



**NEBRASKA**  
*State Bar Association*

# 2022 Economic Survey

---

The Nebraska State Bar Association is pleased to report the results of the NSBA 2022 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.

---

---



**NEBRASKA**  
*State Bar Association*



AMERICAN **BAR** ASSOCIATION

Bar Services Division

## Methods and Measures

The purpose of the 2022 Nebraska State Bar Association (NSBA) Economic Survey was to assess trends in attorneys' 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 (excluding judges) residing in Nebraska with active Nebraska law licenses. Participants were given approximately five weeks to respond.

In total, 725 members responded to the survey (compared to 794 in 2020). This represents 13% of the total active-in-state members of the NSBA. Because not all respondents answered every question on the survey, the total number of respondents varies across analyses below.

Forty-nine percent of respondents were female and 51% male. This represents a higher response rate for women, as compared with the total membership which is 64% male and 36% female.

Twenty-seven percent of respondents were from Lancaster and 47% were from Douglas or Sarpy County, this closely approximates the geography of Nebraska's lawyer population.

The data were tabulated by Rachel Ellett, PhD from the American Bar Association - Division for Bar Services. The data provides measures of central tendency and spread or distribution.

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.

**Range:** For salary data Minimum and Maximum values are reported to describe the range of values.

**Exclusion of Values:** For all salary-related data only full-time attorneys were included in the calculations (80 respondents were part-time). In addition, two versions of the Law Firm category are presented – one with all values and a second version where outlying values were eliminated. Specifically, four responses below \$30,000 were eliminated, as was one response that reported a \$2,300,000 salary in 2022.

In total 565 respondents shared their salary information.

For questions with an 'Other' category, responses were reviewed and, where possible, recoded, and added to existing categories. Where there were multiple responses of a single type, a new line item was added to the Table.

## Table of Contents

<b>Methods and Measures</b> .....	3
<b>Table of Contents</b> .....	4
<b>Tables</b> .....	5
<b>Figures</b> .....	6
<b>Executive Summary</b> .....	7
<b>Professional Characteristics</b> .....	14
<b>Billing Rates and Practices</b> .....	17
<b>Practice Areas</b> .....	23
<b>Employment Status</b> .....	24
<b>Student Loans</b> .....	30
<b>Retirement Planning</b> .....	31
<b>Pro Bono</b> .....	32
<b>Benefits</b> .....	33
<b>Demographics</b> .....	37

## Tables

TABLE 1 AGE AND GENDER.....	9
TABLE 3 LAW FIRM EMPLOYEE NET INCOME BY PRACTITIONER TYPE (FULL TIME ONLY) PERCENT CHANGE 2020-2022.....	11
TABLE 4 MEASURES OF WORK FLEXIBILITY 2020 AND 2022 COMPARED.....	13
TABLE 5 HOW MANY YEARS OF PRACTICE?.....	14
TABLE 6 PRIVATE PRACTICE .....	14
TABLE 7 WHAT IS YOUR PRIMARY EMPLOYER TYPE?.....	14
TABLE 8 WHAT IS THE NUMBER OF ATTORNEYS IN YOUR FIRM?.....	15
TABLE 9 IF YOU ARE IN PRIVATE PRACTICE, WHAT TYPE OF PRACTITIONER ARE YOU? .....	15
TABLE 10 PRACTITIONER TYPE AND GENDER .....	15
TABLE 11 DO YOU HAVE EQUITY IN YOUR FIRM? .....	16
TABLE 12 FIRM EQUITY BY GENDER.....	16
TABLE 13 DO YOU GET COMPENSATED FOR MANAGERIAL RESPONSIBILITIES WITHIN YOUR FIRM?.....	16
TABLE 14 WHAT PERCENTAGE OF YOUR FIRM'S GROSS INCOME WAS ALLOCATED TO OVERHEAD COSTS IN 2022?.....	16
TABLE 15 PERCENTAGE OF FIRM'S GROSS INCOME TO OVERHEAD, BY # OF LAWYERS IN FIRM.....	17
TABLE 16 WHAT IS YOUR HOURLY RATE/CHARGE?.....	17
TABLE 17 HOURLY RATE BY PRACTITIONER TYPE.....	18
TABLE 18 HOURLY RATE BY GEOGRAPHY .....	18
TABLE 19 WHAT IS YOUR HOURLY RATE/CHARGE FOR PARALEGALS? .....	19
TABLE 20 IF YOU BILL ON A CONTINGENCY FEE BASIS, WHICH RATE MOST CLOSELY MATCHES YOUR MOST COMMON FEE RATE? .....	19
TABLE 21 HAVE YOU BEGUN OFFERING YOUR CLIENTS FLAT FEE OPTIONS IN LIEU OF HOURLY BILLING? .....	20
TABLE 22 WHAT PERCENTAGE OF YOUR WORK IS CONDUCTED ON A FLAT FEE BASIS? .....	20
TABLE 23 DO YOU OFFER LIMITED SCOPE REPRESENTATION? .....	20
TABLE 24 WHAT PERCENTAGE OF YOUR WORK IS PERFORMED ON A LIMITED SCOPE BASIS?.....	20
TABLE 25 DOES YOUR FIRM ACCEPT ANY OF THE FOLLOWING ELECTRONIC PAYMENTS?.....	20
TABLE 26 DOES YOUR LAW FIRM HAVE AN ANNUAL BILLABLE HOURS' STANDARD OR REQUIREMENT?.....	21
TABLE 27 NUMBER OF BILLABLE HOURS STANDARD OR REQUIREMENT.....	21
TABLE 28 HOW MANY BILLABLE HOURS DID YOU WORK IN 2022? .....	21
TABLE 29 DID THE NUMBER OF HOURS YOU WORKED IN 2022 COMPARED TO 2021:.....	21
TABLE 30 WITH THE EXCEPTION OF CORPORATE CLIENTS, DOES YOUR FIRM CHARGE INTEREST ON PAST-DUE BILLINGS? .....	21
TABLE 31 WITH THE EXCEPTION OF CORPORATE CLIENTS, HOW OFTEN DO YOU BILL YOUR CLIENTS?.....	22
TABLE 32 HOW DO YOU MARKET YOUR SERVICES? .....	22
TABLE 33 WHAT ARE YOUR PRIMARY AREAS OF PRACTICE (THOSE WHICH YOU DEVOTE AT LEAST ONE-THIRD OF YOUR PRACTICE TO)?.....	23
TABLE 34 WHAT IS YOUR EMPLOYMENT STATUS? .....	24
TABLE 35 ARE YOU CURRENTLY SEEKING NEW EMPLOYMENT?.....	24
TABLE 36 HOW SATISFIED ARE YOU WITH YOUR TOTAL COMPENSATION?.....	24
TABLE 37 HOW SATISFIED ARE YOU WITH YOUR TOTAL COMPENSATION, BY EMPLOYER TYPE .....	25
TABLE 38 HOW SATISFIED ARE YOU, BY GEOGRAPHY .....	25
TABLE 39 DID YOU HAVE A CHANGE IN POSITION IN 2022 SUCH AS A PROMOTION, BEING NAMED PARTNER, OR TRANSITIONING TO OF COUNSEL?.....	25
TABLE 40 FOR THOSE WHO CHANGED POSITION, DID YOUR INCOME INCREASE, DECREASE, OR STAY THE SAME FROM 2021 TO 2022? ....	26
TABLE 41 INCOME BY PRIMARY EMPLOYER TYPE (FULL TIME ONLY) .....	26
TABLE 42 INCOME BY PRACTITIONER TYPE (FULL TIME ONLY).....	26
TABLE 43 LAW FIRM EMPLOYEE NET INCOME BY PRACTITIONER TYPE (FULL-TIME ONLY – ALL DATA).....	27
TABLE 44 LAW FIRM NET INCOME BY NUMBER OF ATTORNEYS (FULL TIME ONLY) .....	27
TABLE 45 LAW FIRM INCOME BY LENGTH OF PRACTICE.....	27

TABLE 46 LAW FIRM NET INCOME BY GEOGRAPHY (FULL TIME ONLY)..... 27

TABLE 47 ATTORNEYS NET INCOME BY PRACTICE AREA (ALL-FULL TIME)..... 28

TABLE 48 COMPARISON OF MEAN SALARIES FROM 2015-2022, BY PRACTICE AREA (LAW FIRM ONLY)..... 29

TABLE 49 DO YOU OWE MONEY ON YOUR STUDENT LOANS? ..... 30

TABLE 50 IF SO, HOW MUCH DO YOU STILL OWE? ..... 30

TABLE 51 RANGE OF \$ OWED 2022 VS. 2020 ..... 30

TABLE 52 ARE YOU ON AN INCOME-BASED REPAYMENT PLAN? ..... 30

TABLE 53 WHAT IS YOUR MONTHLY STUDENT LOAN PAYMENT? ..... 30

TABLE 54 DO YOU PERSONALLY FUND A RETIREMENT PLAN FOR YOURSELF OTHER THAN SOCIAL SECURITY?..... 31

TABLE 55 HOW ARE YOUR EMPLOYER'S RETIREMENT PLAN CONTRIBUTIONS MADE?..... 31

TABLE 56 IF YOU ARE IN PRIVATE PRACTICE, DO YOU HAVE A SUCCESSION OR TRANSITION PLAN IN PLACE IN THE EVENT OF YOUR ABSENCE, DEATH, OR DISABILITY? (TOTAL AND BY SOLO VS. FIRM)..... 31

