



OHIO STATE BAR
ASSOCIATION

The Economics of Law Practice in Ohio in 2013

A Desktop Reference





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Introduction

During the spring of 2013, the Ohio State Bar Association (“OSBA”), surveyed the Ohio legal community on the economics of law practice. Previous studies were conducted in 2010, 2007, 2004, 2001, 1998, 1994 and 1990. The objectives of all of these studies were to derive and report useful and usable information on:

- Changing patterns of attorney demographics
- Attorney income by practice category/class, gender, field of law, office location, work status (full- vs. part-time work), years in practice and firm/organization size;
- Associate, paralegal, and secretary salaries by years of experience and office location;
- Prevailing hourly billing rates for attorneys by a variety of indicators, and paralegals by years of experience, firm size and office location;
- Attorney time allocated to billable and non-billable professional activities;
- Revenues, expenses, and overhead rates for private practitioners by office location and firm size;
- Law practice management trends over time, and
- Issues on economic sentiment and job satisfaction

To help guide attorneys as they plan and manage their professional lives, the above information has been consolidated into this reference document. Based on 84 tables, charts and graphs, attorneys and firms can compare themselves and their firms against “norms” established by the aggregation of survey data. This reference is not intended for use in setting minimum, average, or maximum attorney fees or salaries. It is intended to serve as one of several resources and factors in determining law office best practices and policies.

Assistance with interpreting and applying information can be obtained at no charge to OSBA members by contacting Dr. Lawrence Stiffman of the Applied Statistics Laboratory (ASL) of Ann Arbor, Michigan, at (734) 369-6052 or e-mail him at aslinfo@aol.com. ASL conducted the three surveys, analyzed derived data and prepared this *Desktop Reference*.

Methods and Measures

Survey results are based on online surveys fielded during April and May, 2013, targeting private practitioners, house counsel and government lawyers. Each target group was surveyed three times reaching 19,328 potential in-state/non-retiree respondents with current e-mail addresses. There were about 1,500 usable returns.

To help practitioners interpret the information provided in the exhibits below, here is a brief description of measures of central tendency (median and mean) and dispersion (spread).

Measures of Central Tendency

The **mean** (also called the average or arithmetic average) is calculated by adding the values of all responses, then dividing by the number of responses.

EXAMPLE: Three responses – 1, 2 and 3 – are reported. The average is calculated by adding their values ($1 + 2 + 3 = 6$), then dividing by the number of responses or $6 \div 3 = 2$.

The **median** is the middle value of a series of values, which is initially rank-ordered (from low to high or vice versa). By definition, half the numbers are greater and half are less than the median. Both mean and median values are used throughout this survey report to measure central tendency.

Use of the median as a statistic for central tendency reduces the effect of “outliers” (extremely high or low values, such as 30), while the average does not.

EXAMPLE: Three responses – 1, 2 and 30 – are reported. The *median* is the middle number of the distribution (1, 2, 30) or 2. The average of this same distribution is 33 divided by 3 = 11.

Measures of Dispersion (Spread)

The dispersion of data around the median (the 50th percentile) generally is based on 3 values:

- 25th percentile (lower quartile) – 25% of the values are less and 75% are more than this value
- 75th percentile (upper quartile) – 75% of the values are less and 25% are more than this value
- 95th percentile – 95% of the values are less and five percent are more than this value

Geographic Areas Defined

Sixteen geographic areas were included to indicate office location. Some exhibits in this reference include all sixteen areas, while most display fewer, collapsed regions to maintain a reasonable number of observations for reporting findings. Regions are defined as follows:

Region	Geographic areas included:
Greater Cleveland	Downtown only / Suburban areas
Greater Cincinnati	Downtown only / Suburban areas
Greater Columbus	Downtown only / Suburban areas
Dayton	
Northeast Region	Canton, Akron, Youngstown and other Northeastern Ohio areas
Northwest Region	Toledo and other Northwestern cities and areas
Southern Region	Includes Southeastern, Southwestern and Central Regions, excluding cities named above

Interpreting Findings

Because the survey was conducted in the spring of 2013, net income, gross revenue and overhead expense represent 2012 values. All other data represent 2013 values. *Net income* represents all personal income from legal work (after expenses) or salaries from the practice of law, before taxes, for 2012. Bonus information was not addressed as a separate question and may or may not have been included by respondents.

To denote gaps such as the “gender gap” of reported incomes, the term “gap” is used on selected exhibits as a proportion calculated as the *median value of one group divided by another*. Hypothetically, a reported income of \$75,000 for a group of female attorneys divided by \$100,000 for a like group of male attorneys yields the proportion of .75. This could be interpreted in plain English as “*This group of females earns 75 cents on the dollar compared with their male counterparts.*”

Despite the use of the median to reduce the effect of extremely high or low values (“outliers”), readers should use particular caution in interpreting data when only a small number of responses are available. In such cases, readers are advised to “group up” to a larger geographic area or practice category, to not distort reality. Generally, no value is represented if fewer than 4 responses were reported. In some instances, an exhibit may list fewer than 4 responses if the data were deemed important enough, with the understanding that the reader should use care when drawing inferences from such a small sample. Personnel planning and decision-making include many factors not covered in surveys of this scope or nature. However, this report provides ranges of values that can help in developing sound and equitable hiring and compensation policies.

Margins of Error and Representativeness of Sample

Margins of error (sampling error) are provided for: attorney 2012 mean net income (plus or minus 3 percent of the mean value), attorney 2013 mean hourly billing rates (plus or minus 2 percent), and mean total hours worked (accounted for) in the average 2013 work week (plus or minus 2 percent).

Summary Profiles of the Typical Ohio Attorney and Firm

This section summarizes key statistics derived from the current and recent surveys. Emphasis here is on the concerns of the “average” attorney and the “average” firm with respect to shifting demographics, and core relationships of income, hourly billing rates, time expenditure and resultant practice and firm revenues and expenses.

Membership Demographics

Exhibits 1 to 3 summarize the average years in practice and 2012 attorney net income of three classes of attorneys: private practitioners, government lawyers (including the judiciary) and house counsel. These three groups of respondents are stratified by work status, gender and office location.

EXHIBIT 1

Selected Summary Demographics – Private Practitioners

	YEARS IN PRACTICE			2012 NET INCOME		
	N	Mean	Median	N	Mean	Median
PRIVATE PRACTITIONERS						
■ By Work Status						
Full-time females	239	16.7	15	220	\$98,411	\$80,000
Part-time females	56	16.7	17	46	\$43,394	\$39,300
All females	295	16.7	15	266	\$88,897	\$70,000
Full-time males	679	26.3	29	630	\$170,254	\$120,000
Part-time males	99	31	37	85	\$59,498	\$45,000
All males	778	26.9	30	715	\$157,087	\$110,000
All full-time	918	23.8	26	850	\$151,660	\$105,000
All part-time	155	25.9	29	131	\$53,843	\$44,000
All Respondents	1,103	24.1	26	981	\$138,597	\$100,000
■ By Office Location						
Greater Cleveland	229	23.6	25	206	\$154,755	\$101,000
Greater Cincinnati	132	24.5	28	118	\$140,278	\$102,500
Greater Columbus	210	24.2	27	195	\$152,369	\$105,000
Greater Dayton	63	23	23	54	\$145,902	\$110,000
Northeast Region	176	23.1	24	163	\$111,403	\$83,000
Northwest Region	138	25.5	28	129	\$116,593	\$85,000
Southern Region	132	24.9	27	124	\$143,516	\$93,500
All Respondents	1,103	24.1	26	989	\$138,542	\$100,000

EXHIBIT 2

Selected Summary Demographics – Government Lawyers

GOVERNMENT LAWYERS	YEARS IN PRACTICE			2012 NET INCOME		
	N	Mean	Median	N	Mean	Median
■ By Work Status						
Full-time females	154	17.4	17	150	\$77,914	\$68,000
Part-time females	9	23.3	21	8	\$59,250	\$53,500
All females	163	17.7	17	158	\$76,969	\$65,000
Full-time males	138	23.9	26	135	\$84,751	\$80,000
Part-time males	6	30.2	29	4	\$44,500	\$44,500
All males	144	24.2	27	139	\$83,593	\$80,000
All full-time	292	20.5	20	285	\$81,152	\$73,000
All part-time	15	26.1	27	12	\$54,333	\$51,000
All Respondents	316	21.1	21	297	\$80,068	\$72,000
■ By Office Location						
Greater Cleveland	30	20.8	23	30	\$107,517	\$86,000
Greater Cincinnati	20	23	25	19	\$81,979	\$76,000
Greater Columbus	71	19.5	22	70	\$88,567	\$83,000
Greater Dayton	21	20.7	18	21	\$68,762	\$5,000
Northeast Region	63	21.9	22	60	\$71,112	\$71,000
Northwest Region	44	22.3	24	43	\$73,158	\$68,000
Southern Region	56	20.7	20	53	\$70,964	\$65,000
All Respondents	316	21.1	21	296	\$79,431	\$72,000

EXHIBIT 3

Selected Summary Demographics – House Counsel

HOUSE COUNSEL	YEARS IN PRACTICE			2012 NET INCOME		
	N	Mean	Median	N	Mean	Median
■ By Work Status						
Full-time females	51	13	12	44	\$121,272	\$110,000
Part-time females	5	25	24	3	\$134,000	\$145,000
All females	56	14	13	47	\$122,085	\$110,000
Full-time males	82	22.6	24	78	\$161,367	\$130,000
Part-time males	3	23	28	3	\$92,667	\$73,000
All males	85	22.6	24	81	\$158,822	\$130,000
All full-time	133	18.9	17	122	\$146,906	\$121,000
All part-time	3	23	28	3	\$92,667	\$73,000
All Respondents	141	19.2	18	125	\$145,605	\$120,000
■ By Office Location						
Greater Cleveland	32	22.5	26	26	\$156,115	\$127,500
Greater Cincinnati	19	15.5	13	18	\$122,222	\$117,500
Greater Columbus	34	20.1	21	31	\$146,193	\$135,000
Greater Dayton	8	21.1	22	8	\$225,438	\$135,000
Northeast Region	19	17.7	19	19	\$100,447	\$95,000
Northwest Region	11	16.1	12	9	\$171,111	\$122,000
Southern Region	10	21.3	20	10	\$126,300	\$117,500
All Respondents	141	19.2	18	121	\$143,025	\$120,000

Exhibit 4 ranks respondents' practice class by gender. About 67% of State government lawyers are female, while 13% of small-firm partners are female.

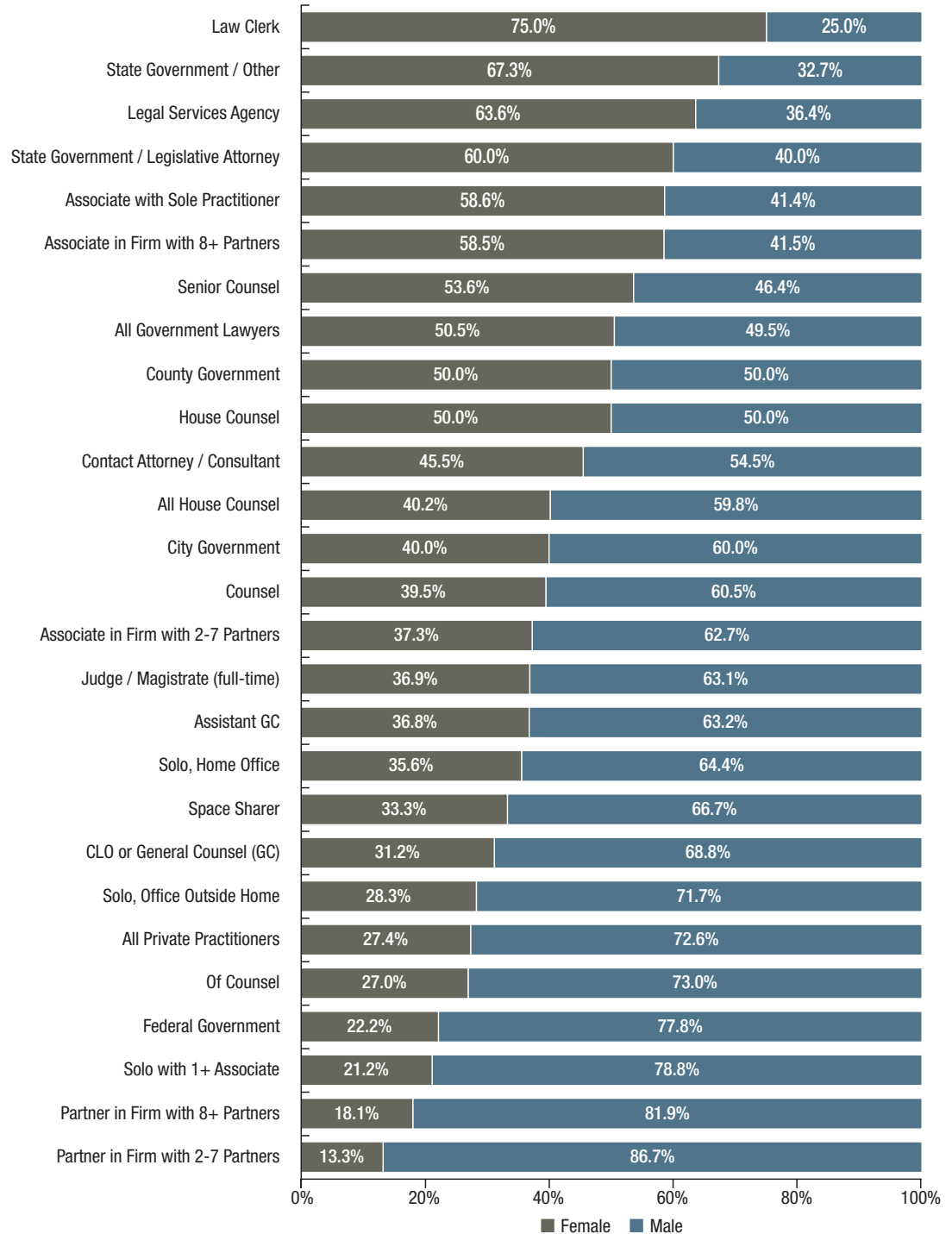
EXHIBIT 4**Ranked Distribution of Survey Respondents by Practice Class**

Exhibit 5 distributes counts of respondents by gender across practice class showing the proportion of each major practice category to the overall bar population. Male private practitioners dominate the respondent database.

EXHIBIT 5

Distribution of Respondents by Practice Class and Gender

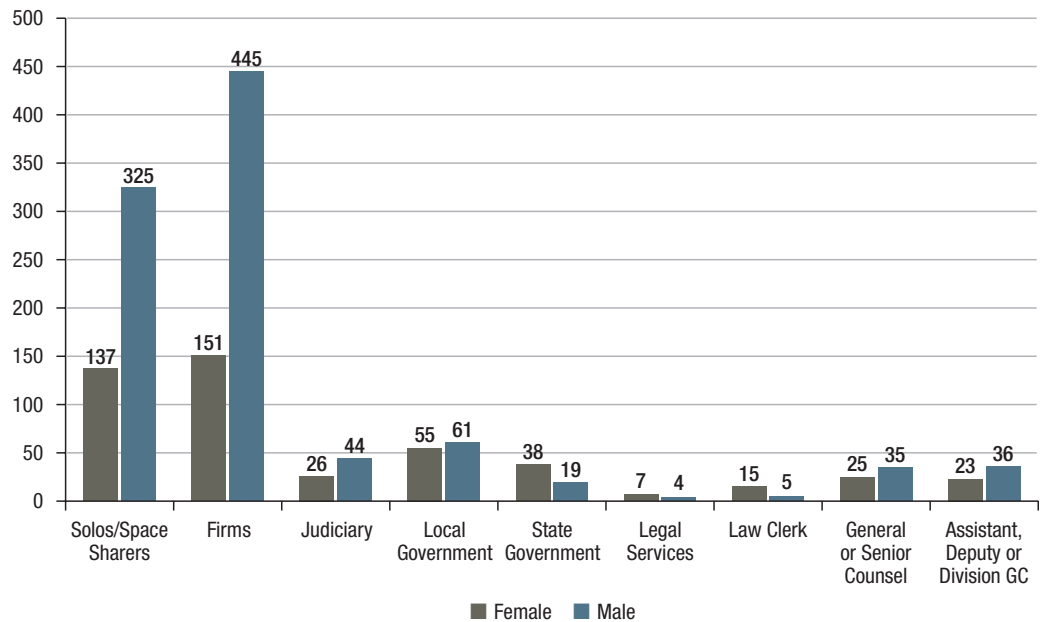
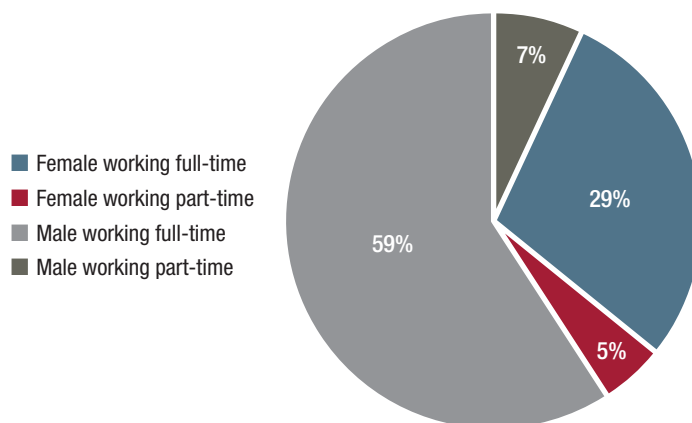


Exhibit 6 distributes survey respondents by gender and work status. While 7 percent of male private practitioners work part-time, 5 percent of female private practitioners work part-time. Most attorneys who report that they practice part-time are sole practitioners/space sharers.

EXHIBIT 6

Distribution of Survey Respondents by Practice Class and Gender – All Practice Classes



2012 Attorney Income Compared with 2009

Median 2012 net income reported for all respondents is \$95,872 (up from \$84,000 reported for 2009). This value is a weighted average (by count) combining three classes of attorneys: private practitioners, government lawyers (including judges and judiciary staff) and house counsel.

Median 2012 net income reported for private practitioner respondents working full-time is \$100,000 (up from \$89,000 in 2009). Mean (average) net income for private practitioner respondents working full-time is \$151,660 (up from \$112,983 in 2009).

2013 Hourly Billing Rates and Work Volume Compared with 2010

The 2010 reported median hourly billing rate is \$207 (up from \$200 in 2010). The mean value is \$234 (up from \$211 in 2010). The median hourly rate reported by male attorneys working full-time is \$225, while it is \$200 for female attorneys working full-time.

Median values for private practitioner compensable work time is 33 hours/week (down from 34 hours in 2010) and 48 hours/week for total professional hours worked (up from 47 hours per week in 2010).

Detailed and longer term trend analyses for incomes, billing rates and time allocations are summarized as **Exhibit 23** found at the end of this section.

2006 vs. 2012 Office Expenditures and Revenues

Both office expenditures and gross revenues, on a per-attorney basis, vary across a wide distribution of private practitioners as shown in **Exhibits 7 and 8**. There is a drift to lower overall reported expenses per attorney and revenues per attorney since 2006).

EXHIBIT 7

Percent Distribution of Per Attorney Fixed Expenses, Ohio Practices and Firms | 2006-2012

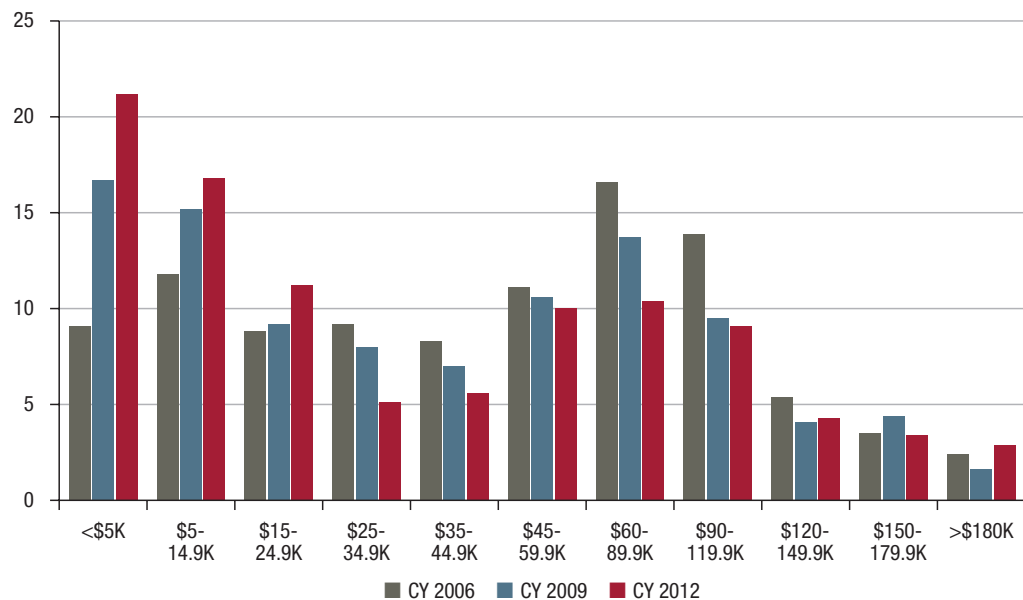
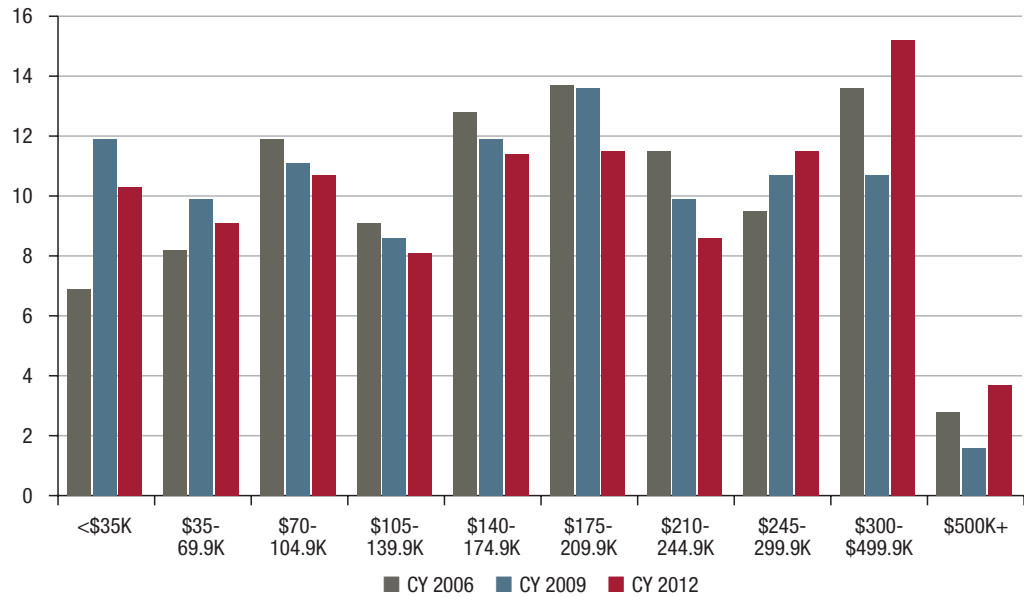


EXHIBIT 8

Percent Distribution of Per Attorney Gross Revenues, Ohio Practices and Firms | 2006-2012



Trends in Income, Hour Billing Rates and Time Expended, 2000-2013

Exhibit 9 highlights an upward turning point in 2012 ending the drop in nominal income over the past decade considering four categories of attorneys.

EXHIBIT 9

Percent Change in Four Categories of Attorney Net Income | 2000-2012

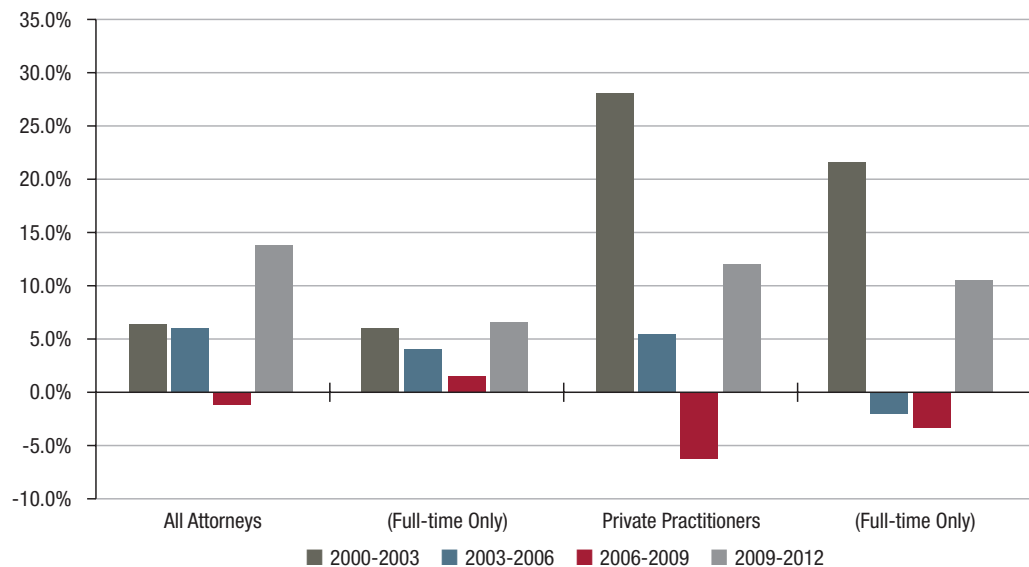
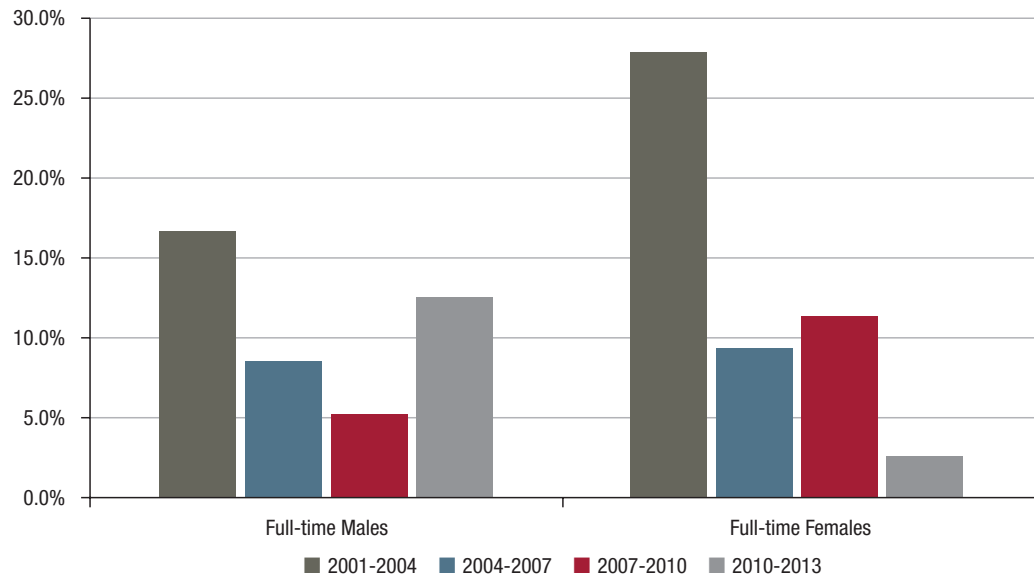
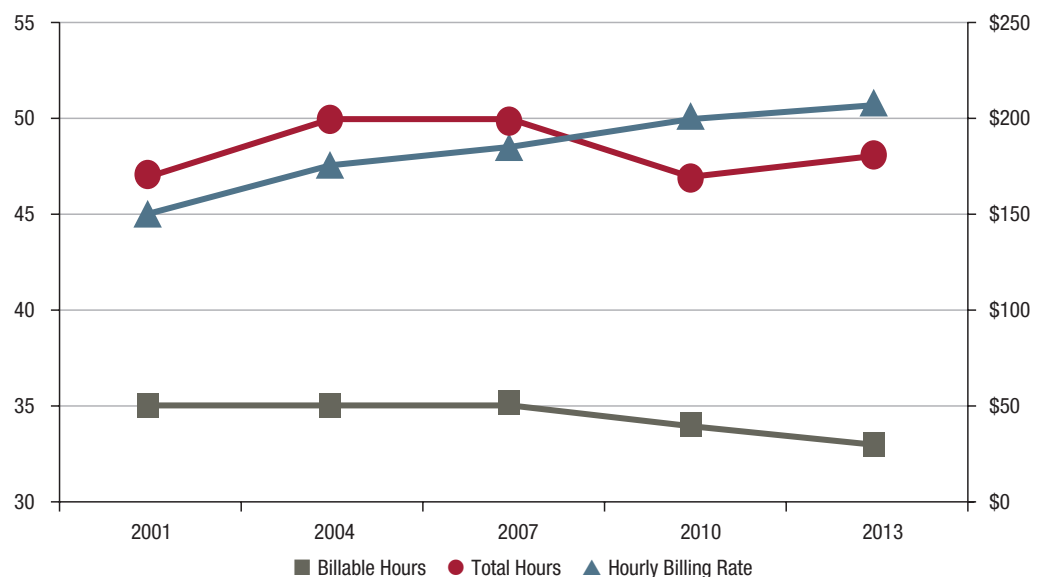


Exhibit 10 highlights shifts in pricing power over the past decade isolating the effects of work-status and gender. In the beginning of the decade, hourly billing rates rose 16.7% for full-time males, then dropping to an 8.6% increase mid-decade, then down to only a 6.3% increase at the end of the decade. The slide in billing rate percent change in the 2010-2013 reporting period recovers more dramatically for males than females, working full-time. See Exhibit 23.

