

**SOUTHERN CALIFORNIA
EDITION**

2022 Law Firm Compensation Billing Rate & Benefits Survey

SAMPLE



**LOS ANGELES/
ORANGE COUNTY/
SAN DIEGO**

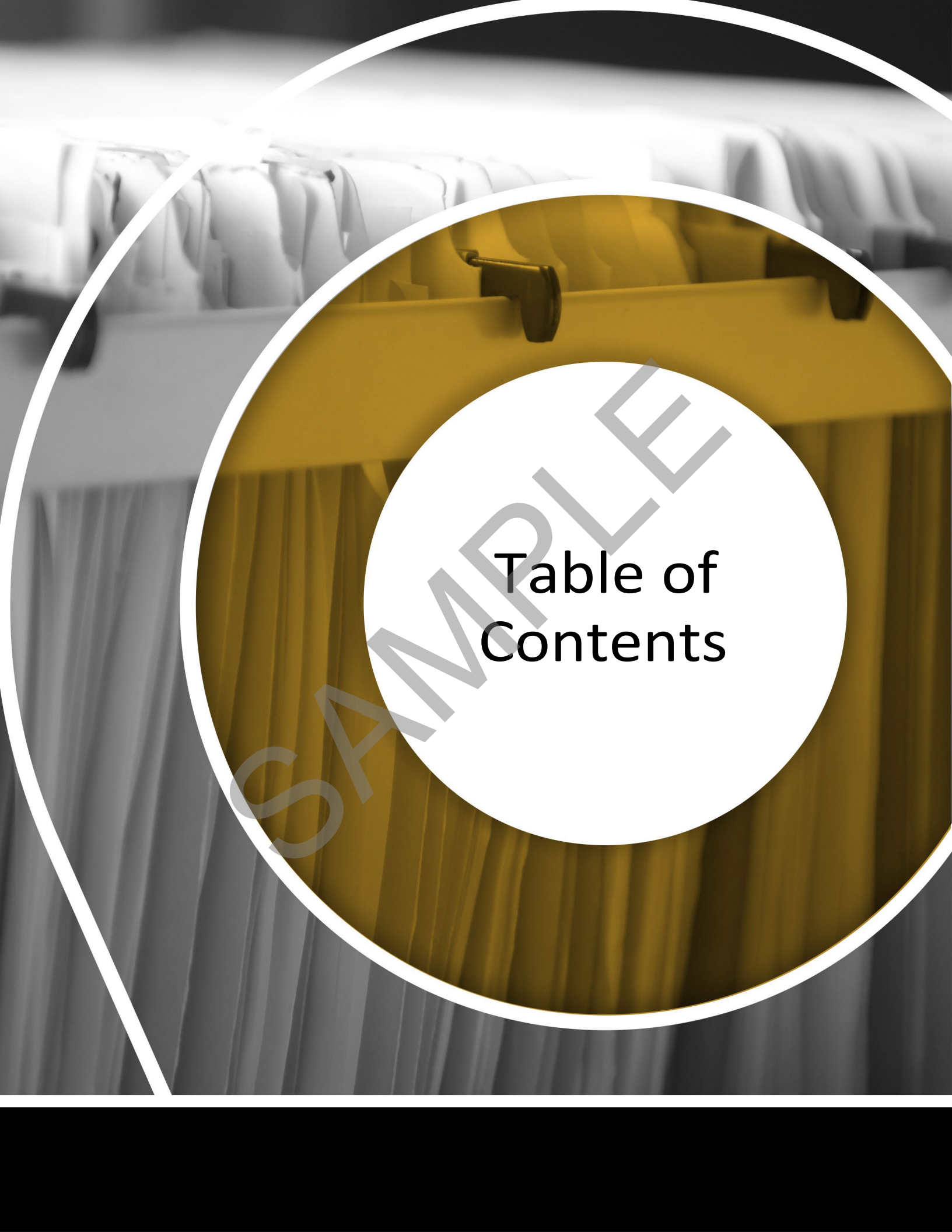
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A hand in a white lab coat is holding a yellow lifebuoy. The lifebuoy has a white center circle containing the word 'Introduction'. A large, semi-transparent 'SAMPLE' watermark is overlaid diagonally across the image.

Introduction

SURVEY INTRODUCTION AND METHODOLOGY

INTRODUCTION

Our 2022 survey of Southern California law firms contains information from **90 firms** with **128 office locations**. The geographical dispersion of the participating offices is as follows: 28 offices in Downtown LA, 43 offices in Los Angeles Westside, 10 offices in San Fernando and San Gabriel Valleys, 26 offices in Orange County, 15 offices in San Diego, and 6 offices in other Southern California locations.

Of the participating firms, 22 of them have 1-20 attorneys firm-wide, 20 have 21-50 attorneys firm-wide, 13 have 51-150 attorneys firm-wide, 11 have 151-500 attorneys firm-wide, and 24 firms have 501 or more attorneys.

Compensation and/or billing data was collected and reported for 70 total position categories.

SURVEY CONFIDENTIALITY

Numerous security procedures and controls are in place to safeguard and protect the confidentiality of the participating firms and the reported data.

Your completed survey data was sent directly to Armanino LLP for tabulation and summarization. Only one individual within our firm has access to this information. All individual firm data is strictly confidential and will not be disclosed or distributed to any party by Armanino LLP.

SURVEY RESULTS

Survey results are available to both survey participants and non-participants. Non-participants may purchase the survey results from: <https://lawfirmsurvey.armaninollp.com/>

If you have any questions, please contact Crystal Lee at crystal.lee@armaninollp.com

SURVEY METHODOLOGY AND ANALYSIS

Firm sizes are determined based on the TOTAL number of attorneys firm-wide (as opposed to attorneys within the reported office location.)