TABLE 57 IF YOU ARE IN PRIVATE PRACTICE, DO YOU HAVE A LONG-TERM AGREEMENT IN PLACE TO SOMEDAY TRANSFER YOUR EQUITY OR OWNERSHIP (IF APPLICABLE)? (TOTAL AND BY SOLO V FIRM)..... 31

TABLE 58 DID YOU VOLUNTARILY PROVIDE PROFESSIONAL SERVICES (CHECK ALL THAT APPLY): ..... 32

TABLE 59 DO YOU FINANCIALLY SUPPORT ORGANIZATIONS THAT PROVIDE LEGAL SERVICES TO PERSONS OF LIMITED MEANS? ..... 32

TABLE 60 DOES YOUR FIRM ENCOURAGE ASSOCIATES TO PARTICIPATE IN PRO BONO WORK? ..... 32

TABLE 61 TOP BENEFITS EMPLOYER CURRENTLY PROVIDES ..... 33

TABLE 62 TOP BENEFITS I WISH MY EMPLOYER PROVIDED ..... 33

TABLE 63 TOP BENEFITS THAT WOULD BE IMPORTANT IF SEARCHING FOR A JOB..... 34

TABLE 64 AVAILABILITY AND IMPORTANCE OF VARIOUS EMPLOYMENT BENEFITS (ALL DATA). ..... 35

TABLE 65 ON AVERAGE, HOW MANY VACATION DAYS DO YOU TAKE A YEAR? ..... 36

TABLE 66 WHO PAYS YOUR NSBA SUSTAINING MEMBER (VOLUNTARY) DUES? ..... 36

TABLE 67 NSBA DUES PAID BY EMPLOYER, BY TYPE ..... 36

TABLE 68 WHERE IS THE PRIMARY LOCATION OF YOUR PRACTICE?..... 37

TABLE 69 GENDER..... 37

TABLE 70 AGE ..... 37

## Figures

FIGURE 1 AGE RANGES - RESPONDENTS..... 8

FIGURE 2 NUMBER OF YEARS IN PRACTICE - RESPONDENTS ..... 8

FIGURE 3 % OVERHEAD COSTS BY PRACTICE SIZE..... 10

FIGURE 4 WHAT IS YOUR HOURLY RATE/CHARGE? ..... 18

FIGURE 5 WHAT IS YOUR FIRM/ORGANIZATION'S HOURLY RATE/CHARGE FOR PARALEGAL WORK? ..... 19

## Executive Summary

1

---

**Income** – Associate salaries grew 33%, Partner salaries grew by 12%, while Solo Practitioner salaries dropped by 8%. Of the attorneys who changed position in 2022, 70% indicated an increase in income.

---

2

---

**Income -All** - The 2020 mean annual income for full-time, private practice attorneys was \$137,990; in 2022 it rose to \$174,623.

---

3

---

**Billable Rate** - The median hourly billable rate for Nebraska lawyers is \$250, ranging from \$230 for first-year associates to \$350 for partners. Forty-seven percent of respondents have begun to offer flat fee rates as an alternative to hourly billing.

---

4

---

**Gender Gap** - We see salary parity at early career stages, but this is offset later. Overall mean annual income (full-time) for women is \$129,284 and \$175,467 for men.

---

5

---

**Wellness** –Forty-two percent of respondents said their billable hours had increased in the last year. Lawyers are taking the same number of vacation days per year compared to 2020 (mean of 14). Mean student loan debt is \$98,444 and the benefits respondents most wish their employer would provide (ranked first) was student loan repayment assistance.

**Gender** - With respect to gender, 49% of respondents identified as female and 51% as male (0.1% non-binary).

**Geography** – Respondents were grouped by sub-region. Almost half (47%) reside in Douglas or Sarpy County, 27% Lancaster County, and the remaining 25% elsewhere across the state.

**Age** – The survey received a wide distribution of attorneys across all ages and various stages of their career:

FIGURE 1 AGE RANGES - RESPONDENTS

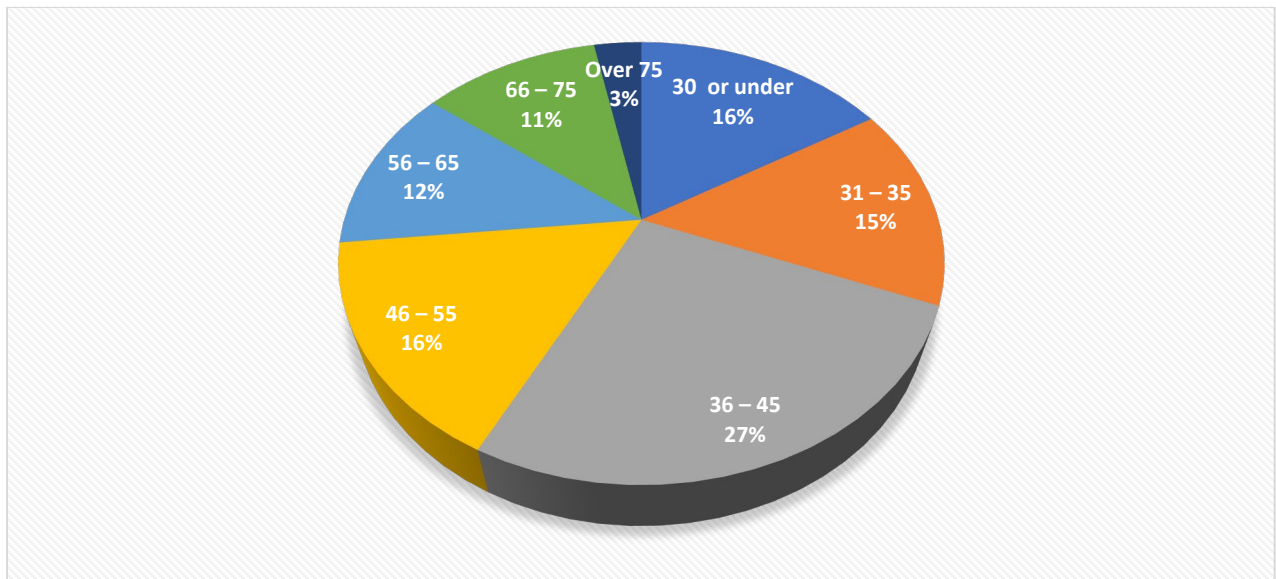
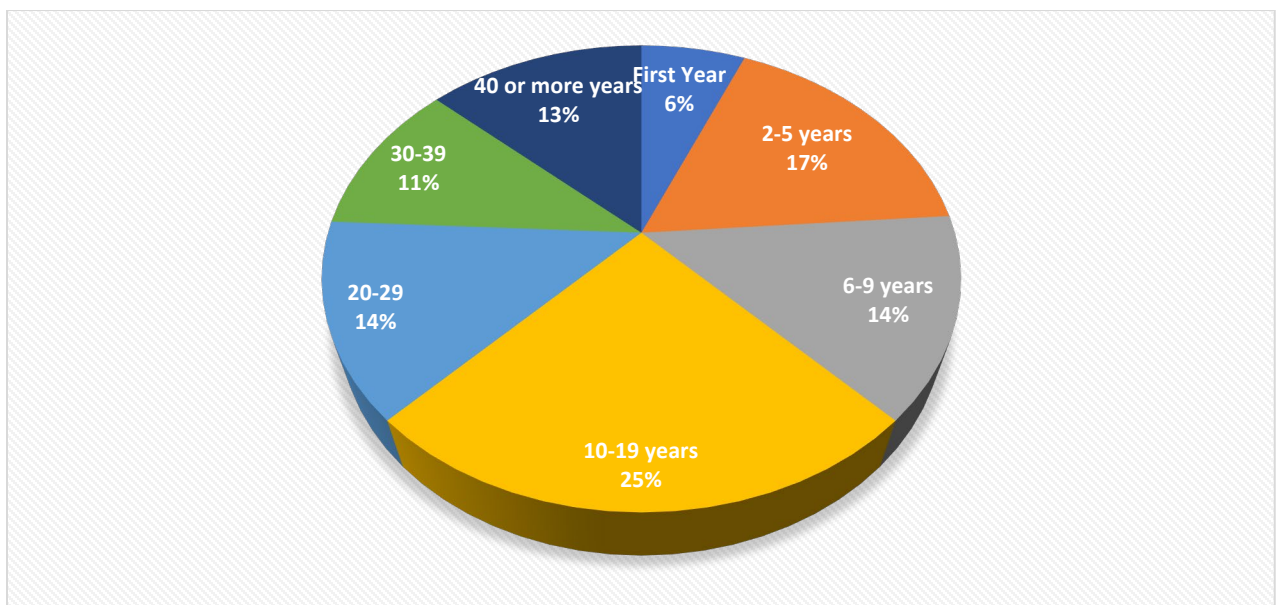


FIGURE 2 NUMBER OF YEARS IN PRACTICE - RESPONDENTS





Of the respondents in this survey, 18% of women were under 35, compared to 13% of men. In comparison, only 2% of women surveyed were over 65, compared to 12% of men.