EXHIBIT 10**Percent Change in Hourly Billing Rates by Gender | 2001-2013**

For full-time private practitioners, over the last decade, compensable time held more or less constant at 35 hours for all private practitioners while total hours worked also held at 50 hours. Pricing power remained, throughout all reporting periods as reflected by the increasing average hourly billing rate. See **Exhibit 11**.

EXHIBIT 11**Changes in Reported Workloads and Hourly Billing Rates | 2001-2013**

Economic Sentiment and Job Satisfaction

Exhibit 12 indicates current and future perceptions on economic conditions with current and future levels of job satisfaction for three categories of attorneys. Private practitioners are both optimistic and pessimistic with current conditions compared to the past but are more optimistic about future conditions. With respect to job satisfaction, government lawyers are more satisfied about their jobs, while house counsel are relatively more satisfied about their future job satisfaction.

EXHIBIT 12

Summary of Economic Sentiment and Job Satisfaction Levels, Three Categories of Attorneys | 2013

■ Current Conditions	Private Practice %	House Counsel %	Government %
Better	28.4	36.6	17.8
Worse	23	6.3	20
About the same	45.9	54.9	59.4
Don't know	0.4	0.7	2.9
NA / New attorney	2.4	1.4	—
Total	100%	100%	100%
■ Future Conditions			
Better	38.4	37.1	15.8
Worse	13.4	9.8	16.1
About the same	39.5	46.9	59.2
Don't know / No opinion	8.7	6.3	9
Total	100%	100%	100%
■ Current Satisfaction			
A great deal	48.6	49.3	67.3
Some	43	45.1	29.2
Very little	8.4	5.6	3.5
Total	100%	100%	100%
■ Future Satisfaction			
Becoming more satisfying	15.5	23.2	16.9
Remaining the same	59.7	62.7	70.8
Becoming less satisfying	17.6	10.6	8.4
Ready to change practice area	3.1	0.7	1.6
Unsatisfying enough to quit practicing	4.1	2.8	2.3
Total	100%	100%	100%

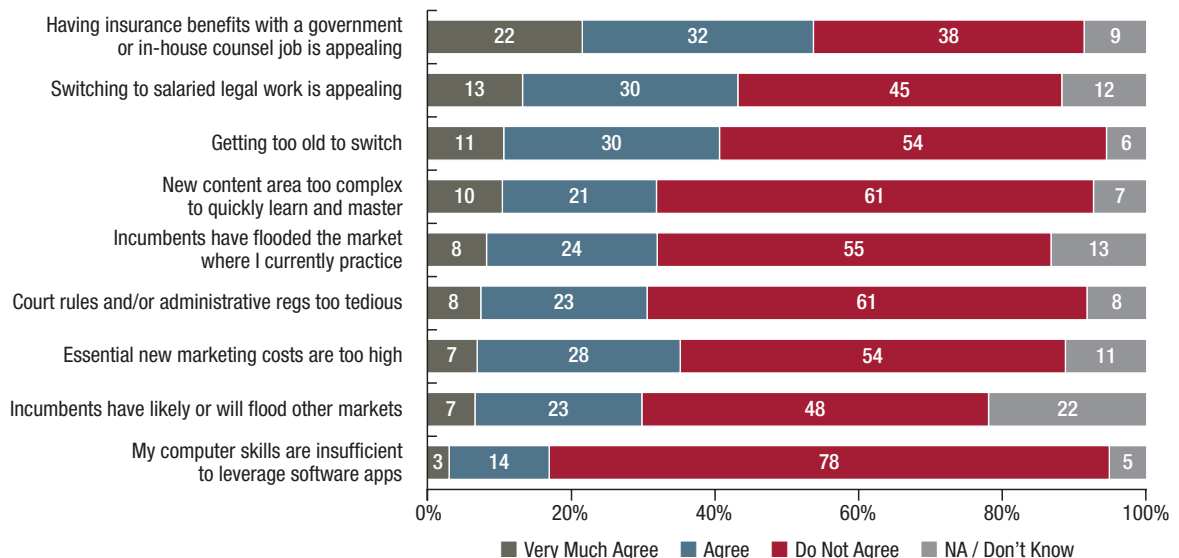
Exhibit 13 provides total cell distributions linking respondents' current with future perceptions on economic conditions. Government lawyers are least optimistic, while house counsel the most.

EXHIBIT 13**Shifts in Sentiment on Economic Conditions | 2013 and 2014**

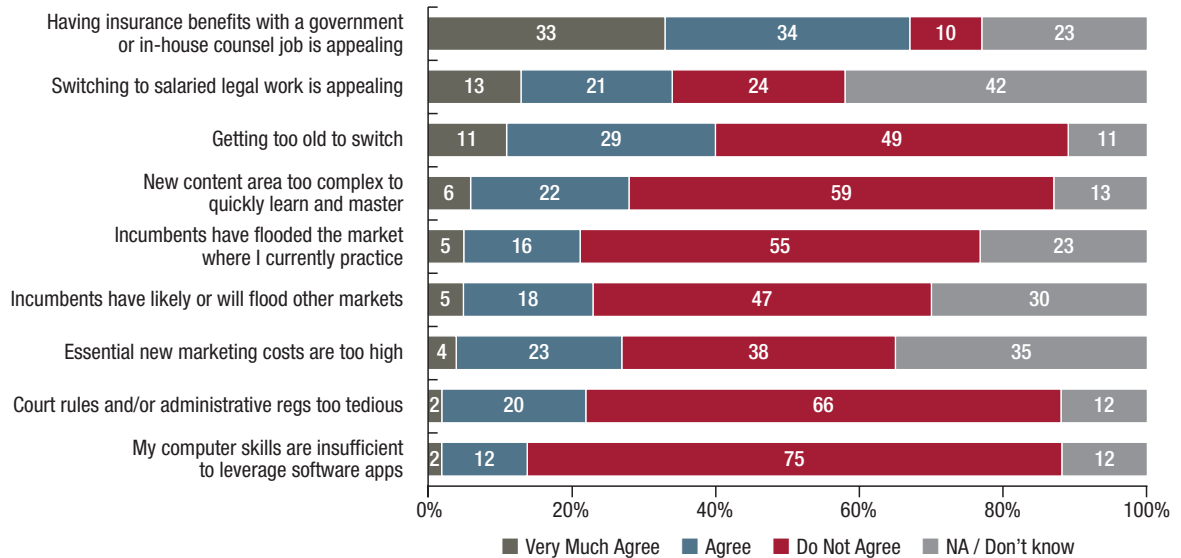
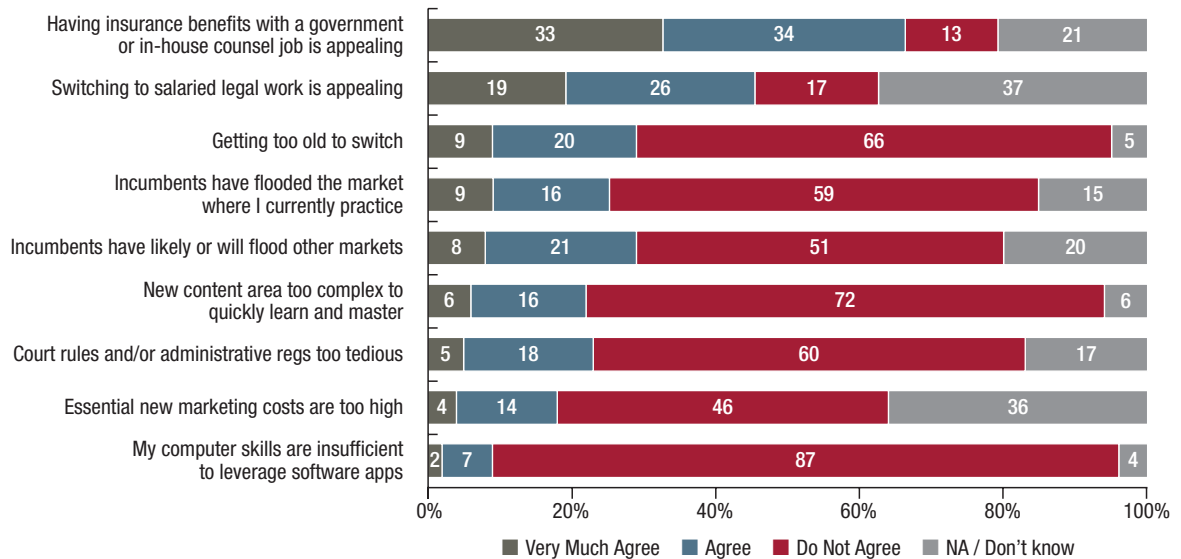
CURRENT CONDITIONS	FUTURE CONDITIONS				
	Better	Worse	About the Same	Don't Know/ No Opinion	Total
■ Private Practitioners					
Better	19.2%	0.6%	6.7%	1.7%	28.3%
Worse	5.0%	7.9%	7.8%	2.3%	23.0%
About the same	12.2%	4.7%	24.7%	4.4%	46.0%
Don't know	0.2%	—	—	0.2%	0.4%
NA / New attorney	1.7%	0.2%	0.4%	0.1%	2.4%
Total	38.3%	13.4%	39.5%	8.7%	100.0%
■ House Counsel					
Better	23.2%	0.7%	9.2%	3.5%	36.6%
Worse	2.1%	1.4%	2.8%	—	6.3%
About the same	10.6%	7.7%	35.2%	1.4%	54.9%
Don't know	—	—	—	0.7%	0.7%
NA / New attorney	0.7%	—	—	0.7%	1.4%
Total	36.6%	9.9%	47.2%	6.3%	100.0%
■ Government					
Better	8.4%	0.6%	8.4%	0.6%	18.0%
Worse	1.6%	10.3%	7.1%	1.3%	20.3%
About the same	5.5%	4.8%	42.4%	6.1%	58.8%
Don't know	0.3%	0.3%	1.3%	1.0%	2.9%
Total	15.8%	16.1%	59.2%	9.0%	100.0%

Factors Potentially Influencing Decisions to Switch to New Practice Areas or Job Class

Private practitioners express relatively more interest in quality of life issues than technical requirements or market supply-demand conditions when considering job switching.

EXHIBIT 14**Ranking of Agreement on Factors Influencing Switching Practice Area / Job Class, Private Practitioners | 2013**

Government lawyers and house counsel show similar sentiments. (Exhibits 15 and 16).

EXHIBIT 15**Ranking of Agreement on Factors Influencing Switching Practice Area / Job Class,
Government Lawyers | 2013****EXHIBIT 16****Ranking of Agreement on Factors Influencing Switching Practice Area / Job Class,
Government Lawyers | 2013**

Relative Importance of Factors Perceived to Create Job-Related Stress

Private practitioners are relatively more concerned about fringe benefit costs and workload management than government lawyers and house counsel, the latter two groups are relatively more concerned about office politics. See **Exhibits 17 to 19**.

EXHIBIT 17

Ranked Factors Perceived to Create Job-Related Stress, Private Practitioners | 2013

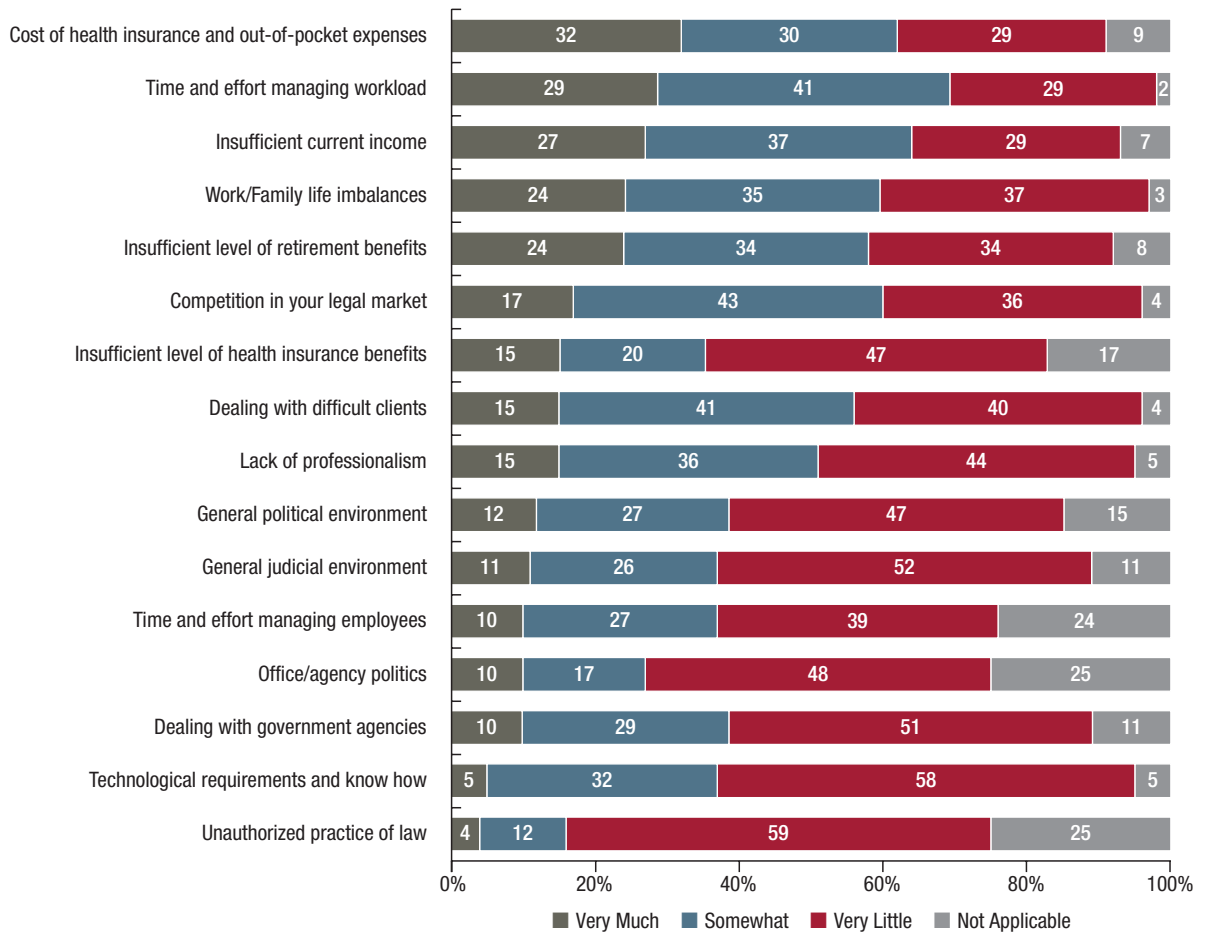


EXHIBIT 18

Ranked Factors Perceived to Create Job-Related Stress, Government Lawyers | 2013

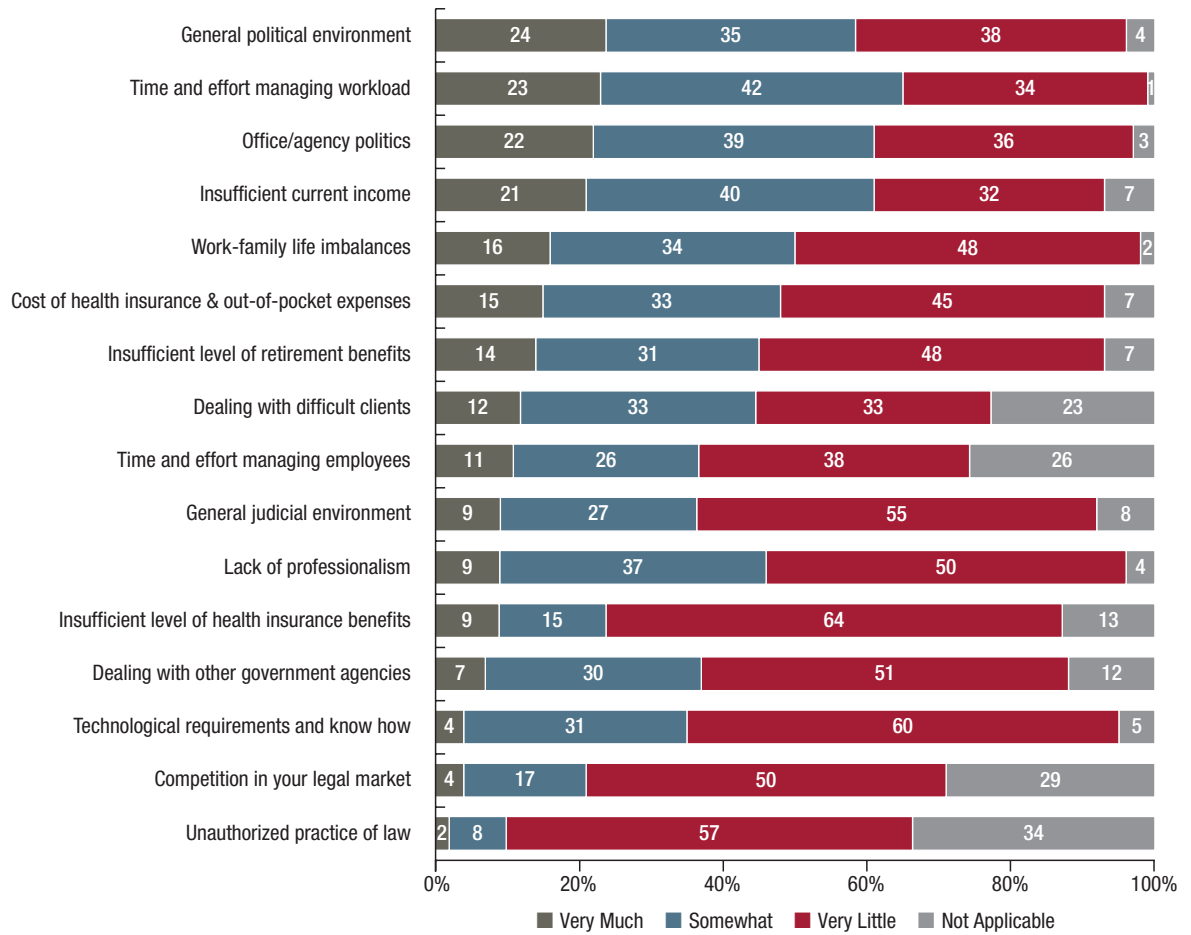
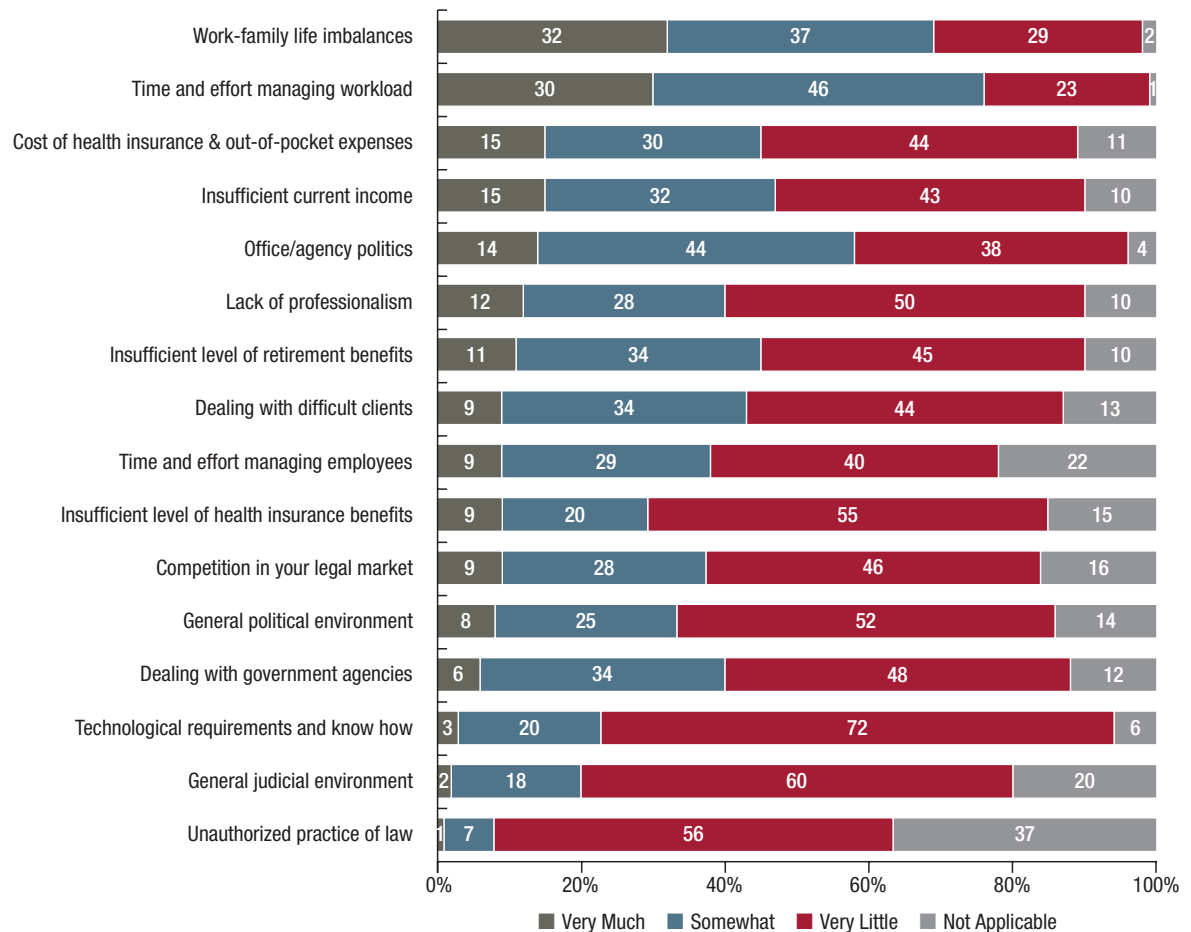


EXHIBIT 19

Ranked Factors Perceived to Create Job-Related Stress, House Counsel | 2013



Civic Engagement Profile

Attorneys broadly represent themselves as community leaders. Exhibits 20 to 22 rank OSBA member's involvement in bar-related, civic and business leadership roles and functions throughout Ohio.

