

2020 Nebraska State Bar Association

The Nebraska State Bar Association is pleased to report the results of the NSBA 2020 Economic Survey. Thank you to all Nebraska lawyers who took the time to respond to the survey. It is our hope that the results will be a beneficial resource for our members.

*Economic
Survey*

2020 Nebraska State Bar Association Economic Survey

The purpose of the 2020 Nebraska State Bar Association (NSBA) Economic Survey was to assess trends in attorney' salaries, billing practices, student loan obligations, retirement planning and employee benefits across Nebraska. Survey results are based on a 44-question survey that was sent to all attorneys residing in Nebraska with active Nebraska law licenses. Participants were given approximately five weeks to respond. In total, 794 members responded to the survey. Because not all respondents answered every question on the survey, the total number of respondents varies across analyses below.

Throughout the report, several terms will be used to describe the results of the survey. A few of these are defined below:

Mean: The mean is the arithmetic average of numeric results.

Median: The median represents the center point of a distribution of numbers. For example, for a set of numbers (1, 3, 5, 7, 9), the median number is 5.

Mode: The mode is the number in a distribution that occurs most often. For example, for a set of numbers (1, 3, 3, 5, 7), the modal number is 3.

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Executive Summary

Salary

- The overall mean salary for the 604 full-time attorneys in private practice who responded to the question was \$137,990.
- Attorneys in Private Business/Corporate Non-Legal Departments (\$169,231), Law Firms (\$159,006), and Private Business/Corporate Legal Departments (\$156,812) reported the highest mean salaries. Attorneys working in Judicial Districts, Non-Profits, and County Attorneys/Public Defenders reported the lowest salaries.
- Attorneys in Omaha and Lincoln reported higher salaries than attorneys in the Tri-Cities region or those in other parts of the state.
- Private practice attorneys working in the practice areas of Workers Compensation, Banking, Government/Administrative, Securities law, and Immigration law all reported average salaries of over \$200,000.
- Comparing data from the current survey to data from the 2015 NSBA Economic Survey demonstrated that salaries increased for attorneys working in most practice areas.
- Among full-time attorneys in law firms, Partners reported the highest mean salary (\$214,041).
- Attorneys working in law firms with more than 100 attorneys reported the highest average salary (\$238,605).
- In general, incomes aligns with the length of time in which attorneys are admitted to the bar.
- The average salary for a first-year associate is \$56,000.
- Over 50% of attorneys reported receiving an increase in salary from 2018 to 2019. These increases did not appear to be the result of a change of position for the most part.
- Over 70% of full-time attorneys in law firms reported being satisfied or very satisfied with their salary. Lawyers working with private business/corporations non-legal departments reported the greatest satisfaction with their compensation, while lawyers working with non-profits reported the lowest satisfaction.

Billing

- Among full-time attorneys working in law firms, the most common hourly billing rates were \$201-\$250/hour for both trial and non-trial work.
- Rates between \$201-\$250/hour were reported across all geographic areas of the state.
- Rates for trial and non-trial work appear to be consistent.
- Attorneys billing on a contingency fee basis most commonly charge a fee of 33.3%.
- Over half of full-time attorneys working in law firms report offering flat fee options to clients.
- About 28% of attorneys report offering limited scope representation.
- The majority of lawyers (70.7%) reported that their firms do not charge interest on past billings.
- Most attorneys (72.5%) report billing clients on a monthly basis.

- Credit cards are the most widely accepted form of electronic payment.
- A fair number of attorneys report that their firm does not accept any form of electronic payment.
- Most attorneys (72.7%) report that their firm does not have an annual billable hour standard. For firms that have a billable hour requirement, the most common requirement is 1,800 hours annually.
- The majority of lawyers (62.5%) do not have a succession plan in place. Solo practitioners are only slightly more likely to have a succession plan in place.

Student Loans, Retirement and Benefits

- Over 41% of respondents reported still owing student loans.
- Among those still owing on student loans, about 42% reported owing between \$0 and \$50,000. Over a quarter of respondents (28.0%) reported owing more than \$100,000.
- Nearly half of respondents (45.8%) still owing on student loans are on an income-based payment plan.
- Attorneys with student loan debt most commonly reported paying between \$251-\$500 per month.
- The average student debt for someone admitted to the bar between 2 and 5 years is \$153,498.
- The majority (68.2%) of respondents reported that their organization sponsors a retirement plan.
- The most common plan is one in which the organization matches attorney contributions, up to a maximum amount.
- A significant number of respondents reported participating in various pro bono opportunities and supporting organizations that provide legal services to persons of limited means.
- Nearly half of respondents (49.9%) report that their firm encourages associates to participate in pro bono work.
- If respondents were to look for a new job, the greatest number of attorneys reported that the following benefits would be most influential in their decision: medical insurance, expenses for CLE professional development, retirement pension plans, professional membership dues, paid vacations and paid sick leave.
- On average, participating lawyers report taking 14.3 days of vacation per year.

Demographics and Firm Characteristics

The sample included attorneys from across Nebraska. For analytic purposes, the location of respondents was aggregated. Table 1 shows how respondent location was aggregated.