**TABLE 1 AGE AND GENDER**

Age Range	Female (N)	Female %	Male (N)	Male %
30 years or under	70	20%	46	12%
31 – 35 years	61	18%	46	12%
36 – 45 years	108	31%	82	22%
46 – 55 years	57	16%	57	15%
56 – 65 years	36	10%	51	14%
66 – 75 years	13	4%	68	18%
Over 75 years	2	1%	19	5%
Total	347	100%	369	100%

### Employer Type

A majority of respondents identified as private practice (67%) and law firm (60%). Other major practice settings included 10% corporate/private business, 18% government/ County/City Attorney/Public Defender and 5% non-profit.

65% of male respondents had equity in their firm as compared with 35% of female respondents.

### Billing Rates and Overhead

Although demand for legal services tends to fluctuate over time and across practice areas, nationally most law firms have steadily increased their billable rate over the last twenty years.<sup>1</sup> For Nebraska, among full-time attorneys working in law firms, the most common hourly billing rates were between \$201-\$250/hour. Comparing across geographic regions, median rates ranged between \$200-\$275/hour, an increase of \$25 at the 2020 maximum level.

The median hourly rate for paralegals is \$120.

For attorneys billing on a contingency fee basis, 33.3% was the most common charge and around 33% reported offering flat-fee options to clients. And about 20% of attorneys report offering limited scope representation, representing a slight reduction from 2020.

The median number of billable hours standard or requirement is 1,800.

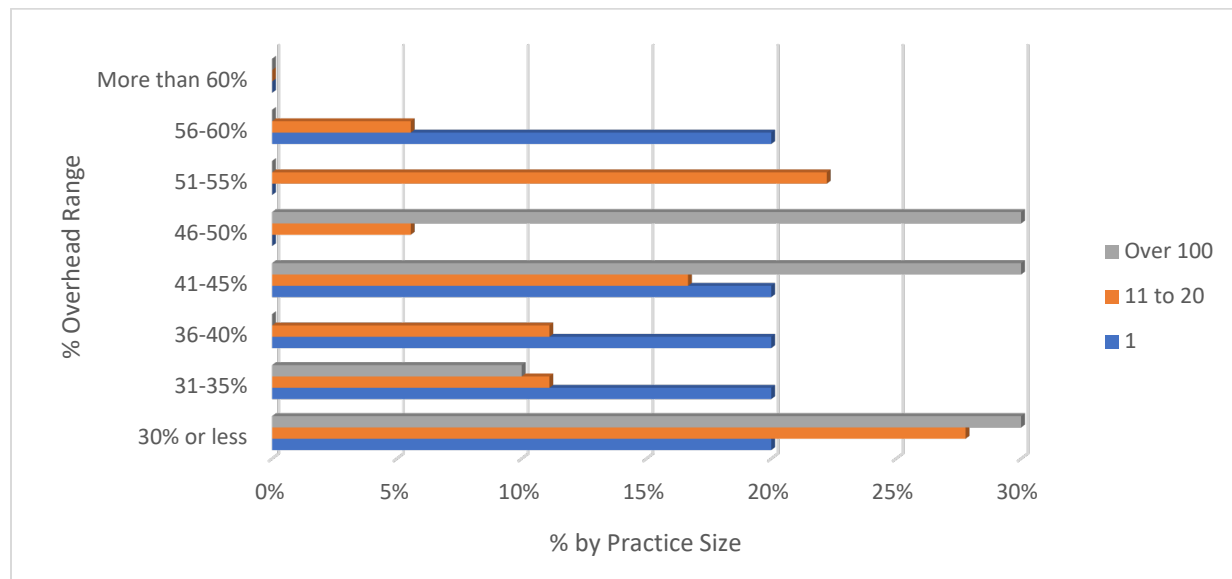
<sup>1</sup> See [2021 SOTLM final.indd \(thomsonreuters.com\)](#)

Most attorneys (71%) reported that their firms do not charge interest on past billings and most (73%) bill monthly. Only 4% report that their firm does not accept any form of electronic payment and credit cards are the most widely accepted form of electronic payment (68%).

The volatility of the economy in recent years has been accompanied by fears of skyrocketing overhead expenses for law firms. Overhead costs vary dramatically depending on the size, location and type of law firm. In this survey over 30% of respondents reported overhead costs of 46% or higher.

**30% of respondents reported overhead costs of 46% or higher.**

FIGURE 3 % OVERHEAD COSTS BY PRACTICE SIZE



Taking a sample of overhead ranges by firm size (1, 11-20 and Over 100), Figure 3 demonstrates the wide variation. Overall firms of over 100 attorneys have higher overhead costs than solo practitioners.

One significant expense for law firms is marketing. The top marketing strategies of attorneys in this survey were as follows: 24% report marketing their services through their website, 19% through networking, 16% through social media and 16% through professional associations.

## Salary

In 2022, attorneys' mean income was \$156,486 (full-time only) and \$155,718 (all).<sup>2</sup> This is slightly below the 2022 national mean income for attorneys, which is \$163,770 as reported by the Bureau of Labor Statistics, but higher than the Bureau's mean wage for Nebraska, which was \$119,310.<sup>3</sup>

Attorney salaries in Nebraska have experienced a mixed trajectory. Since 2020, salaries have increased for Associates and First-Year Associates, while Solo Practitioners and Staff Attorneys have decreased.

**TABLE 2 LAW FIRM EMPLOYEE NET INCOME BY PRACTITIONER TYPE (FULL TIME ONLY) PERCENT CHANGE 2020-2022**

Practitioner Type	N	Mean	Median	Min	Max	% Change from 2020
Associate	79	\$126,643	\$100,000	\$37,000	\$575,000	+33%
First Year Associate	14	\$71,935	\$70,000	\$41,000	\$110,000	+22%
Of Counsel	8	\$189,688	\$156,000	\$90,000	\$395,000	+25%
Partner/Owner	144	\$244,104	\$198,500	\$45,000	\$1,200,000	+12%
Solo Practitioner	35	\$140,367	\$100,000	\$45,000	\$400,000	-8%
Staff Attorney	4	\$91,875	\$87,500	\$62,500	\$130,000	-13%

The geographic area with the highest income was Douglas/Sarpy County with a mean salary of \$178,633. This is at the upper end of metropolitan areas around the country (for example, Los Angeles is \$177,660; Bridgeport, CT is \$171,100).<sup>4</sup>

Attorneys in Private Business/Corporate Non-Legal Departments (\$145,193), Law Firms (\$182,763), and Private Business/Corporate Legal Departments (\$145,193) reported the highest mean salaries, consistent with 2020. Attorneys working in Government, Non-Profits, and County Attorneys/Public Defenders reported the lowest salaries.

Comparing data from the current survey to data from the 2015/2019 NSBA Economic Survey, mean salaries increased for law firm attorneys working in 17 practice areas and decreased in 8. The overall trend between 2015 and 2022 was one of growth in income across practice areas.

As expected, law firms' net income rose by size of the firm and by the length of time in which attorneys are admitted to the bar: Among full-time attorneys in law firms, Partners reported the highest mean salary of \$258,283 (an increase from \$214,041 in 2020). Attorneys working in

<sup>2</sup> Responses below \$30,000 were eliminated from the analysis, as was one response that reported a \$2,300,000 salary in 2022. All part-time, unemployed, retired data was removed from analysis.

<sup>3</sup> See [Lawyers \(bls.gov\)](https://www.bls.gov/lawyers/)

<sup>4</sup> See [ABA Profile of the Legal Profession 2022](#)

law firms with more than 100 attorneys reported the highest average salary of \$276,434 (compared to \$238,605 in 2020).

The median salary for a first-year associate is \$70,000 compared to \$45,000 in 2020. This is lower than the median national associate salary, which in 2021 was \$165,000.<sup>5</sup> However, over 80% of respondents in this survey worked at a firm with fewer than 50 attorneys and the 2021 national mean salary for attorneys at firms of 50 or fewer was \$85,000. Therefore, Nebraska associate salaries are close to the national average for firms under 50.

***Among full-time attorneys in law firms, partners reported the highest mean salary of \$258,283, an increase from \$214,041 in 2020.***

Of the attorneys who had changed position in 2022, 70% indicated an increase in income.

Over 70% of full-time attorneys in law firms reported being satisfied or very satisfied with their salary. Attorneys working with private business/corporation non-legal departments reported the greatest satisfaction with their compensation, while attorneys working with non-profits or for the city/county defender reported the lowest satisfaction.

### Student Loans

The [ABA 2021 Student Debt Survey](#) found that 3 out of 4 attorneys with \$100-\$200k in debt reported high anxiety or stress in comparison to only 1 in 4 with no student loan debt. In this survey, over 40% of respondents reported still owing student loans.