The geographical locations reported in the survey are as follows:

Downtown LA: includes downtown and mid-Wilshire areas

Westside: includes Beverly Hills, Century City, Westwood, Brentwood, Santa Monica, El Segundo, Marina del Rey, and related areas

San Fernando/San Gabriel Valley: includes Sherman Oaks, Westlake Village, Woodland Hills, Encino, Pasadena, Glendale, Burbank, Van Nuys, Universal City, and related areas

Orange County: includes areas between Seal Beach and San Diego

San Diego: includes areas from Carlsbad to all San Diego area zip codes

Other: includes other areas throughout Greater Los Angeles And Southern California not specifically identified above

Please note that within the compensation and billing sections, the total number of firms by size will equal the All Firms number. In the Location section, the total firms in all locations may not equal the All Firms number because each participating firm may have multiple locations. Similarly, the total firms by Practice Area, Class Year, etc. may not equal the All Firms number because each firm employs individuals within multiple categories.

SECTIONS II, III, and IV – GENERAL QUESTIONS, EMPLOYEE BENEFITS, & MARKET CONDITIONS

These sections report the responses on the general questions regarding firm operations and data, employee benefits, and industry conditions. Some data in these sections is reported by the number of firms responding, while other data is reported by percentage of total responses. Since ***all participants did not respond to each question***, the analyses are reported only for those firms that responded.

SECTION V – ATTORNEY COMPENSATION, BILLING RATES, AND BILLABLE HOURS

This section reports the responses on base salary, bonuses, billing rates, and billable hours for full-time Partners, Associates, and Of-Counsel. The salaries reported were those in effect on July 1, 2022, and bonuses reported were the bonuses paid in the previous prior year. The categories of the analyses in this section (also applicable to all other sections), are as follows:

Average – The sum of all numbers within a category divided by the number of reported

10th Percentile – The amount that has 10% of the reported values below it

25th Percentile – The amount that has 25% of the reported values below it

Median – The amount where there is an equal number of reported values both above and below it

75th Percentile – The amount that has 75% of the reported values below it

90th Percentile – The amount that has 90% of the reported values below it

For certain positions, a small number of incumbents and corresponding data were reported for various categories. In order to maintain the confidentiality of individual data, certain statistical information was omitted based upon the number of firms and incumbents reported. The omitted information is noted by an asterisk (*) in the statistical data.

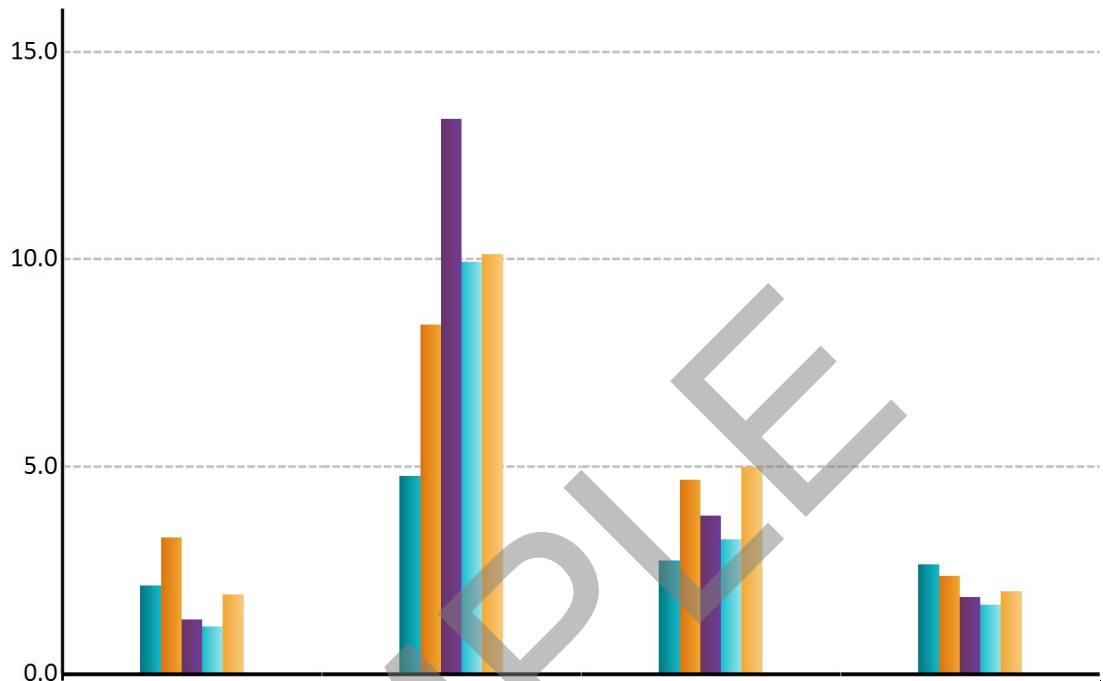
SECTION VI – NON-ATTORNEY BILLER COMPENSATION, BILLING RATES, AND BILLABLE HOURS

This section reports the responses on base salary, bonuses, billing rates, and billable hours for the full-time Paralegal positions covered by the survey. The salaries reported were those in effect on July 1, 2022, and bonuses reported were the bonuses paid in the previous prior year. The categories of the analyses in this section are the same as described above for attorneys.

SECTION VII – STAFF COMPENSATION

This section reports the responses on base salary and bonuses for the full-time staff positions covered by the survey. The salaries reported were those in effect on July 1, 2021, and bonuses reported were the bonuses paid in the previous prior year. The categories of the analyses in this section are the same as described above for attorneys.

Leverage Ratios

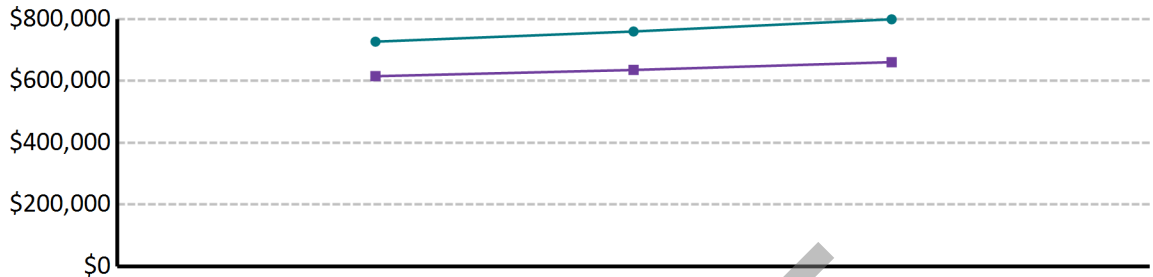


- 1-20 Attorneys
- 21-50 Attorneys
- 51-150 Attorneys
- 151-500 Attorneys
- 501+ Attorneys

