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2019 Senior Administrative Leaders Compensation & Staffing Report

Issued: June 2019



PwC Law Firm Surveys

Thank you for participating in the Billing Rate and Associate Salary Survey, Law Firm Statistical Survey, and/or Senior Administrative Leaders Compensation and Staffing survey (collectively, the “Surveys”) conducted by PwC Product Sales LLC (“PwC” or “we”). Enclosed are the associated reports (“Reports”) you ordered, which were prepared by PwC based on the data submitted in connection with the Surveys.

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We thank you again for your participation in the Surveys. If you have any questions please do not hesitate to reach out to Laurie Lieb (602) 364-8299 or Gregg Sincoff (646) 471-1335 from the PwC LFS Survey Team.

Senior Administrative Leaders Compensation & Staffing Report

AmLaw 100 xNYC - Firms (48 members)

Issued: June 2019

Group Report

Confidential

This report is intended solely for the use of Partners and authorized employees of the participating firm.

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Guide to Interpreting the Statistics Presented in this Report

The statistics reported in the PricewaterhouseCoopers 2019 Senior Administrative Leaders Compensation & Staffing Report include quartile and median group information based on the number of members in each comparison group. As such, the PwC Survey results are generated and presented in the Final Reports using Microsoft ® Excel worksheet functions.

Median Value

The middle value of a set of numbers arranged in descending order. The median, unlike the mean, is not affected by extreme data values. The median divides the data so that half of all the data items are greater than or equal to the median.

Remarks:

- If a range of numbers contains empty cells, those values are ignored; however, cells with the value zero are included.
- If there is an even number of values in the set, then the median returns the average of the two values in the middle.

Quartile Values

Any of three points that divide an ordered distribution into four parts each containing one-quarter of the values.

One-fourth of the data lies above the first quartile (hence three-quarters below it). Similarly, one-quarter of the data lies below the third quartile (hence three-quarters above it). The first and third quartiles are the medians of the lower half and upper half of the data.

Remarks:

- A quartile is a number or cutoff, and not a range of values. Your Firm may be above or below the first quartile, but not in the first quartile.
- The second quartile is by definition the median.

Example

The Phoenix comparison group includes 11 members. The office manager base salaries are sorted in descending order and the median and quartile values are determined as follows:

Firm Value:		Firm Rank:	
\$ 100,000		1	
90,000		2	
85,000	←	3	
80,000	←	4	\$82,500 - Represents the value at the first quartile; 3.5 represents the entry point to the top 25%
75,000	←	5	
70,000	←	6	\$70,000 - Represents the value at the median; 6.0 represents the entry point to the top 50%
65,000	←	7	
60,000	←	8	
55,000	←	9	\$57,500 - Represents the value at the third quartile; 8.5 represents the entry point to the bottom 25%
50,000		10	
45,000		11	

Note: If your firm is ranked 12th in the above example, then your firm is NOT a member of the comparison group and falls below all 11 firms included in the group.

Comparison Group Information

AmLaw 100 xNYC - Firms

Group Information
48
15
33
No Maximum
No Minimum
954

Number of Overall Members in the Group

Law Firm Statistical Survey (LFSS) Submissions
Senior Administrative Leaders Compensation Survey Submissions

Your Firm Displayed in this Report is a Member of the Group

Defined Size Range of Group Members (# of Attorneys)

Maximum
Minimum

Your Firm Size (# of Attorneys)

Average Size of Group Members (# of Attorneys)

2019 Senior Administrative Leaders Compensation & Staffing Report

AmLaw 100 xNYC - Firms (48 members)

