



Pro Rata Debts

Student _____

Date _____

Objective

After going over all this information the participants will have a good understanding for how to calculate pro rata debts.

Directions

After this presentation, participants will be provided with exercises to help them understand the concept of pro rata debts.

Pro Rata Debts

When you have a company with multiple owners, you will have to calculate the pro rata debts for each owner. This is done by taking the total amount of the debt and dividing it by the number of owners. This will give you the pro rata debt for each owner. For example, if a company has a total debt of \$100,000 and there are 4 owners, each owner would have a pro rata debt of \$25,000.

1. **Example 1:** A company has a total debt of \$100,000. There are 4 owners. Each owner would have a pro rata debt of \$25,000.

Pro Rata Debt List

Company: ABC Corp

Owner: John

Total Debt: \$100,000

Owner: Jane

Debt: \$25,000 (25% of total debt)

Total Debt: \$100,000

Owner: Bob

Owner	Debt	Total Debt	Owner	Debt	Total Debt
John	\$25,000	\$100,000	Jane	\$25,000	\$100,000
Bob	\$25,000	\$100,000	Mike	\$25,000	\$100,000
Jane	\$25,000	\$100,000	John	\$25,000	\$100,000
Mike	\$25,000	\$100,000	Jane	\$25,000	\$100,000
John	\$25,000	\$100,000	Bob	\$25,000	\$100,000
Jane	\$25,000	\$100,000	Mike	\$25,000	\$100,000
Bob	\$25,000	\$100,000	John	\$25,000	\$100,000
Mike	\$25,000	\$100,000	Jane	\$25,000	\$100,000

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The Increase in Personal Bankruptcy and the Crisis in Consumer Credit United States. Congress. Senate. Committee on the Judiciary. Subcommittee on Administrative Oversight and the Courts, 1997

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