



2026 Billing Rate & Associate Salary Survey (BRASS) Mid-Year Release



The **Billing Rate & Associate Salary Survey (BRASS)** is recognized as the industry leader in providing law firms with comprehensive benchmarking information across a broad spectrum of metrics.

The Survey maintains a strong and consistent participation base with over 250 of the largest national law firms participating.

Participants choose which metrics are most important to their Firm and our Data Form can be tailored to meet those needs - reducing the time investment to participate.

The Law Firm Survey Staff is committed to providing law firms with exceptional client service and meaningful insights into their business, resulting in a better understanding of their market position.



Survey Staff contact info

Please contact a Survey Staff member with any questions at **(201) 566-2100** or via email at **us_pwc_law_firm_survey_team@pwc.com**



Report/Product offerings

The Revenue Management Report (RMR) provides a wide range of metrics on the four core areas of revenue management.

The Talent Management Report (TMR) is a two-pronged Report that contains information on attorney & non-attorney compensation as well as diversity metrics.

The Partner Management Report (PMR) includes compensation and capital balance metrics for both groups of Partners.

The **Revenue360 Dashboard** supplements the RMR to allow multiple users at the Firm to interactively filter between both historical and current year benchmarks across multiple comparison groups.



Complimentary review of results

Discussions and reviews can be scheduled with the Survey Staff to assist participants in their understanding of the Survey results.



Timing

Data Form Due Date: September 14th

Distribution of Results: Early October



Highlights

1. Participants have the option to submit only the 6-month metrics 1/1/26-6/30/26.
2. Insight on how AI is reshaping law firms.
3. Further insight on Leverage Ratios based on billable hours.
4. Each Firm will receive a complimentary Talent Management Report (TMR). This Report style not only provides insights into the compensation levels of the Associates, but more importantly, links bonuses received to the corresponding utilization levels by class year.
5. Participants have the option to submit and receive international office metrics.
6. The Revenue360 Performance Analytics Dashboard file is once again included in the base participation fee.
7. Pricing has been modified to be more cost-effective for small to mid-size firm. **www.pwc.com/us/lfsurveys**