Leverage Ratios

2018

	Your Firm		Group		
	Value	Rank / Of	1 st Quartile	Median	3 rd Quartile
Attorney Leverage					
Ratio of Other Lawyers ¹ to Equity Partners		/ 48	4.00	2.68	2.01
Ratio of Non-Partner Lawyers ² to Partners		/ 48	1.96	1.32	1.07
Ratio of Non-Partner Timekeepers ³ to Partners		/ 48	2.41	1.77	1.44
Support Staff Ratios					
Secretarial & Word Proc. per Partner		/ 47	0.75	0.66	0.56
Secretarial & Word Proc. per Lawyer		/ 46	0.30	0.27	0.24
Secretarial & Word Proc. per Timekeeper		/ 47	0.26	0.23	0.20
Total Admin. Staff (xSec/WP) per Lawyer		/ 46	0.60	0.54	0.49
Total Admin. Staff (xSec/WP) per Timekeeper		/ 48	0.50	0.45	0.40
Total Admin. Staff per Lawyer		/ 46	0.89	0.80	0.74
Total Admin. Staff per Timekeeper		/ 48	0.74	0.68	0.62

2017

	Your Firm		Group		
	Value	Rank / Of	1 st Quartile	Median	3 rd Quartile
Attorney Leverage					
Ratio of Other Lawyers ¹ to Equity Partners		/ 41	3.70	2.74	2.10
Ratio of Non-Partner Lawyers ² to Partners		/ 17	1.33	1.08	0.93
Ratio of Non-Partner Timekeepers ³ to Partners		/ 41	2.23	1.83	1.50
Support Staff Ratios					
Secretarial & Word Proc. per Partner		/ 40	0.75	0.69	0.59
Secretarial & Word Proc. per Lawyer		/ 40	0.32	0.28	0.26
Secretarial & Word Proc. per Timekeeper		/ 40	0.26	0.24	0.21
Total Admin. Staff (xSec/WP) per Lawyer		/ 41	0.56	0.54	0.49
Total Admin. Staff (xSec/WP) per Timekeeper		/ 41	0.47	0.44	0.41
Total Admin. Staff per Lawyer		/ 41	0.88	0.81	0.77
Total Admin. Staff per Timekeeper		/ 41	0.72	0.68	0.64

¹ Includes Non-Equity Partners, Associates, Sr., Staff & eDiscovery Attorneys, and Of Counsel.

² Includes Associates, Sr., Staff & eDiscovery Attorneys, and Of Counsel.

³ Includes Associates, Sr., Staff & eDiscovery Attorneys, Lobbyists, Specialists, Litigation Support, Patent Agents, Paralegals, Case Clerks & Law Clerks, and Of Counsel.

** omitted due to insufficient data

‡ less than 75% population response

2019 Senior Administrative Leaders Compensation & Staffing Report

AmLaw 100 xNYC - Firms (48 members)

Administrative Staffing Summary
Headcount per 100 Lawyers

2018

	Your Firm		Group		
	Value	Rank / Of	1 st Quartile	Median	3 rd Quartile
Administrative Management		/ 45	4.13	2.79	2.00
Practice Group Management		/ 37	1.53	0.83	0.40
Professional Staff Recruiting		/ 44	1.68	1.33	0.85
Human Resources/Personnel		/ 46	3.30	2.66	1.85
Professional Development		/ 41	1.09	0.83	0.58
Finance/Accounting		/ 46	10.45	9.45	7.72
Information Systems		/ 46	11.44	10.50	9.33
Knowledge Management/Library Services		/ 46	2.63	2.03	1.56
Marketing		/ 46	6.12	5.37	4.39
Business Intake & Conflicts		/ 45	3.25	2.42	1.62
Other Support Staff		/ 45	19.56	14.38	10.11
Total Administrative Support Staff		/ 46	88.78	79.50	74.17

2017

	Your Firm		Group		
	Value	Rank / Of	1 st Quartile	Median	3 rd Quartile
Administrative Management		/ 40	4.06	2.60	1.89
Practice Group Management		/ 34 ‡	1.53	0.83	0.48
Professional Staff Recruiting		/ 39	1.83	1.22	0.88
Human Resources/Personnel		/ 41	3.21	2.70	2.09
Professional Development		/ 35 ‡	1.17	0.86	0.66
Finance/Accounting		/ 41	10.26	9.28	8.11
Information Systems		/ 41	11.60	9.99	9.21
Knowledge Management/Library Services		/ 40	2.68	2.08	1.54
Marketing		/ 41	6.10	5.36	4.44
Business Intake & Conflicts		/ 40	2.88	2.33	1.68
Other Support Staff		/ 41	17.68	12.97	10.02
Total Administrative Support Staff		/ 41	87.73	80.69	77.31