	N	Percent
Lincoln	203	29.5%
Omaha	314	45.7%
Other City	132	19.2%
Tri Cities (Grand Island, Hastings, Kearney)	38	5.5%
Total	687	100.0%

Gender information was obtained. Nearly two-thirds of respondents (55.5%) are male, and 44.3% are female. The proportion of the NSBA membership that was surveyed that is female is 34.7%. Consequently, females are somewhat over-represented in the survey responses, in relation to their proportion of licensed attorneys.

	N	Percent
Female	349	44.3%
Male	437	55.5%
Nonbinary	1	0.1%
Total	787	100.0%

The sample includes attorneys at various stages of their career. Twenty four percent of respondents have been admitted to the bar for 10 to 19 years, 16.7% have been admitted for 20 to 29 years, 15.3% have been admitted for 2 to 5 years, 14.3% have been admitted between 30 and 39 years. Nearly 13% of respondents have been admitted for 40 or more years.

	N	Percent
In First Year of Practice	33	4.2%
2 to 5 Years	121	15.3%
6 to 9 Years	98	12.4%
10 to 19 Years	191	24.2%
20 to 29 Years	132	16.7%
30 to 39 Years	113	14.3%
40 or more Years	102	12.9%
Total	790	100.0%

The majority of respondents (58.0%) are employed by law firms; 11.3% are employed by a government office, and 8.7% are employed by corporate law offices. Smaller percentages are employed by city/county attorney offices or public defender offices, private businesses, and non-profits (see Table 4).

	N	Percent
County/City Atty Office or Public Defender	50	6.3%
Government Office	89	11.3%
Judicial District	6	0.8%
Law Firm	459	58.0%
Non-Profit	43	5.4%
Other (please specify)	49	6.2%
Private Business/Corporate Legal Department	69	8.7%
Private Business/Corporate Non-Legal Department	16	2.0%
University/College/Academic	10	1.3%
Total	791	100.0%

The survey asked respondents to report the size of firms in which they work. As Table 5 indicates, 19.5% of respondents work in firms with a single employee, while 35.4% of respondents work in firms with 2-5 employees and 16.3% of respondents worked in firms with 6-10 employees.

	N	Percent
1	90	19.5%
2-5	163	35.4%
6-10	75	16.3%
11-20	36	7.8%
21-50	36	7.8%
51-100	33	7.2%
More than 100	28	6.1%
Total	461	100.0%

The survey asked private practitioners to report the level of their position. Table 6 indicates that 47.3% of responding private practitioners are partners, 23.2% of respondents are associates, and 21.0% are solo practitioners. Remaining practitioners consist of smaller percentages of various levels.

	N	Percent
Associate	106	23.2%
First Year Associate	12	2.6%
Independent Contractor	3	0.7%
Of Counsel	16	3.5%
Partner	216	47.3%
Solo Practitioner	96	21.0%
Staff Attorney	8	1.8%
Total	457	100.0%

Respondents were asked to report the three areas of practice to which they devote at least one-third of their practice. The most common responses were Civil Litigation (n=213) Estate Planning (n=188),

Criminal Law (n=149), Domestic and Family Law (n=147), Real Estate Law (n=147), and Business Law (n=131). Respondents reported devoting their practice to a wide range of other areas (see Table 7).

Practice Area	N
Civil Litigation	213
Estate Planning/Probate	188
Criminal Law	149
Domestic & Family Law	147
Real Estate	147
Business	131
Juvenile Law	82
Government/Administrative	81
Corporate Counsel	76
Labor & Employment Law	60
Other	59
Creditor/Debtor	54
Insurance	51
Guardianship/Conservator	45
Tax Law	38
Workers Compensation	34
Banking	33
Agricultural Law	31
Appellate Practice	28
Federal Practice	25
Non-Profit	23
Elder Law	22
Health Law	22
Immigration Law	17
Civil Rights	16
Alt. Dispute Resolution	15
Securities Law	15
Intellectual Property	12
Education	11
Public Interest Law	11
Social Security	9
Indian Law	6
Natural Resources	6
Technology	5
Privacy/Security	4
Military Law	3

Respondents were asked about their current employment status. Ninety-two percent (92.0%) reported being employed full-time (see Table 8).

	N	Percent
Full-time	721	92.0%
Part-time	49	6.2%
Retired	10	1.3%
Unemployed	4	0.5%

Over ninety-three percent (93.1%) of respondents reported that they were not actively seeking new employment (see Table 9).

Table 9. Are you currently seeking new employment?		
	N	Percent
No	730	93.1%
Yes	54	6.9%

Respondents who reported being partners were asked whether they held equity in their firm. Over eighty-seven percent (87.7%) reported holding equity (see Table 10). The proportion of partners who hold equity in their firm was examined across gender. The results show that 88.8% of male partners reported holding equity and 86.4% of female partners report holding equity.