According to the 2021 ABA survey data, the average law school debt among attorneys aged 36 or under who graduated within the last 10 years was \$108,000. In this survey, the mean

***Average student debt for someone admitted to the bar between 2 and 5 years is \$153,498.***

student debt for someone admitted to the Nebraska bar between 2 and 5 years is \$153,498 (\$98,444 for all attorneys).

Among those still owing student loans, 38% reported owing between \$0 and \$50,000. More than a third of respondents (37%) reported owing more than \$100,000. Nearly half of respondents (49%) still owing student loans are on an income-based payment plan and the median monthly payment for attorneys with student loan debt is \$655.

<sup>5</sup> See [NALP - National Association for Law Placement | Findings on First-Year Salaries from the 2021 Associate Salary Survey](#)

## Retirement and Benefits

The recent [2022 CLIO Legal Trends Report](#) highlights the challenges and rewards of remote work: While flexibility expands, work-life-balance is often compromised. This survey indicates that lawyers desire both greater flexibility and more wellness-related benefits.

When asked about their *current* employer offerings, three measures of remote/flexible work have increased in prevalence since 2020:

**TABLE 3 MEASURES OF WORK FLEXIBILITY 2020 AND 2022 COMPARED**

<b>Current Employer Benefit</b>	<b>2020 Rank</b>	<b>2022 Rank</b>
Flexible Hours	15 <sup>th</sup>	4 <sup>th</sup>
Remote Work	10 <sup>th</sup>	5 <sup>th</sup>
Provides Laptop	9 <sup>th</sup>	6 <sup>th</sup>

The top three benefits employers provided in 2022 were: expenses for CLE & professional development; business-casual dress policy; and paid annual licensure (mandatory assessment to the Attorney Services Division).

The top three benefits respondents *wished* their employers would provide were: student loan repayment assistance; club memberships; and paid cell phone. These benefits speak to a desire for more resources directed towards attorney wellness.

On average, participating attorneys report taking 14 days of vacation per year. This remains consistent with 2020's mean.

As for retirement and succession, 42% of respondents reported that their organization matches their contributions, up to a maximum amount, and 50% of firms currently have a succession plan in place. 47% of solo practitioners report having a succession plan and only 9% of solo's report having a plan to transfer equity or ownership.

## Professional Characteristics

**TABLE 4 HOW MANY YEARS OF PRACTICE?**

Range	N	Percent
In First Year	46	6.4%
2-5 years	126	17.4%
6-9 years	101	14.0%
10-19 years	177	24.5%
20-29	98	13.6%
30-39	79	10.9%
40 or more years	96	13.3%
Total	723	100.0%

**TABLE 5 PRIVATE PRACTICE**

	N	Percent
Yes	482	67.2%
No	235	32.8%
Total	717	100.00%

**TABLE 6 WHAT IS YOUR PRIMARY EMPLOYER TYPE?**

Employer Type	N	Percent
Government office	82	11.4%
Private Business/Corporate Legal Department	63	8.8%
Private Business/Corporate Non-Legal Department	13	1.8%
County/City Atty Office or Public Defender	47	6.5%
Judicial District	9	1.3%
Law Firm	429	59.6%
Non-Profit	37	5.1%
University/College/Academic	14	1.9%
Solo	9	1.3%
Retired	5	0.7%
Hybrid - City/County Atty and Private	6	0.8%
Other	6	0.8%
TOTAL	720	100.0%

**TABLE 7 WHAT IS THE NUMBER OF ATTORNEYS IN YOUR FIRM?**

# Attorneys	N	Percent
1	81	18.4%
2 to 5	129	29.3%
6 to 10	56	12.7%
11 to 20	47	10.7%
21-50	46	10.5%
51-100	30	6.8%
More than 100	51	11.6%
TOTAL	440	100.0%

**TABLE 8 IF YOU ARE IN PRIVATE PRACTICE, WHAT TYPE OF PRACTITIONER ARE YOU?**

Type Practitioner	N	Percent
Solo Practitioner	65	15.1%
First Year Associate	29	6.7%
Associate	112	26.0%
Partner/Owner	192	44.5%
Independent Contractor	3	0.7%
Of Counsel	18	4.2%
Staff Attorney	7	1.6%
Other	5	1.2%
Total	431	100.0%

**TABLE 9 PRACTITIONER TYPE AND GENDER**

Type Practitioner	Male	Female	Total	Male	Female
	N	N	N	%	%
Solo	37	27	64	58%	42%
First Year Associate	9	19	28	32%	68%
Associate	47	64	111	42%	58%
Partner/Owner	122	69	191	64%	36%
Independent Contractor	2	1	3	67%	33%
Of Counsel	15	3	18	83%	17%
Staff Attorney	2	5	7	29%	71%
Other	4	1	5	80%	20%

**TABLE 10 DO YOU HAVE EQUITY IN YOUR FIRM?**

	<b>N</b>	<b>Percent</b>
Yes	174	88.3%
No	23	11.7%
<b>TOTAL</b>	<b>197</b>	<b>100.00%</b>

**TABLE 11 FIRM EQUITY BY GENDER**

	<b>Male</b>	<b>Female</b>	<b>N</b>	<b>Male %</b>	<b>Female %</b>
Yes	112	61	173	65%	35%

**TABLE 12 DO YOU GET COMPENSATED FOR MANAGERIAL RESPONSIBILITIES WITHIN YOUR FIRM?**

	<b>N</b>	<b>Percent</b>
Yes	51	25.8%
No	147	74.2%
<b>TOTAL</b>	<b>198</b>	<b>100.00%</b>

**TABLE 13 WHAT PERCENTAGE OF YOUR FIRM'S GROSS INCOME WAS ALLOCATED TO OVERHEAD COSTS IN 2022?**

<b>% Range</b>	<b>N</b>	<b>Percent</b>
30% or less	25	13.2%
31-35%	14	7.4%
36-40%	18	9.5%
41-45%	19	10.1%
46-50%	15	7.9%
51-55%	17	9.0%
56-60%	11	5.8%
More than 60%	15	7.9%
I don't know	55	29.1%
<b>TOTAL</b>	<b>189</b>	<b>100.0%</b>



**TABLE 14 PERCENTAGE OF FIRM'S GROSS INCOME TO OVERHEAD, BY # OF LAWYERS IN FIRM**

# Lawyers in Firm	1	2 to 5	6 to 10	11 to 20	21-50	51-100	Over 100
% Range Overhead							
<b>N</b>	5	74	20	18	8	3	10
30% or less	20.0%	18.9%	5.0%	27.8%	12.5%	0.0%	30.0%
31-35%	20.0%	13.5%	0.0%	11.1%	0.0%	0.0%	10.0%
36-40%	20.0%	16.2%	15.0%	11.1%	12.5%	33.3%	0.0%
41-45%	20.0%	5.4%	25.0%	16.7%	25.0%	33.3%	30.0%
46-50%	0.0%	13.5%	10.0%	5.6%	12.5%	33.3%	30.0%
51-55%	0.0%	12.2%	15.0%	22.2%	12.5%	0.0%	0.0%
56-60%	20.0%	8.1%	10.0%	5.6%	0.0%	0.0%	0.0%
More than 60%	0.0%	12.2%	20.0%	0.0%	25.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

## Billing Rates and Practices

**TABLE 15 WHAT IS YOUR HOURLY RATE/CHARGE?**

	<b>N</b>	<b>Average</b>	<b>Median</b>	<b>Max</b>	<b>Min</b>
All	237	\$258.82	\$250	\$550	\$100
*Where respondents gave a range the mid-point \$ figure was used. 2 respondents entered 'Contingency' and 3 'N/A'					

FIGURE 4 WHAT IS YOUR HOURLY RATE/CHARGE?