EXHIBIT 20

Percent Distributions of Private Practitioners' Involvement in Bar, Corporate, Community and Civic Affairs | 2013

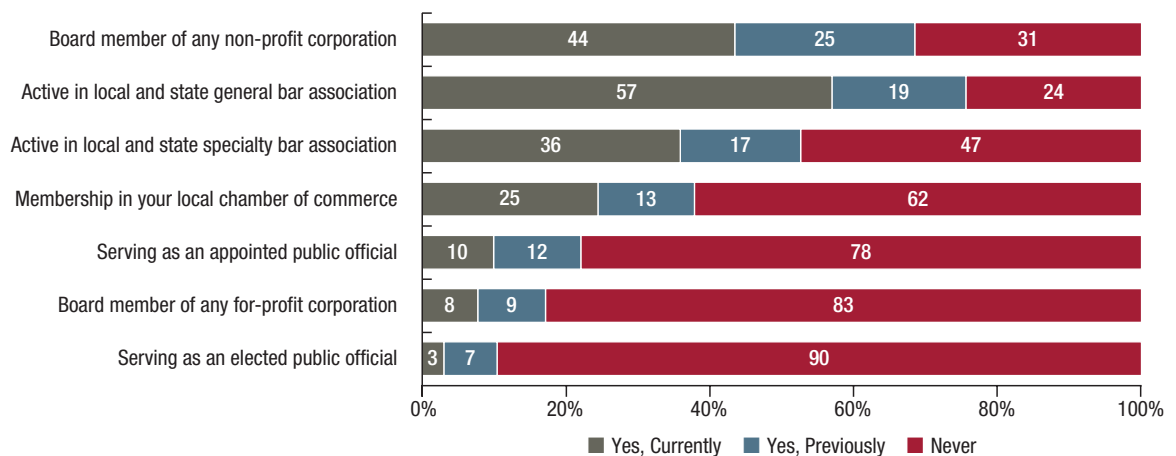


EXHIBIT 21

Percent Distributions Of Government Lawyers' Involvement In Bar, Corporate, Community and Civic Affairs | 2013

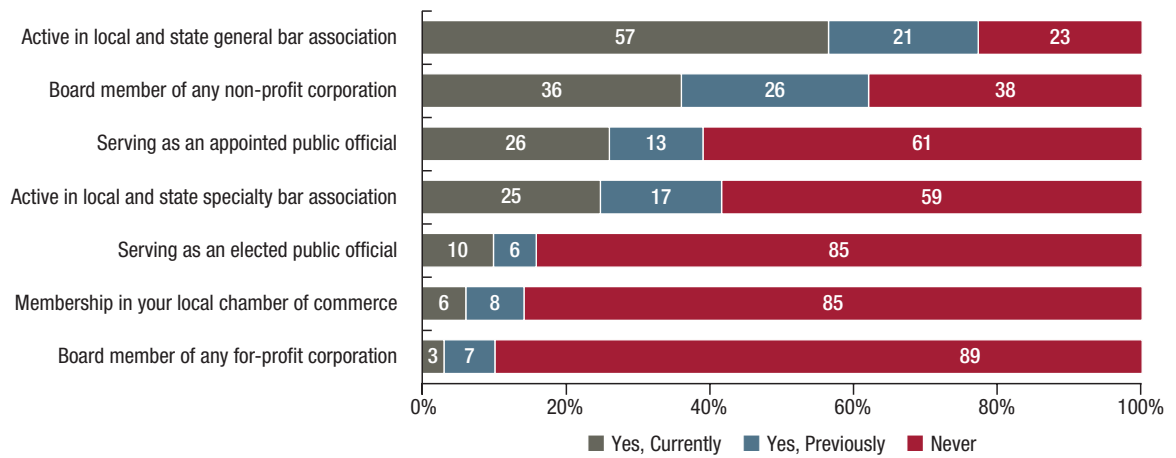


EXHIBIT 22

Percent Distributions of House Counsel Involvement in Bar, Corporate, Community and Civic Affairs | 2013

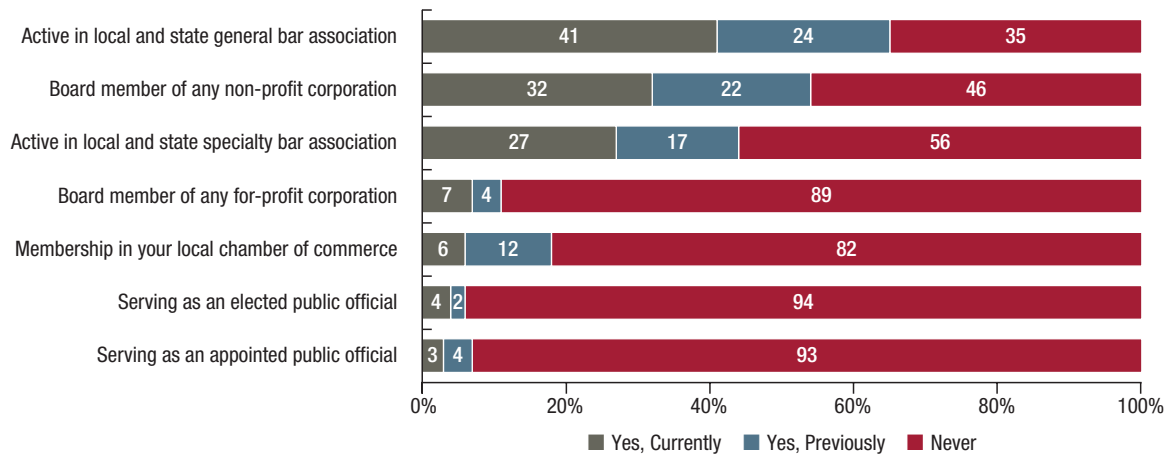


Exhibit 23 is a summary of changes between reporting periods and on an annual basis. Median values are displayed.

EXHIBIT 23**Summary of Income, Billing Rate and Time Expenditure Changes | 2000 - 2013**

	MEDIAN					ANNUAL % CHANGE			
■ Net Income	2012*	2009	2006	2003	2000	2000-2003	2003-2006	2006-2009	2009-2012
All Attorneys	\$95,872	\$84,000	\$85,000	\$80,000	\$75,000	2.2%	2.1%	-0.4%	4.7%
(Full-time only)	\$96,173	\$90,000	\$88,500	\$85,000	\$80,000	2.1%	1.4%	0.6%	2.3%
All Private Practitioners	\$100,000	\$89,000	\$95,000	\$90,000	\$70,000	9.5%	1.9%	-2.1%	4.1%
(Full-time only)	\$105,000	\$94,750	\$98,000	\$100,000	\$82,000	7.3%	-0.7%	-1.1%	3.6%
Full-time Males	\$114,520	\$100,000	\$100,000	\$94,500	\$85,000	3.7%	1.9%	0.0%	4.8%
Full-time Females	\$78,841	\$74,000	\$70,000	\$70,000	\$55,000	9.1%	0.0%	1.9%	2.2%
Part-time Males	\$45,891	\$38,000	\$80,000	\$50,000	\$31,000	20.4%	20.0%	-17.5%	6.9%
Part-time Females	\$46,856	\$45,000	\$45,000	\$30,000	\$30,000	0.0%	16.7%	0.0%	1.4%
■ Average Hourly Billing Rate	2013	2010	2007	2004	2001	2001-2004	2004-2007	2007-2010	2010-2013
All Private Practitioners	\$207	\$200	\$185	\$175	\$150	5.6%	1.9%	2.7%	1.2%
(Full-time only)	\$220	\$200	\$185	\$175	\$150	5.6%	1.9%	2.7%	3.3%
Full-time Males	\$225	\$200	\$190	\$175	\$150	5.6%	2.9%	1.8%	4.2%
Full-time Females	\$200	\$195	\$175	\$160	\$125	9.3%	3.1%	3.8%	0.9%
Part-time Males	\$195	\$183	\$190	\$160	\$130	7.7%	6.3%	-1.2%	2.2%
Part-time Females	\$175	\$150	\$150	\$125	\$125	0.0%	6.7%	0.0%	5.6%
■ Total Hours in Workweek	2013	2010	2007	2004	2001	2001-2004	2004-2007	2007-2010	2010-2013
All Private Practitioners	48	47	50	50	47	2.1%	0.0%	-2.0%	0.7%
(Full-time only)	50	50	50	50	48	1.4%	0.0%	0.0%	0.0%
Full-time Males	50	50	50	50	48	1.4%	0.0%	0.0%	0.0%
Full-time Females	48	45	50	45	45	0.0%	3.7%	-3.3%	2.2%
Part-time Males	30	30	40	36	34	2.0%	3.7%	8.3%	0.0%
Part-time Females	25	28	30	30	39	-7.7%	0.0%	-2.2%	-3.6%
■ Billable Hours in Workweek	2013	2010	2007	2004	2001	2001-2004	2004-2007	2007-2010	2010-2013
All Private Practitioners	33	34	35	35	35	0.0%	0.0%	-1.0%	-1.0%
(Full-time only)	35	35	35	40	35	4.8%	-4.2%	0.0%	0.0%
Full-time Males	35	35	35	36	35	1.0%	-0.9%	0.0%	0.0%
Full-time Females	34	33	35	35	35	0.0%	0.0%	-1.9%	1.0%
Part-time Males	15	18	25	14	15	-2.2%	26.2%	-9.3%	-5.6%
Part-time Females	18	20	20	14	20	-10.0%	14.3%	0.0%	-3.3%

*weighted average

Profiling Ohio Attorney 2012 Net Income

Introduction

Many interacting factors impact attorney income. Clues to explain income variation, both at a given point in time and across time, can be derived from seven factors addressed in the survey and summarized below:

- Practice category or classification/class
- Primary field of law or area of specialization
- Years in practice
- Gender
- Firm size (number of attorneys in firm or organization)
- Office location (county where law office is located)
- Work status (full-time versus part-time)

2012 Income by Practice Class and Field of Law

Exhibit 24 summarizes 2012 attorney net income by eleven practice categories reported by 1,112 private practitioner respondents (denoted by **N**). **Exhibit 25** covers government lawyers and house counsel.

By convention, this and subsequent exhibits providing percentile information, offer four data points – the 25th, 50th (Median), 75th and 95th percentiles – on the variable (item) of interest.

For example, 25 percent of all space sharers earn less than \$50,000, half earn less than \$77,000, while half earn more than \$77,000 and 25 percent earn more than \$185,000. The “range” of net income is large within groups – for example, from \$149,00 for partners in firms with 8+ partners at the 25th percentile to \$520,000 at the 95th percentile level.

EXHIBIT 24

2012 Private Practitioner Net Income by Practice Class

	VALUE BY PERCENTILE					
■ Private Practitioners	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Solo, office outside home	249	\$91,791	\$45,000	\$75,000	\$120,000	\$225,000
Solo, home office	107	50,632	12,500	35,000	72,000	160,000
Solo with 1+ associate	49	159,735	100,000	150,000	200,000	325,000
Space sharer	22	165,455	50,000	77,000	185,000	400,000
Partner in firm with 2-7 partners	235	199,811	90,000	125,000	200,000	520,000
Partner in firm with 8+ partners	131	255,501	149,000	200,000	315,000	520,000
Of Counsel	31	107,774	50,000	100,000	145,000	215,000
Contact attorney / Consultant	5	89,800	53,000	60,000	86,000	200,000
Associate with sole practitioner	27	63,250	45,000	60,000	85,000	100,000
Associate in firm with 2-7 partners	75	84,064	55,000	65,000	100,000	200,000
Associate in firm with 8+ partners	52	94,779	73,500	100,000	117,500	135,000
Total	994	\$139,138	\$57,000	\$100,000	\$165,000	\$375,000

EXHIBIT 25

2012 Government Lawyer and House Counsel Net Income by Practice Class

VALUE BY PERCENTILE						
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
■ Government Lawyers						
Judge / Magistrate (full-time)	64	\$86,890	\$70,000	\$78,175	\$117,500	\$122,000
City government	29	83,241	58,000	75,000	95,000	135,000
State government / AG office	85	68,250	50,000	62,000	75,000	115,000
State government / Leg. attorney	5	74,200	48,000	50,000	104,000	121,000
State government / Other	53	98,295	69,000	87,000	92,000	160,000
Law clerk	19	59,424	50,000	58,916	69,000	100,000
Legal services agency	11	70,591	56,000	61,500	95,000	109,000
Federal government	8	120,500	93,500	121,500	144,500	160,000
Total	284	\$81,093	\$58,000	\$72,500	\$93,000	\$125,000
■ House Counsel						
CLO or General Counsel (GC)	30	\$195,163	\$120,000	\$158,500	\$220,000	\$500,000
Senior Counsel	23	169,348	125,000	150,000	200,000	316,000
Assistant GC	18	136,667	90,000	115,000	150,000	350,000
Counsel	35	90,949	70,000	90,000	115,000	140,000
Total	111	\$148,298	\$92,000	\$123,600	\$175,000	\$325,000

2012 Full-Private Practitioner Net Income By Practice Class

Exhibit 26 includes only 846 private practitioners who report working on a full-time basis. **Exhibit 27** includes government lawyers and house counsel.

EXHIBIT 26

2012 Net Income by Practice Category (Full-time Only)

VALUE BY PERCENTILE						
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
■ Private Practitioners						
Solo, office outside home	215	\$97,247	\$45,000	\$80,000	\$120,000	\$255,000
Solo, home office	42	72,587	30,000	50,000	88,000	180,000
Solo with 1+ associate	48	159,521	99,500	150,000	200,000	325,000
Space sharer	18	185,333	48,000	85,000	200,000	1,250,000
Partner in firm with 2-7 partners	219	204,063	90,000	128,000	212,000	600,000
Partner in firm with 8+ partners	128	257,829	150,000	200,500	316,401	520,000
Of Counsel	21	125,333	70,000	110,000	160,000	215,000
Contact attorney / Consultant	5	89,800	53,000	60,000	86,000	200,000
Associate with sole practitioner	25	66,110	50,000	60,000	85,000	100,000
Associate in firm with 2-7 partners	69	84,041	55,000	65,000	100,000	145,000
Associate in firm with 8+ partners	46	94,163	75,000	97,500	112,000	130,000
Total	846	\$152,306	\$65,000	\$105,000	\$180,000	\$400,000

EXHIBIT 27

2012 Net Income of Government Lawyers and House Counsel by Practice Category (Full-time Only)

VALUE BY PERCENTILE						
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
■ Government Lawyers						
Judge / Magistrate (full-time)	59	\$89,313	\$70,000	\$82,000	\$120,000	\$123,000
City government	25	76,480	58,000	75,000	93,000	110,000
County government	82	67,979	50,000	61,500	75,000	115,000
State government / Leg. attorney	5	74,200	48,000	50,000	104,000	121,000
State government / Other	48	99,399	68,500	86,500	91,000	160,000
Law clerk	18	61,336	52,000	59,458	69,000	100,000
Legal services agency	11	70,591	56,000	61,500	95,000	109,000
Federal government	8	120,500	93,500	121,500	144,500	160,000
Total	264	\$81,354	\$58,958	\$73,000	\$93,000	\$125,000
■ House Counsel						
CLO or General Counsel (GC)	28	\$197,674	\$120,000	\$158,500	\$235,000	\$500,000
Senior Counsel	22	169,000	125,000	150,000	200,000	316,000
Assistant GC	16	144,188	100,000	121,000	158,500	350,000
Counsel	34	92,741	75,000	90,000	115,000	140,000
Total	105	\$150,296	\$94,000	\$123,600	\$175,000	\$325,000

Exhibits 28 and 29 reveal income clustering among all practice categories. Not surprisingly, there is a large spread of income within most categories, reflecting different forms and styles of practice. Exhibit 29 covers government lawyers and house counsel.

EXHIBIT 28

Percent Distribution of 2012 Private Practice Attorney Net Income by Income Group and Practice Class

COLUMN PERCENTS								
2012 Income Group	Solo, Office Outside Home	Solo, Home Office	Solo with 1+ Assoc.	Partner in Firm with 2-7 Partners	Partner in Firm with 8+ Partners	Associate in Firm with 2-7 Partners	Associate in Firm with 8+ Partners	All Private Practitioners
<\$30K	16.7%	48.1%	—	—	—	—	—	11.2%
\$30-45.9K	11.2%	12.0%	—	—	—	10.7%	—	6.3%
\$46-55.9K	8.8%	9.3%	—	6.4%	—	14.7%	—	7.4%
\$56-65.9K	10.0%	—	—	4.3%	—	25.3%	13.5%	8.2%
\$66-75.9K	6.4%	5.6%	—	3.0%	—	12.0%	11.5%	5.5%
\$76-85.9K	6.8%	—	—	5.1%	—	—	—	4.5%
\$86-95.9K	4.4%	—	—	7.7%	—	—	11.5%	4.9%
\$96-115.9K	9.2%	—	12.2%	12.8%	6.9%	10.7%	26.9%	10.7%
\$116-135.9K	8.4%	5.6%	—	11.1%	8.4%	8.0%	21.2%	9.0%
\$136-175.9K	8.0%	—	18.4%	13.6%	13.0%	—	—	9.0%
\$176-249.9K	5.6%	—	30.6%	13.6%	25.2%	—	—	10.8%
\$250-479K	4.0%	—	12.2%	11.9%	31.3%	—	—	9.2%
\$480K+	—	—	—	7.2%	8.4%	—	—	3.1%
Count	251	108	49	235	131	75	52	998
All Private Practitioners	100%	100%	100%	100%	100%	100%	100%	100%

EXHIBIT 29

Percent Distribution of 2012 Government Lawyer and House Counsel by Net Income by Income Group and Practice Class

■ 2012 Income Group	Judge/Magistrate (full-time)	City Gov.	County Gov.	State Gov.	Law Clerk	All Gov. Attorneys
<\$30K	—	—	—	—	—	2.1%
\$30-45.9K	—	—	11.8%	—	—	6.7%
\$46-55.9K	—	—	18.8%	13.2%	21.1%	12.0%
\$56-65.9K	14.1%	—	30.6%	9.4%	36.8%	19.4%
\$66-75.9K	25.0%	27.6%	10.6%	11.3%	—	15.8%
\$76-85.9K	10.9%	—	8.2%	13.2%	—	9.5%
\$86-95.9K	7.8%	17.2%	—	30.2%	—	11.3%
\$96-115.9K	10.9%	13.8%	7.1%	15.1%	—	11.6%
\$116-135.9K	25.0%	—	—	—	—	8.5%
\$136-175.9K	0.0%	—	—	—	—	1.4%
\$250-479K	0.0%	—	—	—	—	1.4%
\$480K+	0.0%	—	—	—	—	0.4%
Count	64	29	85	53	19	284
All Government Lawyers	100%	100%	100%	100%	100%	100%

■ 2012 Income Group	CLO or General Counsel (GC)	Senior Counsel	Counsel	All House Counsel
\$76-85.9K	—	—	17.6%	6.7%
\$86-95.9K	—	—	11.8%	8.6%
\$96-115.9K	—	—	20.6%	15.2%
\$116-135.9K	17.9%	22.7%	14.7%	18.1%
\$136-175.9K	21.4%	—	8.8%	16.2%
\$176-249.9K	14.3%	27.3%	—	10.5%
\$250-479K	17.9%	—	—	11.4%
\$480K+	—	—	—	—
Count	28	22	34	105
All House Counsel	100%	100%	100%	100%

Exhibit 30 displays median 2012 attorney net income for 10 practice categories by six “Years in Practice” categories.

Exhibit 31 covers government lawyers and house counsel.

EXHIBIT 30**2012 Median Private Practitioner Median Net Income by Years in Practice and Practice Class**

MEDIAN VALUES BY YEARS IN PRACTICE GROUP						
■ Private Practitioners	N	1 to 5	N	6 to 10	N	11 to 15
Solo, office outside home	22	\$40,000	16	\$45,000	16	\$79,000
Solo, home office	19	\$15,750	—	—	8	\$58,500
Solo with 1+ associate	—	—	—	—	4	\$117,500
Space sharer	4	\$47,500	4	\$59,000	—	—
Partner in firm with 2-7 partners	7	\$46,500	14	\$97,500	22	\$162,500
Partner in firm with 8+ partners	—	—	6	\$109,300	18	\$165,000
Of Counsel	—	—	—	—	4	\$102,500
Associate with sole practitioner	11	\$46,000	5	\$100,000	—	—
Associate in firm with 2-7 partners	34	\$58,600	16	\$72,000	7	\$120,000
Associate in firm with 8+ partners	27	\$88,000	15	\$101,000	5	\$123,000
Totals	131	\$55,000	84	\$80,000	89	\$115,000
■ Private Practitioners	N	16 to 25	N	26 to 35	N	36+
Solo, office outside home	58	\$85,000	70	\$90,000	67	\$69,000
Solo, home office	23	\$46,000	27	\$30,000	28	\$43,000
Solo with 1+ associate	5	\$99,000	23	\$160,000	14	\$187,500
Space sharer	4	\$125,000	7	\$84,000	4	\$255,000
Partner in firm with 2-7 partners	48	\$125,000	82	\$150,000	61	\$120,000
Partner in firm with 8+ partners	31	\$225,000	40	\$212,500	36	\$240,000
Of Counsel	—	—	5	\$160,000	16	\$95,000
Associate with sole practitioner	4	\$92,000	—	—	—	—
Associate in firm with 2-7 partners	7	\$100,000	8	\$92,500	—	—
Associate in firm with 8+ partners	4	\$109,000	—	—	—	—
Totals	190	\$110,000	268	\$120,000	233	\$110,000

EXHIBIT 31

2012 Median Government Lawyer and House Counsel Median Net Income
by Years in Practice and Practice Class

MEDIAN VALUES BY YEARS IN PRACTICE GROUP

■ Government Lawyers	N	1 to 5	N	6 to 10	N	11 to 15
Judge / Magistrate (full-time)	—	—	4	\$56,000	5	\$70,000
City government	5	\$45,000	—	—	—	—
County government	12	\$44,000	10	\$47,000	18	\$58,500
State government / Other	6	\$50,500	6	\$90,000	7	\$73,000
Law clerk	4	\$57,458	8	\$55,320	—	—
Totals	31	\$50,000	38	\$60,000	39	\$63,000
■ Government Lawyers	N	16 to 25	N	26 to 35	N	36+
Judge / Magistrate (full-time)	12	\$73,500	26	\$96,250	17	\$98,000
City government	8	\$74,000	5	\$105,000	6	\$96,000
County government	21	\$62,400	15	\$86,000	9	\$84,000
State government / AG office	13	\$90,000	18	\$88,000	—	—
Law clerk	—	—	4	\$76,500	—	—
Totals	63	\$73,000	75	\$90,000	38	\$92,000

MEDIAN VALUES BY YEARS IN PRACTICE GROUP

■ House Counsel	N	1 to 5	N	6 to 10	N	11 to 15
CLO or General Counsel (GC)	—	—	—	—	—	—
Senior Counsel	—	—	—	—	5	\$150,000
Assistant GC	—	—	5	\$110,000	—	—
Counsel	7	\$55,000	7	\$94,000	4	\$125,000
Total	10	\$64,000	17	\$109,000	16	\$137,500
■ House Counsel	N	16 to 25	N	26 to 35	N	36+
CLO or General Counsel (GC)	6	\$163,938	9	\$175,000	5	\$200,000
Senior Counsel	7	\$188,000	5	\$132,000	—	—
Assistant GC	4	\$142,000	—	—	—	—
Counsel	9	\$105,000	5	\$82,000	—	—
Total	27	\$120,000	23	\$132,000	11	\$150,000

Income by Field of Law

Attorneys were asked to select from a list of various fields of law those that provided their highest sources of income defined here as *primary field of law*. **Exhibit 32** distributes 2012 net incomes of all private practice respondents by their reported primary source of income. **Exhibit 33** considers full-time private practitioners only. **Exhibit 34** also includes practice emphases for government lawyers and house counsel.

EXHIBIT 32

2012 Net Income by Primary Field of Law, Private Practitioners

■ Primary Field of Law	N	Mean	VALUE BY PERCENTILE			
			25th Percentile	Median	75th Percentile	95th Percentile
Administrative Law	11	\$137,273	\$30,000	\$110,000	\$254,000	\$375,000
Appellate Law	4	158,500	68,000	132,500	249,000	323,000
Bankruptcy, Debtor	21	105,857	46,000	98,000	120,000	255,000
Bankruptcy, Creditor	8	160,688	119,750	140,000	170,000	366,000
Civil Rights	10	195,900	100,000	150,000	200,000	500,000
Collections	23	128,712	44,000	72,000	115,000	300,000
Consumer Law	8	422,750	60,000	199,500	863,500	1,100,000
Corporate/Business Law	66	151,048	63,500	117,500	200,000	425,000
Criminal (Public Defendant)	21	40,564	22,673	35,000	60,000	80,000
Criminal (Private Defendant)	34	100,368	25,000	75,000	125,000	350,000
Criminal (Prosecution)	4	40,625	19,250	38,500	62,000	82,000
Domestic Relations / Family Law	98	99,626	45,760	65,000	120,000	250,000
Education Law	8	195,375	130,000	212,500	249,000	300,000
Elder Law / Public Benefits / ERISA	22	93,635	45,000	96,500	150,000	180,000
Environmental Law / Nat Resources Law	10	187,780	101,000	153,000	265,000	400,000
General Practice	32	84,125	48,500	65,000	111,000	200,000
Health & Hospital Law	6	217,167	125,000	172,500	240,000	500,000
Immigration Law	3	59,667	34,000	45,000	100,000	100,000
Insurance Law	32	124,287	65,000	98,000	175,000	250,000
Intellectual Property law	9	186,667	76,000	90,000	245,000	620,000
Labor Law (Management)	6	235,667	139,000	170,000	300,000	500,000
Labor Law (Labor)	8	102,875	57,500	74,000	165,000	180,000
Landlord/Tenant Law	7	33,763	4,200	30,000	60,000	75,000
Employment Law (Management)	21	141,595	63,000	112,000	200,000	320,000
Employment Law (Labor)	22	115,470	60,000	96,000	130,000	220,000
Medical Malpractice	15	196,167	100,000	124,000	255,000	500,000
Municipal / Public Entity Law	15	96,767	65,000	100,000	110,000	200,000
Product Liability	10	169,500	86,000	130,000	230,000	400,000
Personal Injury (Defendant)	20	149,677	97,000	139,000	195,000	286,522
Personal Injury (Plaintiff)	52	238,498	60,000	117,500	200,000	1,500,000
Professional Liability	4	107,250	34,500	72,500	180,000	265,000
Real Property Law	63	135,940	65,000	100,000	175,000	370,000
Social Security	8	85,625	35,000	85,000	127,500	170,000
Taxation	18	161,722	60,000	123,000	250,000	400,000
Trial Practice, not PI (General Civil)	44	204,917	77,500	157,000	232,500	500,000
Trial Practice, not PI (Commercial)	38	219,411	100,000	157,500	270,000	520,000
Estate Planning / Wealth Management	43	103,953	36,000	72,000	150,000	300,000
Probate, Descendant's Estates	114	98,451	48,000	86,000	125,000	205,000
Workers' Comp (Plaintiff)	15	105,667	65,000	120,000	150,000	212,000
Workers' Comp (Defense)	14	182,571	100,000	200,000	250,000	350,000
All Private Practitioners	969	\$137,744	\$55,000	\$100,000	\$165,000	\$375,000

EXHIBIT 33

2012 Net Income by Field of Law, Full-time Private Practitioners

■ Primary Field of Law	N	Mean	VALUE BY PERCENTILE			
			25th Percentile	Median	75th Percentile	95th Percentile
Administrative Law	7	\$195,571	\$110,000	\$180,000	\$265,000	\$375,000
Appellate Law	4	158,500	68,000	132,500	249,000	323,000
Bankruptcy, Debtor	19	103,053	45,000	98,000	120,000	300,000
Bankruptcy, Creditor	8	160,688	119,750	140,000	170,000	366,000
Civil Rights	8	204,875	95,000	150,000	310,000	500,000
Collections	20	142,380	54,500	81,500	145,000	650,000
Consumer Law	7	478,000	70,000	234,000	917,000	1,100,000
Corporate/Business Law	55	171,025	80,000	124,000	225,000	470,000
Criminal (Public Defendant)	18	44,733	23,000	38,750	75,000	80,000
Criminal (Private Defendant)	25	118,860	50,000	85,000	185,000	350,000
Domestic Relations / Family Law	81	106,120	46,000	65,000	120,000	250,000
Education Law	7	211,857	140,000	225,000	258,000	300,000
Elder Law / Public Benefits / ERISA	19	93,156	45,000	85,000	150,000	200,000
Environmental Law / Natural Resources Law	10	187,780	101,000	153,000	265,000	400,000
General Practice	24	87,250	48,500	66,000	111,000	200,000
Health & Hospital Law	6	217,167	125,000	172,500	240,000	500,000
Insurance Law	31	126,844	65,000	101,000	185,000	250,000
Intellectual Property Law	9	186,667	76,000	90,000	245,000	620,000
Labor Law (Management)	6	235,667	139,000	170,000	300,000	500,000
Labor Law (Labor)	7	91,857	55,000	63,000	150,000	180,000
Employment Law (Management)	16	171,281	89,000	131,250	230,000	430,000
Employment Law (Labor)	22	115,470	60,000	96,000	130,000	220,000
Medical Malpractice	13	215,385	101,000	124,000	255,000	500,000
Municipal/Public Entity Law	15	96,767	65,000	100,000	110,000	200,000
Product Liability	10	169,500	86,000	130,000	230,000	400,000
Personal Injury (Defendant)	15	157,703	99,000	145,000	210,000	273,044
Personal Injury (Plaintiff)	46	262,851	70,654	150,000	200,000	1,500,000
Professional Liability	2	180,000	95,000	180,000	265,000	265,000
Real Property Law	59	142,597	70,000	100,000	180,000	390,000
Social Security	7	89,286	20,000	110,000	135,000	170,000
Taxation	16	172,250	74,250	135,000	255,000	400,000
Trial Practice, not PI (General Civil)	37	218,686	75,000	175,000	240,000	900,000
Trial Practice, not PI (Commercial)	33	232,776	100,000	164,000	270,000	520,000
Estate Planning / Wealth Management	30	130,733	60,000	120,000	170,000	300,000
Probate, Decedent's Estates	93	111,182	65,000	100,000	130,000	225,000
Workers' Comp (Plaintiff)	14	108,286	65,000	120,000	150,000	212,000
Workers' Comp (Defense)	13	190,615	125,000	200,000	250,000	350,000
All Full-time Private Practitioners	821	\$151,090	\$65,000	\$105,000	\$180,000	\$400,000

