

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

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Selecting Comparison Groups for Benchmarking Your Firm

The following information will assist your Firm in choosing the appropriate comparison groups to be presented in your Reports ordered from the **2026 Billing Rate & Associate Salary Survey (BRASS)**.

In compliance with antitrust regulations, comparison groups must be comprised of at least five members. Therefore, the availability of each group will be determined at production. Additionally, group size ranges may change according to the composition of participants.

Note: Based on antitrust rules, for sensitive data points (e.g., billing rate information and individual timekeeper base salary and bonus information), median group values are only shown if at least 5 members of a group provided values for the metric shown. Quartile values are only shown if at least 7 members provided values for the metric shown. It is recommended that when selecting comparison groups for your Firm, this important rule is considered to ensure the comparison group contains robust information.

Understanding the Different Types of Standard Comparison Groups

Data submissions are sorted into comparison groups according to the following criteria where applicable

1. Market Characteristics and Member Attributes

- **Geography** - city, state, or region (e.g., Boston, California, Midwest)
- **Practice Focus** - primary type of law practiced in the firm (e.g., Intellectual Property)
- **Tier** - geographic markets with similar demographic and economic characteristics
- **Theme or Organization** - common defining characteristic shared by all members in a group (e.g., Highly Profitable or Dispersed Practice Firms).
- **International offices** - in USD, GBP, EUR, or local currency. (All GBP and EUR data are based on OANDA exchange rates and are available based on data submissions received.)

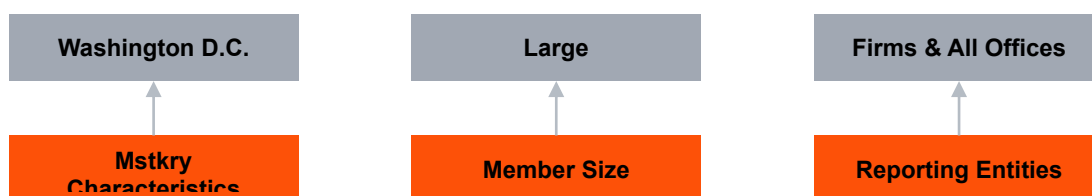
2. Member Size by Attorney Count

3. Reporting Entities

- **Total Firm** - data for either a single office firm or the entirety of a Multi-Office firm
- **Principal Office** - data for the main office of a Multi-Office firm; generally, the principal office is located in the city where the firm's operations are based and is typically the largest office; it may also be referred to as the "home office" or "headquarters". Firms can identify more than one principal office
- **Non-Principal Office** - an office located in any city other than that of the principal office

Determining the Membership of the Group

Each group name contains descriptors of the market characteristics, member size and reporting entities.



Please note that if a member size descriptor is not included in the name, the group includes all firms/offices regardless of the number of attorneys. (Typical size descriptors are "Small", "Medium", "Large", "Largest", "Mega", and "Super", but the actual number of attorneys corresponding to each name varies by market.)

Comparison Groups 'Excluding NYC' means we exclude any NYC-based Firms in the group.

Reporting Entity	Members Included in the Group
Firms	• Total Firm Data for Single-Office Firms • Total Firm Data for Multi-Office Firms
Firms/Principal Offices	• Total Firm Data for Single Office Firms • Principal Office Data of Multi-Office Firms
Firms & All Offices	• Total Firm Data for Single Office Firms • Principal Office Data of Multi-Office Firms • Non-Principal Office Data of Multi-Office Firms
Principal & Non-Principal Offices	• Principal Office Data of Multi-Office Firms and • Non-Principal Office Data of Multi-Office Firms
Non-Principal Offices	• Non-Principal Office Data of Multi-Office Firms

The following rules apply to geographic comparison groups with a size descriptor:

- For the three comparison groups with the word 'Firm' preceding the group name - Firms, Firms/Principal Offices and Firms & All Offices - membership is based on the number of attorneys in the **Total Firm** (and not in the specified office).
- For the remaining three comparison groups - Principal & Non-Principal Offices, Principal Offices and Non-Principal Offices - membership is based on the number of attorneys in the specified Office (and not firmwide).