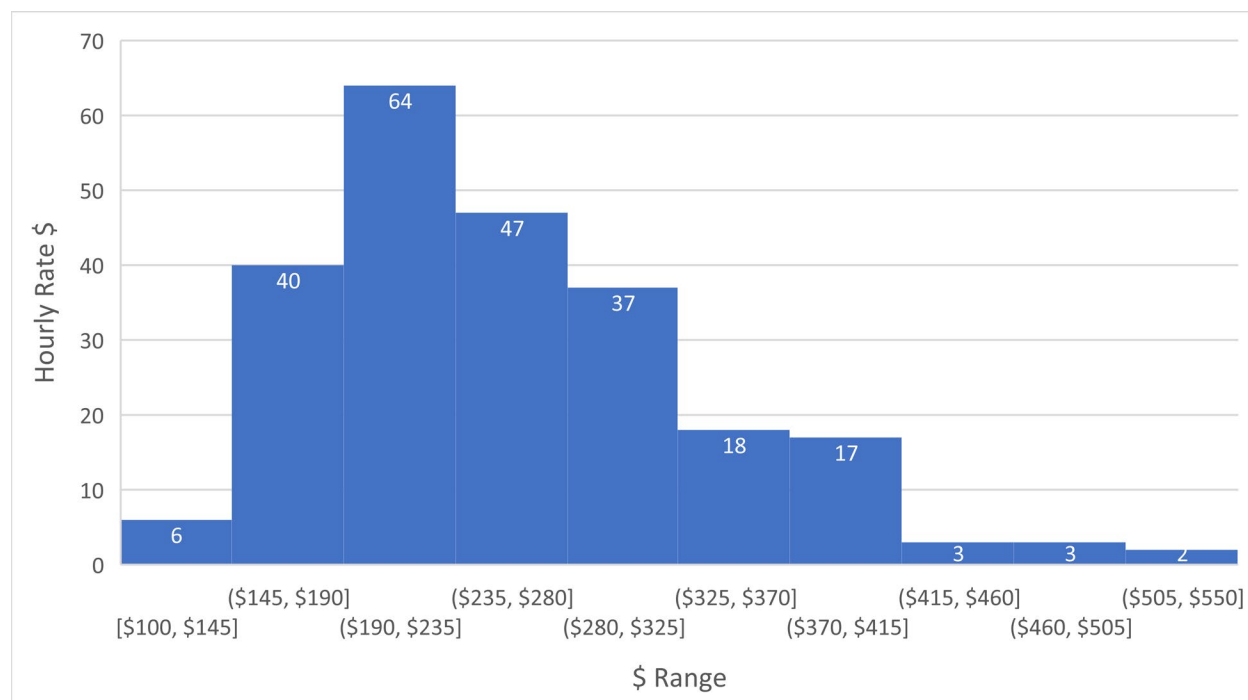


TABLE 16 HOURLY RATE BY PRACTITIONER TYPE

Practitioner Type	N	Average	Median	Min	Max
Associate	91	\$245	\$230	\$145	\$400
First Year Associate	22	\$195	\$193	\$120	\$320
Of Counsel	12	\$348	\$338	\$200	\$525
Partner/Owner	41	\$331	\$350	\$200	\$550
Solo Practitioner	61	\$227	\$240	\$100	\$350
Staff Attorney	6	\$278	\$275	\$410	\$165

TABLE 17 HOURLY RATE BY GEOGRAPHY

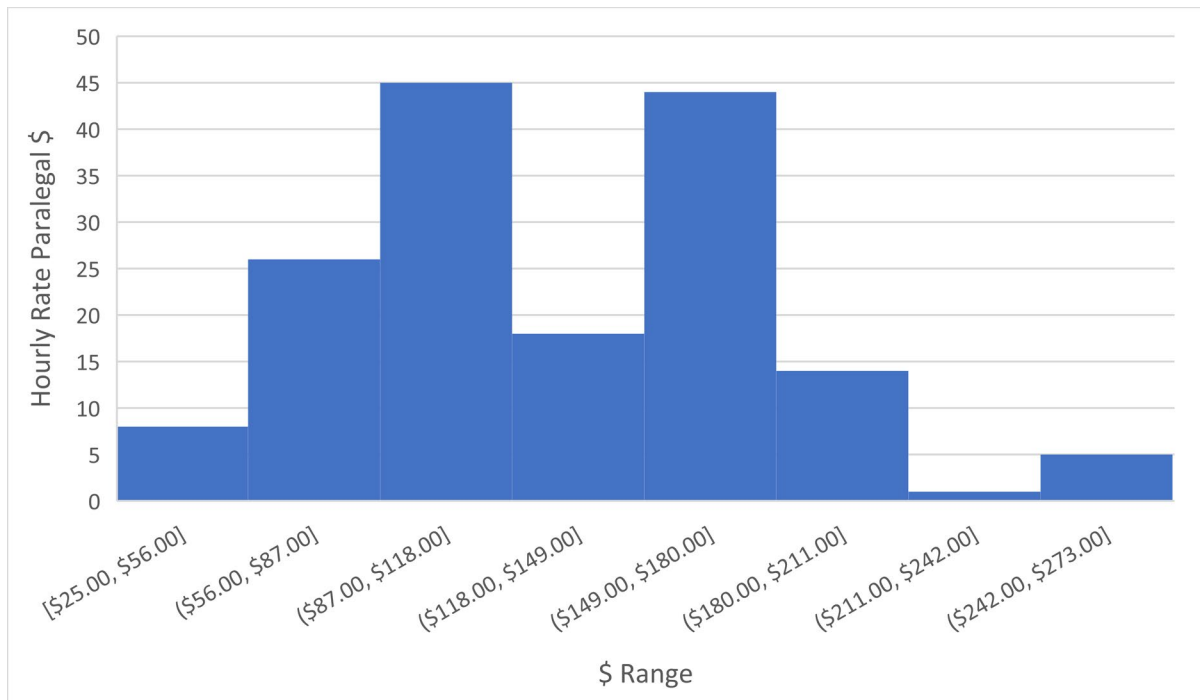
Geography	N	Mean	Median	Min	Max
Lancaster County	42	\$273	\$275	\$120	\$400
Douglas or Sarpy County	122	\$269	\$250	\$125	\$550
Tri County Area (Buffalo, Hall, Kearney Counties)	9	\$235	\$225	\$160	\$360
Other	47	\$212	\$200	\$100	\$325

**TABLE 18 WHAT IS YOUR HOURLY RATE/CHARGE FOR PARALEGALS?**

	<b>N</b>	<b>Average</b>	<b>Median</b>	<b>Max</b>	<b>Min</b>
All	160	\$125.99	\$120.00	\$250.00	\$25

Where respondents gave a range the mid-point \$ figure was used. 10 respondents 0, 1 Contingency, 1 flat fee, 24 Not Available or Unknown.

**FIGURE 5 WHAT IS YOUR FIRM/ORGANIZATION'S HOURLY RATE/CHARGE FOR PARALEGAL WORK?**



**TABLE 19 IF YOU BILL ON A CONTINGENCY FEE BASIS, WHICH RATE MOST CLOSELY MATCHES YOUR MOST COMMON FEE RATE?**

	<b>N</b>	<b>Percent</b>
25%	9	11%
33.30%	71	85%
40%	4	5%
TOTAL	84	100%

**TABLE 20 HAVE YOU BEGUN OFFERING YOUR CLIENTS FLAT FEE OPTIONS IN LIEU OF HOURLY BILLING?**

	<b>N</b>	<b>Percent</b>
Yes	108	47.0%
No	122	53.0%
TOTAL	230	100.0%

**TABLE 21 WHAT PERCENTAGE OF YOUR WORK IS CONDUCTED ON A FLAT FEE BASIS?**

	<b>N</b>	<b>Average</b>	<b>Median</b>	<b>Max</b>	<b>Min</b>
% Flat Fee Work	108	34%	20%	100%	1%

**TABLE 22 DO YOU OFFER LIMITED SCOPE REPRESENTATION?**

	<b>N</b>	<b>Percent</b>
Yes	65	28.5%
No	163	71.5%
TOTAL	228	100.0%

**TABLE 23 WHAT PERCENTAGE OF YOUR WORK IS PERFORMED ON A LIMITED SCOPE BASIS?**

	<b>N</b>	<b>Average</b>	<b>Median</b>	<b>Max</b>	<b>Min</b>
% Limited Scope Representation	108	20.40%	5%	100%	1%

**TABLE 24 DOES YOUR FIRM ACCEPT ANY OF THE FOLLOWING ELECTRONIC PAYMENTS?**

<b>Payment Type</b>	<b>N</b>	<b>Percent</b>
Credit/Debit Card	172	68.0%
Crypto Currency	1	0.4%
PayPal	17	6.7%
Venmo	10	4.0%
Square	9	3.6%
Other form of payment	33	13.0%
Do not accept electronic forms of payment	11	4.3%
TOTAL	253	100.0%

**TABLE 25 DOES YOUR LAW FIRM HAVE AN ANNUAL BILLABLE HOURS' STANDARD OR REQUIREMENT?**

	<b>N</b>	<b>Percent</b>
Yes	80	31.9%
No	171	68.1%
<b>TOTAL</b>	<b>251</b>	<b>100.0%</b>

**TABLE 26 NUMBER OF BILLABLE HOURS STANDARD OR REQUIREMENT**

	<b>N</b>	<b>Average</b>	<b>Median</b>	<b>Max</b>	<b>Min</b>
# of Hours	80	1674	1800	2000	1000

**TABLE 27 HOW MANY BILLABLE HOURS DID YOU WORK IN 2022?**

<b>Range Hours</b>	<b>N</b>	<b>Percent</b>
Less than 1,500 hours	87	35.2%
1,500 – 1,750 hours	39	15.8%
1,751 – 2,000 hours	44	17.8%
More than 2,000 hours	19	7.7%
N/A	58	23.5%
<b>TOTAL</b>	<b>247</b>	<b>100.0%</b>

**TABLE 28 DID THE NUMBER OF HOURS YOU WORKED IN 2022 COMPARED TO 2021:**

	<b>N</b>	<b>Percent</b>
Increase	96	42.1%
Decrease	41	18.0%
Stay the same	91	39.9%
<b>TOTAL</b>	<b>228</b>	<b>100.0%</b>

**TABLE 29 WITH THE EXCEPTION OF CORPORATE CLIENTS, DOES YOUR FIRM CHARGE INTEREST ON PAST-DUE BILLINGS?**

	<b>N</b>	<b>Percent</b>
Yes	56	24.3%
No	137	59.6%
N/A	37	16.1%
<b>TOTAL</b>	<b>230</b>	<b>100.0%</b>

**TABLE 30 WITH THE EXCEPTION OF CORPORATE CLIENTS, HOW OFTEN DO YOU BILL YOUR CLIENTS?**

Frequency of Billing	N	Percent
On retainer basis	15	6.1%
Upon completion: end of month	8	3.3%
Upon completion of the matter	24	9.8%
Monthly	153	62.7%
Quarterly	2	0.8%
Irregularly/not scheduled	24	9.8%
Not applicable	18	7.4%
TOTAL	244	100.0%

**TABLE 31 HOW DO YOU MARKET YOUR SERVICES?**

Marketing	N	Percent
Attorney Referral Program or Website (e.g., Nebraska Find an Attorney website hosted by NSBA)	58	7.7%
Networking or Social Events	140	18.6%
Professional organizations	117	15.6%
Speaking Engagements	92	12.2%
Social Media	123	16.4%
Website	182	24.2%
Word of mouth	22	2.9%
Newspaper	5	0.7%
Church bulletin	2	0.3%
Email/Email Campaign	2	0.3%
Other <sup>6</sup>	9	1.2%
TOTAL	752	100.0%

<sup>6</sup> Yellow pages, TV, location, client seminars, newsletter.