EXHIBIT 34

2012 Net Income by Primary Field of Law, Government Lawyers and House Counsel
by Field of Law and Practice Emphases

VALUE BY PERCENTILE

■ Primary Field of Law	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Administrative Law	16	\$76,750	\$65,750	\$83,500	\$89,500	\$100,000
Appellate Law	14	60,250	50,000	61,500	70,000	85,000
Civil Rights	4	74,500	56,000	76,000	93,000	96,000
Criminal (Public Defendant)	10	54,600	37,000	56,000	72,000	85,000
Criminal (Prosecution)	28	59,946	48,500	60,000	72,500	93,000
Domestic Relations / Family Law	60	69,248	60,000	65,800	75,000	108,000
Education Law	7	83,857	52,000	103,000	107,000	113,000
Environmental Law / Natural Resources Law	7	78,000	48,000	82,000	90,000	133,000
General Practice	20	99,732	58,820	82,500	106,000	267,500
Labor Law (Management)	6	175,333	50,000	68,000	95,000	740,000
Municipal/Public Entity Law	20	89,550	74,000	90,000	105,000	127,500
Trial Practice, not PI (General Civil)	5	87,670	77,350	80,000	98,000	121,000
Probate, Descendant's Estates	5	66,200	42,000	74,000	77,000	96,000
Workers' Comp (Defense)	7	81,714	68,000	83,000	92,000	100,000
All Government Lawyers	232	\$77,973	\$58,000	\$70,000	\$90,000	\$121,000
■ Practice Emphasis						
Criminal Prosecution	33	\$60,773	\$50,000	\$60,000	\$75,000	\$105,000
Criminal Defense	10	57,900	43,000	57,500	72,000	85,000
Litigation	57	74,916	57,000	68,000	80,000	125,000
Personnel	7	80,714	50,000	85,000	105,000	114,000
Labor Relations	6	199,333	86,000	97,500	113,000	740,000
Governmental Affairs / External Relations	42	77,732	57,000	82,500	92,000	121,000
Preside Over Hearings/Cases	76	81,755	65,000	76,500	97,000	121,000
Information Technology & Management	6	76,500	53,000	82,500	90,000	109,000
Education / Training	4	61,500	52,000	60,500	71,000	73,000
Child Support / Family Law	12	63,317	54,000	61,500	74,000	82,000
All Government Lawyers	253	\$77,307	\$58,000	\$72,000	\$90,000	\$121,000
■ Practice Emphasis						
Generalist	28	\$149,768	\$89,000	\$122,500	\$200,000	\$300,000
Intellectual Property	7	137,800	75,000	123,600	216,000	250,000
Employment / HR	11	129,545	85,000	115,000	150,000	325,000
Regulatory, Compliance, Governance	32	174,030	110,000	147,500	175,438	500,000
Real Estate	10	123,200	73,000	122,500	140,000	230,000
Litigation	32	121,703	90,000	100,000	127,500	316,000
All House Counsel	122	\$144,415	\$90,000	\$120,000	\$175,000	\$325,000

Income by Years in Practice

Attorney income increases with tenure as displayed in **Exhibit 35**.

EXHIBIT 35

2012 Net Income by Years of Practice, All Attorney Classes

YEARS IN PRACTICE	VALUE BY PERCENTILE					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
■ All Private Practitioners						
1 to 2	54	\$50,487	\$25,000	\$47,250	\$65,000	\$105,000
3 to 5	78	66,094	38,500	59,500	85,000	125,000
6 to 10	84	93,169	60,000	80,000	105,000	150,000
11 to 15	89	173,692	75,000	115,000	165,000	470,000
16 to 25	191	155,906	65,000	110,000	192,000	425,000
26 to 35	273	154,075	75,000	120,000	200,000	375,000
36+	234	152,479	60,000	109,500	200,000	450,000
All Attorneys	1,003	\$138,272	\$55,600	\$100,000	\$165,000	\$375,000
■ Full-time Private Practitioners						
1 to 2	46	\$56,668	\$45,000	\$52,000	\$65,000	\$105,000
3 to 5	64	73,213	50,000	61,500	88,250	125,000
6 to 10	73	98,116	63,000	85,000	105,000	155,000
11 to 15	80	184,460	83,000	121,500	175,000	495,000
16 to 25	165	169,694	75,000	112,500	200,000	500,000
26 to 35	237	166,871	85,000	130,000	200,000	400,000
36+	184	174,461	70,000	120,000	200,000	500,000
All Full-time Private Practitioners	849	\$151,779	\$65,000	\$105,000	\$180,000	\$400,000
■ Government Lawyers						
1 to 2	23	\$50,975	\$46,000	\$50,000	\$53,000	\$93,000
3 to 5	12	52,250	44,500	50,000	57,000	85,000
6 to 10	42	81,471	49,500	60,500	82,000	105,000
11 to 15	41	66,342	56,000	62,000	74,256	95,000
16 to 25	64	75,689	60,000	74,000	89,000	114,500
26 to 35	83	94,435	72,000	87,000	114,000	132,000
36+	40	101,450	74,000	93,500	117,500	209,500
All Government Lawyers	305	\$80,923	\$58,640	\$73,000	\$93,000	\$125,000
■ House Counsel						
1 to 2	4	\$37,500	\$25,000	\$37,500	\$50,000	\$55,000
3 to 5	12	80,133	56,500	75,000	97,500	149,000
6 to 10	20	103,455	81,250	109,500	124,300	150,000
11 to 15	19	160,842	100,000	140,000	195,000	500,000
16 to 25	30	158,696	105,000	122,500	190,000	325,000
26 to 35	28	172,571	103,000	141,000	203,000	350,000
36+	14	192,714	135,000	162,500	250,000	370,000
All House Counsel	127	\$145,886	\$90,000	\$122,000	\$175,000	\$325,000

Attorney Income by Firm Size

Exhibit 36 displays 2012 attorney net income by firm size. Within larger firms, lower percentile values generally represent associates, while higher percentile values, partners. Median levels, in this exhibit, represent a “mix” of both categories. Full-time attorneys are included.

EXHIBIT 36
2012 Net Income by Firm Size, All Classes of Attorneys

SIZE OF FIRM (NUMBER OF ATTORNEYS)	VALUE BY PERCENTILE					
	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
■ All Private Practitioners						
1	397	\$87,166	\$35,000	\$65,000	\$110,000	\$240,000
2	91	127,908	60,000	100,000	160,000	300,000
3 to 6	199	140,816	65,000	100,000	155,000	350,000
7 to 10	61	200,213	90,000	133,000	200,000	500,000
11 to 20	64	238,736	90,750	152,500	240,000	600,000
21 to 50	75	182,814	87,500	120,000	200,000	500,000
>50	103	210,816	110,000	165,000	300,000	475,000
All Private Practitioners	990	\$138,570	\$55,600	\$100,000	\$165,000	\$375,000
■ Full-time Private Practitioners						
1	291	\$102,148	\$45,000	\$80,000	\$125,000	\$265,000
2	82	130,605	60,000	99,500	150,000	300,000
3 to 6	186	144,093	65,000	100,000	165,000	350,000
7 to 10	54	208,481	90,000	131,500	200,000	900,000
11 to 20	63	240,700	85,000	155,000	240,000	600,000
21 to 50	72	185,807	87,750	122,000	200,000	500,000
>50	92	222,788	117,500	180,000	300,000	500,000
All Full-time Private Practitioners	840	\$151,825	\$65,000	\$105,000	\$180,000	\$400,000
■ Government Lawyers						
1	28	\$94,886	\$67,500	\$89,000	\$113,500	\$135,000
2	45	85,219	60,000	80,000	105,000	123,000
3 to 6	62	73,324	56,000	71,000	95,000	121,000
7 to 10	42	90,645	60,000	72,000	88,000	130,000
11 to 20	48	69,323	53,000	69,500	77,500	110,000
21 to 50	47	80,278	58,000	70,000	92,000	140,000
>50	16	76,375	59,000	73,500	86,000	160,000
All Government Lawyers	288	\$80,442	\$58,778	\$73,000	\$92,500	\$123,000
■ House Counsel						
1	29	\$134,616	\$92,000	\$125,000	\$175,875	\$250,000
2	13	108,615	65,000	100,000	152,000	220,000
3 to 6	43	144,084	90,000	118,000	155,000	325,000
7 to 10	9	169,344	82,500	123,600	150,000	600,000
11 to 20	12	126,083	90,000	110,000	150,000	250,000
21 to 50	16	218,375	135,000	188,500	295,500	500,000
>50	4	103,750	70,000	122,500	137,500	150,000
All House Counsel	126	\$146,489	\$90,000	\$122,800	\$175,000	\$325,000

Attorney Income by Office Location

Exhibit 37 displays 2012 annual net income of Ohio attorneys within major metropolitan areas and regions, along with all major jurisdictions. **Exhibits 38-40** include only includes full-time private practitioners, and house counsel.

EXHIBIT 37

2012 Net Income, All Private Practitioners by Office Location

■ Office Location	N	Mean	VALUE BY PERCENTILE			
			25th Percentile	Median	75th Percentile	95th Percentile
Greater Cleveland	206	\$154,755	\$57,000	\$101,000	\$185,000	\$500,000
Greater Cincinnati	118	140,278	59,000	102,500	200,000	350,000
Greater Columbus	195	152,369	60,000	105,000	180,000	470,000
Greater Dayton	54	145,902	60,000	110,000	155,000	500,000
Northeast Region	163	111,403	50,000	83,000	150,000	320,000
Northwest Region	129	116,593	52,000	85,000	140,000	325,000
Southern Region	124	143,516	50,000	93,500	145,000	350,000
Downtown Cleveland	110	174,015	85,000	124,750	200,000	500,000
Suburban Cleveland	96	132,687	36,500	68,500	155,000	500,000
Downtown Cincinnati	71	161,326	70,000	120,000	200,000	400,000
Suburban Cincinnati	47	108,480	46,500	87,000	165,000	275,000
Downtown Columbus	102	197,795	71,000	136,750	210,000	500,000
Suburban Columbus	93	102,547	50,000	75,000	120,000	300,000
Akron	50	113,994	45,000	84,000	165,000	320,000
Canton	20	166,800	65,000	135,000	255,000	485,000
Dayton	54	145,902	60,000	110,000	155,000	500,000
Toledo	74	137,420	60,000	97,500	185,000	400,000
Youngstown	17	106,969	72,000	82,000	180,000	200,000
Northeast Ohio	76	96,111	49,000	81,000	120,000	273,044
Northwest Ohio	55	88,572	50,000	80,000	120,000	200,000
Southeast Ohio	45	222,578	75,000	99,000	195,000	1,150,000
Southwest Ohio	34	93,021	50,000	87,500	142,000	200,000
Central Ohio	45	102,605	50,000	80,000	125,000	255,000
All Private Practitioners	989	\$138,542	\$55,000	\$100,000	\$165,000	\$375,000

EXHIBIT 38

2012 Net Income, All Full-time Private Practitioners by Office Location

■ Office Location	N	Mean	VALUE BY PERCENTILE			
			25th Percentile	Median	75th Percentile	95th Percentile
Greater Cleveland	173	\$172,892	\$70,000	\$112,900	\$200,000	\$500,000
Greater Cincinnati	100	152,361	63,000	115,000	200,000	350,000
Greater Columbus	168	164,980	65,000	115,000	182,500	500,000
Greater Dayton	44	161,993	92,000	117,500	165,250	500,000
Northeast Region	132	127,353	65,000	95,700	165,000	330,000
Northwest Region	117	121,316	52,500	90,000	150,000	366,000
Southern Region	106	159,313	60,000	99,500	150,000	360,000
Downtown Cleveland	99	180,853	86,000	125,000	200,000	500,000
Suburban Cleveland	74	162,242	54,000	97,000	200,000	500,000
Downtown Cincinnati	66	164,154	82,000	120,000	200,000	400,000
Suburban Cincinnati	34	129,469	55,600	100,000	200,000	300,000
Downtown Columbus	90	212,316	97,000	150,000	227,000	520,000
Suburban Columbus	78	110,361	50,000	82,500	130,000	320,000
Akron	38	134,294	60,000	95,000	200,000	350,000
Canton	16	200,625	100,000	175,000	265,000	520,000
Dayton	44	161,993	92,000	117,500	165,250	500,000
Toledo	70	140,261	59,000	97,500	190,000	400,000
Youngstown	16	111,404	73,500	84,000	180,000	200,000
Northeast Ohio	62	108,306	60,000	87,500	125,000	273,044
Northwest Ohio	47	93,100	50,000	85,000	120,000	200,000
Southeast Ohio	42	232,167	78,000	99,500	195,000	1,150,000
Southwest Ohio	27	107,297	60,000	110,000	150,000	200,000
Central Ohio	37	114,573	60,000	90,000	140,000	300,000
All Full-time Private Practitioners	840	\$152,241	\$64,000	\$105,000	\$180,000	\$400,000

EXHIBIT 39

2012 Net Income, All House Counsel by Office Location

■ Office Location	N	Mean	VALUE BY PERCENTILE			
			25th Percentile	Median	75th Percentile	95th Percentile
Greater Cleveland	26	\$156,115	\$90,000	\$127,500	\$180,000	\$370,000
Greater Cincinnati	18	122,222	94,000	117,500	150,000	325,000
Greater Columbus	31	146,193	90,000	135,000	200,000	316,000
Greater Dayton	8	225,438	113,000	135,000	312,500	600,000
Northeast Region	19	100,447	80,000	95,000	120,000	152,000
Northwest Region	9	171,111	109,000	122,000	149,000	500,000
Southern Region	10	126,300	83,000	117,500	150,000	250,000
Downtown Cleveland	9	174,667	100,000	130,000	165,000	400,000
Suburban Cleveland	17	146,294	80,000	125,000	180,000	370,000
Downtown Cincinnati	8	128,000	117,500	125,000	145,000	155,000
Suburban Cincinnati	10	117,600	55,000	103,000	150,000	325,000
Downtown Columbus	11	98,191	49,100	80,000	167,000	190,000
Suburban Columbus	20	172,594	100,000	162,938	225,000	320,500
Akron	4	88,625	68,750	83,500	108,500	125,000
Dayton	8	225,438	113,000	135,000	312,500	600,000
Toledo	8	130,000	99,500	116,000	144,500	250,000
Northeast Ohio	9	104,111	90,000	105,000	118,000	130,000
Southwest Ohio	5	118,600	80,000	83,000	150,000	250,000
All House Counsel	121	\$143,025	\$90,000	\$120,000	\$165,000	\$325,000

EXHIBIT 40

2012 Net Income, All Government Lawyers by Office Location

■ Office Location	N	Mean	VALUE BY PERCENTILE			
			25th Percentile	Median	75th Percentile	95th Percentile
Greater Cleveland	30	\$107,517	\$60,000	\$86,000	\$114,500	\$154,000
Greater Cincinnati	19	81,979	63,000	76,000	89,000	140,000
Greater Columbus	70	88,567	61,500	83,000	100,000	160,000
Greater Dayton	21	68,762	61,000	65,000	75,000	114,000
Northeast Region	60	71,112	59,500	71,000	79,500	117,000
Northwest Region	43	73,158	52,000	68,000	96,000	120,000
Southern Region	53	70,964	56,000	65,000	88,000	120,000
Downtown Cleveland	21	108,286	58,000	74,000	96,000	154,000
Suburban Cleveland	9	105,722	92,000	114,500	125,000	140,000
Downtown Cincinnati	14	86,400	64,000	78,000	120,000	140,000
Suburban Cincinnati	5	69,600	63,000	68,000	85,000	87,000
Downtown Columbus	63	86,384	60,000	80,000	98,000	121,000
Suburban Columbus	7	108,214	90,000	101,000	120,000	160,000
Akron	16	73,438	59,500	69,500	86,500	121,000
Canton	9	66,711	44,000	69,000	81,000	113,000
Dayton	21	68,762	61,000	65,000	75,000	114,000
Toledo	16	71,625	54,500	69,000	90,500	109,000
Youngstown	6	62,917	50,000	64,000	75,000	75,000
Northeast Ohio	29	72,890	65,000	73,000	79,000	120,000
Northwest Ohio	27	74,067	48,800	65,000	103,000	120,000
Southeast Ohio	15	63,000	46,000	60,000	78,000	121,000
Southwest Ohio	18	74,533	59,000	65,300	90,000	120,000
Central Ohio	20	73,725	58,000	72,750	88,000	118,500
All Government Lawyers	296	\$79,731	\$58,320	\$72,000	\$92,000	\$121,000

Gender Variations in Attorney Income

The 2012 median net income for female attorneys (\$70,000) is 64 percent of the 2012 median net income for male attorneys (\$110,000). Overall, the “gap” for full-time attorneys remains at 67 percent (\$120,000 for males versus \$80,000 for females).

When considering the major practice classification groups of the survey respondents, median income for males exceeds attorney income of females for all groups. The gap is narrowest among attorneys working in the judiciary (**Exhibit 41**). The gender gap is smaller for house counsel and government lawyers than it is for private practitioners (**Exhibit 42**).

EXHIBIT 41

2012 Median Attorney Income by Practice Class and Gender

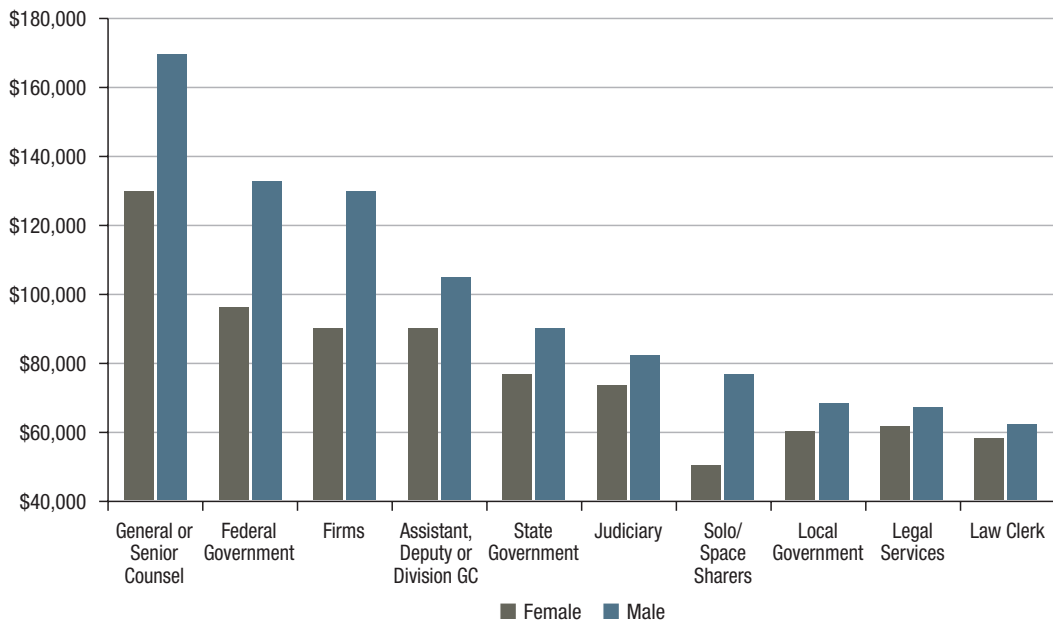
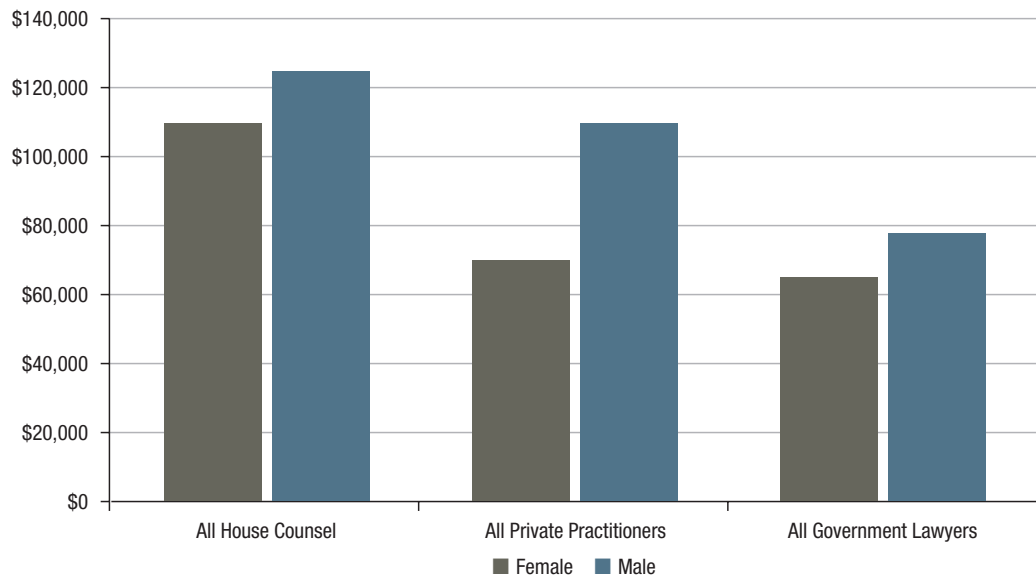


EXHIBIT 42

2012 Median Attorney Income by Three Practice Groups and Gender



With respect to private practitioners, while male income exceeds female income in every years in practice category, the gender gap is smallest among younger cohorts of respondents (**Exhibit 43**). For house counsel, female incomes exceed male incomes in the 16-35 years in practice categories (**Exhibit 44**). Government lawyers express near parity in gender-associated income gaps (**Exhibit 45**).

EXHIBIT 43

2012 Median Attorney Income, Full-time Private Practitioners by Years in Practice and Gender

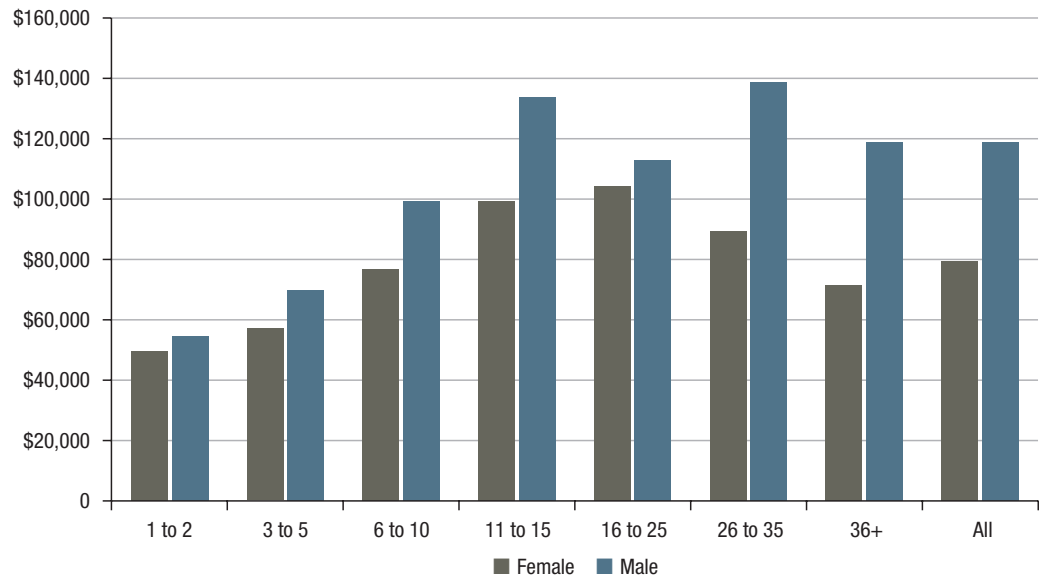


EXHIBIT 44

2012 Median Attorney Income, Full-time House Counsel by Years in Practice and Gender

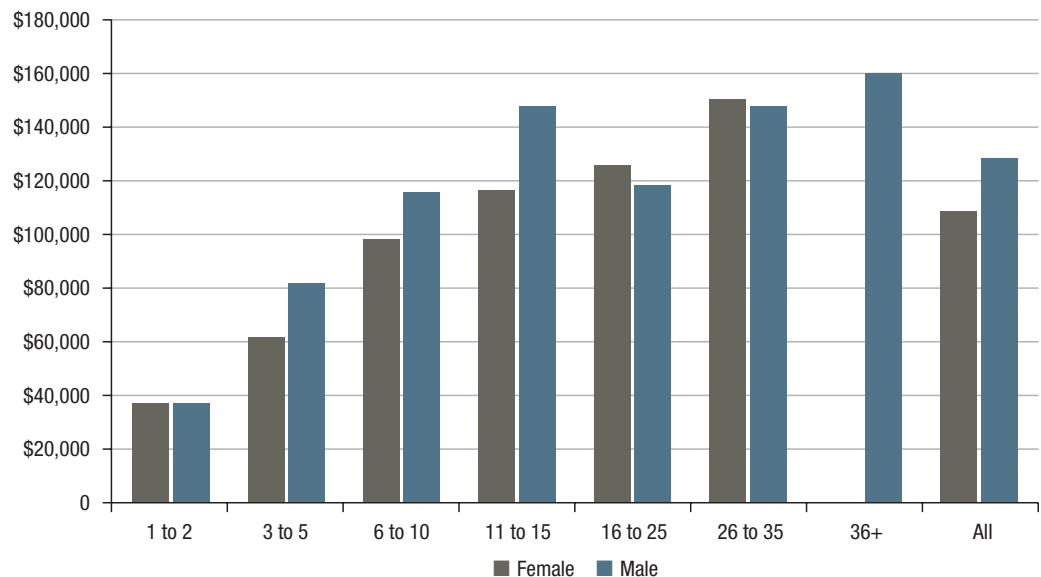
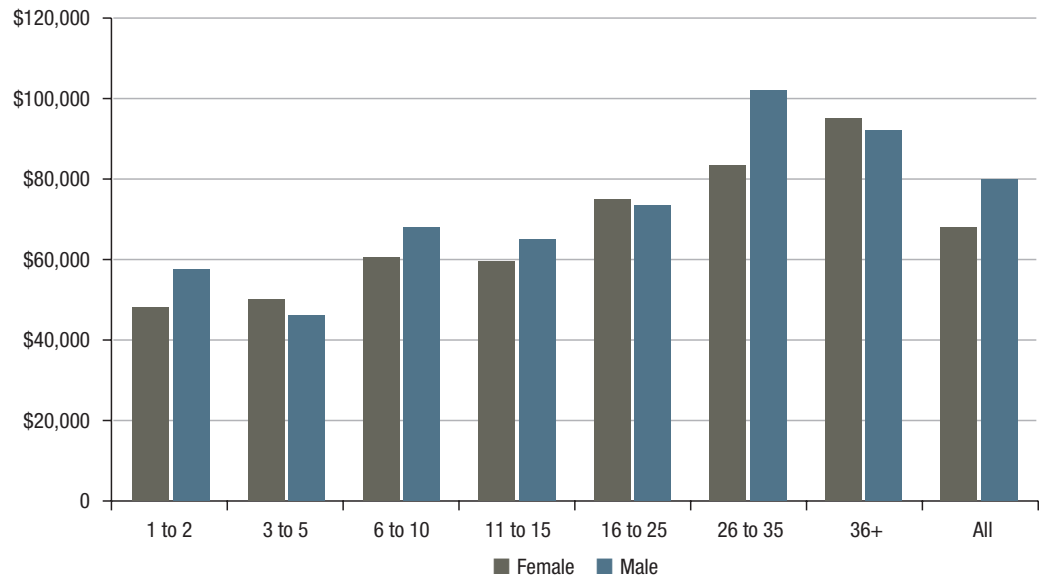


EXHIBIT 45

2012 Median Attorney Income, Full-time Government Lawyers by Years in Practice and Gender



A Profile of 2012 Attorney Hourly Billing Rates and Practices

2013 Attorney Hourly Billing Rates

The 2013 median hourly billing rate is \$207. The average is \$233. While many factors affect the setting of hourly billing rates, **Exhibit 46** includes three: respondents' firm size, years in practice and office location, while **Exhibit 47** identifies primary field of law and practice category.

