

Type	Description	Advantages	Disadvantages
Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.	Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.	Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.	Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.
Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.	Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.	Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.	Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.
Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring	Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring	Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring	Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring

staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.	staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.	staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies – ignoring income.	staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies – ignoring income.	staff that generate income.	staff that generate income.
Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.	Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.	Apportionment in the ratio of staff time spent making taxable supplies – ignoring income.	Apportionment in the ratio of staff time spent making taxable supplies – ignoring income.	Apportionment in the ratio of staff time spent making taxable supplies bears to all staff that generate income.	Apportionment in the ratio of staff time spent making taxable supplies bears to all staff that generate income.
Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.	Apportionment in the ratio of staff time spent making taxable supplies to all staff time (that make supplies – ignoring non-income generating staff), or staff numbers spent making taxable supplies bears to all staff that generate income.	Apportionment in the ratio of staff time spent making taxable supplies – ignoring income.	Apportionment in the ratio of staff time spent making taxable supplies – ignoring income.	Apportionment in the ratio of staff time spent making taxable supplies bears to all staff that generate income.	Apportionment in the ratio of staff time spent making taxable supplies bears to all staff that generate income.