	Associates to Equity Partners	Attorneys to Paralegals	Attorneys to Legal Secretaries	Timekeepers to Staff
1-20 Attorneys	2.12	4.76	2.72	2.63
21-50 Attorneys	3.29	8.41	4.67	2.36
51-150 Attorneys	1.30	13.37	3.80	1.84
151-500 Attorneys	1.13	9.92	3.24	1.66
501+ Attorneys	1.92	10.11	4.98	1.98

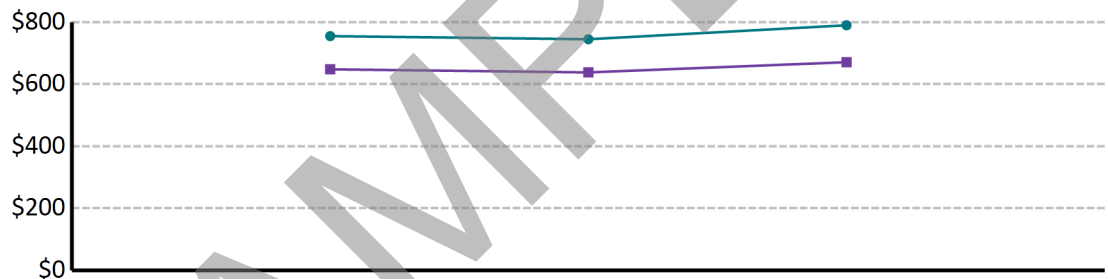
Equity Partners/Shareholders

Total Compensation



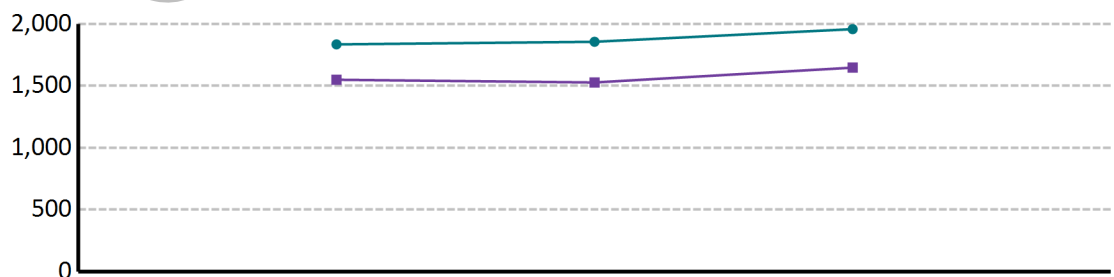
	2020	2021	2022
Average	\$615,223	\$635,402	\$660,669
75th Percentile	\$727,124	\$760,000	\$799,436

Billing Rates



	2020	2021	2022
Average	\$648	\$638	\$671
75th Percentile	\$755	\$745	\$790

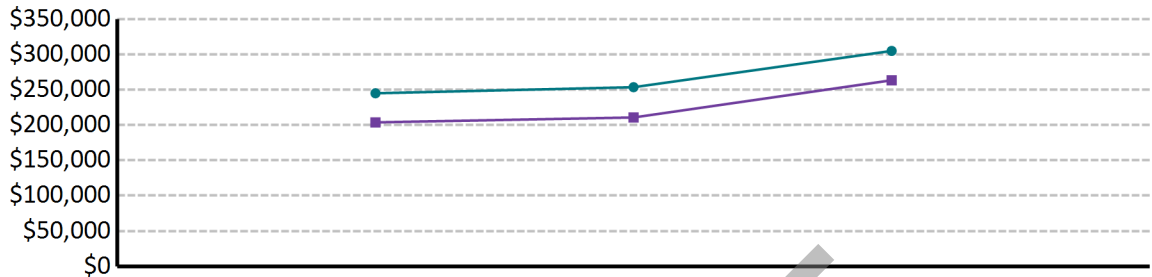
Billable Hours



	2020	2021	2022
Average	1,549	1,527	1,647
75th Percentile	1,835	1,856	1,958

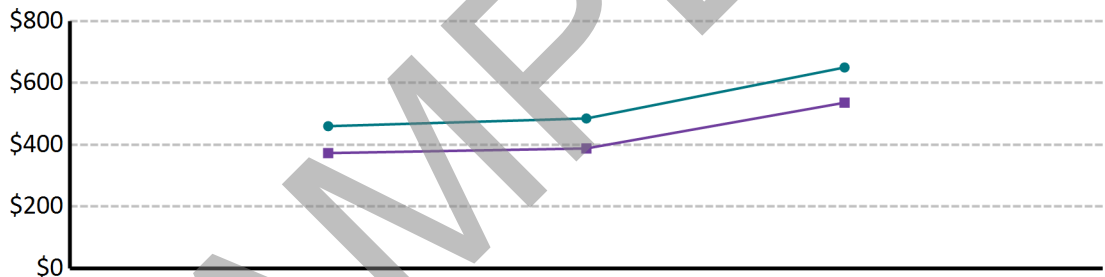
Associates

Total Compensation



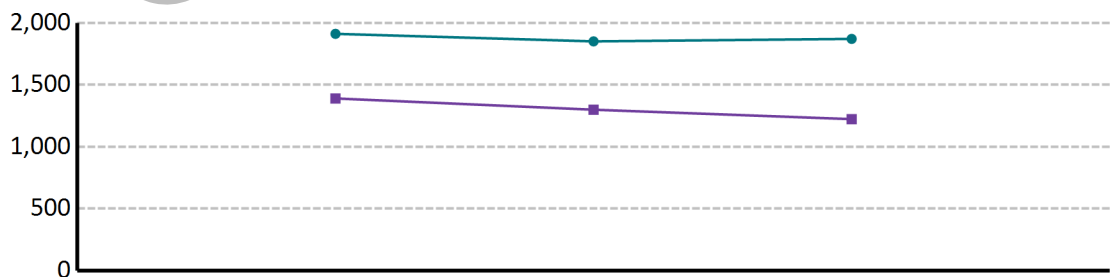
	2020	2021	2022
Average	\$203,802	\$210,773	\$263,453
75th Percentile	\$245,000	\$253,616	\$305,000