EXHIBIT 46

2012 Hourly Billing Rates by Firm Size, Years in Practice and Office Location

	VALUE BY PERCENTILE					
■ Size of Firm	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
1	393	\$194	\$150	\$195	\$225	\$300
2	89	224	165	200	275	375
3 to 6	190	237	175	220	250	400
7 to 10	60	240	180	210	263	463
11 to 20	66	263	200	250	305	400
21 to 50	79	254	200	250	300	415
>50	110	336	245	325	400	625
Total	987	\$233	\$175	\$207	\$275	\$410
■ Years in Practice						
1 to 2	56	\$153	\$133	\$150	\$188	\$250
3 to 5	69	174	150	175	205	255
6 to 10	86	207	175	200	245	325
11 to 15	86	232	175	200	275	400
16 to 25	189	233	175	200	275	425
26 to 35	274	249	175	225	300	450
36+	239	261	200	250	325	450
Total	999	\$233	\$175	\$210	\$275	\$415
■ Office Location						
Downtown Cleveland	110	\$306	\$200	\$275	\$350	\$625
Suburban Cleveland	98	217	175	200	250	375
Downtown Cincinnati	75	297	200	300	350	455
Suburban Cincinnati	48	217	158	225	250	310
Downtown Columbus	100	295	203	275	373	510
Suburban Columbus	87	213	150	200	250	325
Akron	49	220	155	200	250	390
Canton	20	196	175	200	223	270
Dayton	57	223	195	220	250	330
Toledo	71	227	175	210	250	370
Youngstown	17	163	150	175	200	250
Northeast Ohio	77	195	150	180	225	300
Northwest Ohio	54	170	138	175	195	275
Southeast Ohio	44	203	150	190	250	350
Southwest Ohio	29	196	150	200	250	300
Central Ohio	47	187	160	200	220	250
Total	983	\$233	\$175	\$210	\$275	\$415

EXHIBIT 47

2012 Hourly Billing Rates by Primary Field of Law and Practice Classification

■ Specialty	N	Mean	VALUE BY PERCENTILE			
			25th Percentile	Median	75th Percentile	95th Percentile
Administrative Law	11	\$279	\$200	\$300	\$350	\$500
Bankruptcy, Debtor	22	244	200	250	275	300
Bankruptcy, Creditor	8	281	210	273	340	450
Civil Rights	13	412	300	350	500	800
Collections	19	200	165	195	210	375
Consumer Law	7	341	225	300	425	675
Corporate / Business Law	62	251	195	250	300	400
Criminal (Public Defendant)	20	121	60	138	150	225
Criminal (Private Defendant)	29	218	175	200	250	350
Criminal (Prosecution)	5	170	150	175	175	200
Domestic Relations / Family Law	106	198	150	200	225	300
Education Law	7	255	225	240	300	310
Elder Law / Public Benefits / ERISA	20	261	198	250	300	448
Environmental Law/Natural Resources	10	317	225	338	380	430
General Practice	33	201	150	175	225	400
Health & Hospital Law	5	300	235	250	325	505
Insurance Law	32	194	150	175	240	310
Intellectual Property law	12	264	183	245	305	500
Labor Law (Management)	6	289	200	255	350	490
Labor Law (Labor)	7	231	150	240	275	395
Landlord/Tenant Law	7	167	150	150	240	240
Employment Law (Management)	22	249	200	250	300	310
Employment Law (Labor)	24	313	225	288	375	525
Medical Malpractice	14	221	180	200	225	400
Municipal/Public Entity Law	14	199	150	195	250	285
Product Liability	11	275	180	275	350	435
Personal Injury (Defendant)	23	170	125	145	175	250
Personal Injury (Plaintiff)	39	236	175	225	250	450
Real Property Law	61	222	180	200	255	355
Social Security	6	264	210	250	325	350
Taxation	18	297	220	275	375	600
Trial Practice, not PI (General Civil)	45	275	175	215	350	525
Trial Practice, not PI (Commercial)	40	285	203	248	325	520
Estate Planning / Wealth Management	47	220	175	200	250	350
Probate, Descendant's Estates	116	209	175	200	250	300
Workers' Comp (Plaintiff)	9	163	140	150	225	250
Workers' Comp (Defense)	14	236	195	213	250	455
Total	956	\$232	\$175	\$205	\$275	\$400
■ Practice Classification						
Solo, Office Outside Home	250	\$201	\$160	\$200	\$225	\$300
Solo, Home Office	105	171	125	150	200	300
Solo with 1+ Associate	48	269	200	250	313	425
Space Sharer	25	198	150	200	250	300
Partner in Firm with 2-7 Partners	231	246	185	225	280	400
Partner in Firm with 8+ Partners	143	322	235	310	395	520
Of Counsel	36	299	205	250	340	650
Contact Attorney / Consultant	6	153	45	105	225	400
Associate with Sole Practitioner	26	183	150	175	200	330
Associate in Firm with 2-7 Partners	69	200	170	195	225	275
Associate in Firm with 8+ Partners	50	215	165	210	250	330
Total	994	\$233	\$175	\$205	\$275	\$410

Hourly Billing Rates for Associates and Paralegals

The distribution of hourly billing rates for associates and paralegals are summarized by years of experience as **Exhibit 48**, by office location (**Exhibits 49 and 50**), and by firm size (**Exhibits 51 and 52**).

EXHIBIT 48
Distributions of 2013 Hourly Billing Rates for Associates and Paralegals by Years of Experience

■ Associate Billing Rate Category	COLUMN PERCENTS							
	None		3 Years Experience		5 Years Experience		10 Years Experience	
	N	%	N	%	N	%	N	%
<\$116	41	15.2	8	2.9	4	1.4	6	2.2
\$116-125	38	14.1	23	8.4	11	4.0	—	—
\$126-135	20	7.4	18	6.6	13	4.7	5	1.9
\$136-145	13	4.8	17	6.2	15	5.4	5	1.9
\$146-155	48	17.8	38	13.9	22	7.9	20	7.5
\$156-165	18	6.7	25	9.1	18	6.5	8	3.0
\$166-175	26	9.6	34	12.4	35	12.6	19	7.1
\$176-199	38	14.1	34	12.4	44	15.8	39	14.6
\$200-224	18	6.7	50	18.2	41	14.7	40	15.0
\$225-249	—	—	15	5.5	43	15.5	33	12.4
\$250-274	6	2.2	9	3.3	15	5.4	42	15.7
>\$274	—	—	—	—	17	6.1	47	17.6
All Associates	270	100%	274	100%	278	100%	267	100%
■ Paralegal Billing Rate Category								
\$40 or less	23	14.9	9	5.4	6	3.4	7	3.1
\$41-50	16	10.4	14	8.3	10	5.7	8	3.5
\$51-60	13	8.4	12	7.1	5	2.9	8	3.5
\$61-70	8	5.2	14	8.3	18	10.3	8	3.5
\$71-80	30	19.5	30	17.9	29	16.6	25	11.0
\$81-90	9	5.8	24	14.3	20	11.4	24	10.6
\$91-100	25	16.2	23	13.7	30	17.1	47	20.7
\$101-110	9	5.8	15	8.9	9	5.1	28	12.3
\$111-120	4	2.6	5	3.0	12	6.9	18	7.9
\$121-130	7	4.5	7	4.2	13	7.4	19	8.4
\$131-140	4	2.6	5	3.0	9	5.1	6	2.6
>\$140	6	3.9	10	6.0	14	8.0	29	12.8
All Paralegals	154	100%	168	100%	175	100%	227	100%

EXHIBIT 49

Distributions of 2013 Hourly Billing Rates for Associates by Office Location and Experience

ASSOCIATE BILLING RATE GROUP	COLUMN PERCENTS							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
■ No Experience								
<\$116	9.3%	20.0%	3.5%	22.7%	12.9%	35.3%	21.4%	15.7%
\$116-125	11.1%	11.4%	17.5%	9.1%	19.4%	14.7%	17.9%	14.6%
\$126-135	9.3%	8.6%	7.0%	4.5%	6.5%	2.9%	7.1%	6.9%
\$136-145	5.6%	2.9%	1.8%	22.7%	3.2%	2.9%	—	4.6%
\$146-155	18.5%	11.4%	14.0%	9.1%	19.4%	17.6%	32.1%	17.2%
\$156-165	1.9%	11.4%	10.5%	4.5%	12.9%	2.9%	3.6%	6.9%
\$166-175	14.8%	11.4%	8.8%	9.1%	9.7%	5.9%	3.6%	9.6%
\$176-199	18.5%	11.4%	21.1%	13.6%	9.7%	8.8%	7.1%	14.2%
\$200-224	5.6%	8.6%	12.3%	4.5%	3.2%	5.9%	3.6%	6.9%
\$225-249	—	—	1.8%	—	3.2%	2.9%	—	1.1%
\$250-274	5.6%	2.9%	1.8%	—	—	—	—	1.9%
>\$274	—	—	—	—	—	—	3.6%	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 3 Years Experience								
<\$116	1.7%	—	1.7%	11.1%	—	6.7%	7.1%	3.0%
\$116-125	5.2%	12.8%	5.2%	16.7%	5.7%	13.3%	10.7%	8.6%
\$126-135	3.4%	7.7%	8.6%	—	11.4%	3.3%	10.7%	6.8%
\$136-145	8.6%	7.7%	3.4%	—	5.7%	10.0%	7.1%	6.4%
\$146-155	13.8%	5.1%	6.9%	22.2%	14.3%	23.3%	17.9%	13.2%
\$156-165	8.6%	7.7%	6.9%	22.2%	17.1%	3.3%	7.1%	9.4%
\$166-175	12.1%	12.8%	10.3%	5.6%	8.6%	10.0%	21.4%	11.7%
\$176-199	12.1%	15.4%	17.2%	—	17.1%	10.0%	3.6%	12.4%
\$200-224	17.2%	23.1%	24.1%	22.2%	17.1%	16.7%	7.1%	18.8%
\$225-249	8.6%	7.7%	8.6%	—	2.9%	—	3.6%	5.6%
\$250-274	5.2%	—	6.9%	—	—	3.3%	—	3.0%
>\$274	3.4%	—	—	—	—	—	3.6%	1.1%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 5 Years Experience								
<\$116	1.9%	—	3.2%	4.8%	—	—	—	1.5%
\$116-125	1.9%	2.6%	3.2%	4.8%	2.8%	10.0%	3.6%	3.7%
\$126-135	3.8%	2.6%	1.6%	9.5%	5.6%	10.0%	3.6%	4.4%
\$136-145	—	12.8%	4.8%	—	8.3%	6.7%	7.1%	5.6%
\$146-155	7.5%	5.1%	4.8%	9.5%	8.3%	6.7%	17.9%	7.8%
\$156-165	3.8%	5.1%	3.2%	14.3%	8.3%	6.7%	7.1%	5.9%
\$166-175	13.2%	5.1%	6.3%	14.3%	16.7%	16.7%	25.0%	12.6%
\$176-199	17.0%	12.8%	17.5%	9.5%	25.0%	16.7%	7.1%	15.9%
\$200-224	5.7%	25.6%	9.5%	14.3%	19.4%	16.7%	25.0%	15.2%
\$225-249	26.4%	15.4%	25.4%	19.0%	2.8%	6.7%	—	15.9%
\$250-274	5.7%	10.3%	11.1%	—	2.8%	—	—	5.6%
>\$274	13.2%	2.6%	9.5%	—	—	3.3%	3.6%	5.9%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 10 Years Experience								
<\$116	1.8%	—	4.9%	5.9%	—	—	4.3%	2.3%
\$116-125	1.8%	—	1.6%	—	3.0%	—	—	1.2%
\$126-135	1.8%	—	1.6%	11.8%	3.0%	—	—	1.9%
\$136-145	1.8%	—	—	5.9%	—	6.1%	4.3%	1.9%
\$146-155	1.8%	8.3%	6.6%	—	9.1%	15.2%	8.7%	6.9%
\$156-165	3.5%	5.6%	—	5.9%	3.0%	3.0%	4.3%	3.1%
\$166-175	—	—	3.3%	5.9%	21.2%	9.1%	21.7%	6.9%
\$176-199	21.1%	16.7%	13.1%	—	15.2%	12.1%	8.7%	14.2%
\$200-224	12.3%	22.2%	8.2%	23.5%	15.2%	18.2%	17.4%	15.0%
\$225-249	10.5%	8.3%	13.1%	29.4%	15.2%	6.1%	17.4%	12.7%
\$250-274	15.8%	22.2%	18.0%	11.8%	6.1%	24.2%	8.7%	16.2%
>\$274	28.1%	16.7%	29.5%	—	9.1%	6.1%	4.3%	17.7%
Total	100%	100%	100%	100%	100%	100%	100%	100%

EXHIBIT 50

Distributions of 2013 Hourly Billing Rates for Paralegals by Office Location and Experience

PARALEGAL BILLING RATE GROUP	COLUMN PERCENTS							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
■ No Experience								
\$40 or less	10.8%	16.7%	13.8%	20.0%	11.8%	40.0%	5.9%	15.5%
\$41-50	8.1%	—	13.8%	13.3%	11.8%	—	17.6%	9.5%
\$51-60	10.8%	5.6%	6.9%	13.3%	5.9%	13.3%	5.9%	8.8%
\$61-70	2.7%	5.6%	10.3%	—	—	6.7%	5.9%	4.7%
\$71-80	13.5%	50.0%	17.2%	—	41.2%	13.3%	11.8%	20.3%
\$81-90	—	—	10.3%	13.3%	—	—	11.8%	4.7%
\$91-100	21.6%	16.7%	3.4%	26.7%	17.6%	—	29.4%	16.2%
\$101-110	10.8%	—	6.9%	—	5.9%	—	11.8%	6.1%
\$111-120	2.7%	—	3.4%	—	—	13.3%	—	2.7%
\$121-130	10.8%	—	3.4%	6.7%	5.9%	—	—	4.7%
\$131-140	—	—	6.9%	6.7%	—	6.7%	—	2.7%
>\$140	8.1%	5.6%	3.4%	—	—	6.7%	—	4.1%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 3 Years Experience								
\$40 or less	5.4%	—	3.3%	11.8%	8.3%	12.5%	—	5.6%
\$41-50	5.4%	8.7%	—	5.9%	12.5%	18.8%	20.0%	8.6%
\$51-60	2.7%	4.3%	20.0%	—	—	6.2%	6.7%	6.2%
\$61-70	8.1%	4.3%	13.3%	11.8%	4.2%	12.5%	—	8.0%
\$71-80	13.5%	39.1%	10.0%	5.9%	33.3%	18.8%	6.7%	18.5%
\$81-90	10.8%	8.7%	20.0%	17.6%	16.7%	12.5%	6.7%	13.6%
\$91-100	21.6%	13.0%	3.3%	23.5%	8.3%	—	26.7%	13.6%
\$101-110	10.8%	8.7%	10.0%	—	8.3%	—	26.7%	9.3%
\$111-120	—	—	—	11.8%	4.2%	6.2%	6.7%	3.1%
\$121-130	5.4%	4.3%	3.3%	5.9%	4.2%	6.2%	—	4.3%
\$131-140	8.1%	—	3.3%	5.9%	—	—	—	3.1%
>\$140	8.1%	8.7%	13.3%	—	—	6.2%	—	6.2%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 5 Years Experience								
\$40 or less	2.6%	—	3.0%	12.5%	5.0%	5.0%	—	3.5%
\$41-50	7.9%	3.8%	—	12.5%	5.0%	15.0%	—	5.9%
\$51-60	5.3%	3.8%	3.0%	—	—	5.0%	—	2.9%
\$61-70	2.6%	3.8%	18.2%	—	5.0%	15.0%	17.6%	8.8%
\$71-80	10.5%	26.9%	15.2%	25.0%	20.0%	15.0%	11.8%	17.1%
\$81-90	7.9%	7.7%	9.1%	12.5%	15.0%	5.0%	23.5%	10.6%
\$91-100	15.8%	23.1%	9.1%	6.2%	35.0%	15.0%	23.5%	17.6%
\$101-110	7.9%	3.8%	9.1%	6.2%	—	—	5.9%	5.3%
\$111-120	10.5%	3.8%	6.1%	—	5.0%	5.0%	17.6%	7.1%
\$121-130	10.5%	7.7%	6.1%	18.8%	5.0%	5.0%	—	7.6%
\$131-140	5.3%	—	9.1%	6.2%	5.0%	10.0%	—	5.3%
>\$140	13.2%	15.4%	12.1%	—	—	5.0%	—	8.2%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 10 Years Experience								
\$40 or less	4.2%	—	2.5%	10.0%	—	3.6%	4.3%	3.2%
\$41-50	2.1%	3.0%	—	—	6.7%	3.6%	13.0%	3.6%
\$51-60	8.3%	3.0%	2.5%	—	—	3.6%	4.3%	3.6%
\$61-70	2.1%	6.1%	5.0%	5.0%	—	3.6%	—	3.2%
\$71-80	8.3%	18.2%	15.0%	—	10.0%	10.7%	8.7%	10.8%
\$81-90	8.3%	6.1%	10.0%	15.0%	10.0%	14.3%	8.7%	9.9%
\$91-100	14.6%	24.2%	10.0%	20.0%	30.0%	21.4%	34.8%	20.7%
\$101-110	16.7%	6.1%	15.0%	20.0%	6.7%	14.3%	8.7%	12.6%
\$111-120	8.3%	6.1%	5.0%	5.0%	16.7%	7.1%	8.7%	8.1%
\$121-130	10.4%	9.1%	5.0%	15.0%	10.0%	3.6%	8.7%	8.6%
\$131-140	4.2%	3.0%	—	5.0%	6.7%	—	—	2.7%
>\$140	12.5%	15.2%	30.0%	5.0%	3.3%	14.3%	—	13.1%
Total	100%	100%	100%	100%	100%	100%	100%	100%

EXHIBIT 51

Distributions of 2013 Hourly Billing Rates for Associates by Firm Size and Years of Experience

ASSOCIATE BILLING RATE GROUP	FIRM SIZE (NUMBER OF ATTORNEYS)							
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	Ohio
■ No Experience								
<\$116	42.3%	46.7%	15.9%	15.4%	5.4%	7.1%	4.0%	15.1%
\$116-125	19.2%	6.7%	18.8%	26.9%	13.5%	11.9%	4.0%	14.3%
\$126-135	3.8%	6.7%	4.3%	3.8%	16.2%	9.5%	6.0%	7.2%
\$136-145	—	—	8.7%	3.8%	—	11.9%	—	4.5%
\$146-155	11.5%	13.3%	24.6%	23.1%	18.9%	23.8%	4.0%	17.7%
\$156-165	7.7%	6.7%	5.8%	3.8%	8.1%	7.1%	8.0%	6.8%
\$166-175	11.5%	—	11.6%	3.8%	13.5%	9.5%	8.0%	9.4%
\$176-199	—	13.3%	2.9%	11.5%	8.1%	16.7%	42.0%	14.3%
\$200-224	3.8%	—	2.9%	7.7%	8.1%	2.4%	18.0%	6.8%
\$225-249	—	—	—	—	5.4%	—	2.0%	1.1%
\$250-274	—	6.7%	4.3%	—	—	—	4.0%	2.3%
>\$274	—	—	—	—	2.7%	—	—	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 3 Years Experience								
<\$116	10.0%	12.5%	2.9%	3.6%	2.3%	—	—	3.0%
\$116-125	20.0%	18.8%	8.6%	7.1%	9.3%	4.5%	4.1%	8.5%
\$126-135	10.0%	6.2%	7.1%	7.1%	—	11.4%	4.1%	6.3%
\$136-145	5.0%	—	5.7%	7.1%	9.3%	9.1%	4.1%	6.3%
\$146-155	15.0%	12.5%	18.6%	25.0%	9.3%	15.9%	—	13.3%
\$156-165	5.0%	6.2%	11.4%	17.9%	9.3%	11.4%	2.0%	9.3%
\$166-175	10.0%	12.5%	10.0%	7.1%	20.9%	15.9%	10.2%	12.6%
\$176-199	25.0%	12.5%	12.9%	7.1%	16.3%	9.1%	8.2%	12.2%
\$200-224	—	12.5%	11.4%	10.7%	11.6%	20.5%	46.9%	18.5%
\$225-249	—	—	7.1%	3.6%	7.0%	2.3%	10.2%	5.6%
\$250-274	—	6.2%	2.9%	3.6%	2.3%	—	8.2%	3.3%
>\$274	—	—	1.4%	—	2.3%	—	2.0%	1.1%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 5 Years Experience								
<\$116	9.1%	5.0%	—	—	2.3%	—	—	1.5%
\$116-125	—	5.0%	7.1%	10.3%	4.7%	—	—	4.0%
\$126-135	—	15.0%	4.3%	3.4%	4.7%	2.3%	6.4%	4.7%
\$136-145	13.6%	—	4.3%	10.3%	—	9.3%	2.1%	5.1%
\$146-155	4.5%	15.0%	10.0%	3.4%	7.0%	9.3%	4.3%	7.7%
\$156-165	4.5%	5.0%	4.3%	10.3%	2.3%	16.3%	2.1%	6.2%
\$166-175	18.2%	5.0%	15.7%	27.6%	11.6%	11.6%	2.1%	12.8%
\$176-199	22.7%	20.0%	17.1%	6.9%	25.6%	16.3%	4.3%	15.7%
\$200-224	13.6%	5.0%	17.1%	6.9%	20.9%	14.0%	17.0%	15.0%
\$225-249	13.6%	10.0%	8.6%	6.9%	7.0%	20.9%	38.3%	15.7%
\$250-274	—	5.0%	2.9%	10.3%	7.0%	—	12.8%	5.5%
>\$274	—	10.0%	8.6%	3.4%	7.0%	—	10.6%	6.2%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 10 Years Experience								
<\$116	10.3%	—	3.2%	—	2.4%	—	—	2.3%
\$116-125	—	5.3%	—	4.2%	2.4%	—	—	1.1%
\$126-135	—	—	—	8.3%	2.4%	—	4.3%	1.9%
\$136-145	—	10.5%	4.8%	—	—	—	—	1.9%
\$146-155	6.9%	10.5%	7.9%	8.3%	2.4%	15.0%	—	6.8%
\$156-165	6.9%	—	3.2%	—	2.4%	2.5%	4.3%	3.0%
\$166-175	3.4%	—	12.7%	8.3%	2.4%	10.0%	4.3%	6.8%
\$176-199	17.2%	5.3%	20.6%	12.5%	22.0%	15.0%	4.3%	14.8%
\$200-224	17.2%	15.8%	9.5%	16.7%	26.8%	12.5%	10.6%	14.8%
\$225-249	13.8%	15.8%	9.5%	8.3%	9.8%	17.5%	14.9%	12.5%
\$250-274	10.3%	5.3%	12.7%	12.5%	14.6%	25.0%	23.4%	16.0%
>\$274	13.8%	31.6%	15.9%	20.8%	12.2%	2.5%	34.0%	17.9%
Total	100%	100%	100%	100%	100%	100%	100%	100%

EXHIBIT 52

Distributions of 2013 Hourly Billing Rates for Paralegals by Firm Size and Experience

PARALEGAL BILLING RATE GROUP	FIRM SIZE (NUMBER OF ATTORNEYS)							
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	Ohio
■ No Experience								
\$40 or less	40.9%	36.4%	12.5%	—	9.1%	7.4%	4.5%	14.5%
\$41-50	22.7%	—	12.5%	12.5%	13.6%	3.7%	—	9.9%
\$51-60	4.5%	18.2%	12.5%	6.2%	—	14.8%	4.5%	8.6%
\$61-70	—	—	12.5%	6.2%	13.6%	—	—	5.3%
\$71-80	22.7%	9.1%	9.4%	31.2%	18.2%	29.6%	18.2%	19.7%
\$81-90	—	—	9.4%	12.5%	4.5%	7.4%	4.5%	5.9%
\$91-100	9.1%	27.3%	6.2%	25.0%	22.7%	18.5%	18.2%	16.4%
\$101-110	—	9.1%	6.2%	6.2%	9.1%	3.7%	9.1%	5.9%
\$111-120	—	—	—	—	—	7.4%	9.1%	2.6%
\$121-130	—	—	12.5%	—	4.5%	—	9.1%	4.6%
\$131-140	—	—	—	—	4.5%	7.4%	4.5%	2.6%
>\$140	—	—	6.2%	—	—	—	18.2%	3.9%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 3 Years Experience								
\$40 or less	9.1%	13.3%	5.3%	—	4.5%	3.6%	4.8%	5.4%
\$41-50	18.2%	6.7%	7.9%	10.0%	9.1%	7.1%	—	8.4%
\$51-60	22.7%	6.7%	—	10.0%	4.5%	3.6%	—	6.0%
\$61-70	9.1%	6.7%	10.5%	—	13.6%	14.3%	—	8.4%
\$71-80	22.7%	20.0%	18.4%	30.0%	13.6%	10.7%	14.3%	18.1%
\$81-90	4.5%	6.7%	23.7%	20.0%	9.1%	14.3%	14.3%	14.5%
\$91-100	4.5%	20.0%	13.2%	10.0%	22.7%	17.9%	9.5%	13.9%
\$101-110	9.1%	13.3%	5.3%	10.0%	13.6%	3.6%	14.3%	9.0%
\$111-120	—	6.7%	—	—	4.5%	10.7%	—	3.0%
\$121-130	—	—	2.6%	5.0%	4.5%	3.6%	14.3%	4.2%
\$131-140	—	—	5.3%	—	—	7.1%	4.8%	3.0%
>\$140	—	—	7.9%	5.0%	—	3.6%	23.8%	6.0%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 5 Years Experience								
\$40 or less	8.0%	7.1%	2.7%	—	4.0%	3.6%	—	3.5%
\$41-50	4.0%	21.4%	2.7%	4.5%	8.0%	3.6%	4.8%	5.8%
\$51-60	4.0%	7.1%	5.4%	4.5%	—	—	—	2.9%
\$61-70	16.0%	—	13.5%	13.6%	12.0%	3.6%	—	9.3%
\$71-80	32.0%	14.3%	10.8%	18.2%	8.0%	21.4%	14.3%	16.9%
\$81-90	12.0%	7.1%	13.5%	18.2%	20.0%	3.6%	4.8%	11.6%
\$91-100	12.0%	28.6%	18.9%	4.5%	20.0%	25.0%	14.3%	17.4%
\$101-110	—	—	5.4%	9.1%	8.0%	10.7%	—	5.2%
\$111-120	4.0%	7.1%	5.4%	4.5%	16.0%	3.6%	9.5%	7.0%
\$121-130	4.0%	7.1%	8.1%	13.6%	4.0%	10.7%	4.8%	7.6%
\$131-140	—	—	2.7%	—	—	10.7%	19.0%	4.7%
>\$140	4.0%	—	10.8%	9.1%	—	3.6%	28.6%	8.1%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 10 Years Experience								
\$40 or less	6.7%	8.0%	3.3%	—	—	3.4%	—	3.1%
\$41-50	3.3%	4.0%	5.0%	3.7%	3.1%	3.4%	—	3.6%
\$51-60	3.3%	12.0%	1.7%	3.7%	3.1%	—	4.8%	3.6%
\$61-70	3.3%	—	6.7%	—	6.2%	3.4%	—	3.6%
\$71-80	26.7%	8.0%	6.7%	14.8%	6.2%	6.9%	9.5%	10.7%
\$81-90	6.7%	8.0%	15.0%	14.8%	9.4%	10.3%	4.8%	10.7%
\$91-100	26.7%	32.0%	15.0%	22.2%	25.0%	17.2%	9.5%	20.5%
\$101-110	10.0%	8.0%	15.0%	14.8%	18.8%	10.3%	4.8%	12.5%
\$111-120	6.7%	4.0%	6.7%	11.1%	9.4%	13.8%	4.8%	8.0%
\$121-130	—	12.0%	8.3%	7.4%	15.6%	6.9%	9.5%	8.5%
\$131-140	—	—	—	—	—	10.3%	14.3%	2.7%
>\$140	6.7%	4.0%	16.7%	7.4%	3.1%	13.8%	38.1%	12.5%
Total	100%	100%	100%	100%	100%	100%	100%	100%

Exhibit 53 displays the impact of firm size on methods for client billing for paralegals.