## Practice Areas

**TABLE 32 WHAT ARE YOUR PRIMARY AREAS OF PRACTICE (THOSE WHICH YOU DEVOTE AT LEAST ONE-THIRD OF YOUR PRACTICE TO)?**

Primary Practice Area	N	Percent
Agricultural Law	30	1.7%
Alt. Dispute Resolution	13	0.8%
Appellate Practice	29	1.7%
Banking	35	2.0%
Business	130	7.5%
Civil Litigation	156	9.1%
Civil Rights	19	1.1%
Corporate Counsel	87	5.1%
Creditor/Debtor	38	2.2%
Criminal Law	136	7.9%
Data, Privacy and Security	18	1.0%
Domestic & Family Law	117	6.8%
Elder Law	19	1.1%
Estate Planning/Probate	181	10.5%
Federal Practice	25	1.5%
Government/Administrative	96	5.6%
Guardianship/Conservator	54	3.1%
Health Law	27	1.6%
Immigration Law	21	1.2%
Insurance	36	2.1%
Intellectual Property	16	0.9%
Juvenile Law	76	4.4%
Labor & Employment Law	57	3.3%
Non-Profit	28	1.6%
Privacy/Security	7	0.4%
Public Interest Law	9	0.5%
Real Estate	134	7.8%
Securities Law	14	0.8%
Social Security	11	0.6%
Tax Law	41	2.4%
Technology	10	0.6%
Workers' Compensation	30	1.7%
Utilities	3	0.2%
Personal Injury	4	0.2%
Other <sup>7</sup>	15	0.9%
<b>TOTAL</b>	<b>1,722</b>	<b>100.0%</b>

<sup>7</sup> Constitutional law; Landlord Tenant; Advertising and Marketing; Antitrust; Energy Law; Environmental; FELA; non-law practice position; International; Library and Legal Research; Retired; Transportation Law; Veterans law.

## Employment Status

**TABLE 33 WHAT IS YOUR EMPLOYMENT STATUS?**

	<b>N</b>	<b>Percent</b>
Full-time	644	94.6%
Part-time	29	4.3%
Unemployed	2	0.3%
Retired	6	0.9%
<b>TOTAL</b>	<b>681</b>	<b>100.0%</b>

**TABLE 34 ARE YOU CURRENTLY SEEKING NEW EMPLOYMENT?**

	<b>N</b>	<b>Percent</b>
Yes	41	6.1%
No	635	93.9%
<b>TOTAL</b>	<b>676</b>	<b>100.0%</b>

**TABLE 35 HOW SATISFIED ARE YOU WITH YOUR TOTAL COMPENSATION?**

<b>Compensation Satisfaction Level</b>	<b>N</b>	<b>Percent</b>
Not at all satisfied	20	3.0%
Somewhat satisfied	92	14.0%
Neutral	115	17.5%
Satisfied	315	47.9%
Very satisfied	116	17.6%
<b>TOTAL</b>	<b>658</b>	<b>100.0%</b>



**TABLE 36 HOW SATISFIED ARE YOU WITH YOUR TOTAL COMPENSATION, BY EMPLOYER TYPE**

How Satisfied are you by Employer Type	Not at all satisfied	Somewhat satisfied	Neutral	Satisfied	Very satisfied	Total N	% Satisfied/Very Satisfied
Government Office	2	18	15	30	9	74	53%
Private Business/Corporate Legal Department	1	8	9	28	9	55	67%
Private Business/Corporate Non-Legal Department	0	2	3	5	2	12	58%
County/City Atty Office or Public Defender	3	12	8	15	4	42	45%
Judicial District	0	1	3	4	1	9	56%
Law Firm	10	37	63	190	79	379	71%
Non-Profit	3	7	7	16	3	36	53%
University/College/Academic	0	4	2	5	2	13	54%
Solo	0	8	1	0	0	9	0%
Retired	0	3	2	0	0	5	0%
Hybrid - City/County Atty and Private	0	4	2	0	0	6	0%
Other	0	5	1	0	0	6	0%

**TABLE 37 HOW SATISFIED ARE YOU, BY GEOGRAPHY**

Geography	Not at all satisfied	Somewhat satisfied	Neutral	Satisfied	Very satisfied	N	% Satisfied/Very Satisfied
Lancaster County	6	28	29	81	27	171	63%
Douglas or Sarpy County	10	33	52	154	55	304	69%
Tri County Area (Buffalo, Hall, Kearney Counties)	0	5	4	14	7	30	70%
Other	4	25	27	64	13	133	58%

**TABLE 38 DID YOU HAVE A CHANGE IN POSITION IN 2022 SUCH AS A PROMOTION, BEING NAMED PARTNER, OR TRANSITIONING TO OF COUNSEL?**

	N	Percent
Yes	117	17.3%
No	560	82.7%
TOTAL	677	100.0%

**TABLE 39 FOR THOSE WHO CHANGED POSITION, DID YOUR INCOME INCREASE, DECREASE, OR STAY THE SAME FROM 2021 TO 2022?**

Income Change	N	Percent
Increase	81	70.43%
Decrease	22	19.13%
Stayed the same	12	10.43%
TOTAL	115	100.00%

**TABLE 40 INCOME BY PRIMARY EMPLOYER TYPE (FULL TIME ONLY)**

Employer Type	N	Mean	Median	Min	Max
Government office	72	\$105,483	\$98,565	\$35,000	\$203,000
Private Business/Corporate Legal Department	56	\$184,903	\$98,565	\$70,000	\$1,000,000
Private Business/Corporate Non-Legal Department	10	\$145,193	\$108,000	40,000	\$455,597
County/City Atty Office or Public Defender	42	\$89,417	\$85,000	\$45,000	\$168,064
Judicial District	4	\$115,500	\$104,500	\$78,000	\$175,000
Law Firm	316	\$182,763	\$130,000	\$37,000	\$1,200,000
Non-Profit	34	\$87,332	\$75,800	\$48,720	\$175,000
University/College/Academic	12	\$110,915	\$84,247	\$60,000	\$355,000
Solo	9	\$146,406	\$140,500	\$72,000	\$250,000
Hybrid - City/County Atty and Private	5	\$110,697	\$114,000	\$62,000	\$142,487
Other	3	\$174,095	\$67,284	\$55,000	\$400,000
Responses below \$30,000 and above \$2,300,000 eliminated					

**TABLE 41 INCOME BY PRACTITIONER TYPE (FULL TIME ONLY)**

Practitioner Type	N	Average	Median	Min	Max
Associate	79	\$126,643	\$100,000	\$37,000	\$575,000
First Year Associate	14	\$71,935	\$70,000	\$41,000	\$110,000
Of Counsel	8	\$189,688	\$156,000	\$90,000	\$395,000
Partner/Owner	144	\$244,104	\$198,500	\$45,000	\$1,200,000
Solo Practitioner	35	\$140,367	\$100,000	\$45,000	\$400,000
Staff Attorney	4	\$91,875	\$87,500	\$62,500	\$130,000
Responses below \$30,000 and above \$2,300,000 eliminated					

**TABLE 42 LAW FIRM EMPLOYEE NET INCOME BY PRACTITIONER TYPE (FULL-TIME ONLY – ALL DATA)**

Practitioner Type	N	Mean	Median	Min	Max
Associate	79	\$126,643	\$100,000	\$37,000	\$575,000
First Year Associate	15	\$65,511	\$60,000	\$20,000	\$110,000
Of Counsel	9	\$170,833	\$130,000	\$20,000	\$395,000
Partner/Owner	145	\$258,283	\$200,000	\$45,000	\$2,300,000
Solo Practitioner	36	\$137,093	\$100,000	\$22,500	\$400,000
Staff Attorney	4	\$91,875	\$87,500	\$62,500	\$130,000
No responses were eliminated					