Table 10. Do you hold equity in your firm?		
	N	Percent
No	27	12.3%
Yes	192	87.7%

Respondents who reported being partners were asked whether they get compensated for managerial responsibilities. Over seventy-seven percent (77.2%) reported not receiving compensation for managerial duties, while 22.8% reported receiving compensation for such duties (see Table 11).

Table 11. Do you get compensated for managerial responsibilities within your firm?		
	N	Percent
No	169	77.2%
Yes	50	22.8%

Income

To assess income trends among attorneys in Nebraska, respondents were asked several questions about their income in 2019. In the following tables, the means, median, and the minimum and maximum salary levels reported for respondents who indicated that they are employed full-time. Mean salary levels are computed as an average: the sum of all reported salaries divided by the total number of people who reported salaries. Median salaries are those at the midpoint of the salary distribution. Median salaries are sometimes preferable to examine, as they are not artificially inflated or deflated by outliers, as with the mean.

Income was first examined across employer types among attorneys employed full time. The results show that attorneys working for private businesses and law firms had the highest mean and median incomes in 2019 (see Table 12).

	N	Mean	Median	Min.	Max.
County/City Atty Office or Public Defender	40	\$84,018	\$78,000	\$42,000	\$155,000
Government Office	75	\$92,303	\$90,500	\$19,560	\$175,000
Judicial District	3	\$77,836	\$84,500	\$64,009	\$85,000
Law Firm	343	\$159,006	\$112,500	\$25,000	\$880,000
Non-Profit	38	\$82,658	\$73,375	\$13,500	\$210,000
Other (please specify)	27	\$98,280	\$85,000	\$13,000	\$255,000
Private Business/Corporate Legal Department	58	\$156,812	\$130,250	\$38,000	\$900,000
Private Business/Corporate Non-Legal Department	13	\$169,231	\$118,000	\$75,000	\$450,000
University/College/Academic	7	\$110,492	\$126,338	\$50,105	\$190,000

Note: The Law Firm category was limited to avoid outliers. Specifically, seven responses below \$25,000 were eliminated from the analysis, as was one response that reported a \$1,500,000 salary in 2019. These limits will be placed on analyses related to full-time attorneys working for Law Firms moving forward.

Next, the data were analyzed among full-time employees working in law firms. These figures were broken down by city/geographic area. As Table 13 indicates, attorneys in Omaha reported the highest mean income levels (\$178,264), followed by Lincoln (\$153,632), the Tri City area (\$142,718), and other cities (\$118,683).

	N	Mean	Median	Min.	Max.
Lincoln	77	\$160,691	\$105,000	\$25,000	\$750,000
Omaha	142	\$171,478	\$117,000	\$27,700	\$880,000
Other City	61	\$128,060	\$100,000	\$30,000	\$450,000
Tri Cities (Grand Island, Hastings, Kearney)	15	\$151,891	\$110,000	\$30,000	\$415,000

Among full-time attorneys working in law firms, mean income by each practice area was examined. Respondents in the following fields reported mean salaries of over \$200,000 in 2019: Natural Resources Law (\$249,000), Workers Compensation Law (\$248,000), Banking Law (\$218,751), Government/Administrative Law (\$214,180), Securities Law (\$207,654), and Immigration Law (\$201,800). See Table 14 for more detail.

Practice Area	N	Mean	Median	Min.	Max.
Natural Resources	<5	\$249,000	\$249,000	\$88,000	\$410,000
Workers Compensation	22	\$248,000	\$197,000	\$55,000	\$750,000
Banking	15	\$218,751	\$150,000	\$45,000	\$500,000
Government/Administrative	10	\$214,180	\$168,500	\$40,000	\$500,000
Securities Law	9	\$207,654	\$98,000	\$55,000	\$760,000
Immigration Law	5	\$201,800	\$110,000	\$69,000	\$550,000
Federal Practice	11	\$196,562	\$138,191	\$62,500	\$550,000
Health Law	7	\$187,286	\$150,000	\$95,000	\$350,000
Education	8	\$176,558	\$175,500	\$55,143	\$313,817
Insurance	23	\$176,048	\$139,604	\$35,000	\$700,000
Tax Law	15	\$170,000	\$100,000	\$30,000	\$760,000
Civil Litigation	129	\$167,800	\$123,000	\$32,000	\$880,000
Agricultural Law	21	\$167,519	\$185,000	\$30,000	\$350,000
Non-Profit	<5	\$163,565	\$128,000	\$52,695	\$310,000
Technology	<53	\$162,667	\$128,000	\$70,000	\$290,000
Creditor/Debtor	36	\$159,348	\$104,044	\$30,000	\$500,000
Business	75	\$159,117	\$115,000	\$30,000	\$500,000
Real Estate	86	\$158,085	\$117,500	\$30,000	\$675,000
Labor & Employment Law	26	\$150,757	\$121,400	\$56,000	\$500,000
Intellectual Property	8	\$148,813	\$91,250	\$70,000	\$310,000
Corporate Counsel	22	\$139,488	\$97,117	\$35,000	\$350,000
Estate Planning/Probate	116	\$132,504	\$105,692	\$27,700	\$450,000
Social Security	5	\$125,530	\$150,000	\$44,650	\$204,000
Appellate Practice	13	\$124,662	\$100,000	\$40,000	\$250,000
Elder Law	13	\$119,866	\$90,000	\$50,000	\$244,600
Criminal Law	54	\$115,478	\$84,175	\$25,000	\$550,000
Alt. Dispute Resolution	5	\$114,200	\$65,000	\$42,000	\$250,000
Domestic & Family Law	96	\$106,498	\$84,264	\$30,000	\$415,000
Guardianship/Conservator	29	\$102,450	\$85,000	\$35,000	\$260,000
Juvenile Law	38	\$86,244	\$70,000	\$30,000	\$300,000
Military Law	<5	\$71,000	\$71,000	\$62,000	\$80,000

