**FIXED OR VARIABLE?—ANSWER GUIDE**

 1. Advertising **Variable**

 2. Maintenance **Fixed**

 3. Utilities **Fixed**

 4. Travel expenses **Variable**

 5. Insurance **Fixed**

 6. Property taxes **Fixed**

 7. Sales commissions **Variable**

 8. Rent **Fixed**

 9. Wages **Fixed**

 10. Employee bonuses **Variable**

 11. Employee benefits **Fixed**

 12. Office supplies **Fixed**

 13. Permits and fees **Variable**

 14. Interest on debt **Fixed**

 15. Depreciation **Fixed**