1. Produce the Sum for Merged Cells Headers (Sum-for-Merged-Cells.xlsx) You need to write a single formula which can be dragged right and down to generate the sum for below table

`=SUM(OFFSET($A$1,ROWS($1:1),MATCH(B$13,$1:$1,0)-1,,IFERROR(MATCH(C$13,$1:$1,0),COUNTA($2:$2)+1)-MATCH(B$13,$1:$1,0)))`

B14   fx   =SUM(OFFSET(A1,ROWS($1:1),MATCH(B$13,$1:$1,0)-1,,IFERROR(MATCH(C$13,$1:$1,0),COUNTA($2:$2)+1)-MATCH(B$13,$1:$1,0)))

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
7	Mathew	34	44	79	17	97	48	52	40	63	11	31	75	5	24	26			
8	Rachel	90	51	52	59	74	58	16	32	92	62	58	88	10	61	38			
9																			
10																			
11																			
12																			
13	Sales Man	2014	2015	2016	2017	2018													
14	Bill	183	265	295	43	48													
15	John	197	343	259	23	90													
16	Sarah	142	257	164	67	97													
17	Liz	85	237	235	12	125													
18	Radcliff	97	337	199	87	188													
19	Mathew	157	254	180	5	50													
20	Rachel	193	239	300	10	99													
21																			
22																			
23																			
24																			