.gov.uk/bdotg/action/detail?r.l1=1073858808&r.l3=1073867977&r.t=RESOURCES&type=RESOURCES&itemId=1075092061&r.i=1073791172&r.l2=1073859218&r.s=sc
7	An Inside Sales executive will require licence to a CRM software tool i.e. salesforce.com. Priced typically at £40 per user per month £480 per year. They would typically also subscribe to some business information provision i.e. Hoover or OneSource which are priced similarly to salesforce.com
8	Clearly difficult to quantify when it's not external training courses. For the purposes of this calculator we have factored 1 full day per week for a year of training from a senior manager at £150 per day cost to the business. This will be heavily weighted in favour of the first 3-6 months
9	Average spend per desktop for SMEs = £3124; large business = £8445 (Computer Weekly, 28 November 2006 'Automation of core business systems drives IT spend for large insurance firms').
10	$(52 \times 5) + 1$ because there are 52 weeks and one day in a year.
11	Minimum holiday is 28 days as of 2009/04/01, but that includes 8 days bank holidays: www.berr.gov.uk/whatwedo/employment/employment-legislation/employment-guidance/page28979.html#paid_annual . According to www.cipd.co.uk/subjects/wrkgttime/general/wrktimlve.htm , professional workers get approximately 25 days plus bank holidays.
12	Table 28 in CIPD Annual survey report 2007: www.cipd.co.uk/NR/rdonlyres/EB18FA28-BD40-4D47-81B9-660034D280C1/0/learndevsr.pdf
13	Guesstimate.
14	Study by CBI and insurers Axa: on average workers took 6.7 days off in 2007, down from seven days in 2006 (www.gibsonbooth.co.uk/item/21516/23192F44/4579). (Previous years. 7 days: Norwich Union Healthcare study (2001), www.hse.gov.uk/costs/ill_health_costs/ill_health_costs_intro.asp .)
15	Average wasted time: 1.7 hours out of a typical 8.5 hour day (www.hrnguide.com/performance/wasting-time.htm) = 20%. Business Link South Yorkshire Business Information Service Newsletter - 31st October 2005. "More than a third of working time is wasted. Can your company use its time more wisely?" Used to be on http://bly.creativemessage.com/Newsletter.aspx?s=a2deed1f-cbc9-491f-a8e6-6a1ef37a0ed4&l=2&n=1&i=104&c=0&a=1001&o=1 , but it's not available as of 2007/11/15. "A poll carried out among 776 office workers indicated that most spent at least 30 minutes a day visiting social networking sites, and two were so hooked that they engaged in such activities for up to three hours each day" ('Don't get stung by social networks', Computer Weekly, 4 March 2008.)