Given the various practice areas of interest, it was possible to make a comparison of mean salary levels in 2019, by practice area, to mean salaries in 2015. Table 15 below has the results of that comparison. Across 16 of the 26 practice areas, Nebraska attorneys reported an increase in salary from 2015 to 2019.

	2015	2019	Increase in 2019
Agricultural Law	\$170,000	\$167,519	
Alt. Dispute Resolution	\$89,500	\$114,200	X
Banking	\$273,667	\$218,751	
Business	\$161,708	\$159,117	
Civil Litigation	\$153,137	\$167,800	X
Corporate Counsel	\$171,857	\$139,488	
Creditor/Debtor	\$130,000	\$159,348	X
Criminal Law	\$76,666	\$115,478	X
Domestic & Family Law	\$85,916	\$106,498	X
Education	\$176,800	\$176,558	
Elder Law	\$88,889	\$119,866	X

Estate Planning/Probate	\$111,575	\$132,504	X
Guardianship/Conservator	\$86,158	\$102,450	X
Health Law	\$159,200	\$187,286	X
Immigration Law	\$87,089	\$201,800	X
Insurance	\$137,111	\$176,048	X
Intellectual Property	\$207,833	\$148,813	
Juvenile Law	\$51,484	\$86,244	X
Labor & Employment Law	\$208,847	\$150,757	
Real Estate	\$163,014	\$158,085	
Securities Law	\$262,250	\$207,654	
Social Security	\$111,567	\$125,530	X
Tax Law	\$186,680	\$170,000	
Workers Compensation	\$189,500	\$248,000	X

Income data were also analyzed as a function of practitioner type. As Table 16 indicates, income levels generally related to seniority. That is, among attorneys on the partner track First Year Associates reported the lowest mean income (\$56,000) and Partners (\$214,041) reported the highest mean income. Solo Practitioners reported a mean income of \$141,257, Of Counsel reported \$143,000, and Associates reported a mean of \$85,354.

Practitioner Type	N	Mean	Median	Min.	Max.
Associate	91	\$85,354	\$80,000	\$30,000	\$199,000
First Year Associate	8	\$56,000	\$45,000	\$25,000	\$98,000
Of Counsel	6	\$143,000	\$121,500	\$85,000	\$240,000
Partner	173	\$214,041	\$167,000	\$27,700	\$880,000
Solo Practitioner	52	\$151,237	\$98,000	\$30,000	\$650,000
Staff Attorney	3	\$104,267	\$100,000	\$85,000	\$127,800

Income was also examined as a function of firm size. The results presented in Table 17 show that the highest mean incomes are found in firms with more than 100 attorneys (\$238,605). This is followed by attorneys in firms with 51-100 attorneys (\$216,535) and those in firms with between 11 and 20 attorneys (\$187,695).

Firm Size	N	Mean	Median	Min.	Max.
1	52	\$151,237	\$98,000	\$30,000	\$650,000
2-5	129	\$141,292	\$111,111	\$27,700	\$750,000
6-10	58	\$148,486	\$108,880	\$35,000	\$880,000
11-20	31	\$187,695	\$115,000	\$25,000	\$675,000
21-50	29	\$156,902	\$105,000	\$62,000	\$500,000
51-100	22	\$216,535	\$174,000	\$40,000	\$500,000
More than 100	19	\$238,605	\$150,000	\$90,000	\$760,000

In general, incomes align with the length of time in which attorneys are admitted to the bar. Table 18 shows that attorneys admitted for 40 or more years reported highest average earnings (\$237,082) while those in their first year of practice reported the lowest earnings (\$58,864).

	N	Mean	Median	Min.	Max.
In First Year of Practice	11	\$58,864	\$50,000	\$25,000	\$98,000
2 to 5 Years	66	\$72,4192	\$70,000	\$30,000	\$123,000
6 to 9 Years	45	\$122,154	\$105,000	\$35,000	\$550,000
10 to 19 Years	75	\$151,835	\$125,000	\$35,000	\$470,000
20 to 29 Years	52	\$202,112	\$158,000	\$55,000	\$880,000
30 to 39 Years	54	\$226,561	\$172,255	\$30,000	\$700,000
40 or more Years	40	\$237,082	\$200,000	\$27,700	\$750,000

To determine whether incomes changed for attorneys from 2018 to 2019, respondents were asked to indicate whether their income had increased, decreased, or stayed the same from 2018 to 2019. As Table 19 shows, the majority of respondents (52.8%) reported an increase in income, whereas 35.7% reported that their income had stayed the same.