EXHIBIT 53**Paralegal Client Billing Methods by Size of Firm | 2013**

■ Billing Method for Paralegals	FIRM SIZE (NUMBER OF ATTORNEYS)							Ohio
	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	
Included with Attorney Fee	43.0%	31.7%	35.5%	10.4%	24.6%	10.0%	2.4%	24.7%
Time	50.0%	56.1%	56.2%	79.2%	73.7%	85.0%	90.4%	68.0%
Fee Schedule	7.0%	12.2%	8.3%	10.4%	1.8%	5.0%	7.2%	7.3%
Total	100%	100%	100%	100%	100%	100%	100%	100%

Average Workweek and Time-Keeping Practices

Attorneys report a varied workweek as to billable hours and other activities comprising their professional time. For example, **Exhibit 54** shows the range of time spent on various activities. Median values for compensable work time are 33 hours per week for those in private practice, 40 hours per week for those not in private practice and 48 hours for total professional hours for all private practice respondents, 40 hours for house counsel and 43 hours for government lawyers.

EXHIBIT 54**Distributions of Hours in Average Workweek | 2013**

■ Private Practitioners	N	Mean	25th Percentile	Median	75th Percentile	95th Percentile
Total Billable Hours	957	38	25	33	40	55
Total Hours	1005	45	40	48	55	65
Administration	1053	4	2	4	4	8
Networking / Marketing	1036	3	1	3	4	8
Nonlegal work	969	7	8	8	8	8
Pro Bono Hours/Year	978	167	5	20	50	150
CLE Hours/Year	1014	285	15	24	40	150
■ House Counsel						
Total Billable Hours	140	39	30	40	45	55
Total Hours	138	48	45	50	55	63
■ Government Lawyers						
Total Billable Hours	298	38	30	40	45	50
Total Hours	284	44	40	43	50	60
Administration	305	5	3	4	8	8
Networking / Marketing	300	4	2	3	8	8

Hourly rate billing dominates flat rate and contingency fee billing. (**Exhibit 55**). Approximately one day per week is devoted to office administration and marketing (Median hours spent per week are approximately five for administration and three for marketing. (**Exhibit 56**).

House counsel identify three areas of time commitments with transaction work, litigation and compliance work dominating their workload. (**Exhibit 57**).

EXHIBIT 55**Distributions of Hours in Average Work Week, Private Practitioners Who Bill by the Hour, Via a Flat Fee or on a Contingency Fee Basis | 2013**

■ Hours per Week	Hourly Billing		Flat Rate Billing		Contingency Fee	
	N	%	N	%	N	%
<6	109	10.7	251	28.1	254	29.1
6 to 12	141	13.8	158	17.7	78	8.9
13 to 19	126	12.4	91	10.2	44	5
20 to 26	162	15.9	75	8.4	39	4.5
27 to 33	122	12.0	37	4.1	21	2.4
34 to 40	147	14.4	29	3.2	30	3.4
41 to 47	76	7.5	20	2.2	28	3.2
48+	76	7.5	21	2.3	37	4.2
NA	60	5.9	212	23.7	342	39.2
Total	1019	100%	894	100%	873	100%

EXHIBIT 56**Distributions of Work Week Components, Office Administration, Marketing, Community Work and Non-Legal Employment | 2013**

■ Hours per Week	Office Administration		Networking		Nonlegal Employment	
	N	%	N	%	N	%
1	107	10.2	264	25.5	241	23.6
2	224	21.3	219	21.1	179	17.5
3	187	17.8	187	18.1	152	14.9
4 to 6	303	28.8	150	14.5	154	15.1
7 to 11	116	11	50	4.8	46	4.5
12 to 16	33	3.1	20	1.9	18	1.8
17+	22	2.1	7	0.7	10	1
NA	61	5.8	139	13.4	221	21.6
Total	1053	100%	1036	100%	1021	100%

EXHIBIT 57**Distributions of Three Areas of Time Commitment, House Counsel | 2013**

■ Areas Where Time is Spent	First Area		Second Area		Third Area	
	N	%	N	%	N	%
Transaction Work	47	31.5	17	11.4	8	5.2
Litigation	37	24.8	13	8.7	15	9.8
Compliance	35	23.5	23	15.4	23	15.0
Outside Counsel Management	7	4.7	20	13.4	24	15.7
Government Affairs / External Relations	4	2.7	10	6.7	12	7.8
Document / Records Management	4	2.7	19	12.8	16	10.5
Staff Retention and Development	4	2.7	8	5.4	11	7.2
Information Technology / Management	4	2.7	9	6.0	8	5.2
C-Suite Relations	2	1.3	10	6.7	8	5.2
Mergers & Acquisitions	2	1.3	7	4.7	6	3.9
Board Relations	2	1.3	4	2.7	10	6.5
Cost Control	1	0.7	9	6.0	12	7.8
Totals	149	100%	149	100%	153	100%

Office Management Practices: Likely Decisions During 2013

Law offices vary as to a myriad number of decisions they face during 2013. **Exhibits 58-60** differentiate between practice category.

EXHIBIT 58

Ranked Likelihood of Occurrence in 2013, Private Practitioners

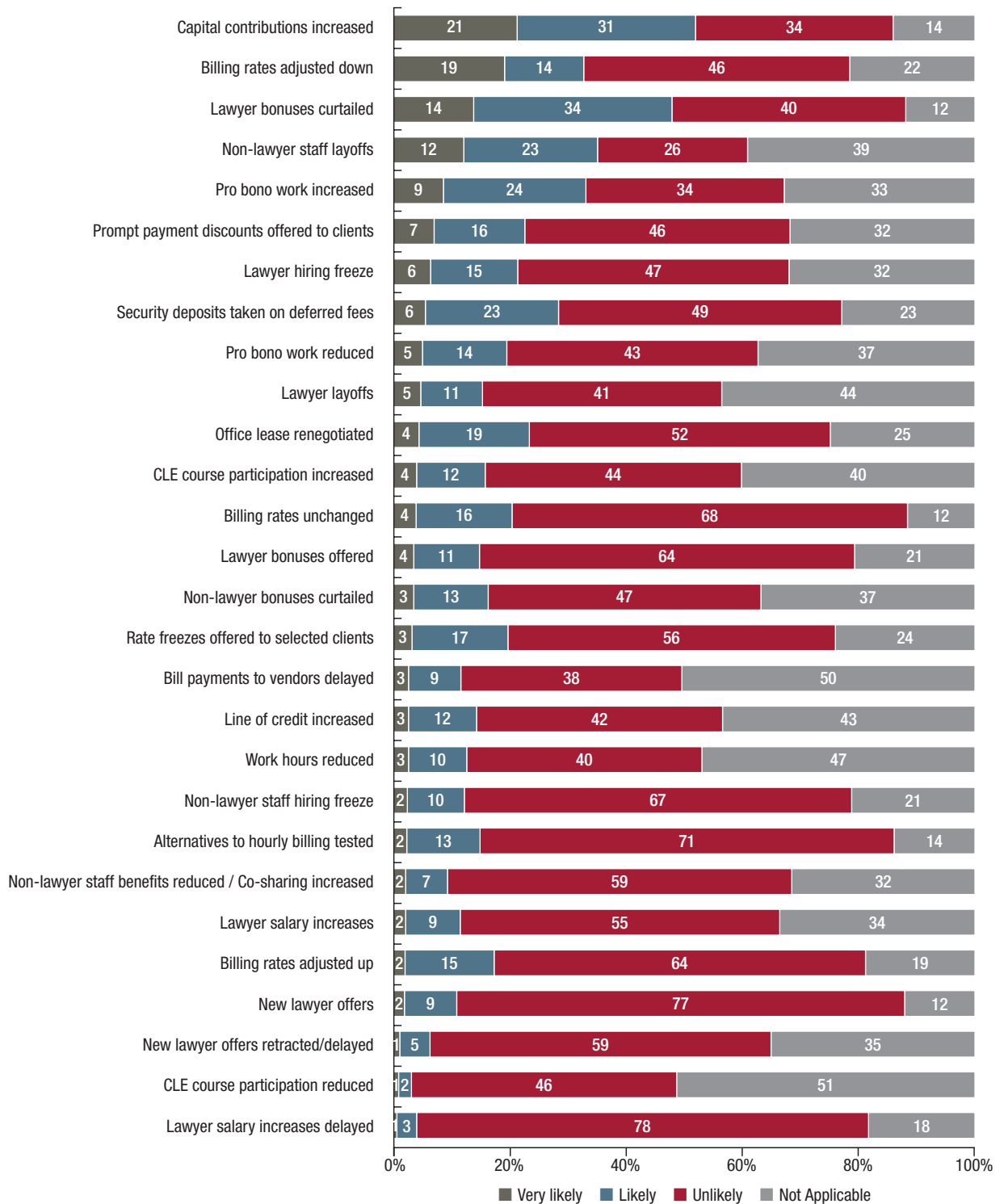


EXHIBIT 59

Ranked Likelihood of Occurrence in 2013, Government Lawyers

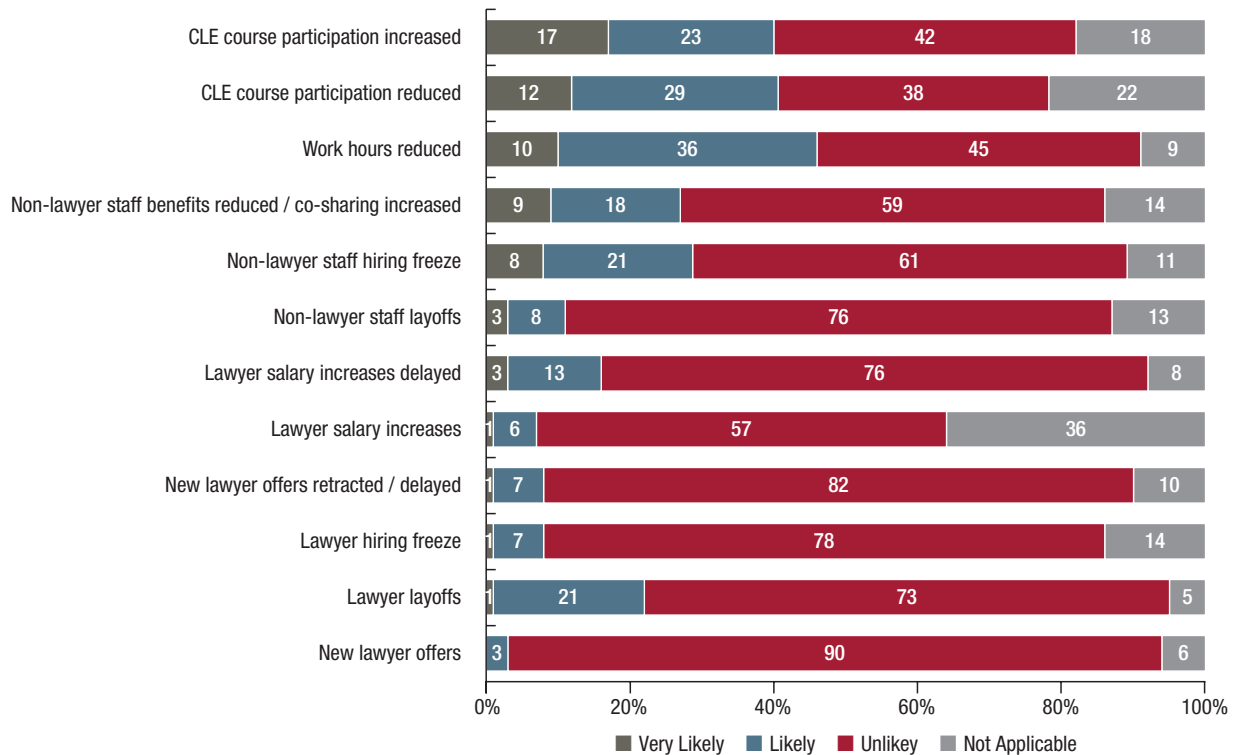
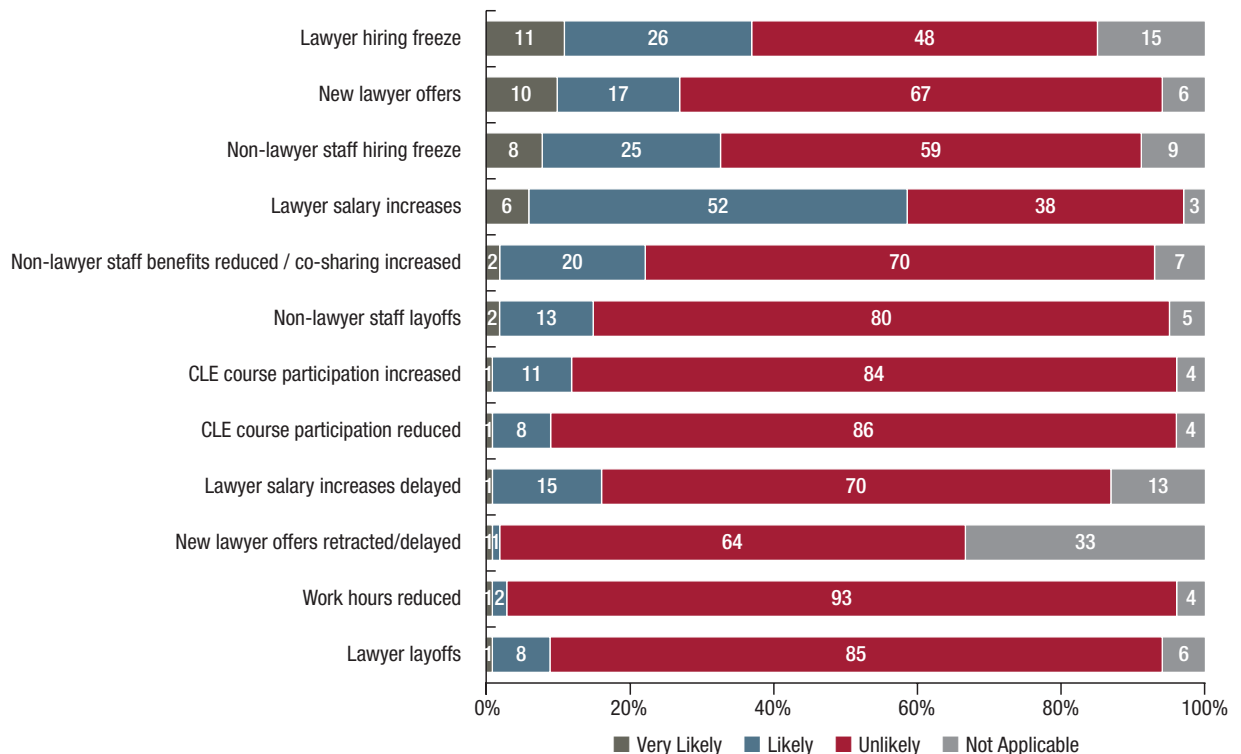


EXHIBIT 60

Ranked Likelihood of Occurrence in 2013, House Counsel



Office Management Trends, 2001-2013

Frequency of Keeping Time Records

Over time, private practitioners varied as to keeping time records, while the choice of tracking unit for their time has remained relatively constant, as shown in **Exhibits 61 and 62**.

EXHIBIT 61

FREQUENCY OF KEEPING RECORDS	% OF RESPONDENTS (2013)	% OF RESPONDENTS (2010)	% OF RESPONDENTS (2007)	% OF RESPONDENTS (2004)	% OF RESPONDENTS (2001)
Always	63%	62%	68%	69%	56%
Usually	21	21	19	20	25
Sometimes	13	13	11	09	15
Never	03	04	02	02	04

EXHIBIT 62

TRACKING UNIT (IN MINUTES)	% OF RESPONDENTS (2013)	% OF RESPONDENTS (2010)	% OF RESPONDENTS (2007)	% OF RESPONDENTS (2004)	% OF RESPONDENTS (2001)
6	73%	69%	65%	65%	62%
10	9	9	10	10	9
15	15	19	21	21	22
30	2	2	2	2	2
None	1	1	2	2	5

Hourly Rate Setting Practices

The time since respondents last changed their hourly rate is shown as **Exhibit 63**. The trend is to delay rate increases more frequently than in the past. Respondents continue to delay increasing their hourly rates with 64 percent of the respondents not changing their rates in one year or more compared with 61 percent in 2001.

EXHIBIT 63

MONTHS SINCE CHANGE	% OF RESPONDENTS (2013)	% OF RESPONDENTS (2010)	% OF RESPONDENTS (2007)	% OF RESPONDENTS (2004)	% OF RESPONDENTS (2001)
0-6	28%	23%	32%	29%	24%
7-11	8	10	14	16	15
12-24	30	35	33	32	33
>24	34	32	21	24	28

The percent increase in the level of hourly rates since the last change varies over time, as shown in **Exhibit 64**.

EXHIBIT 64

AMOUNT OF INCREASE	% OF RESPONDENTS (2013)	% OF RESPONDENTS (2010)	% OF RESPONDENTS (2007)	% OF RESPONDENTS (2004)	% OF RESPONDENTS (2001)
5% or less	36%	33%	26%	23%	22%
6-10%	40	34	45	41	38
11-19%	13	18	19	23	20
20+%	12	15	10	14	20

Uncollectables

Uncollectables are an important issue in many practices and firms. Over time, there has been some improvement in the proportion of bad debts as shown in **Exhibit 65**.

EXHIBIT 65

PERCENT UNCOLLECTABLE	% OF RESPONDENTS (2013)	% OF RESPONDENTS (2010)	% OF RESPONDENTS (2007)	% OF RESPONDENTS (2004)	% OF RESPONDENTS (2001)
2% or less	42%	35%	36%	30%	37%
3-8%	28	30	28	33	30
9-12%	18	18	19	21	18
13+%	12	17	17	6	15

Over time, less than 30 percent of respondents add a service charge on a delinquent account, as shown in **Exhibit 66**.

EXHIBIT 66

USE OF SERVICE CHARGE ON DELINQUENT ACCOUNTS	% OF RESPONDENTS (2013)	% OF RESPONDENTS (2010)	% OF RESPONDENTS (2007)	% OF RESPONDENTS (2004)
Always	5%	7%	3%	3%
Often	6	7	7	7
Rarely	17	16	18	18
Never	73	71	72	72

Practices Regarding Contingency Fees

Attorneys report steady use of the contingency fee for billing their work over time as shown (**Exhibit 67**). The rate schedule varies little over time, as shown in **Exhibit 68**.

EXHIBIT 67

USE OF CONTINGENCY	% OF RESPONDENTS (2013)	% OF RESPONDENTS (2010)	% OF RESPONDENTS (2007)	% OF RESPONDENTS (2004)	% OF RESPONDENTS (2001)
For a majority of work	13%	11%	10%	13%	10%
For less than half of work	31	30	33	27	34
No / Not Applicable	55	59	52	53	56
Other	NA	NA	6	16	NA

EXHIBIT 68

RATE SCHEDULE	% OF RESPONDENTS (2013)	% OF RESPONDENTS (2010)	% OF RESPONDENTS (2007)	% OF RESPONDENTS (2004)	% OF RESPONDENTS (2001)
33.3% usually; 40% (complex cases)	45%	38%	36%	35%	36%
33.3% for all cases	38	36	42	41	45
20-25% for all cases; 33.3%+ (complex cases)	5	11	7	14	9
Varied/combinations of above	11	9	9	10	8

Comparative Use of On-Line Research Tools, 2013

Attorneys report relatively consistent use of on-line research tools as shown in Exhibits 69 to 71.

EXHIBIT 69

Use of On-Line Research Tools, Private Practitioners | 2013

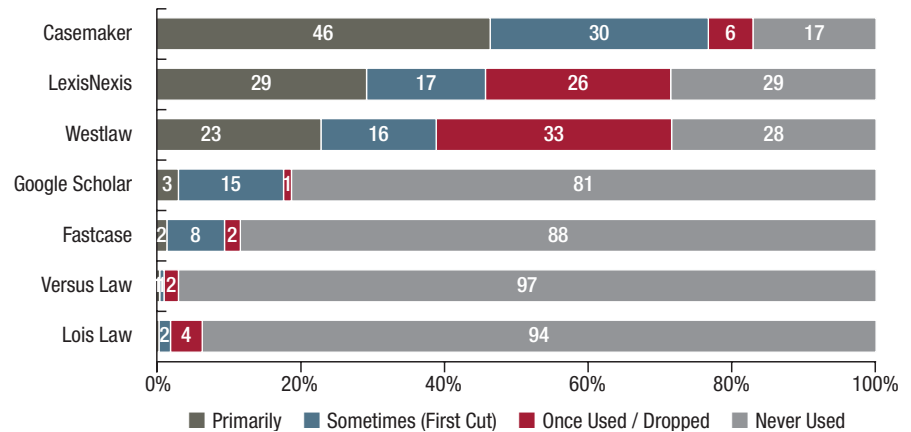


EXHIBIT 70

Use of On-Line Research Tools, Government Lawyers | 2013

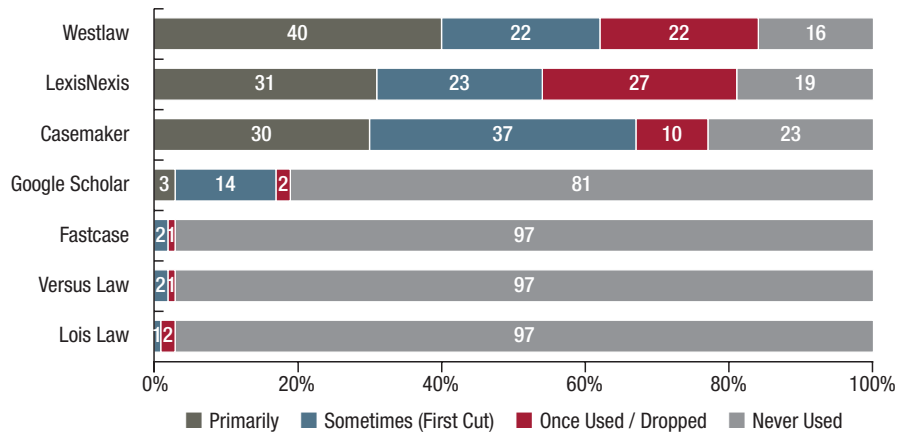
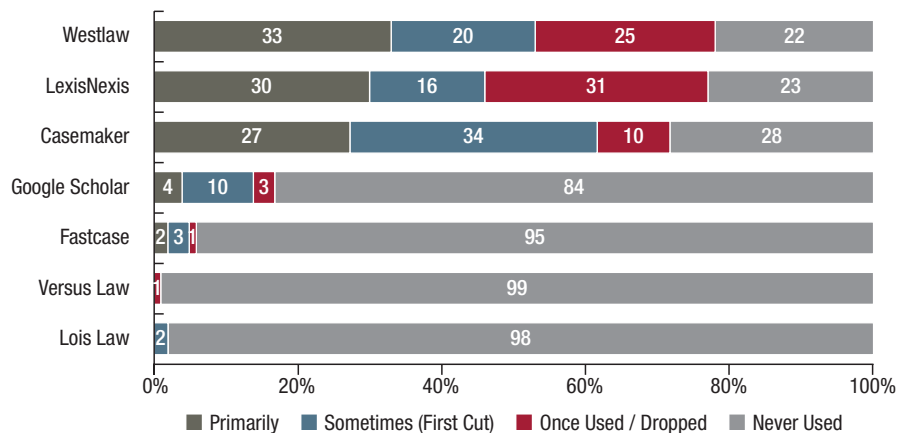