** omitted due to insufficient data

‡ less than 75% population response

2019 Senior Administrative Leaders Compensation & Staffing Report

AmLaw 100 xNYC - Firms (48 members)

Administrative Staffing Summary
Headcount per 100 Timekeepers

2018

	Your Firm		Group		
	Value	Rank / Of	1 st Quartile	Median	3 rd Quartile
Administrative Management		/ 46	3.33	2.22	1.71
Practice Group Management		/ 38	1.34	0.78	0.33
Professional Staff Recruiting		/ 45	1.42	1.07	0.69
Human Resources/Personnel		/ 48	2.75	2.26	1.62
Professional Development		/ 42	1.03	0.68	0.52
Finance/Accounting		/ 48	9.02	7.70	6.39
Information Systems		/ 48	10.09	8.37	7.41
Knowledge Management/Library Services		/ 47	2.25	1.69	1.30
Marketing		/ 48	5.13	4.42	3.70
Business Intake & Conflicts		/ 46	2.83	1.95	1.40
Other Support Staff		/ 47	16.72	12.34	8.27
Total Administrative Support Staff		/ 48	73.87	67.98	62.33

2017

	Your Firm		Group		
	Value	Rank / Of	1 st Quartile	Median	3 rd Quartile
Administrative Management		/ 40	3.24	2.19	1.59
Practice Group Management		/ 34 ‡	1.30	0.66	0.42
Professional Staff Recruiting		/ 39	1.49	1.03	0.78
Human Resources/Personnel		/ 41	2.67	2.22	1.76
Professional Development		/ 35 ‡	1.00	0.70	0.50
Finance/Accounting		/ 41	8.52	7.62	6.60
Information Systems		/ 41	9.59	8.04	7.40
Knowledge Management/Library Services		/ 40	2.22	1.82	1.30
Marketing		/ 41	5.27	4.49	4.05
Business Intake & Conflicts		/ 40	2.57	1.89	1.37
Other Support Staff		/ 41	14.80	11.03	8.30
Total Administrative Support Staff		/ 41	71.91	67.64	63.82

2019 Senior Administrative Leaders Compensation & Staffing Report

AmLaw 100 xNYC - Firms (48 members)