	N	Percent
Decrease	48	11.5%
Increase	220	52.8%
Stayed the same	149	35.7%

It is possible that a change in income is the result of a change in position. To examine this possibility, we examined change in income data in relation to whether attorneys reported a change in position. Respondents were asked to report whether they had a change in position in 2019. As Table 20 indicates, only 31 attorneys out of 342 reported a change in position in 2019. Among those who did see a change in position, their change in income was largely in line with what was seen among those without a change in position.

Change in Position?	Income Decrease	Income Increase	Income Stayed the Same
No (n=311)	10.0%	53.1%	37.0%
Yes (n=31)	6.5%	58.1%	35.5%

Respondents were asked to report their satisfaction with their current total compensation. Response options ranged from Not at all Satisfied (1) to Very Satisfied (5). The distributions of responses is presented below in Table 21. The most common response was “Satisfied” (49.9%), followed by “Very Satisfied” (23.1%). The mean score on the 1-5 scale was 3.78.

	N	Percent
Not at all satisfied	13	4.0%
Somewhat satisfied	34	10.3%
Neutral	42	12.8%
Satisfied	164	49.9%
Very satisfied	76	23.1%
Total	329	100.0%

Satisfaction with income was also examined across geographical areas of the state. As Table 22 shows, attorneys in the Tri-Cities region reported the highest levels of satisfaction with their salary (4.00). Respondents in Omaha reported the next highest level of satisfaction at 3.87.

	N	Mean
Lincoln	73	3.79
Omaha/Metro	135	3.87
Other Cities	60	3.57
Tri-Cities	15	4.00

Satisfaction with compensation was examined across employer types (see Table 23). Highest satisfaction with pay was reported among those working in Private Business/Corporate Non-Legal Department (4.15) and Judicial Districts (4.00); however, responses from only 13 and 3 individuals from these populations, respectively, were recorded.

	N	Mean
County/City Atty Office or Public Defender	39	3.77
Government Office	72	3.68
Judicial District	3	4.00
Law Firm	349	3.86
Non-Profit	37	3.05
Other (please specify)	25	3.60
Private Business/Corporate Legal Department	52	3.60
Private Business/Corporate Non-Legal Department	13	4.15
University/College/Academic	7	3.71

Respondents' satisfaction with pay was also analyzed by type of practitioner among full-time attorneys working in law firms. Table 24 analysis shows that First Year Associates reported the highest mean satisfaction (4.14), followed by Partners (4.05). Staff Attorneys reported the lowest mean satisfaction (3.33).

Table 24. Satisfaction with compensation by practitioner type		
	N	Mean
Associate	87	3.49
First Year Associate	7	4.14
Of Counsel	5	3.60
Partner	166	4.05
Solo Practitioner	57	3.39
Staff Attorney	3	3.33

Billing for Lawyers in Private Practice

To understand billing trends in the state, respondents in private practice were asked to report hourly rates and charges for non-trial work. As Table 25 indicates, the plurality of respondents (29.7%) reported that they charge between \$201-\$250/hour. Substantial proportions reported charging between \$176-\$200/hour (22.2%) and \$251-\$300/hour (18.8%).

	N	Percent
Less than \$100/hour	3	0.9%
\$101-\$125/hour	2	0.6%
\$126-\$150/hour	21	6.6%
\$151-\$175/hour	35	10.9%
\$176-\$200/hour	71	22.2%
\$201-\$250/hour	95	29.7%
\$251-\$300/hour	60	18.8%
Over \$300/hour	33	10.3%
Total	320	100.0%

To determine trial rate trends, respondents were asked to report the rates they charge for trial work. As Table 26 shows, the plurality of respondents reported charging between \$201-\$250/hour (28.0%), followed by \$176-\$200/hour (25.0%), and \$251-\$300/hour (20.9%).

	N	Percent
Less than \$100/hour	1	.4%
\$101-\$125/hour	0	0.0%
\$126-\$150/hour	20	7.5%
\$151-\$175/hour	26	9.7%
\$176-\$200/hour	67	25.0%
\$201-\$250/hour	75	28.0%
\$251-\$300/hour	56	20.9%
Over \$300/hour	23	8.6%
Total	268	100.0%

Geographic differences in rates/charges were also examined. As the results in Table 27 indicate, non-trial rates for attorneys in Lincoln and “Other Cities” was most often reported as between \$176-\$200/hour. The most reported hourly rate for attorneys in Omaha/Metro and Tri-Cities was between \$201-\$250/hour. A substantial proportion of attorneys in the Omaha/Metro area reported hourly rates of \$251-\$300/hour.