EXHIBIT 71

Use of On-Line Research Tools, House Counsel | 2013



Comparative Use of Law Office Hardware and Software Technologies, 2013

EXHIBIT 72

Use of Hardware and Software Products and Tools, Private Practitioners | 2013

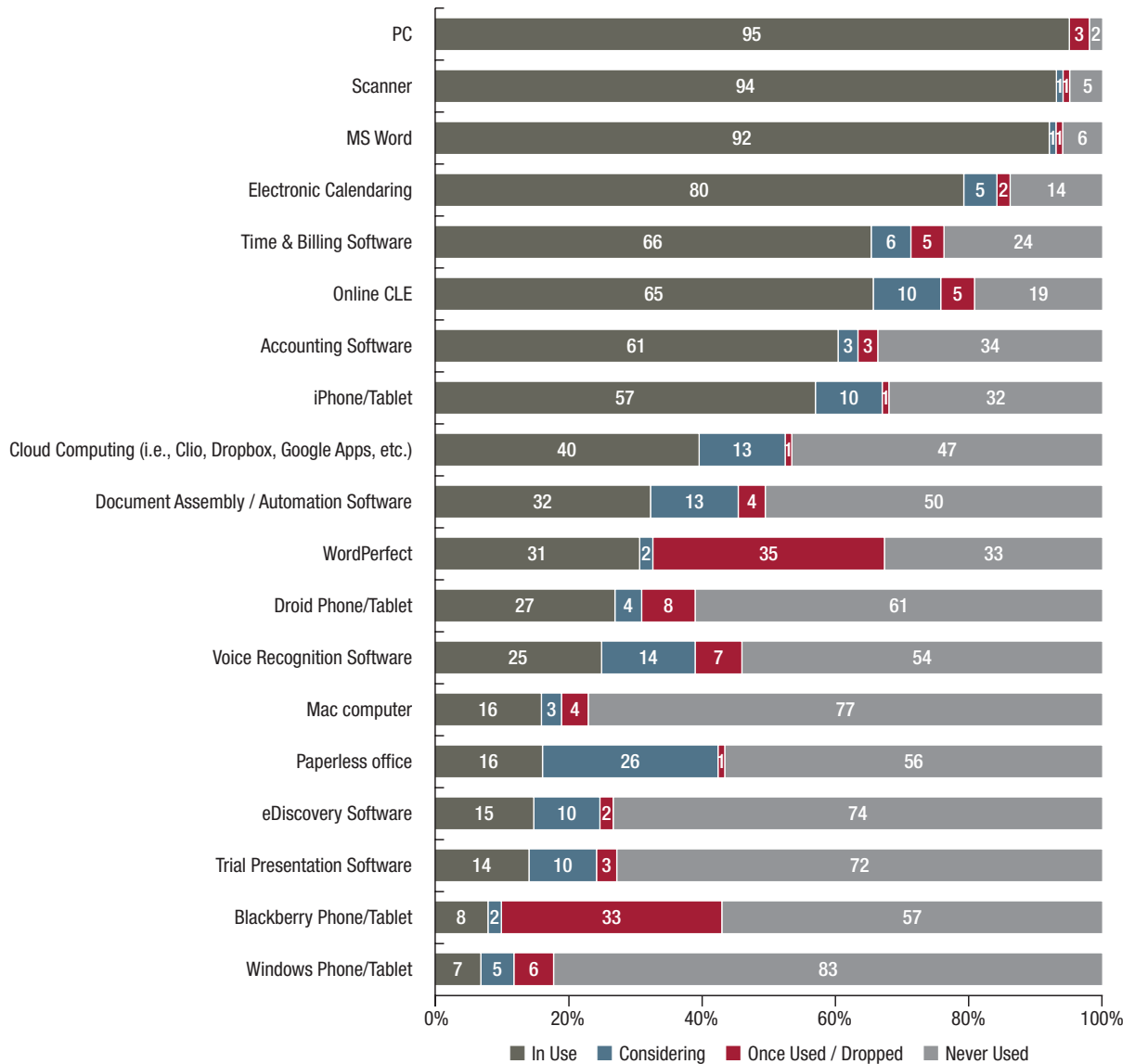


EXHIBIT 73

Use of Hardware and Software Products and Tools, Government Lawyers | 2013

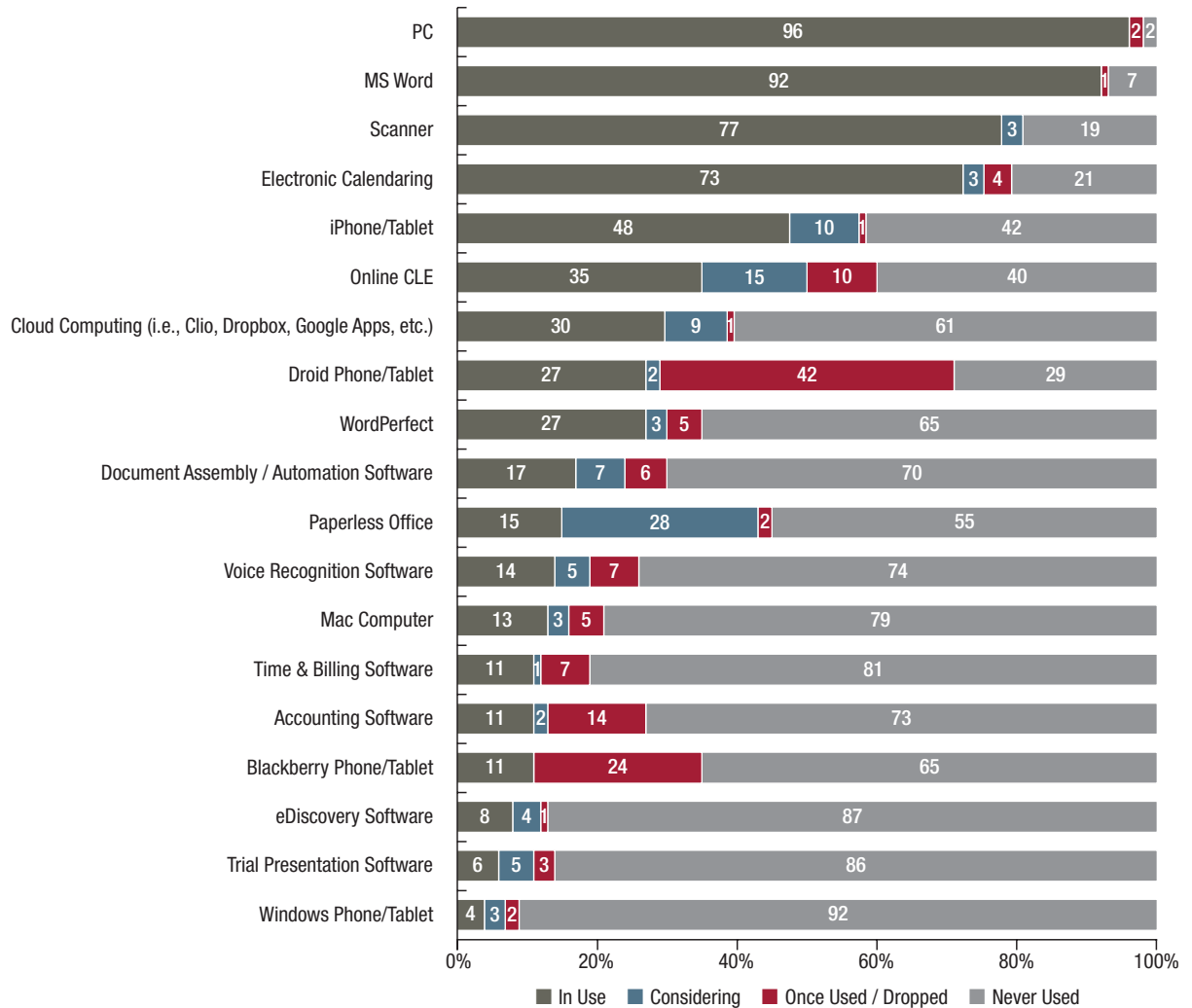
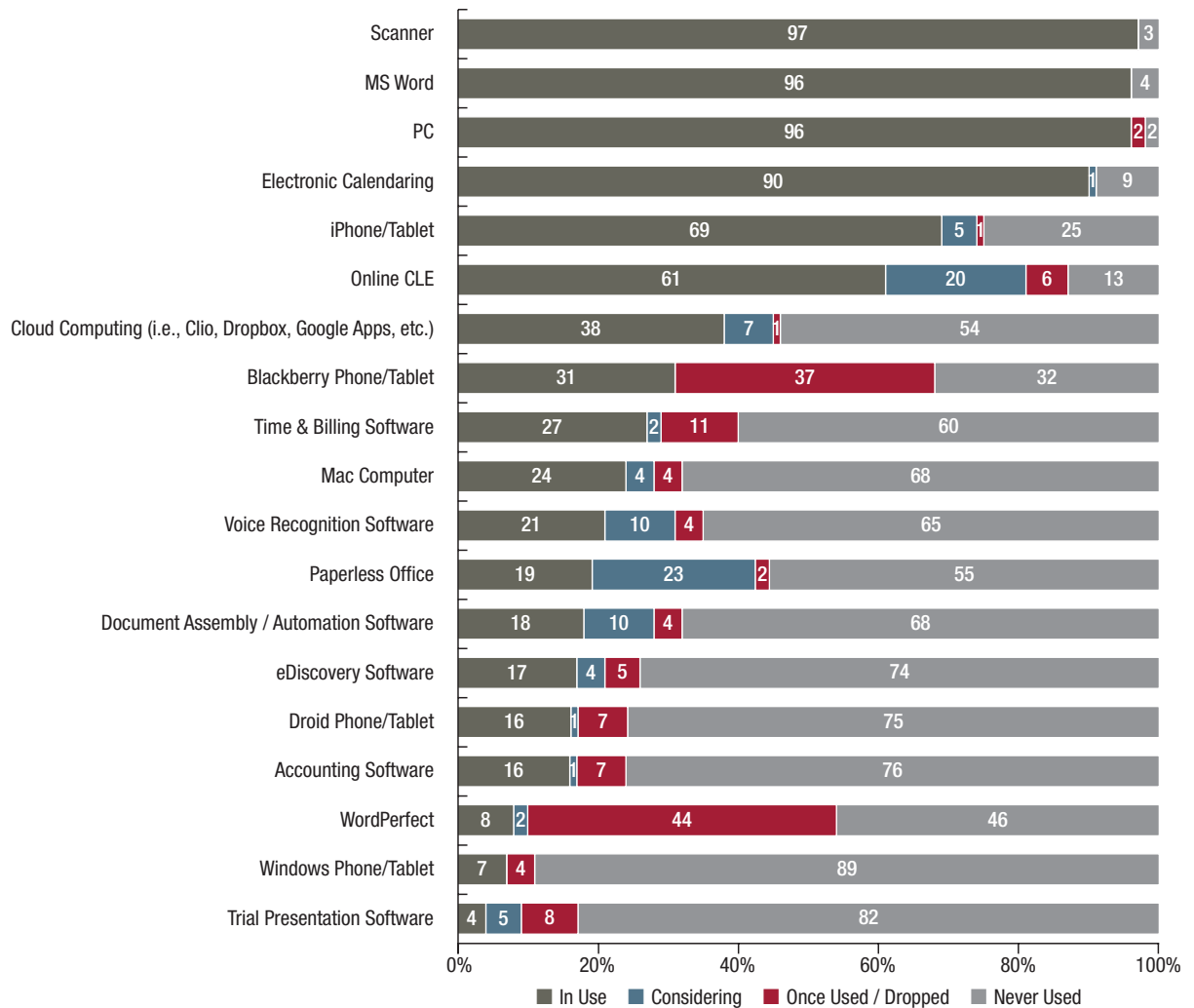


EXHIBIT 74

Use of Hardware and Software Products and Tools, House Counsel | 2013



Other Aspects of Law Office Economics

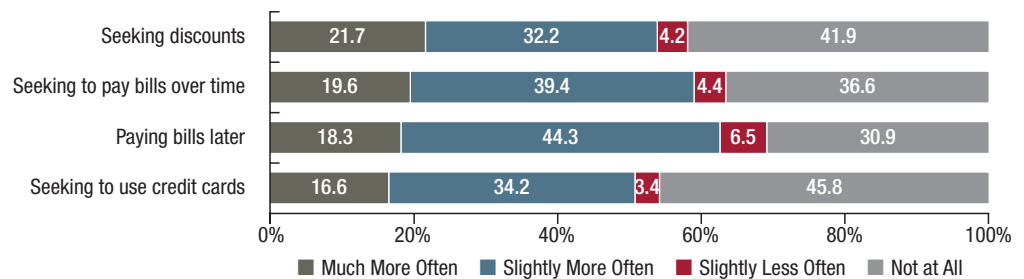
This section summarizes these economic aspects of the private practice of law in Ohio:

- Changes in client payment behaviors, 2013 vs. 2012
- Likelihood of management shifts in law offices and practices
- Law office overhead expenses and gross receipts
- Staffing patterns for secretaries and paralegals
- Salary levels for associates, paralegals and secretaries

Private practitioners report significant changes in their clients' behaviors with respect to billing and payments, a not atypical set of phenomena during recessions, and client payment practices shift with changing technologies (**Exhibit 75**).

EXHIBIT 75

Client Bill Payment Behaviors, Private Practitioners | 2012-2013



2012 Fixed Expenses and Gross Receipts per Attorney

Sole practitioners and firms provided financial information on 2012 operating expenses and gross revenues per attorney. **Exhibits 76 and 77** distribute overhead expenses against gross receipts by firm size and office location.

EXHIBIT 76

Distributions of 2012 Fixed Expenses and Gross Receipts Per Attorney, and Overhead Rates by Size of Firm

	FIRM SIZE (NUMBER OF ATTORNEYS)							
■ Fixed Expenses / Attorney	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	Ohio
<\$5K	30.0%	18.3%	13.9%	8.9%	27.5%	10.5%	—	21.3%
\$5-14.9K	21.1%	15.5%	17.2%	11.1%	7.5%	5.3%	4.8%	16.4%
\$15-24.9K	12.8%	11.3%	13.9%	13.3%	—	5.3%	4.8%	11.2%
\$25-34.9K	5.8%	4.2%	4.1%	4.4%	10.0%	2.6%	2.4%	5.1%
\$35-44.9K	4.2%	8.5%	7.4%	6.7%	5.0%	10.5%	2.4%	5.7%
\$45-55.9K	7.7%	11.3%	17.2%	6.7%	12.5%	5.3%	9.5%	10.0%
\$60-89.9K	6.7%	11.3%	11.5%	20.0%	5.0%	34.2%	7.1%	10.4%
\$90-119.9K	6.1%	7.0%	8.2%	17.8%	17.5%	10.5%	21.4%	9.2%
\$120-149.9K	2.2%	4.2%	2.5%	4.4%	12.5%	10.5%	11.9%	4.3%
\$150-179.9K	1.9%	4.2%	0.8%	4.4%	—	5.3%	21.4%	3.4%
\$180K or >	1.6%	4.2%	3.3%	2.2%	2.5%	—	14.3%	3.0%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ Gross Revenues / Attorney								
<\$35K	20.5%	3.8%	—	2.1%	—	—	—	9.8%
\$35-69.9K	17.0%	10.0%	2.1%	—	2.2%	—	—	9.3%
\$70-104.9K	15.8%	8.8%	9.2%	8.3%	4.3%	2.4%	—	10.8%
\$105-139.9K	7.7%	12.5%	10.6%	6.2%	8.7%	4.9%	—	8.1%
\$140-174.9K	9.2%	16.2%	21.8%	6.2%	2.2%	9.8%	2.0%	11.3%
\$175-209.9K	10.4%	6.2%	16.9%	14.6%	15.2%	17.1%	2.0%	11.6%
\$210-244.9K	5.7%	8.8%	11.3%	10.4%	23.9%	14.6%	2.0%	8.7%
\$245-299.9K	5.7%	13.8%	14.8%	31.2%	13.0%	14.6%	15.7%	11.6%
\$300-499.9K	6.2%	16.2%	8.5%	18.8%	23.9%	36.6%	64.7%	15.3%
\$500K+	1.8%	3.8%	4.9%	2.1%	6.5%	—	13.7%	3.6%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ Overhead Rate								
<9%	17.0%	6.7%	2.3%	4.3%	2.4%	5.7%	—	9.8%
9-14%	10.7%	6.7%	6.2%	8.7%	7.3%	—	5.3%	8.2%
15-20%	12.6%	10.7%	11.7%	4.3%	7.3%	5.7%	7.9%	10.7%
21-26%	8.8%	10.7%	8.6%	8.7%	12.2%	22.9%	13.2%	10.1%
27-32%	10.1%	5.3%	13.3%	6.5%	7.3%	14.3%	21.1%	10.6%
33-38%	11.0%	20.0%	14.1%	21.7%	14.6%	14.3%	13.2%	13.8%
39-44%	6.6%	8.0%	20.3%	15.2%	17.1%	11.4%	15.8%	11.3%
45-50%	11.6%	10.7%	13.3%	15.2%	14.6%	20.0%	7.9%	12.5%
51-56%	2.5%	12.0%	0.8%	4.3%	4.9%	2.9%	5.3%	3.7%
57-62%	2.8%	5.3%	5.5%	4.3%	2.4%	—	2.6%	3.5%
>62%	6.3%	4.0%	3.9%	6.5%	9.8%	2.9%	7.9%	5.7%
Total	100%	100%	100%	100%	100%	100%	100%	100%

EXHIBIT 77

Distributions of 2009 Fixed Expenses and Gross Receipts Per Attorney,
and Overhead Rates by Office Location

	OFFICE LOCATION							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
■ Fixed Expenses / Attorney								
<\$5K	22.0%	18.1%	18.1%	17.1%	22.3%	14.3%	32.6%	21.0%
\$5-14.9K	17.4%	22.2%	11.8%	17.1%	20.5%	16.3%	14.7%	16.8%
\$15-24.9K	11.4%	5.6%	18.1%	11.4%	8.9%	13.3%	6.3%	11.2%
\$25-34.9K	4.5%	4.2%	3.1%	5.7%	7.1%	7.1%	3.2%	4.9%
\$35-44.9K	4.5%	8.3%	6.3%	2.9%	3.6%	6.1%	7.4%	5.7%
\$45-55.9K	10.6%	8.3%	11.0%	14.3%	9.8%	9.2%	8.4%	10.0%
\$60-89.9K	10.6%	12.5%	7.1%	8.6%	8.9%	18.4%	8.4%	10.6%
\$90-119.9K	9.1%	9.7%	8.7%	11.4%	6.2%	9.2%	12.6%	9.2%
\$120-149.9K	3.8%	4.2%	3.9%	5.7%	5.4%	4.1%	4.2%	4.3%
\$150-179.9K	2.3%	5.6%	3.9%	2.9%	6.2%	1.0%	2.1%	3.4%
\$180K or >	3.8%	1.4%	7.9%	2.9%	0.9%	1.0%	—	2.8%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ Gross Revenues / Attorney								
<\$35K	11.3%	8.0%	8.5%	7.9%	11.4%	10.7%	11.9%	10.3%
\$35-69.9K	10.0%	12.0%	7.1%	5.3%	8.9%	9.8%	10.1%	9.2%
\$70-104.9K	10.0%	4.0%	9.9%	5.3%	13.0%	10.7%	15.6%	10.6%
\$105-139.9K	8.0%	6.7%	8.5%	7.9%	9.8%	6.2%	7.3%	7.9%
\$140-174.9K	8.7%	12.0%	7.8%	7.9%	14.6%	16.1%	11.9%	11.4%
\$175-209.9K	9.3%	9.3%	13.5%	15.8%	9.8%	11.6%	13.8%	11.5%
\$210-244.9K	8.0%	12.0%	6.4%	13.2%	9.8%	8.0%	7.3%	8.6%
\$245-299.9K	11.3%	12.0%	14.2%	23.7%	8.1%	12.5%	6.4%	11.5%
\$300-499.9K	18.7%	20.0%	19.1%	10.5%	10.6%	13.4%	11.9%	15.4%
\$500K+	4.7%	4.0%	5.0%	2.6%	4.1%	0.9%	3.7%	3.7%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ Overhead Rate								
<9%	12.3%	11.0%	7.0%	8.1%	8.1%	9.9%	12.6%	10.0%
9-14%	11.5%	5.5%	10.9%	13.5%	7.2%	3.0%	5.8%	8.1%
15-20%	10.0%	11.0%	13.3%	16.2%	15.3%	5.9%	5.8%	10.7%
21-26%	11.5%	9.6%	7.8%	2.7%	10.8%	11.9%	10.7%	10.0%
27-32%	16.9%	9.6%	7.8%	10.8%	9.0%	9.9%	8.7%	10.5%
33-38%	11.5%	15.1%	18.8%	13.5%	10.8%	13.9%	14.6%	14.1%
39-44%	8.5%	11.0%	7.8%	21.6%	9.0%	17.8%	12.6%	11.4%
45-50%	6.9%	16.4%	10.2%	10.8%	14.4%	13.9%	16.5%	12.4%
51-56%	0.8%	4.1%	2.3%	—	3.6%	5.9%	7.8%	3.7%
57-62%	3.8%	2.7%	3.9%	—	2.7%	6.9%	1.9%	3.5%
>62%	6.2%	4.1%	10.2%	2.7%	9.0%	1.0%	2.9%	5.7%
Total	100%	100%	100%	100%	100%	100%	100%	100%

Starting and Current Salary Levels for Associates, Paralegals and Secretaries by Years of Experience

Exhibit 78 distributes 2013 salary levels by experience for associates, paralegals and secretaries.

EXHIBIT 78

Distributions of 2013 Associate, Paralegals and Secretary Salaries by Years of Experience

	No Experience		3 Years Experience		5 Years Experience		10 Years Experience	
■ Associate Salary Categories	N	%	N	%	N	%	N	%
<\$60K	146	54.3	—	—	—	—	21	9.3
\$60-72K	59	21.9	75	31	62	24.9	23	10.2
\$73-85K	10	3.7	64	26.4	58	23.3	45	19.9
\$86-98K	17	6.3	45	18.6	39	15.7	33	14.6
\$99-111K	22	8.2	17	7	18	7.2	38	16.8
\$112-124K	12	4.5	12	5	13	5.2	16	7.1
\$125-137K	—	—	21	8.7	19	7.6	27	11.9
\$138-151K	—	—	6	2.5	5	2	8	3.5
\$152-164K	—	—	—	—	—	—	7	3.1
\$165-172K	—	—	—	—	—	—	4	1.8
\$173-185K	—	—	—	—	—	—	—	—
>\$185K	—	—	—	—	—	—	—	—
Total	269	100%	242	100%	249	100%	226	100%
■ Paralegal Salary Categories								
<\$22K	21	14.3	8	5	4	2.3	3	1.3
\$22-24K	21	14.3	21	13	5	2.8	5	2.2
\$25-27K	18	12.2	15	9.3	13	7.4	4	1.7
\$28-30K	25	17	21	13	14	8	13	5.7
\$31-33K	22	15	22	13.7	20	11.4	9	3.9
\$34-36K	12	8.2	32	19.9	29	16.5	23	10
\$37-39K	8	5.4	10	6.2	22	12.5	21	9.1
\$40-42K	14	9.5	16	9.9	22	12.5	29	12.6
\$43-45K	—	—	12	7.5	19	10.8	30	13
\$46-48K	—	—	—	—	17	9.7	31	13.5
\$49-51K	—	—	—	—	5	2.8	27	11.7
>\$51K	—	—	—	—	6	3.4	35	15.2
Total	141	100%	161	100%	176	100%	230	100%
■ Secretary Salary Categories								
<13K	—	—	—	—	5	1.9	—	—
\$13-15K	8	3.4	8	3.4	4	1.5	5	1.3
\$16-18K	15	6.4	15	6.4	7	2.7	4	1.1
\$19-21K	23	9.9	23	9.9	13	5	10	2.7
\$22-24K	39	16.7	39	16.7	30	11.5	22	5.9
\$25-27K	37	15.9	37	15.9	28	10.8	36	9.6
\$28-30K	35	15	35	15	35	13.5	26	6.9
\$31-33K	24	10.3	24	10.3	42	16.2	41	10.9
\$34-36K	25	10.7	25	10.7	33	12.7	45	12
\$37-39K	6	2.6	6	2.6	26	10	36	9.6
\$40-42K	12	5.2	12	5.2	13	5	57	15.2
\$43-45K	4	1.7	4	1.7	13	5	32	8.5
\$46-48K	—	—	—	—	9	3.5	19	5.1
>\$49K	—	—	—	—	—	—	40	10.6
Total	228	100%	233	100%	260	100%	376	100%

Associate & Paralegal Salaries by Firm Size and Office Location

Exhibits 79 to 84 distribute 2013 associate, paralegal and secretary salary levels based on their level of experience by firm size and office location.