Billing Rates



	2020	2021	2022
Average	\$648	\$638	\$671
75th Percentile	\$755	\$745	\$790

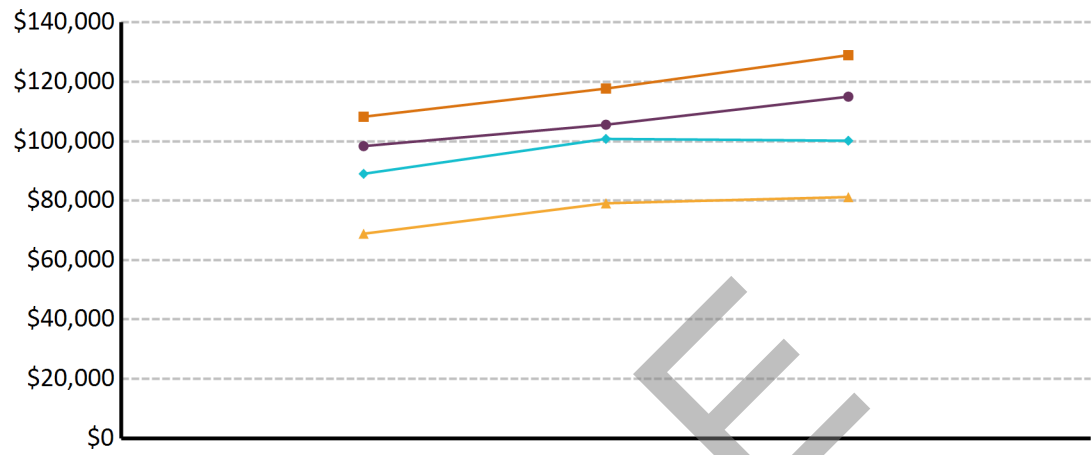
Billable Hours



	2020	2021	2022
Average	1,390	1,299	1,223
75th Percentile	1,912	1,851	1,871

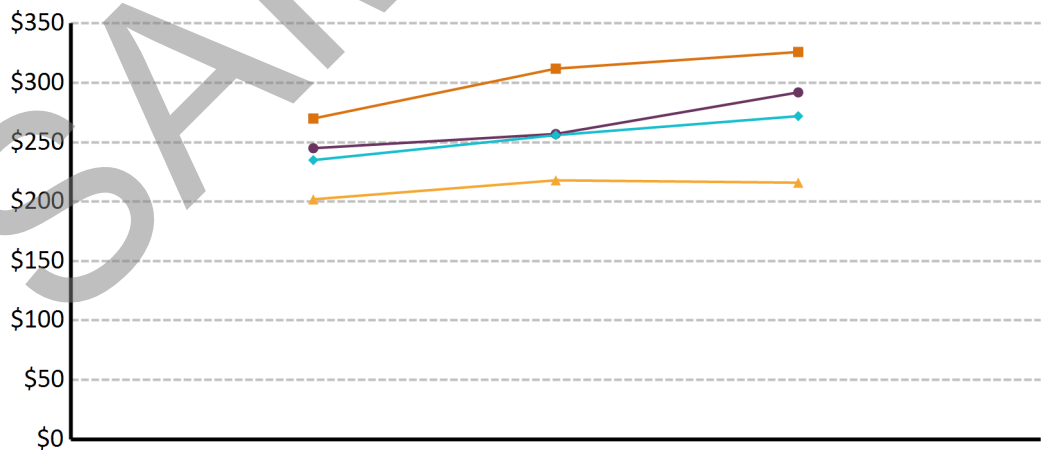
Paralegals

Average Total Compensation



	2020	2021	2022
Super Senior (20+ years)	\$108,263	\$117,743	\$128,997
Senior (11 to 20 years)	\$98,365	\$105,578	\$115,025
Mid-Level (6 to 10 years)	\$89,046	\$100,800	\$100,187
Junior (2 to 5 years)	\$68,874	\$79,124	\$81,222

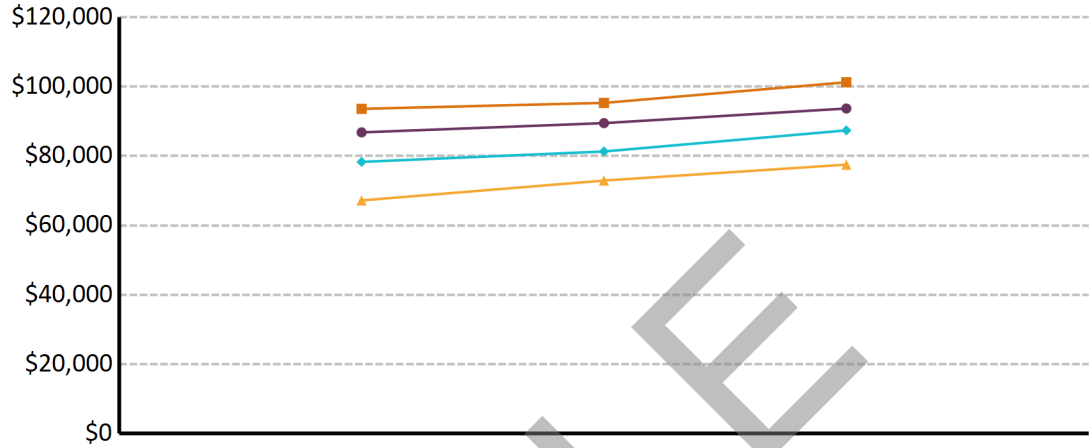
Average Billing Rates



	2020	2021	2022
Super Senior (20+ years)	\$270	\$312	\$326
Senior (11 to 20 years)	\$245	\$257	\$292
Mid-Level (6 to 10 years)	\$235	\$256	\$272
Junior (2 to 5 years)	\$202	\$218	\$216