	Lincoln (n=81)	Omaha/Metro (n=157)	Other City (n=86)	Tri-Cities (n=19)
Less than \$100/hour	1.4%	1.5%	0.0%	0.0%
\$101-\$125/hour	0.0%	0.0%	3.3%	0.0%
\$126-\$150/hour	4.3%	3.8%	11.5%	21.4%
\$151-\$175/hour	8.6%	6.9%	19.7%	21.4%
\$176-\$200/hour	30.0%	14.5%	31.1%	14.3%
\$201-\$250/hour	30.0%	31.3%	29.5%	35.7%
\$251-\$300/hour	15.7%	28.2%	3.3%	7.1%
Over \$300/hour	10.0%	13.7%	1.6%	0.0%

The next analysis sought to determine the extent to which attorneys charge the same or different rates for trial and non-trial work. The results in Table 28 show that the vast majority of attorneys (89.9%) charge the same for trial and non-trial work. The results also show that 8.6% of attorneys charge more for trial work, while 1.5% charge less for trial work.

	N	Percent
Same Rate for Both	241	89.9%
Charge More for Trial work	23	8.6%
Charge Less for Trial Work	4	1.5%
Total	268	100.0%

Next, rates were examined by areas of practice. Attorneys working in Federal practice, Intellectual Property, and Securities Law reported some of the highest hourly rates (see Table 29).

Practice Area	N	Rate	Practice Area	N	Rate
Agricultural Law	20	\$201-\$250/hour	Guardianship/Conservator	36	\$201-\$250/hour
Alt. Dispute Resolution	4	\$201-\$250/hour	Health Law	7	\$251-\$300/hour
Appellate Practice	13	\$176-\$200/hour	Immigration Law	5	\$176-\$300/hour
Banking	15	\$201-\$250/hour	Insurance	21	\$201-\$250/hour
Business	72	\$201-\$250/hour	Intellectual Property	8	> \$300/hour
Civil Litigation	119	\$201-\$250/hour	Juvenile Law	37	\$176-\$200/hour
Civil Rights	6	\$176-\$2250/hour	Labor & Employment Law	23	\$201-\$250/hour
Corporate Counsel	19	\$201-\$250/hour	Non-Profit	3	\$201-\$250/hour
Creditor/Debtor	36	\$176-\$250/hour	Real Estate	84	\$201-\$250/hour
Criminal Law	54	\$176-\$200/hour	Securities Law	8	> \$300/hour
Domestic & Family Law	93	\$176-\$200/hour	Social Security	4	\$176-\$200/hour
Education	8	\$176-\$200/hour	Tax Law	15	\$201-\$250/hour
Elder Law	12	\$201-\$250/hour	Technology	3	Over \$300/hour
Estate Planning/Probate	112	\$201-\$250/hour	Workers Compensation	15	\$176-\$200/hour
Federal Practice	11	\$251-\$300/hour			

Respondents were asked if they bill on a contingency fee basis. Among those respondents who bill on a contingency fee basis, 84.2% reported billing at a 33.3% rate, while 9.9% of respondents bill at 25% (see Table 30).

Table 30. If you bill on a contingency fee basis, what is the rate of your fee?		
	N	Percent
25%	15	9.9%
33.3%	128	84.2%
40%	4	2.4%
Other	5	3.3%
Total	152	100.0%

Contingency fee rates were also examined by geographic area. As would be expected from the overall results, the most common contingency fee rate reported across all geographic areas was 33.3% (see Table 31).

Table 31. If you bill on a contingency fee basis, what is the rate of your fee? (by location)					
	25% Rate	33.3% Rate	40% Rate	Other	Total
Lincoln (n=34)	5.9%	85.3%	0.0%	8.8%	100.0%
Omaha (n=60)	10.0%	85.0%	3.3%	1.7%	100.0%
Other City (n=26)	11.5%	88.5%	0.0%	0.0%	100.0%
Tri Cities (n=6)	33.3%	66.7%	0.0%	0.0%	100.0%

In addition to contingency billing, the survey asked respondents to report whether they have begun to offer flat fee options to clients. The results reveal that over half (53.4%) of respondents work in an organization that offers flat fee billing options (see Table 32).

Table 32. Have you begun offering your clients flat fee options in lieu of hourly billing?		
	N	Percent
No	157	46.6%
Yes	180	53.4%
Total	337	100.0%

To the extent that firms offer flat fee services, respondents were asked to report the amount of business that uses a flat fee structure. The majority of respondents indicated that less than a quarter of business is provided on a flat fee basis (see Table 33).

Table 33. If you have begun offering your clients flat fee options in lieu of hourly billing, what percentage of your business is on a flat fee basis?		
	N	Percent
1%-25%	100	62.1%
26%-50%	27	16.8%
51%-75%	14	8.7%
76%-100	20	12.4%
Total	161	100.0%

Respondents were asked to report whether their firm provides limited scope representation. As Table 34 shows, about 28% of attorneys report that their firm offers limited scope representation.

Table 34. Do you offer limited scope representation?		
	N	Percent
No	240	71.9%
Yes	94	28.1%
Total	334	100.0%

Respondents were asked to report if their firm charges interest on past billings. As Table 35 indicates, well over half (72.4%) of respondents indicated that their firm does not charge interest on late payments.