EXHIBIT 79

Distributions of 2013 Salary Levels of Associates by Level of Experience and Size of Firm

FIRM SIZE (NUMBER OF ATTORNEYS)								
ASSOCIATE SALARY GROUPS								
■ No Experience	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	Ohio
<\$60K	80.0%	88.2%	77.8%	72.4%	50.0%	30.0%	12.2%	54.2%
\$60-72K	13.3%	11.8%	18.1%	20.7%	40.5%	37.5%	8.2%	22.3%
\$73-85K	—	—	—	6.9%	2.4%	12.5%	4.1%	3.8%
\$86-98K	—	—	—	—	2.4%	15.0%	18.4%	6.1%
\$99-111K	6.7%	—	2.8%	—	4.8%	2.5%	32.7%	8.3%
\$112-124K	—	—	1.4%	—	—	—	22.4%	4.5%
\$138-151K	—	—	—	—	—	—	2.0%	0.4%
\$152-164K	—	—	—	—	—	2.5%	—	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 3 Years Experience								
<\$60K	33.3%	50.0%	53.2%	46.4%	14.3%	18.9%	—	30.4%
\$60-72K	33.3%	27.8%	25.8%	32.1%	38.1%	27.0%	10.5%	27.0%
\$73-85K	16.7%	5.6%	14.5%	17.9%	31.0%	29.7%	7.9%	18.6%
\$86-98K	8.3%	—	4.8%	3.6%	9.5%	10.8%	10.5%	7.2%
\$99-111K	—	11.1%	1.6%	—	—	8.1%	13.2%	4.6%
\$112-124K	8.3%	5.6%	—	—	4.8%	2.7%	42.1%	8.9%
\$125-137K	—	—	—	—	2.4%	—	13.2%	2.5%
\$152-164K	—	—	—	—	—	—	2.6%	0.4%
\$165-172K	—	—	—	—	—	2.7%	—	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 5 Years Experience								
<\$60K	28.6%	31.6%	20.6%	10.3%	7.0%	5.1%	—	12.7%
\$60-72K	21.4%	36.8%	34.9%	31.0%	20.9%	17.9%	8.1%	24.6%
\$73-85K	14.3%	5.3%	22.2%	27.6%	39.5%	35.9%	5.4%	23.8%
\$86-98K	21.4%	21.1%	15.9%	20.7%	9.3%	17.9%	13.5%	16.0%
\$99-111K	—	5.3%	3.2%	—	14.0%	10.3%	10.8%	7.0%
\$112-124K	7.1%	—	1.6%	3.4%	2.3%	7.7%	13.5%	4.9%
\$125-137K	7.1%	—	1.6%	6.9%	2.3%	2.6%	35.1%	7.8%
\$138-151K	—	—	—	—	4.7%	—	8.1%	2.0%
\$152-164K	—	—	—	—	—	—	2.7%	0.4%
\$165-172K	—	—	—	—	—	—	2.7%	0.4%
\$173-185K	—	—	—	—	—	2.6%	—	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 10 Years Experience								
<\$60K	38.9%	22.2%	12.5%	7.7%	2.8%	—	—	9.5%
\$60-72K	5.6%	22.2%	23.2%	—	2.8%	8.8%	—	9.9%
\$73-85K	11.1%	22.2%	16.1%	30.8%	27.8%	20.6%	8.8%	19.4%
\$86-98K	11.1%	16.7%	10.7%	11.5%	19.4%	32.4%	2.9%	14.9%
\$99-111K	16.7%	16.7%	17.9%	19.2%	19.4%	11.8%	17.6%	17.1%
\$112-124K	—	—	8.9%	15.4%	2.8%	5.9%	11.8%	7.2%
\$125-137K	5.6%	—	7.1%	11.5%	13.9%	11.8%	26.5%	11.7%
\$138-151K	—	—	—	—	2.8%	2.9%	17.6%	3.6%
\$152-164K	11.1%	—	1.8%	3.8%	2.8%	2.9%	2.9%	3.2%
\$165-172K	—	—	1.8%	—	2.8%	—	5.9%	1.8%
\$173-185K	—	—	—	—	—	—	2.9%	0.5%
>\$185K	—	—	—	—	2.8%	2.9%	2.9%	1.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%

EXHIBIT 80

Distributions of 2013 Salary Levels of Associates by Location and Years of Experience

	OFFICE LOCATION							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
■ No Experience								
<\$60K	48.1%	58.3%	49.1%	40.0%	51.4%	75.0%	63.0%	54.4%
\$60-72K	23.1%	22.2%	19.3%	40.0%	24.3%	9.4%	25.9%	22.2%
\$73-85K	—	—	3.5%	5.0%	10.8%	9.4%	—	3.8%
\$86-98K	5.8%	2.8%	8.8%	5.0%	8.1%	3.1%	—	5.4%
\$99-111K	7.7%	11.1%	12.3%	10.0%	2.7%	3.1%	11.1%	8.4%
\$112-124K	13.5%	5.6%	5.3%	—	—	—	—	4.6%
\$138-151K	—	—	1.8%	—	—	—	—	0.4%
\$152-164K	1.9%	—	—	—	2.7%	—	—	0.8%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 3 Years Experience								
<\$60K	29.4%	31.4%	31.4%	11.8%	34.3%	50.0%	25.0%	31.1%
\$60-72K	21.6%	31.4%	23.5%	35.3%	22.9%	22.7%	41.7%	26.8%
\$73-85K	15.7%	17.1%	13.7%	29.4%	28.6%	13.6%	25.0%	19.1%
\$86-98K	7.8%	2.9%	3.9%	17.6%	5.7%	13.6%	—	6.4%
\$99-111K	5.9%	2.9%	9.8%	—	2.9%	—	—	4.3%
\$112-124K	13.7%	14.3%	11.8%	5.9%	2.9%	—	4.2%	8.9%
\$125-137K	5.9%	—	3.9%	—	—	—	4.2%	2.6%
\$152-164K	—	—	2.0%	—	—	—	—	0.4%
\$165-172K	—	—	—	—	2.9%	—	—	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 5 Years Experience								
\$60-72K	20.8%	27.3%	28.1%	10.5%	15.8%	41.7%	34.8%	25.2%
\$73-85K	25.0%	12.1%	14.0%	42.1%	42.1%	12.5%	30.4%	24.0%
\$86-98K	16.7%	18.2%	14.0%	15.8%	18.4%	8.3%	13.0%	15.3%
\$99-111K	4.2%	9.1%	7.0%	15.8%	2.6%	16.7%	4.3%	7.4%
\$112-124K	6.2%	9.1%	8.8%	—	—	—	—	4.5%
\$125-137K	12.5%	12.1%	10.5%	10.5%	2.6%	—	—	7.9%
\$138-151K	6.2%	—	1.8%	—	—	—	4.3%	2.1%
\$152-164K	—	—	1.8%	—	—	—	—	0.4%
\$165-172K	—	—	1.8%	—	—	—	—	0.4%
\$173-185K	—	—	—	—	2.6%	—	—	0.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 10 Years Experience								
<\$60K	8.2%	6.1%	12.5%	5.9%	9.4%	12.5%	10.5%	9.5%
\$60-72K	10.2%	12.1%	4.2%	—	12.5%	20.8%	10.5%	9.9%
\$73-85K	14.3%	18.2%	14.6%	17.6%	28.1%	25.0%	31.6%	19.8%
\$86-98K	14.3%	12.1%	12.5%	11.8%	15.6%	20.8%	21.1%	14.9%
\$99-111K	18.4%	18.2%	12.5%	35.3%	15.6%	8.3%	15.8%	16.7%
\$112-124K	4.1%	9.1%	10.4%	11.8%	9.4%	4.2%	—	7.2%
\$125-137K	20.4%	6.1%	18.8%	5.9%	3.1%	8.3%	5.3%	11.7%
\$138-151K	4.1%	9.1%	4.2%	—	3.1%	—	—	3.6%
\$152-164K	2.0%	3.0%	6.2%	5.9%	—	—	5.3%	3.2%
\$165-172K	4.1%	3.0%	—	5.9%	—	—	—	1.8%
\$173-185K	—	—	2.1%	—	—	—	—	0.5%
>\$185K	—	3.0%	2.1%	—	3.1%	—	—	1.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%

EXHIBIT 81

Distributions of 2013 Salary Levels of Paralegals by Level of Experience and Firm Size

	FIRM SIZE (NUMBER OF ATTORNEYS)							
PARALEGALS SALARY GROUP								
■ No Experience	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	Ohio
<\$22K	39.3%	28.6%	15.4%	—	4.2%	—	7.1%	14.6%
\$22-24K	21.4%	28.6%	11.5%	12.5%	8.3%	13.6%	7.1%	14.6%
\$25-27K	10.7%	7.1%	11.5%	12.5%	16.7%	18.2%	7.1%	12.5%
\$28-30K	14.3%	14.3%	23.1%	37.5%	8.3%	18.2%	—	16.7%
\$31-33K	—	7.1%	11.5%	18.8%	41.7%	9.1%	14.3%	14.6%
\$34-36K	7.1%	—	11.5%	—	4.2%	22.7%	7.1%	8.3%
\$37-39K	3.6%	—	3.8%	6.2%	4.2%	4.5%	14.3%	4.9%
\$40-42K	3.6%	14.3%	7.7%	6.2%	12.5%	9.1%	21.4%	9.7%
\$43-45K	—	—	—	—	—	4.5%	14.3%	2.1%
\$46-48K	—	—	—	6.2%	—	—	—	0.7%
\$49-51K	—	—	3.8%	—	—	—	7.1%	1.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 3 Years Experience								
<\$22K	20.7%	6.7%	2.7%	—	—	—	—	5.1%
\$22-24K	17.2%	46.7%	10.8%	—	9.1%	8.7%	7.1%	13.3%
\$25-27K	17.2%	20.0%	8.1%	11.1%	4.5%	4.3%	—	9.5%
\$28-30K	17.2%	—	16.2%	—	13.6%	26.1%	7.1%	13.3%
\$31-33K	10.3%	6.7%	21.6%	27.8%	13.6%	4.3%	—	13.3%
\$34-36K	10.3%	6.7%	27.0%	22.2%	31.8%	17.4%	14.3%	19.6%
\$37-39K	—	—	8.1%	5.6%	4.5%	13.0%	14.3%	6.3%
\$40-42K	3.4%	6.7%	5.4%	27.8%	4.5%	13.0%	14.3%	9.5%
\$43-45K	3.4%	6.7%	—	—	18.2%	8.7%	28.6%	7.6%
\$49-51K	—	—	—	5.6%	—	4.3%	7.1%	1.9%
>\$51K	—	—	—	—	—	—	7.1%	0.6%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 5 Years Experience								
<\$22K	10.7%	—	2.5%	—	—	—	—	2.30%
\$22-24K	3.6%	5.0%	5.0%	—	—	—	6.7%	2.90%
\$25-27K	3.6%	25.0%	5.0%	—	11.1%	9.1%	—	7.50%
\$28-30K	14.3%	15.0%	5.0%	9.1%	3.7%	9.1%	—	8.00%
\$31-33K	7.1%	15.0%	20.0%	4.5%	7.4%	13.6%	6.7%	11.50%
\$34-36K	32.1%	15.0%	15.0%	13.6%	11.1%	13.6%	6.7%	16.10%
\$37-39K	7.1%	10.0%	17.5%	22.7%	14.8%	9.1%	—	12.60%
\$40-42K	7.1%	—	15.0%	22.7%	14.8%	13.6%	13.3%	12.60%
\$43-45K	3.6%	10.0%	10.0%	4.5%	7.4%	22.7%	20.0%	10.30%
\$46-48K	10.7%	5.0%	—	9.1%	22.2%	4.5%	26.7%	9.80%
\$49-51K	—	—	2.5%	4.5%	3.7%	—	13.3%	2.90%
>\$51K	—	—	2.5%	9.1%	3.7%	4.5%	6.7%	3.40%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 10 Years Experience								
<\$22K	6.8%	—	—	—	—	—	—	1.3%
\$22-24K	2.3%	8.0%	3.4%	—	—	—	—	2.2%
\$25-27K	4.5%	—	1.7%	—	—	4.0%	—	1.8%
\$28-30K	6.8%	16.0%	1.7%	—	8.8%	4.0%	6.2%	5.7%
\$31-33K	4.5%	8.0%	3.4%	—	2.9%	8.0%	—	4.0%
\$34-36K	9.1%	8.0%	15.3%	4.2%	8.8%	12.0%	6.2%	10.1%
\$37-39K	9.1%	12.0%	15.3%	8.3%	2.9%	4.0%	6.2%	9.3%
\$40-42K	27.3%	8.0%	10.2%	12.5%	8.8%	12.0%	—	12.8%
\$43-45K	9.1%	4.0%	15.3%	20.8%	17.6%	8.0%	12.5%	12.8%
\$46-48K	4.5%	4.0%	16.9%	8.3%	14.7%	28.0%	12.5%	12.8%
\$49-51K	9.1%	24.0%	6.8%	16.7%	5.9%	8.0%	31.2%	11.9%
>\$51K	6.8%	8.0%	10.2%	29.2%	29.4%	12.0%	25.0%	15.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%

EXHIBIT 82

Distributions of 2013 Salary Levels of Paralegals by Level of Experience and Office Location

PARALEGALS SALARY GROUP	OFFICE LOCATION							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
■ No Experience								
<\$22K	10.0%	11.8%	8.7%	29.4%	18.2%	16.7%	11.8%	14.6%
\$22-24K	23.3%	17.6%	4.3%	5.9%	18.2%	22.2%	5.9%	14.6%
\$25-27K	6.7%	—	13.0%	29.4%	4.5%	5.6%	29.4%	11.8%
\$28-30K	13.3%	5.9%	30.4%	17.6%	18.2%	16.7%	17.6%	17.4%
\$31-33K	13.3%	29.4%	17.4%	—	13.6%	5.6%	23.5%	14.6%
\$34-36K	—	23.5%	13.0%	—	4.5%	16.7%	5.9%	8.3%
\$37-39K	10.0%	—	—	11.8%	—	5.6%	5.9%	4.9%
\$40-42K	16.7%	5.9%	8.7%	5.9%	13.6%	11.1%	—	9.7%
\$43-45K	6.7%	—	—	—	4.5%	—	—	2.1%
\$46-48K	—	—	4.3%	—	—	—	—	0.7%
\$49-51K	—	5.9%	—	—	4.5%	—	—	1.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 3 Years Experience								
<\$22K	3.1%	4.0%	4.2%	7.7%	14.8%	—	—	5.1%
\$22-24K	9.4%	16.0%	—	15.4%	14.8%	33.3%	5.6%	12.7%
\$25-27K	12.5%	8.0%	12.5%	—	11.1%	11.1%	5.6%	9.6%
\$28-30K	3.1%	12.0%	12.5%	23.1%	14.8%	5.6%	27.8%	12.7%
\$31-33K	21.9%	4.0%	16.7%	23.1%	14.8%	—	16.7%	14.0%
\$34-36K	18.8%	24.0%	20.8%	7.7%	7.4%	27.8%	33.3%	19.7%
\$37-39K	6.2%	4.0%	12.5%	7.7%	3.7%	—	11.1%	6.4%
\$40-42K	6.2%	20.0%	20.8%	7.7%	—	11.1%	—	9.6%
\$43-45K	12.5%	4.0%	—	7.7%	14.8%	11.1%	—	7.6%
\$49-51K	6.2%	4.0%	—	—	—	—	—	1.9%
>\$51K	—	—	—	—	3.7%	—	—	0.6%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 5 Years Experience								
<\$22K	2.9%	—	3.3%	7.7%	3.8%	—	—	2.3%
\$22-24K	—	4.3%	3.3%	7.7%	—	8.3%	—	2.9%
\$25-27K	5.9%	8.7%	—	7.7%	15.4%	12.5%	4.3%	7.5%
\$28-30K	5.9%	8.7%	6.7%	—	15.4%	4.2%	13.0%	8.1%
\$31-33K	5.9%	4.3%	10.0%	23.1%	3.8%	16.7%	21.7%	11.0%
\$34-36K	26.5%	13.0%	6.7%	23.1%	26.9%	8.3%	13.0%	16.8%
\$37-39K	8.8%	17.4%	13.3%	—	7.7%	25.0%	13.0%	12.7%
\$40-42K	14.7%	8.7%	13.3%	15.4%	7.7%	12.5%	17.4%	12.7%
\$43-45K	8.8%	17.4%	23.3%	—	—	8.3%	8.7%	10.4%
\$46-48K	11.8%	8.7%	10.0%	7.7%	15.4%	4.2%	4.3%	9.2%
\$49-51K	5.9%	—	6.7%	7.7%	—	—	—	2.9%
>\$51K	2.9%	8.7%	3.3%	—	3.8%	—	4.3%	3.5%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 10 Years Experience								
<\$22K	2.2%	—	2.6%	4.8%	—	—	—	1.3%
\$22-24K	—	—	—	—	2.8%	10.0%	3.6%	2.2%
\$25-27K	2.2%	—	2.6%	—	2.8%	3.3%	—	1.8%
\$28-30K	2.2%	10.3%	—	14.3%	5.6%	13.3%	—	5.7%
\$31-33K	4.4%	—	10.5%	—	5.6%	—	3.6%	4.0%
\$34-36K	8.9%	6.9%	5.3%	19.0%	11.1%	6.7%	17.9%	10.1%
\$37-39K	13.3%	10.3%	5.3%	4.8%	8.3%	10.0%	10.7%	9.3%
\$40-42K	11.1%	10.3%	7.9%	14.3%	13.9%	16.7%	14.3%	12.3%
\$43-45K	8.9%	17.2%	10.5%	9.5%	11.1%	16.7%	17.9%	12.8%
\$46-48K	15.6%	17.2%	7.9%	4.8%	16.7%	6.7%	21.4%	13.2%
\$49-51K	8.9%	3.4%	21.1%	14.3%	16.7%	10.0%	7.1%	11.9%
>\$51K	22.2%	24.1%	26.3%	14.3%	5.6%	6.7%	3.6%	15.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%

EXHIBIT 83

Percent Distributions of 2013 Salary Levels of Secretaries by Size of Firm

	FIRM SIZE (NUMBER OF ATTORNEYS)							
SECRETARY SALARY GROUP								
■ No Experience	1	2	3 to 6	7 to 10	11 to 20	21 to 50	>50	Ohio
<13K	25.5%	13.0%	4.2%	—	—	—	—	8.6%
\$13-15K	10.9%	13.0%	8.3%	—	3.4%	—	—	6.3%
\$16-18K	9.1%	8.7%	12.5%	—	3.4%	8.7%	—	7.2%
\$19-21K	18.2%	26.1%	20.8%	18.2%	13.8%	13.0%	4.8%	17.2%
\$22-24K	18.2%	17.4%	27.1%	36.4%	24.1%	21.7%	14.3%	22.6%
\$25-27K	7.3%	8.7%	18.8%	13.6%	13.8%	13.0%	9.5%	12.2%
\$28-30K	3.6%	8.7%	6.2%	9.1%	17.2%	13.0%	19.0%	9.5%
\$31-33K	1.8%	—	2.1%	9.1%	6.9%	17.4%	19.0%	6.3%
\$34-36K	—	—	—	4.5%	6.9%	4.3%	4.8%	2.3%
\$37-39K	1.8%	4.3%	—	4.5%	3.4%	4.3%	14.3%	3.6%
\$40-42K	3.6%	—	—	4.5%	3.4%	—	9.5%	2.7%
\$43-45K	—	—	—	—	3.4%	4.3%	4.8%	1.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 3 Years Experience								
<13K	5.5%	—	—	—	—	—	—	1.3%
\$13-15K	7.3%	14.3%	1.9%	—	—	—	—	3.5%
\$16-18K	10.9%	14.3%	7.4%	—	3.3%	4.2%	—	6.5%
\$19-21K	16.4%	14.3%	16.7%	—	—	8.3%	—	10.0%
\$22-24K	16.4%	28.6%	18.5%	20.0%	16.7%	12.5%	4.8%	17.0%
\$25-27K	14.5%	9.5%	14.8%	32.0%	16.7%	16.7%	9.5%	16.1%
\$28-30K	14.5%	9.5%	20.4%	16.0%	20.0%	8.3%	9.5%	15.2%
\$31-33K	9.1%	—	9.3%	4.0%	20.0%	16.7%	9.5%	10.0%
\$34-36K	3.6%	—	9.3%	12.0%	6.7%	20.8%	28.6%	10.0%
\$37-39K	—	—	—	4.0%	3.3%	4.2%	14.3%	2.6%
\$40-42K	1.8%	9.5%	1.9%	12.0%	10.0%	4.2%	4.8%	5.2%
\$43-45K	—	—	—	—	3.3%	—	14.3%	1.7%
\$46-48K	—	—	—	—	—	4.2%	4.8%	0.9%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 5 Years Experience								
<13K	8.1%	—	—	—	—	—	—	1.9%
\$13-15K	3.2%	7.4%	—	—	—	—	—	1.6%
\$16-18K	6.5%	3.7%	1.7%	—	2.9%	—	—	2.7%
\$19-21K	11.3%	7.4%	5.0%	—	—	4.2%	—	5.1%
\$22-24K	12.9%	25.9%	16.7%	3.4%	2.9%	8.3%	4.8%	11.7%
\$25-27K	12.9%	18.5%	13.3%	10.3%	5.9%	4.2%	4.8%	10.9%
\$28-30K	16.1%	7.4%	16.7%	17.2%	8.8%	20.8%	—	13.6%
\$31-33K	9.7%	18.5%	16.7%	17.2%	29.4%	12.5%	9.5%	16.0%
\$34-36K	14.5%	3.7%	13.3%	17.2%	14.7%	4.2%	14.3%	12.5%
\$37-39K	3.2%	3.7%	6.7%	13.8%	14.7%	29.2%	9.5%	9.7%
\$40-42K	—	—	5.0%	6.9%	2.9%	8.3%	23.8%	5.1%
\$43-45K	1.6%	3.7%	1.7%	3.4%	11.8%	4.2%	19.0%	5.1%
\$46-48K	—	—	3.3%	10.3%	5.9%	—	9.5%	3.5%
>\$48K	—	—	—	—	—	4.2%	4.8%	0.8%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 10 Years Experience								
<13K	2.8%	—	—	—	—	—	—	0.8%
\$13-15K	2.8%	4.7%	—	—	—	—	—	1.4%
\$16-18K	2.8%	2.3%	—	—	—	—	—	1.1%
\$19-21K	3.7%	2.3%	5.3%	—	—	—	—	2.7%
\$22-24K	7.4%	16.3%	3.2%	2.7%	—	11.1%	—	5.9%
\$25-27K	13.9%	11.6%	11.6%	2.7%	7.9%	—	4.5%	9.7%
\$28-30K	7.4%	14.0%	10.5%	—	—	3.7%	4.5%	7.0%
\$31-33K	15.7%	11.6%	12.6%	10.8%	5.3%	3.7%	—	11.1%
\$34-36K	11.1%	4.7%	13.7%	10.8%	15.8%	18.5%	4.5%	11.6%
\$37-39K	8.3%	4.7%	10.5%	16.2%	10.5%	7.4%	9.1%	9.5%
\$40-42K	9.3%	9.3%	18.9%	21.6%	23.7%	14.8%	9.1%	14.9%
\$43-45K	7.4%	—	8.4%	16.2%	7.9%	14.8%	13.6%	8.6%
\$46-48K	1.9%	2.3%	2.1%	—	15.8%	7.4%	27.3%	5.1%
>\$48K	5.6%	16.3%	3.2%	18.9%	13.2%	18.5%	27.3%	10.5%
Total	100%	100%	100%	100%	100%	100%	100%	100%

EXHIBIT 84

Percent Distributions of 2013 Secretary Salary Levels by Experience and Office Location

SECRETARY SALARY GROUP	OFFICE LOCATION							
	Greater Cleveland	Greater Cincinnati	Greater Columbus	Greater Dayton	Northeast Region	Northwest Region	Southern Region	Ohio
■ No Experience								
<13K	2.6%	13.0%	3.0%	11.8%	10.3%	17.9%	7.5%	8.7%
\$13-15K	2.6%	—	3.0%	—	10.3%	10.7%	10.0%	5.9%
\$16-18K	10.3%	8.7%	—	—	7.7%	10.7%	10.0%	7.3%
\$19-21K	20.5%	17.4%	12.1%	11.8%	7.7%	32.1%	20.0%	17.4%
\$22-24K	12.8%	34.8%	15.2%	23.5%	28.2%	14.3%	32.5%	22.8%
\$25-27K	12.8%	—	24.2%	11.8%	10.3%	10.7%	15.0%	12.8%
\$28-30K	17.9%	8.7%	12.1%	11.8%	12.8%	—	2.5%	9.6%
\$31-33K	7.7%	4.3%	12.1%	17.6%	—	3.6%	—	5.5%
\$34-36K	5.1%	4.3%	3.0%	5.9%	—	—	—	2.3%
\$37-39K	—	8.7%	9.1%	—	7.7%	—	—	3.7%
\$40-42K	5.1%	—	3.0%	5.9%	5.1%	—	—	2.7%
\$43-45K	2.6%	—	3.0%	—	—	—	2.5%	1.4%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 3 Years Experience								
<13K	2.4%	—	3.1%	5.9%	—	—	—	1.3%
\$13-15K	—	3.8%	—	5.9%	5.0%	14.3%	—	3.5%
\$16-18K	2.4%	3.8%	3.1%	—	12.5%	14.3%	7.0%	6.6%
\$19-21K	9.5%	7.7%	6.2%	—	15.0%	7.1%	16.3%	10.1%
\$22-24K	14.3%	15.4%	3.1%	11.8%	17.5%	35.7%	20.9%	17.1%
\$25-27K	9.5%	19.2%	6.2%	17.6%	22.5%	10.7%	23.3%	15.8%
\$28-30K	16.7%	19.2%	15.6%	11.8%	5.0%	10.7%	25.6%	15.4%
\$31-33K	14.3%	11.5%	18.8%	5.9%	10.0%	3.6%	4.7%	10.1%
\$34-36K	14.3%	—	18.8%	41.2%	2.5%	3.6%	2.3%	9.6%
\$37-39K	4.8%	3.8%	6.2%	—	2.5%	—	—	2.6%
\$40-42K	4.8%	15.4%	15.6%	—	2.5%	—	—	5.3%
\$43-45K	4.8%	—	—	—	5.0%	—	—	1.8%
\$46-48K	2.4%	—	3.1%	—	—	—	—	0.9%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 5 Years Experience								
<13K	2.2%	—	2.9%	5.6%	2.2%	2.7%	—	2.0%
\$13-15K	—	—	—	—	2.2%	8.1%	—	1.6%
\$16-18K	2.2%	3.6%	—	—	8.9%	2.7%	—	2.7%
\$19-21K	—	3.6%	—	5.6%	8.9%	10.8%	6.5%	5.1%
\$22-24K	8.7%	21.4%	8.6%	5.6%	8.9%	13.5%	15.2%	11.8%
\$25-27K	8.7%	3.6%	2.9%	—	15.6%	21.6%	15.2%	11.0%
\$28-30K	13.0%	17.9%	2.9%	16.7%	15.6%	13.5%	15.2%	13.3%
\$31-33K	17.4%	7.1%	8.6%	27.8%	8.9%	16.2%	30.4%	16.5%
\$34-36K	13.0%	17.9%	20.0%	16.7%	8.9%	2.7%	8.7%	11.8%
\$37-39K	17.4%	7.1%	14.3%	16.7%	4.4%	5.4%	6.5%	9.8%
\$40-42K	4.3%	3.6%	17.1%	5.6%	4.4%	2.7%	—	5.1%
\$43-45K	4.3%	10.7%	17.1%	—	4.4%	—	—	5.1%
\$46-48K	6.5%	3.6%	2.9%	—	6.7%	—	2.2%	3.5%
>\$48K	2.2%	—	2.9%	—	—	—	—	0.8%
Total	100%	100%	100%	100%	100%	100%	100%	100%
■ 10 Years Experience								
<13K	1.5%	—	1.7%	4.0%	—	—	—	0.8%
\$13-15K	—	—	—	4.0%	1.6%	3.4%	1.6%	1.4%
\$16-18K	—	2.9%	—	—	—	3.4%	1.6%	1.1%
\$19-21K	—	—	1.7%	—	7.8%	5.1%	1.6%	2.7%
\$22-24K	6.2%	8.8%	—	—	7.8%	6.8%	9.7%	6.0%
\$25-27K	4.6%	14.7%	3.4%	8.0%	20.3%	8.5%	9.7%	9.8%
\$28-30K	4.6%	2.9%	1.7%	4.0%	7.8%	16.9%	8.1%	7.1%
\$31-33K	9.2%	5.9%	1.7%	8.0%	14.1%	13.6%	19.4%	10.9%
\$34-36K	12.3%	8.8%	5.2%	4.0%	10.9%	13.6%	19.4%	11.4%
\$37-39K	4.6%	5.9%	19.0%	8.0%	9.4%	8.5%	9.7%	9.5%
\$40-42K	26.2%	20.6%	10.3%	36.0%	7.8%	6.8%	11.3%	15.0%
\$43-45K	9.2%	14.7%	17.2%	8.0%	3.1%	6.8%	3.2%	8.4%
\$46-48K	9.2%	5.9%	12.1%	4.0%	1.6%	1.7%	—	4.9%
>\$48K	12.3%	8.8%	25.9%	12.0%	7.8%	5.1%	4.8%	10.9%
Total	100%	100%	100%	100%	100%	100%	100%	100%

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