Legal Secretaries

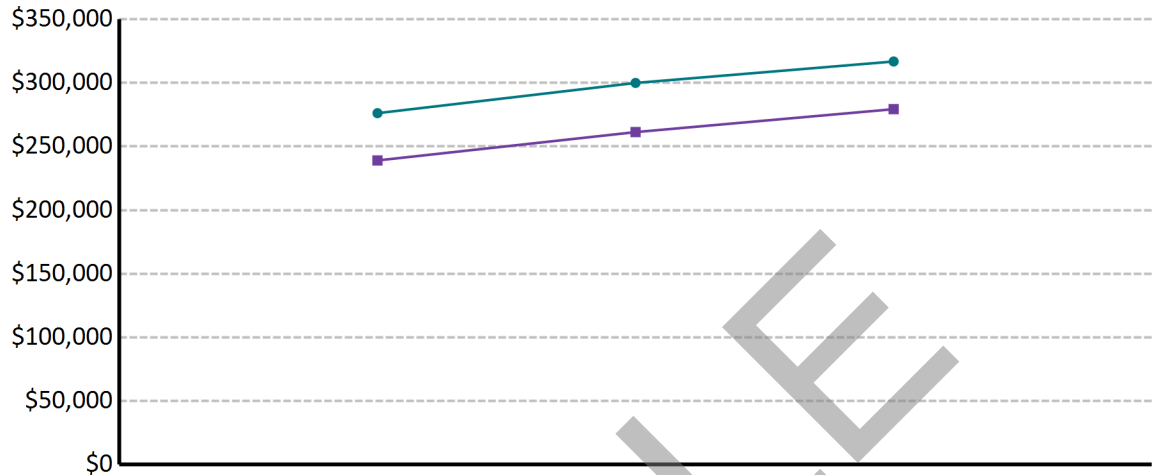
Average Total Compensation



	2020	2021	2022
Super Senior (20+ years)	\$93,631	\$95,349	\$101,307
Senior (11 to 20 years)	\$86,839	\$89,507	\$93,735
Mid-Level (6 to 10 years)	\$78,321	\$81,335	\$87,418
Junior (2 to 5 years)	\$67,201	\$72,939	\$77,531

Director of Administration

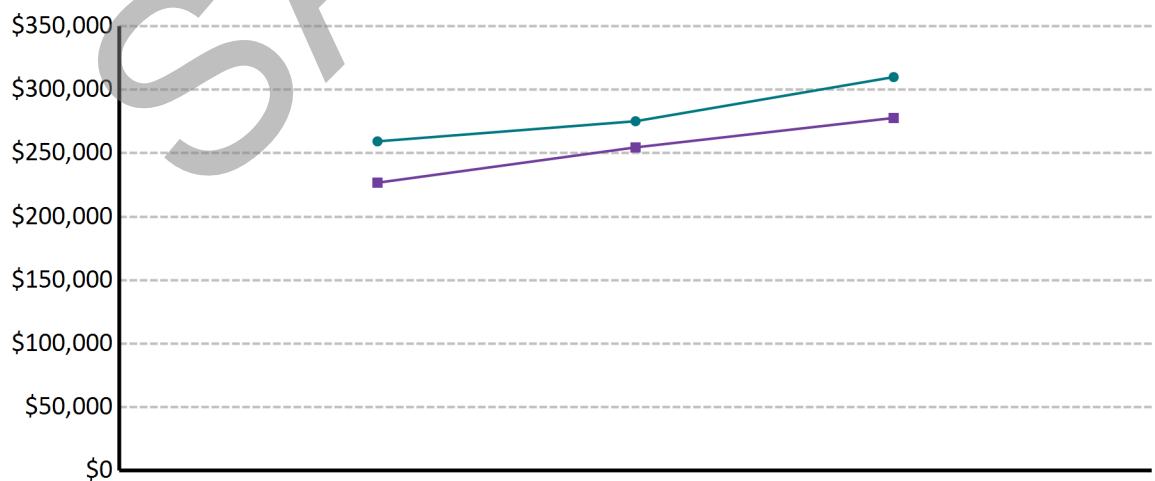
Average Total Compensation



	2020	2021	2022
Average	\$239,102	\$261,366	\$279,397
75th Percentile	\$276,250	\$300,000	\$316,875

Director of Finance

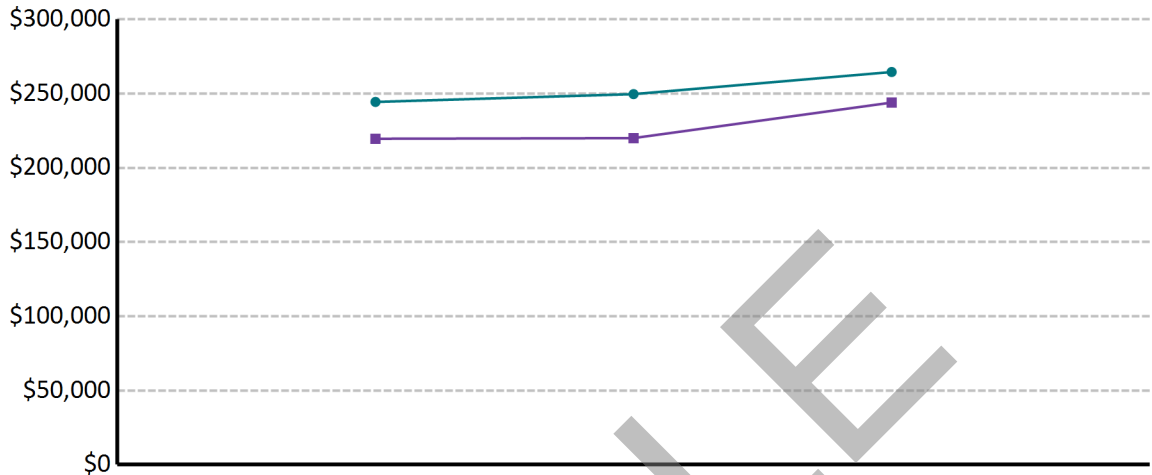
Average Total Compensation



	2020	2021	2022
Average	\$226,814	\$254,643	\$277,819
75th Percentile	\$259,375	\$275,250	\$310,000