Table 35. With the exception of corporate clients, does your firm charge interest on past due billings?		
	N	Percent
No	215	70.7%
Yes	89	29.3%
Total	304	100.0%

To understand billing frequency, respondents were asked to report the frequency with which they bill clients. The majority of respondents (68.0%) indicated that they bill clients on a monthly basis (see Table 36).

Table 36. With the exception of corporate clients, how often do you bill your clients?		
	N	Percent
Irregularly/not scheduled	52	15.7%
Monthly	240	72.5%
On retainer basis	12	3.6%
Quarterly	2	0.6%
Upon completion: end of month	14	4.2%
Upon completion: number of days	11	3.3%

Total	331	100.0%
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Digital technologies, in addition to traditional electronic forms of payment, have increased the number of methods with which clients can make payments to firms. Respondents were asked to report which electronic forms of payments are currently offered by their firm. Two hundred and twenty-six (226) respondents reported that credit cards are accepted as a form of payment. It appears that firms have been slow to accept other forms of electronic payment. Notably, 78 respondents reported that their firm does not accept electronic forms of payment (see Table 37).

Table 37. Does your firm accept any of the following electronic payments?	
	N
Credit Card	226
Crypto Currency	1
PayPal	24
Venmo	12
Square	15
Other Forms of Payment	25
Do not Accept Electronic Forms of Payment	78

Respondents were asked to report whether their firm has an annual minimum for billable hours. Just over twenty-five percent (27.3%) of respondents indicated that their firm does have such a requirement (see Table 38). Among attorneys who do work at a firm with a minimum requirement, 43 respondents reported a minimum requirement of 1,800 hours or more.

Table 38. Does your law firm have an annual billable hours standard or requirement? (If yes, please indicate the number of hours)			
		N	Percent
No		245	72.7%
Yes		92	27.3%
Hourly Requirement	N	Hourly Requirement	N
1,100 hours	1	1,700 hours	4
1,200 hours	10	1,750 hours	4
1,300 hours	1	1,800 hours	27
1,500 hours	8	1,850 hours	10
1,560 hours	1	1,900 hours	2
1,600 hours	3	1,920 hours	1
1,650 hours	3	2,000 hours	3
1,680 hours	1	NA	262

When asked to indicate whether a designated succession plan is in place, 25.1% reported having such a plan (see Table 39).

Table 39. Do you have a designated succession plan in place?		
	N	Percent
No	210	62.5%
Yes	94	28.0%
Not Applicable	29	8.6%
	336	100.0%

The rate is higher for solo practitioners. Table 40 shows that 34.6% of solo practitioners have a succession plan in place.

Table 40. Do you have a designated succession plan in place, among solo practitioners.			
	No	Yes	Not Applicable
Solo Practitioners (n=52)	57.7%	34.6%	7.7%

Student Loans, Retirement, and Benefits

Respondents were asked to report whether they are still paying on student loans. Over forty percent (41.3%) reported still carrying loans (see Table 41).

	N	Percent
No	408	58.7%
Yes	287	41.3%

Those respondents who reported still paying on student loans were asked how much they currently still owe. Table 42 shows that the most frequently-reported amount still owed was between \$25,001-\$50,000, with 23.0% of respondents reporting owing this much. Substantial proportions reported owing between \$0-\$25,000 (19.1%) and \$100,001-\$150,000 (16.3%).

	N	Percent
\$0-\$25,000	49	19.1%
\$25,001-\$50,000	59	23.0%
\$50,001-75,000	30	11.7%
\$75,001-\$100,000	31	12.1%
\$100,001-\$150,000	42	16.3%
\$150,001-\$200,000	21	8.2%
>\$250,000	9	3.5%

Nearly forty-six percent (45.8%) of those still owing on student loans are on an income-based payment plan (see Table 43).

	N	Percent
No	155	54.2%
Yes	131	45.8%

Among those still owing on student loans, 40.6% reported paying between \$251 and \$500 each month (see Table 44).

	N	Percent
\$1-\$250	54	19.9%
\$251-\$500	110	40.6%
\$501-\$750	37	13.7%
\$750-\$1,000	40	14.8%
>\$1,000	30	11.1%

To obtain an understanding of how long attorneys are carrying student loan debt in Nebraska, responses were broken out by time admitted to the bar. As would be expected, a greater proportion of attorneys that are early in their career reported carrying student loan debt. Notably, well over half (60.1%) of attorneys admitted to the bar between 10 and 19 years reported carrying student loan debt (see Table 45).

	No	Yes
In First Year of Practice (n=25)	16.0%	84.0%
2 to 5 years (n=111)	22.5%	77.5%
6 to 9 years (n=89)	34.8%	65.2%
10 to 19 years (n=163)	39.9%	60.1%
20 to 29 years (n=113)	81.4%	18.6%
30 to 39 years (n=103)	97.1%	2.9%
40 or more years (n=90)	100.0%	0.0%

Attorneys who have been admitted to the bar between 2 and 5 years reported owing the greatest mean amount on student loans, with a mean of \$153,498 (see Table 46).