Firmwide Senior Administrative Leaders Compensation

Annual Base Salary as of Jan. 1, 2019

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank / Of</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
Chief Operating Officer (COO)		/ 32 ‡	\$1,032,500	\$775,000	\$501,500
Chief Administrative Officer (CAO)		/ 16 ‡	420,375	395,650	278,269
Chief Strategy Officer			**	**	**
Chief Financial Officer (CFO)		/ 35 ‡	635,000	501,320	400,000
Chief Technology/Info Officer (CTO/CIO)		/ 38	601,875	454,544	367,750
Chief Talent/People Officer			**	**	**
Chief Human Resources Officer (CHRO)		/ 25 ‡	500,000	416,000	360,000
Chief Diversity Officer		/ 10 ‡	351,250	314,750	255,500
Chief Knowledge Officer (CKO)			**	**	**
Chief Business Development Officer			**	**	**
Chief Communications Officer (CCO)			**	**	**
Chief Marketing Officer (CMO)		/ 33 ‡	560,000	430,000	350,000
Chief Real Estate Officer			**	**	**
Chief Legal Recruiting and Dev. Officer			**	**	**
Chief Risk Management Officer			**	**	**
Chief Legal Officer (CLO)/General Counsel		/ 10 ‡	737,500	567,000	445,108
Chief Security Officer (CSO)			**	**	**
Chief Practice Management Officer			**	**	**
Executive Director (ED)			**	**	**
Director of Strategy			**	**	**
Director of Finance		/ 24 ‡	320,988	231,250	202,500
Director of Pricing		/ 20 ‡	329,750	267,500	170,483
Director of Financial Reporting & Analysis		/ 22 ‡	270,932	199,713	168,050
Director of Technology/Info Systems (IS)		/ 32 ‡	266,904	235,550	187,331
Director of Information Security		/ 16 ‡	232,244	194,650	178,750
Director of Conflicts & Docketing			**	**	**
Director of Billings & Collections		/ 14 ‡	241,000	175,874	161,875
Director of Client Service/Accounting			**	**	**
Director of Diversity		/ 17 ‡	300,000	225,000	185,000
Director of Human Resources		/ 32 ‡	261,250	226,247	198,453
Director of Communications		/ 31 ‡	260,000	200,000	166,500
Director of Marketing		/ 17 ‡	265,000	230,000	186,667
Director of Business Development		/ 30 ‡	276,951	229,900	188,750
Director of Practice Development		/ 14 ‡	262,813	247,000	202,037
Director of Knowledge Mgmt/Library Services		/ 36	220,000	189,475	154,500
Director of Attorney Prof Dev. & Training		/ 27 ‡	251,334	210,000	184,231
Director of Prof Staff Recruiting (PSR)		/ 28 ‡	224,500	193,844	168,750
Director of Business Ops/Office Facilities		/ 26 ‡	274,500	221,800	171,462
Director of Litigation Support		/ 22 ‡	296,138	228,281	195,425
Director of Paralegals		/ 12 ‡	246,375	226,750	179,344
Director of Secretarial Services			**	**	**
Director of Pro Bono Services		/ 14 ‡	262,500	205,000	155,442
Director of Taxation		/ 16 ‡	281,251	252,500	183,250
Director of Risk Management			**	**	**
Director of Benefits		/ 14 ‡	201,875	181,000	158,000
Director of Records Management		/ 15 ‡	214,650	201,615	173,350
Controller		/ 26 ‡	265,850	236,331	197,000

** omitted due to insufficient data

‡ less than 75% population response

2019 Senior Administrative Leaders Compensation & Staffing Report

AmLaw 100 xNYC - Firms (48 members)

Firmwide Senior Administrative Leaders Compensation (Continued)

Bonus Awarded for the Year Ending 2018

	<i>Your Firm</i>		<i>Group</i>		
	<i>Average</i>	<i>Rank / Of</i>	<i>1st Quartile</i>	<i>Median</i>	<i>3rd Quartile</i>
Chief Operating Officer (COO)		/ 29 ‡	\$610,000	\$250,000	\$125,000
Chief Administrative Officer (CAO)		/ 15 ‡	118,500	88,500	50,000
Chief Strategy Officer			**	**	**
Chief Financial Officer (CFO)		/ 36	207,400	130,000	90,000
Chief Technology/Info Officer (CTO/CIO)		/ 38	132,500	93,650	35,000
Chief Talent/People Officer			**	**	**
Chief Human Resources Officer (CHRO)		/ 25 ‡	130,000	100,000	60,000
Chief Diversity Officer			**	**	**
Chief Knowledge Officer (CKO)			**	**	**
Chief Business Development Officer			**	**	**
Chief Communications Officer (CCO)			**	**	**
Chief Marketing Officer (CMO)		/ 33 ‡	125,000	72,800	50,000
Chief Real Estate Officer			**	**	**
Chief Legal Recruiting and Dev. Officer			**	**	**
Chief Risk Management Officer			**	**	**
Chief Legal Officer (CLO)/General Counsel			**	**	**
Chief Security Officer (CSO)			**	**	**
Chief Practice Management Officer			**	**	**
Executive Director (ED)			**	**	**
Director of Strategy			**	**	**
Director of Finance		/ 23 ‡	49,000	30,000	22,500
Director of Pricing		/ 20 ‡	37,500	25,500	15,000
Director of Financial Reporting & Analysis		/ 22 ‡	34,000	28,750	16,563
Director of Technology/Info Systems (IS)		/ 30 ‡	37,500	28,325	13,167
Director of Information Security		/ 14 ‡	24,750	18,750	10,175
Director of Conflicts & Docketing			**	**	**
Director of Billings & Collections		/ 13 ‡	30,000	18,000	10,000
Director of Client Service/Accounting			**	**	**
Director of Diversity		/ 14 ‡	30,000	14,747	11,159
Director of Human Resources		/ 31 ‡	38,750	27,500	18,624
Director of Communications		/ 29 ‡	40,000	25,000	13,600
Director of Marketing		/ 17 ‡	37,000	24,000	15,000
Director of Business Development		/ 30 ‡	27,725	25,000	13,750
Director of Practice Development		/ 14 ‡	50,708	30,000	18,875
Director of Knowledge Mgmt/Library Services		/ 35 ‡	30,000	18,200	13,000
Director of Attorney Prof Dev. & Training		/ 26 ‡	38,024	26,466	18,125
Director of Prof Staff Recruiting (PSR)		/ 27 ‡	32,500	20,000	11,350
Director of Business Ops/Office Facilities		/ 25 ‡	37,500	27,400	20,000
Director of Litigation Support		/ 19 ‡	40,000	25,000	17,000
Director of Paralegals		/ 12 ‡	51,500	27,250	11,905
Director of Secretarial Services			**	**	**
Director of Pro Bono Services		/ 13 ‡	36,000	25,000	15,000
Director of Taxation		/ 14 ‡	75,000	46,875	19,500
Director of Risk Management			**	**	**
Director of Benefits		/ 14 ‡	44,293	26,750	15,625
Director of Records Management		/ 15 ‡	27,700	17,500	11,500
Controller		/ 26 ‡	36,450	28,000	18,125