Director of Human Resources

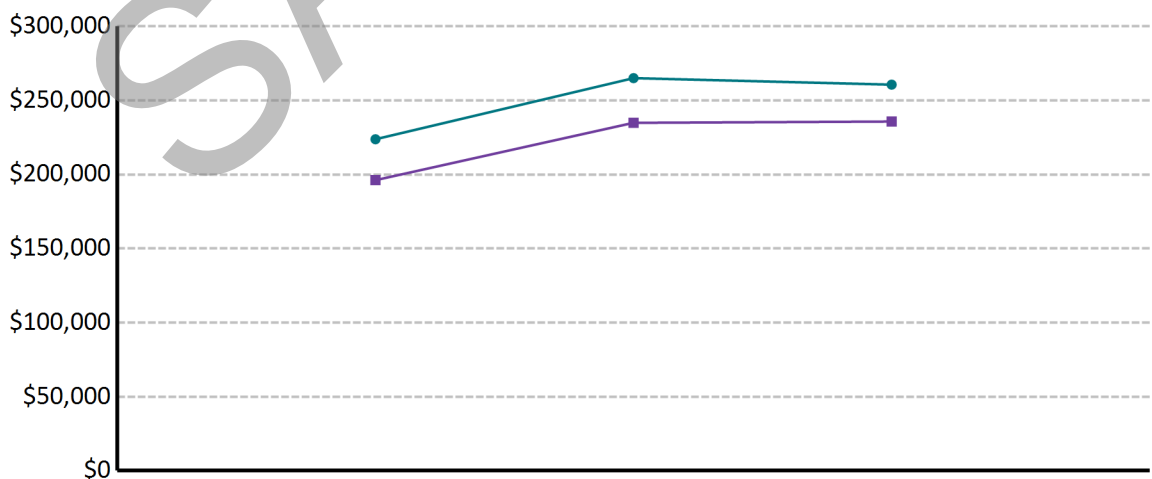
Average Total Compensation



	2020	2021	2022
Average	\$219,553	\$219,996	\$243,921
75th Percentile	\$244,356	\$249,619	\$264,508

Director of Marketing/Business Development

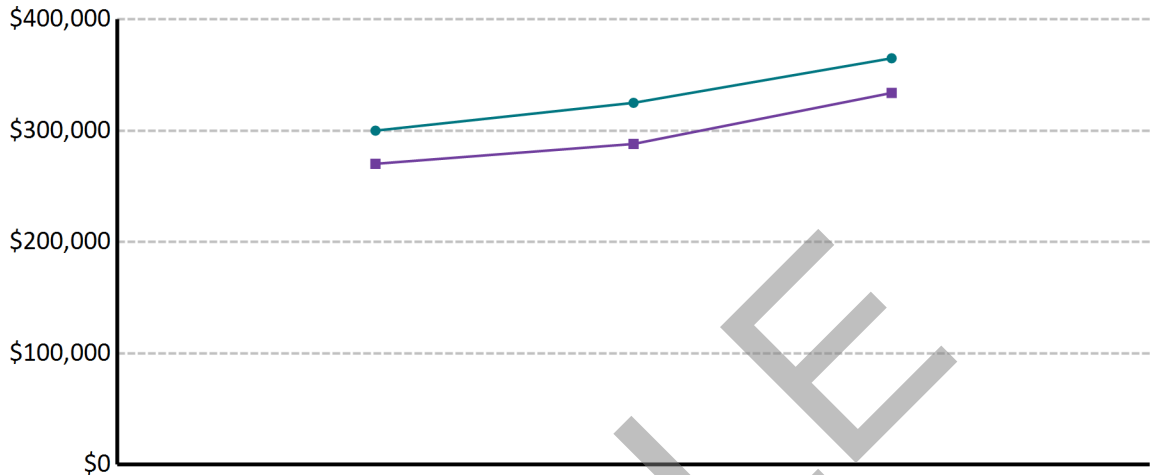
Average Total Compensation



	2020	2021	2022
Average	\$196,132	\$234,846	\$235,707
75th Percentile	\$223,750	\$265,000	\$260,600

Chief Information Officer/Director of Information Systems

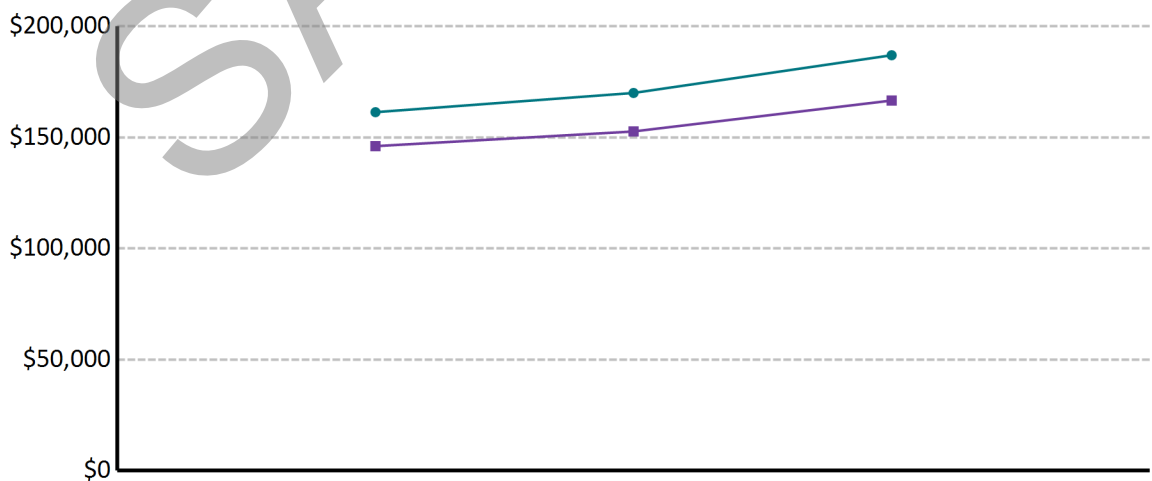
Average Total Compensation




	2020	2021	2022
Average	\$270,222	\$288,071	\$333,882
75th Percentile	\$300,000	\$325,000	\$365,000

