MARKUP AND MARGIN CHART

Markup is profit ÷ cost; margin is profit ÷ selling price. Type your cost and the percentages in the yellow cells; every row reprices.

Cost per unit	$100.00

From a markup on cost

Markup on cost	Margin on price	Selling price	Profit per unit
5.00%	4.76%	$105.00	$5.00
10.00%	9.09%	$110.00	$10.00
15.00%	13.04%	$115.00	$15.00
20.00%	16.67%	$120.00	$20.00
25.00%	20.00%	$125.00	$25.00
30.00%	23.08%	$130.00	$30.00
40.00%	28.57%	$140.00	$40.00
50.00%	33.33%	$150.00	$50.00
60.00%	37.50%	$160.00	$60.00
75.00%	42.86%	$175.00	$75.00
100.00%	50.00%	$200.00	$100.00
150.00%	60.00%	$250.00	$150.00
200.00%	66.67%	$300.00	$200.00

From a target margin on price

Target margin	Markup needed	Selling price
5.00%	5.26%	$105.26
10.00%	11.11%	$111.11
15.00%	17.65%	$117.65
20.00%	25.00%	$125.00
25.00%	33.33%	$133.33
30.00%	42.86%	$142.86
35.00%	53.85%	$153.85
40.00%	66.67%	$166.67
45.00%	81.82%	$181.82
50.00%	100.00%	$200.00
60.00%	150.00%	$250.00
70.00%	233.33%	$333.33
80.00%	400.00%	$500.00

Check a price

Cost	Selling price	Markup	Margin
$200,000.00	$300,000.00	50.00%	33.33%

Example from IRS Publication 334, chapter 7: cost of goods sold $200,000 and net receipts $300,000 give a gross profit of 33 1/3% of sales, a 50% markup. Use the price you actually pay as cost (Pub. 334: trade discounts reduce cost); figures exclude sales tax and overhead.