** omitted due to insufficient data

‡ less than 75% population response

2019 Senior Administrative Leaders Compensation & Staffing Report

AmLaw 100 xNYC - Firms (48 members)

Firmwide Senior Administrative Leaders Compensation (Continued)

Aggregate Compensation* as of Jan. 1, 2019

	Your Firm		Group		
	Average	Rank / Of	1 st Quartile	Median	3 rd Quartile
Chief Operating Officer (COO)	/ 32	‡	\$1,718,500	\$1,000,000	\$763,414
Chief Administrative Officer (CAO)	/ 16	‡	541,325	482,500	342,625
Chief Strategy Officer			**	**	**
Chief Financial Officer (CFO)	/ 35	‡	865,000	633,500	510,000
Chief Technology/Info Officer (CTO/CIO)	/ 38		750,675	536,250	466,750
Chief Talent/People Officer			**	**	**
Chief Human Resources Officer (CHRO)	/ 25	‡	600,000	525,000	455,000
Chief Diversity Officer	/ 10	‡	403,004	342,250	308,500
Chief Knowledge Officer (CKO)			**	**	**
Chief Business Development Officer			**	**	**
Chief Communications Officer (CCO)			**	**	**
Chief Marketing Officer (CMO)	/ 33	‡	625,000	550,000	420,000
Chief Real Estate Officer			**	**	**
Chief Legal Recruiting and Dev. Officer			**	**	**
Chief Risk Management Officer			**	**	**
Chief Legal Officer (CLO)/General Counsel	/ 10	‡	822,250	639,126	472,400
Chief Security Officer (CSO)			**	**	**
Chief Practice Management Officer			**	**	**
Executive Director (ED)			**	**	**
Director of Strategy			**	**	**
Director of Finance	/ 24	‡	405,000	265,300	234,382
Director of Pricing	/ 20	‡	370,983	297,159	188,325
Director of Financial Reporting & Analysis	/ 22	‡	319,125	229,663	185,238
Director of Technology/Info Systems (IS)	/ 32	‡	317,467	257,000	197,375
Director of Information Security	/ 16	‡	237,119	211,269	194,500
Director of Conflicts & Docketing			**	**	**
Director of Billings & Collections	/ 14	‡	262,072	192,000	171,125
Director of Client Service/Accounting			**	**	**
Director of Diversity	/ 17	‡	340,000	229,000	200,830
Director of Human Resources	/ 32	‡	300,625	252,750	219,332
Director of Communications	/ 31	‡	289,050	223,928	180,023
Director of Marketing	/ 17	‡	312,000	246,402	203,531
Director of Business Development	/ 30	‡	320,750	246,589	216,500
Director of Practice Development	/ 14	‡	312,588	280,000	230,868
Director of Knowledge Mgmt/Library Services	/ 36		250,300	206,863	168,750
Director of Attorney Prof Dev. & Training	/ 27	‡	294,400	235,000	194,800
Director of Prof Staff Recruiting (PSR)	/ 28	‡	256,890	218,750	180,800
Director of Business Ops/Office Facilities	/ 26	‡	303,919	250,575	192,810
Director of Litigation Support	/ 22	‡	326,313	255,512	201,125
Director of Paralegals	/ 12	‡	294,077	254,000	184,256
Director of Secretarial Services			**	**	**
Director of Pro Bono Services	/ 14	‡	269,475	231,860	200,250
Director of Taxation	/ 16	‡	356,250	277,308	198,875
Director of Risk Management			**	**	**
Director of Benefits	/ 14	‡	275,500	212,837	176,000
Director of Records Management	/ 15	‡	230,150	219,500	205,300
Controller	/ 26	‡	305,750	262,081	213,525