Information Systems Manager

Average Total Compensation

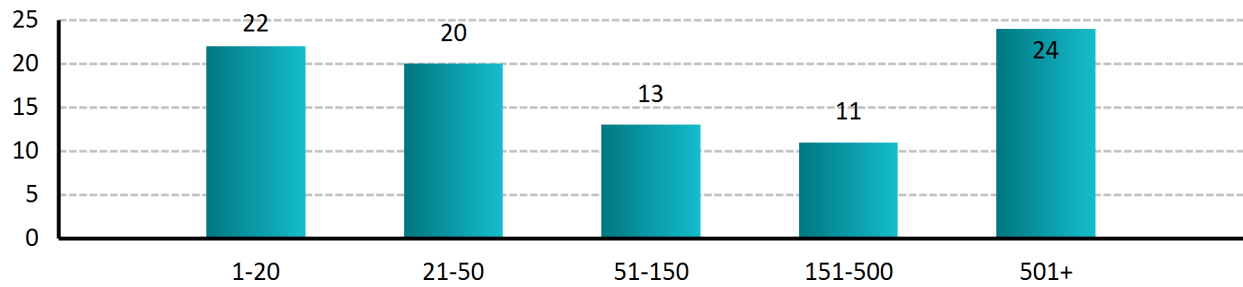


	2020	2021	2022
Average	\$146,066	\$152,676	\$166,586
75th Percentile	\$161,346	\$170,000	\$186,979



**General
Questions**

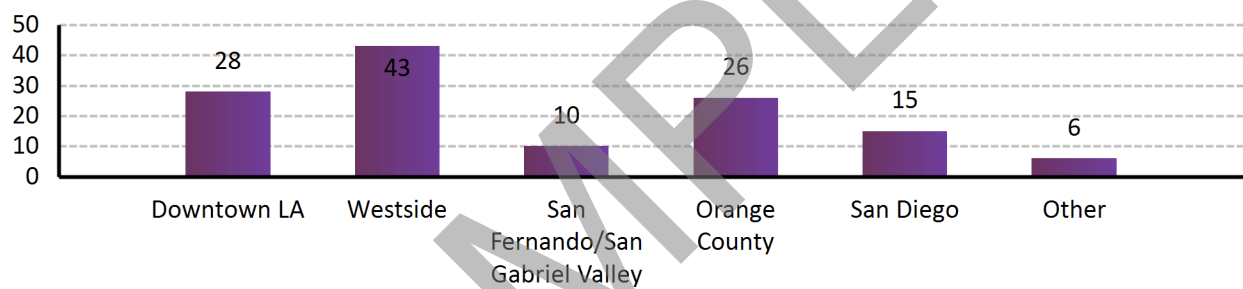
Firm Count by Size (# of Attorneys)



90

Total
of Firms

Firm Count by Location (# of Offices)

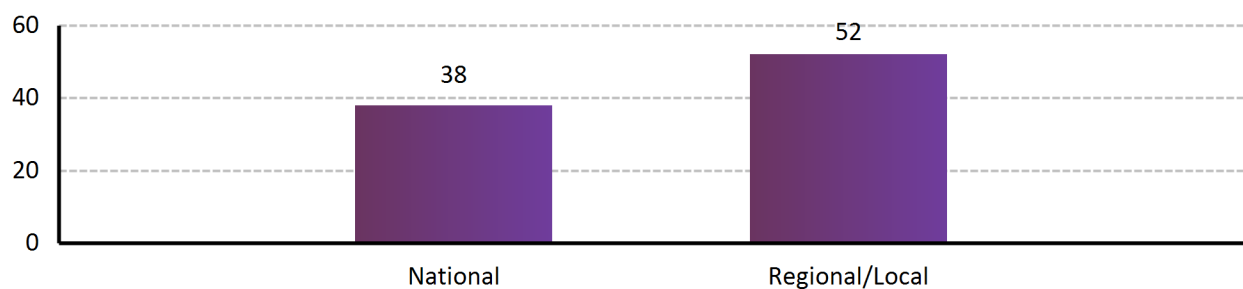


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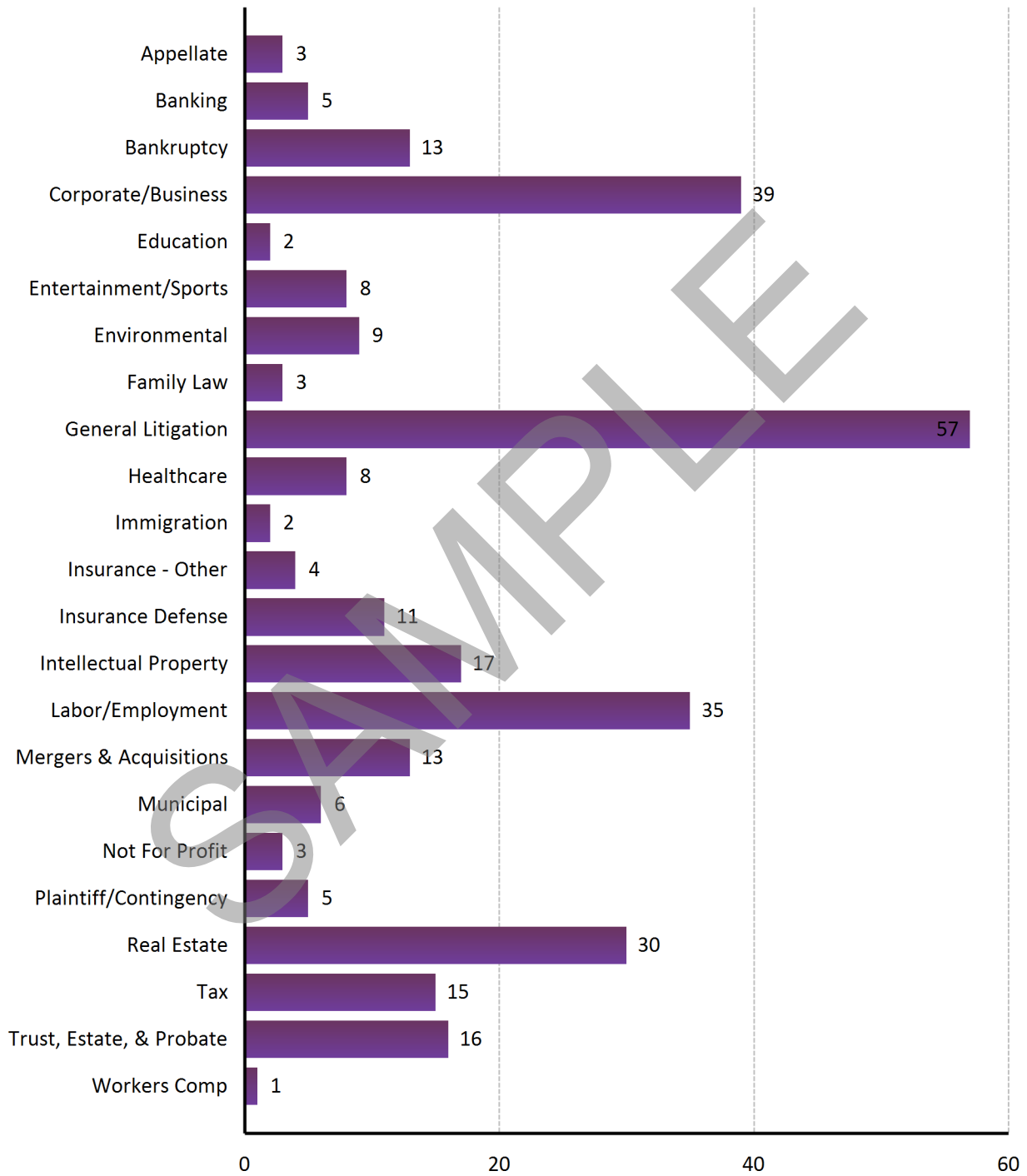
Total
of Offices