**TABLE 43 LAW FIRM NET INCOME BY NUMBER OF ATTORNEYS (FULL TIME ONLY)**

# Attorneys	N	Mean	Median	Min	Max
1	46	\$149,714	\$122,500	\$45,000	\$522,000
2 to 5	104	\$150,909	\$108,000	\$45,000	\$750,000
6 to 10	46	\$172,148	\$134,000	\$42,000	\$575,000
11 to 20	33	\$210,295	\$135,000	\$70,000	\$750,000
21-50	33	\$170,490	\$130,000	\$37,000	\$575,000
51-100	13	\$235,137	\$135,000	\$75,000	\$600,000
More than 100	51	\$276,434	\$158,000	\$30,000	\$1,200,000

**TABLE 44 LAW FIRM INCOME BY LENGTH OF PRACTICE**

Length of Practice	N	Mean	Median	Min	Max
In First Year of Practice	34	\$73,002	\$71,000	\$30,000	\$110,000
2 to 5 years	102	\$90,876	\$80,000	\$35,000	\$225,000
6 to 9 years	88	\$131,612	\$110,000	\$38,500	\$496,983
10 to 19 years	140	\$164,392	\$119,500	\$41,000	\$620,000
20 to 29 years	78	\$211,806	\$152,500	\$50,000	\$1,000,000
30 to 39 years	67	\$228,300	\$145,000	\$40,000	\$1,200,000
40 or more years	54	\$183,149	\$146,500	\$50,000	\$500,000

**TABLE 45 LAW FIRM NET INCOME BY GEOGRAPHY (FULL TIME ONLY)**

Geography	N	Mean	Median	Min	Max
Lancaster County	158	\$134,348	\$99,565	\$35,000	\$837,447
Douglas or Sarpy County	259	\$178,633	\$128,000	\$30,000	\$1,200,000
Tri County Area (Buffalo, Hall, Kearney Counties)	24	\$142,036	\$99,245	\$48,000	\$350,000
Other	122	\$141,458	\$108,000	\$45,000	\$575,000

TABLE 46 ATTORNEYS NET INCOME BY PRACTICE AREA (ALL-FULL TIME)

Practice Area	N	Mean	Median	Min	Max
Agricultural Law	28	\$173,680	\$154,250	\$45,000	\$500,000
Alt. Dispute Resolution	10	\$154,696	\$130,000	\$54,629	\$300,000
Appellate Practice	27	\$142,863	\$114,000	\$56,000	\$575,000
Banking	29	\$150,865	\$120,000	\$45,000	\$483,147
Business	103	\$184,450	\$139,000	\$37,000	\$837,447
Civil Litigation	128	\$180,105	\$129,000	\$48,000	\$1,000,000
Civil Rights	16	\$111,518	\$101,800	\$61,000	\$175,000
Corporate Counsel	79	\$222,462	\$162,000	\$37,000	\$1,000,000
Creditor/Debtor	29	\$133,802	\$99,000	\$60,000	\$340,000
Criminal Law	109	\$121,214	\$97,500	\$45,000	\$575,000
Data, Privacy and Security	17	\$194,671	\$103,750	\$30,000	\$837,447
Domestic & Family Law	98	\$140,940	\$102,500	\$42,000	\$575,000
Education	10	\$161,645	\$108,000	\$70,000	\$355,000
Elder Law	16	\$159,455	\$108,000	\$50,000	\$500,000
Estate Planning/Probate	145	\$139,801	\$100,000	\$37,000	\$500,000
Federal Practice	20	\$157,130	\$133,500	\$65,000	\$550,000
Government/Administrative	80	\$120,035	\$97,221	\$38,500	\$440,000
Guardianship/Conservator	44	\$103,770	\$84,000	\$50,000	\$325,000
Health Law	18	\$150,887	\$129,843	\$69,000	\$395,000
Immigration Law	15	\$139,400	\$120,000	\$65,000	\$350,000
Indian Law	4	\$104,750	\$87,000	\$73,000	\$172,000
Insurance	31	\$181,300	\$104,000	\$70,000	\$712,000
Intellectual Property	15	\$174,365	\$145,000	\$30,000	\$750,000
Juvenile Law	58	\$106,411	\$87,500	\$45,000	\$575,000
Labor & Employment Law	46	\$175,521	\$130,000	\$41,000	\$600,000
Military Law	1	\$56,000	\$56,000	\$56,000	\$56,000
Natural Resources	6	\$123,667	\$108,500	\$70,000	\$200,000
Non-Profit	23	\$150,713	\$127,185	\$64,075	\$395,000
Privacy/Security	5	\$189,890	\$225,000	\$110,000	\$237,000
Public Interest Law	8	\$112,188	\$101,593	\$51,744	\$220,000
Real Estate	105	\$165,100	\$125,000	\$45,000	\$750,000
Securities Law	12	\$416,305	\$253,500	\$57,161	\$1,200,000
Social Security	10	\$114,102	\$97,500	\$75,000	\$183,000
Tax Law	33	\$194,076	\$120,000	\$41,000	\$1,200,000
Workers' Compensation	27	\$222,380	\$140,000	\$53,000	\$522,000

TABLE 47 COMPARISON OF MEAN SALARIES FROM 2015-2022, BY PRACTICE AREA (LAW FIRM ONLY)

Practice Area	2015	2019	(N) 2022	Mean 2022	% Increase (19-22)
Agricultural Law	\$170,000	\$167,519	14	\$133,039	-21%
Alt. Dispute Resolution	\$89,500	\$114,200	5	\$130,792	15%
Appellate Practice			16	\$130,850	
Banking	\$273,667	\$218,751	19	\$116,936	-47%
Business	\$161,708	\$159,117	62	\$177,884	12%
Civil Litigation	\$153,137	\$167,800	76	\$189,465	13%
Civil Rights	NA	NA	10	\$107,850	
Corporate Counsel	\$171,857	\$139,488	47	\$232,854	67%
Creditor/Debtor	\$130,000	\$159,348	16	\$136,633	-14%
Criminal Law	\$76,666	\$115,478	62	\$122,272	6%
Data, Privacy and Security			15	\$204,171	
Domestic & Family Law	\$85,916	\$106,498	54	\$143,002	34%
Education	\$176,800	\$176,558	8	\$188,286	7%
Elder Law	\$88,889	\$119,866	6	\$158,833	33%
Estate Planning/Probate	\$111,575	\$132,504	82	\$137,648	4%
Federal Practice	NA	NA	12	\$156,958	
Government/Administrative	NA	NA	51	\$113,651	
Guardianship/Conservator	\$86,158	\$102,450	20	\$103,969	1%
Health Law	\$159,200	\$187,286	13	\$153,441	-18%
Immigration Law	\$87,089	\$201,800	7	\$104,286	-48%
Indian Law	NA	NA	2	\$79,000	
Insurance	\$137,111	\$176,048	21	\$186,630	6%
Intellectual Property	\$207,833	\$148,813	10	\$174,150	17%
Juvenile Law	\$51,484	\$86,244	38	\$105,432	22%
Labor & Employment Law	\$208,847	\$150,757	26	\$184,422	22%
Natural Resources	NA	NA	4	\$115,500	
Non-Profit	NA	NA	13	\$151,492	
Privacy/Security	NA	NA	2	\$183,724	
Public Interest Law	NA	NA	5	\$130,900	
Real Estate	\$163,014	\$158,085	63	\$154,818	-2%
Securities Law	\$262,250	\$207,654	5	\$419,300	102%
Social Security	\$111,567	\$125,530	9	\$110,114	-12%
Tax Law	\$186,680	\$170,000	20	\$198,442	17%
Technology	NA	NA	4	\$164,250	
Workers' Compensation	\$189,500	\$248,000	14	\$249,974	1%

## Student Loans

**TABLE 48 DO YOU OWE MONEY ON YOUR STUDENT LOANS?**

	<b>N</b>	<b>Percent</b>
Yes	261	40.2%
No	389	59.8%
TOTAL	650	100.0%

**TABLE 49 IF SO, HOW MUCH DO YOU STILL OWE?**

	<b>N</b>	<b>Average</b>	<b>Median</b>	<b>Max</b>	<b>Min</b>
\$ Owed	254	\$98,444.17	\$76,000.00	\$340,000	\$1,000.00

**TABLE 50 RANGE OF \$ OWED 2022 VS. 2020**

<b>Range \$ Owed</b>	<b>2022 (N)</b>	<b>2022 %</b>	<b>2020 (N)</b>	<b>2020%</b>
\$0-\$25,000	48	19%	49	20%
\$25,001-\$50,000	48	19%	59	24%
\$50,001-\$75,000	28	11%	30	12%
\$75,001-\$100,000	34	14%	31	13%
\$100,001-\$150,000	31	13%	42	17%
\$150,001-\$200,000	27	11%	21	9%
>\$250,000	32	13%	9	4%
TOTAL	248	100%	241	100%

**TABLE 51 ARE YOU ON AN INCOME-BASED REPAYMENT PLAN?**

	<b>N</b>	<b>Percent</b>
Yes	125	49.0%
No	130	51.0%
TOTAL	255	100.0%

**TABLE 52 WHAT IS YOUR MONTHLY STUDENT LOAN PAYMENT?**

	<b>N</b>	<b>Average</b>	<b>Median</b>	<b>Max</b>	<b>Min</b>
Monthly Payments	199	\$654.85	\$500.00	\$2,700.00	\$15.00
*39 entered '0' or 'deferred', coded as deferred or loan freeze.					