* Aggregate Compensation combines Base Salary and Bonus.

** omitted due to insufficient data

‡ less than 75% population response

2019 Senior Administrative Leaders Compensation & Staffing Report

AmLaw 100 xNYC - Firms (48 members)

Office & Departmental Supervisors Compensation

		Your Firm		Group		
		Average	Rank / Of	1 st Quartile	Median	3 rd Quartile
Annual Base Salary as of Jan. 1, 2019						
Office Managers	High		/ 36	\$206,632	\$184,206	\$164,875
	Low		/ 36	108,625	87,935	80,911
Paralegal Supervisor	High		/ 24 ‡	149,001	135,393	113,288
	Low		/ 24 ‡	128,631	111,575	96,081
Secretarial	High		/ 28 ‡	154,750	118,031	100,000
	Low		/ 28 ‡	115,078	94,610	84,788
Professional Staff Recruiting	High		/ 30 ‡	181,298	144,235	116,759
	Low		/ 30 ‡	116,680	102,565	80,490
Human Resources/Personnel	High		/ 37	178,000	155,077	142,000
	Low		/ 37	120,000	100,036	85,000
Finance/Accounting	High		/ 40	188,500	167,680	139,850
	Low		/ 40	95,425	81,750	70,293
Information Systems	High		/ 38	192,260	179,989	155,875
	Low		/ 38	113,000	92,195	75,262
Knowledge Mgmt/Library Services	High		/ 34 ‡	151,535	134,985	120,407
	Low		/ 34 ‡	104,600	90,190	77,531
Marketing	High		/ 39	203,280	168,000	148,500
	Low		/ 39	100,735	85,000	73,600
Bonus Awarded for the Year Ending 2018						
Office Managers	High		/ 34 ‡	\$23,049	\$15,000	\$8,125
	Low		/ 34 ‡	10,375	6,000	2,663
Paralegal Supervisor	High		/ 24 ‡	13,731	9,350	6,075
	Low		/ 24 ‡	10,476	6,920	4,875
Secretarial	High		/ 26 ‡	13,150	8,650	6,525
	Low		/ 26 ‡	6,975	5,000	3,600
Professional Staff Recruiting	High		/ 28 ‡	13,675	9,425	7,437
	Low		/ 28 ‡	10,000	6,850	3,300
Human Resources/Personnel	High		/ 35 ‡	20,654	13,000	7,750
	Low		/ 35 ‡	9,850	5,000	3,000
Finance/Accounting	High		/ 40	22,425	13,220	7,875
	Low		/ 40	9,230	4,950	2,768
Information Systems	High		/ 37	24,000	12,900	8,000
	Low		/ 37	8,700	5,000	2,500
Knowledge Mgmt/Library Services	High		/ 31 ‡	15,000	9,000	3,750
	Low		/ 31 ‡	6,912	5,000	2,700
Marketing	High		/ 37	21,600	13,000	7,250
	Low		/ 37	5,600	4,313	2,000