	Mean Amount Owed
In First Year of Practice	\$88,750
2 to 5 years	\$153,498
6 to 9 years	\$117,315
10 to 19 years	\$64,947
20 to 29 years	\$35,936
30 to 39 years	NA
40 or more years	NA

Respondents were asked to report how their firm’s retirement plan contributions are made. The greatest proportion of respondents (36.7%) reported that their firm matches contributions up to a maximum amount. Another 20.3% reported that their firm sets aside a percentage of salary each year (see Table 47).

	N	Percent
Contributes a set dollar amount each year	16	2.4%
Contributes a set percentage of my salary each year	137	20.3%
Matches my contributions up to a maximum amount AND contributes a set percentage of my salary each year	55	8.1%
Matches my contributions, up to a maximum amount	248	36.7%
Matches my contributions, with no maximum amount	5	0.7%
None/not applicable	215	31.8%

Table 48 indicates wide variation in retirement plans across the size of firm.

Law Firm Size	Contributes a set dollar amount each year	Contributes a set percentage of my salary each year	Matches my contributions up to a maximum amount AND contributes a set percentage of my salary each year	Matches my contributions, up to a maximum amount	Matches my contributions, with no maximum amount	None/not applicable
1 (n=71)	2.8%	9.9%	0.0%	21.1%	1.4%	64.8%
2 to 5 (n=143)	2.1%	14.7%	4.9%	38.5%	0.7%	39.2%
6 to 10 (n=61)	4.9%	18.0%	4.9%	47.5%	1.6%	23.0%
11 to 20 (n=28)	3.6%	25.0%	14.3%	25.0%	0.0%	32.1%
21 to 50 (n=30)	6.7%	23.3%	6.7%	46.7%	3.3%	13.3%
51 to 100 (n=25)	0.0%	56.0%	12.0%	20.0%	0.0%	12.0%
>100 (n=21)	9.5%	23.8%	0.0%	14.3%	0.0%	52.4%

Respondents were asked if they voluntarily provide professional services through a variety of means. Nearly 300 respondents (287) reported that they provide services at no fee or reduced fee to persons of limited means; 235 respondents reported that they provide services for activities to improve the law, the legal system or the legal profession (see Table 49).

Through court appointments	137
At no fee or reduced fee to persons of limited means	287
At no fee or reduced fee to public service or charitable groups or organizations	202
For activities to improve the law, the legal system or the legal profession (e.g., teaching a CLE, participating in Law Day)	235

Over thirty-nine percent (39.7%) of respondents reported that they financially support organizations that provide legal services to persons of limited means (see Table 50).

	N	Percent
No	387	60.3%
Yes	255	39.7%
Total	642	100.0%

About half of respondents (49.9%) indicated that their firm encourages associates to participate in pro bono work (see Table 51).

	N	Percent
No	295	50.1%
Yes	294	49.9%
Total	589	100.0%

To understand what types of benefits are being offered by businesses and legal organizations in Nebraska, respondents were asked to report which benefits were offered at their place of business. Table 52 shows that attorneys most often reported receiving expenses for CLE professional development (n=533), business casual dress policy (n=517), professional membership dues (n=511), paid vacations (n=465), retirement pension plans (n=458), paid sick leave (n=443), and medical insurance (n=439).

Benefit	N	Benefit	N
Expenses for CLE professional development	533	Disability insurance	298
Business casual dress policy	517	Parking paid or provided by employer	298
Professional membership dues	511	Flex time	289
Paid vacations	465	Paid maternity leave	250
Retirement pension plan	458	Contribution to a Health Savings Account	241
Paid sick leave	443	Paid cell phone	241
Medical insurance	439	Employee assistance plan	198
Mileage reimbursement Vehicle stipend	394	Flex Savings for childcare	193
Laptop tablet	381	Paid paternity leave	156
Work from home	376	Cafeteria benefit plan	134
Life insurance	340	Club memberships	59
Dental insurance	330	Student loan repayment assistance	14

If respondents were to look for a new job, the greatest number of attorneys reported that the following benefits would be most influential in their decision (see Table 53): medical insurance (n=357), expenses for CLE professional development (n=356), retirement pension plans (n=346), professional membership dues (n=343), paid vacations (n=332), and paid sick leave (n=320). In general, these are the benefits that attorneys reported receiving already.

Benefit	N	Benefit	N
Medical insurance	357	Flex time	238
Expenses for CLE professional development	356	Mileage reimbursement Vehicle stipend	236
Retirement pension plan	346	Contribution to a Health Savings Account	220
Professional membership dues	343	Business casual dress policy	214
Paid vacations	332	Paid cell phone	199
Paid sick leave	320	Paid maternity leave	169
Dental insurance	282	Cafeteria benefit plan	147
Laptop tablet	265	Student loan repayment assistance	146
Work from home	263	Paid paternity leave	129
Disability insurance	249	Flex Savings for childcare	119
Life insurance	241	Employee assistance plan	114
Parking paid or provided by employer	240	Club memberships	85

Respondents were asked to report how many vacation days they take, on average, per year. As Table 54 shows, the mean response was 14.3 days per year.

N	Mean	Median	Min.	Max.
592	14.3	12	0	200