## Retirement Planning

**TABLE 53 DO YOU PERSONALLY FUND A RETIREMENT PLAN FOR YOURSELF OTHER THAN SOCIAL SECURITY?**

	<b>N</b>	<b>Percent</b>
Yes	543	84.7%
No	98	15.3%
TOTAL	641	100.0%

**TABLE 54 HOW ARE YOUR EMPLOYER'S RETIREMENT PLAN CONTRIBUTIONS MADE?**

<b>Contribution Method</b>	<b>N</b>	<b>Percent</b>
Matches my contributions, up to a maximum amount	264	41.8%
Contributes a set percentage of my salary each year	140	22.2%
Contributes a set dollar amount each year	13	2.1%
Matches my contributions, with no maximum amount	4	0.6%
Matches my contributions up to a maximum amount AND contributes a percentage of my salary each year	52	8.2%
None/not applicable	158	25.0%
TOTAL	631	100.0%

**TABLE 55 IF YOU ARE IN PRIVATE PRACTICE, DO YOU HAVE A SUCCESSION OR TRANSITION PLAN IN PLACE IN THE EVENT OF YOUR ABSENCE, DEATH, OR DISABILITY? (TOTAL AND BY SOLO VS. FIRM)**

	<b>N</b>	<b>Total %</b>	<b>Solo N</b>	<b>Solo %</b>	<b>Law Firm N</b>	<b>Law Firm %</b>
Yes	141	34.1%	24	47.1%	117	32.2%
No	93	22.5%	27	52.9%	66	18.2%
N/A	180	43.5%	0	0.0%	180	49.6%
TOTAL	414	100.0%	51	100.0%	363	100.0%

**TABLE 56 IF YOU ARE IN PRIVATE PRACTICE, DO YOU HAVE A LONG-TERM AGREEMENT IN PLACE TO SOMEDAY TRANSFER YOUR EQUITY OR OWNERSHIP (IF APPLICABLE)? (TOTAL AND BY SOLO V FIRM)**

	<b>N</b>	<b>Total %</b>	<b>Solo N</b>	<b>Solo %</b>	<b>Law Firm N</b>	<b>Law Firm %</b>
Yes	58	13.2%	2	8.7%	56	14.2%
No	131	29.9%	17	73.9%	114	28.9%
N/A	249	56.8%	4	17.4%	225	57.0%
TOTAL	438	100.0%	23	100.0%	395	100.0%

## Pro Bono

**TABLE 57 DID YOU VOLUNTARILY PROVIDE PROFESSIONAL SERVICES (CHECK ALL THAT APPLY):**

	<b>N</b>	<b>Percent</b>
Through court appointments	128	16.3%
At no fee or reduced fee to persons of limited means	235	30.0%
At no fee or reduced fee to public service or charitable groups or organizations	235	30.0%
For activities to improve the law, the legal system or the legal profession (e.g., teaching a CLE, participating in Law Day)	186	23.7%
Total	784	100.0%

**TABLE 58 DO YOU FINANCIALLY SUPPORT ORGANIZATIONS THAT PROVIDE LEGAL SERVICES TO PERSONS OF LIMITED MEANS?**

	<b>N</b>	<b>Percent</b>
Yes	253	41.5%
No	357	58.5%
TOTAL	610	100.0%

**TABLE 59 DOES YOUR FIRM ENCOURAGE ASSOCIATES TO PARTICIPATE IN PRO BONO WORK?**

	<b>N</b>	<b>Percent</b>
Yes	287	50.1%
No	286	49.9%
TOTAL	573	100.0%



## Benefits

**TABLE 60 TOP BENEFITS EMPLOYER CURRENTLY PROVIDES**

Rank Order	Top Ten Benefits Employer Currently Provides (See Table 63 for All)	N
1	Expenses for CLE & professional development	525
2	Business-casual dress policy	525
3	Paid annual licensure (mandatory assessment to the Attorney Services Division)	510
4	Ability to work flexible hours	487
5	Ability to work remotely	473
6	Laptop/Tablet	466
7	Paid vacations	459
8	Insurance: Medical	455
9	Retirement/pension plan	452
10	Paid NSBA Sustaining Membership dues	447

**TABLE 61 TOP BENEFITS I WISH MY EMPLOYER PROVIDED**

Rank Order	Top Ten Benefits I wish my Employer Provided (See Table 63 for All)	N
1	Student loan repayment assistance	172
2	Club Memberships	126
3	Paid cell phone	110
4	Health Savings Account Contribution	89
5	Paid paternity leave	74
6	Parking paid or provided by employer	68
7	Insurance: Disability	61
8	Paid other professional membership dues (if applicable)	61
9	Insurance: Dental	60
10	Paid NSBA Sustaining Membership dues	60

**TABLE 62 TOP BENEFITS THAT WOULD BE IMPORTANT IF SEARCHING FOR A JOB**

<b>Rank Order</b>	<b>Top Ten Benefits would be important if searching for a job. (See Table 63 for All)</b>	<b>N</b>
1	Ability to work flexible hours	219
2	Paid vacations	201
3	Ability to work remotely	200
4	Insurance: Medical	200
5	Retirement/pension plan	197
6	Expenses for CLE & professional development	195
7	Paid annual licensure (mandatory assessment to the Attorney Services Division)	193
8	Insurance: Dental	184
9	Paid sick leave	181
10	Paid NSBA Sustaining Membership dues	166

TABLE 63 AVAILABILITY AND IMPORTANCE OF VARIOUS EMPLOYMENT BENEFITS (ALL DATA).

<b>Benefit Type</b>	<b>Employer currently provides</b>	<b>I wish my employer provided</b>	<b>Would be important if searching for a new job</b>
Ability to work flexible hours	487	53	219
Ability to work remotely	473	52	200
Business-casual dress policy	525	22	138
Cafeteria benefit plan (FSA Flexible Spending Account for dependent care, pretax premiums and medical account)	309	54	119
Club Memberships	115	126	60
Employee assistance plan	238	54	58
Expenses for CLE & professional development	525	37	195
Health Savings Account Contribution	256	89	111
Insurance: Dental	389	60	184
Insurance: Disability	368	61	158
Insurance: Life	389	49	159
Insurance: Medical	455	40	200
Laptop/Tablet	466	37	140
Mileage reimbursement/Vehicle stipend	401	54	129
Paid cell phone	263	110	86
Paid maternity leave	315	51	116
Paid paternity leave	220	74	89
Paid sick leave	440	30	181
Paid vacations	459	31	201
Paid annual licensure (mandatory assessment to the Attorney Services Division)	510	32	193
Paid NSBA Sustaining Membership dues	447	60	166
Paid other professional membership dues (if applicable)	396	61	141
Parking paid or provided by employer	336	68	128
Retirement/pension plan	452	37	197
Student loan repayment assistance	32	172	91

**TABLE 64 ON AVERAGE, HOW MANY VACATION DAYS DO YOU TAKE A YEAR?**

	<b>N</b>	<b>Average</b>	<b>Median</b>	<b>Max</b>	<b>Min</b>
# of Days	585.00	13.88	14.00	60.00	0.00
6 entries of between 60 days and 200 days were removed from analysis. Assumed to be either part time or retired.					

**TABLE 65 WHO PAYS YOUR NSBA SUSTAINING MEMBER (VOLUNTARY) DUES?**

	<b>N</b>	<b>Percent</b>
Employer	438	70.3%
Self	127	20.4%
Share the cost	3	0.5%
I do not pay NSBA Sustaining Member dues	55	8.8%

**TABLE 66 NSBA DUES PAID BY EMPLOYER, BY TYPE**

<b>Employer Type</b>	<b>Employer-pays</b>	<b>I-pay</b>
Government Office	31	27
Private Business/Corporate Legal Department	45	8
Private Business/Corporate Non-Legal Department	6	1
County/City Atty Office or Public Defender	22	10
Law Firm	293	55
Non-Profit	30	2
University/College/Academic	5	5
Hybrid	3	2
Solo	2	6

## Demographics

**TABLE 67 WHERE IS THE PRIMARY LOCATION OF YOUR PRACTICE?**

County	N	Percent
Lancaster County	192	27.2%
Douglas or Sarpy County	334	47.3%
Tri County Area (Buffalo, Hall, Kearney Counties)	28	4.0%
Other	152	21.5%
TOTAL	706	100.0%

**TABLE 68 GENDER**

Gender	N	Percent
Female	350	48.5%
Male	371	51.4%
Nonbinary	1	0.1%
TOTAL	722	100.00%

**TABLE 69 AGE**

Age Range	N	Percent
30 years or under	117	16.3%
31 – 35 years	107	14.9%
36 – 45 years	190	26.4%
46 – 55 years	114	15.8%
56 – 65 years	88	12.2%
66 – 75 years	82	11.4%
Over 75 years	22	3.1%
TOTAL	720	100.0%



**NEBRASKA**  
*State Bar Association*



AMERICAN **BAR** ASSOCIATION

Bar Services Division