** omitted due to insufficient data

‡ less than 75% population response

2019 Senior Administrative Leaders Compensation & Staffing Report

AmLaw 100 xNYC - Firms (48 members)

Administrative Support Staff Discretionary Benefits Information - 2018

	<i>Your Firm (designated with an X)</i>	<i># of Responses</i>	<i>% of Group Resp. - Yes</i>
1. Types of Benefits offered to Administrative Staff		47	
a. 401(k) pre-tax employee deferrals			100.0
b. 401(k) Roth employee deferrals			93.6
c. 401(k) pre-tax employer matching contributions			53.2
d. 401(k) post-tax employee deferrals			38.3
e. Additional non-elective employer contributions ("Profit Sharing")			85.1
f. Qualified defined benefit plan			34.0
g. Non-qualified or unfunded retirement plan			6.4
h. Active healthcare benefits			100.0
i. Post-retirement healthcare benefits			36.2
2. For Firms offering a 401(k) deferrals, matching contributions and/or non-elective contributions, the definition of compensation used is: <i>(Firms responding to 1a, b, c, d, or e)</i>		47	
a. Base pay only			12.8
b. Total compensation (W-2, Box 1)			70.2
c. Medicare wages and tips (W-2, Box 5)			4.3
3. For Firms matching a 401(k) pre-tax contribution, the level of the matching contribution is: <i>(Firms responding to 1c)</i>	‡	23	
a. Between 1% and 1.9% of compensation			26.1
b. Between 2% and 2.9% of compensation			30.4
c. Between 3% and 3.9% of compensation			26.1
d. Between 4% and 4.9% of compensation			17.4
e. 5% of compensation or above			
4. For Firms offering an additional non-elective employer contribution, the most recent contribution was: <i>(Firms responding to 1e)</i>		40	
a. Between 1% and 2.9% of compensation			17.5
b. Between 3% and 4.9% of compensation			22.5
c. Between 5% and 6.9% of compensation			30.0
d. Between 7% and 8.9% of compensation			7.5
e. 9% of compensation or above			7.5
f. Sliding scale based on compensation level			
5. For Firms offering a qualified defined benefit plan, the type of plan offered is: <i>(Firms responding to 1f)</i>	‡	16	
a. Cash Balance Plan			81.3
b. Final Average Pay Plan			12.5
c. Career Average Pay Plan			
d. Pension Equity Plan			6.3

2019 Senior Administrative Leaders Compensation & Staffing Report

AmLaw 100 xNYC - Firms (48 members)

Administrative Support Staff Discretionary Benefits Information - 2018 (Continued)

	<i>Your Firm (designated with an X)</i>	<i># of Responses</i>	<i>% of Group Resp. - Yes</i>
6. For Firms with a Cash Balance Plan, the interest credit basis utilized is: (Firms responding to 5a)		12	
a. Fixed Income Based (e.g., fixed return or 30 year Treasury rate)			41.7
b. Equity Based (e.g., return on plan assets or S&P 500 index)			58.3
7. For Firms offering active healthcare benefits, the type of benefits offered is: (Firms responding to 1h)		47	
a. Medical benefits			100.0
b. Healthcare Spending Account (HSA)			93.6
c. Prescription drug benefits			93.6
d. Dental benefits			100.0
e. Vision benefits			100.0
f. Mental health benefits			87.2
g. Wellness benefits and incentives			76.6
h. Health Advocacy Programs			70.2
i. Long term / short term disability			97.9
j. Long term care			59.6
k. Life Insurance			100.0
l. Flexible spending accounts			97.9
m. Employee Assistance Programs (EAPs)			97.9
n. Emergency childcare / eldercare			80.9
o. Parking / transit			91.5
p. Adoption/Surrogacy benefits			51.1
q. Student loan refinancing/paydown			38.3
8. At what ages are you offering post-retirement healthcare benefits? (Firms responding to 1i)		17	
a. Before age 65 - not eligible for Medicare			58.8
b. Age 65 or higher - eligible for Medicare			5.9
c. Both eligible and non-eligible for Medicare			35.3