Note: Total number of offices by location may be greater than total firm count by size, as some firms may have multiple locations.

Firm Count by Presence



Firm Count by Prevalent Practice Areas



Note: Practice area must be at least 20% of billings to be considered prevalent in the firm

Total Headcounts

Equity Partners/Shareholders	1,768
Non-Equity Partners/Shareholders	969
Associates	2,931
Of-Counsel	411
Total Attorneys	6,080
Paralegals	776
Other Billers	423
Legal Secretaries	1,476
Finance/Accounting/Billing Staff	559
Information Systems Personnel	458
Other Non-Attorney Staff	1,964

Average Staffing Ratios

Associates to Equity Partners	2.12
Non-Equity to Equity Partners	1.34
Attorneys to Paralegals	9.86
Attorneys to Legal Secretaries	4.37
Attorneys to Information Systems Personnel	17.80
Timekeepers to Finance/Accounting	17.46
Timekeepers to Staff	2.19

Note: The numbers above represent an average of each individual firm's ratios.

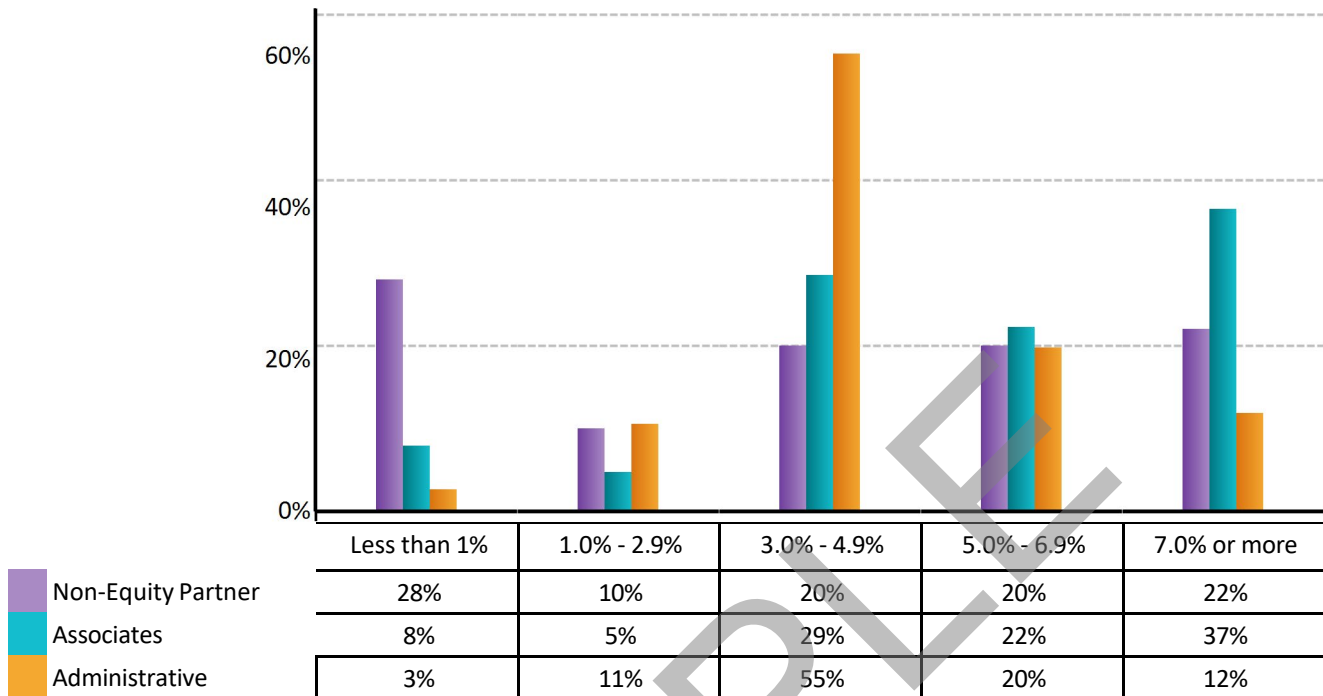
Annual Net Expenses per Attorney (in Thousands)

	Firms	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
All Firms	51	\$271	\$148	\$188	\$259	\$304	\$392
# of Attorneys							
1-20	19	\$267	\$178	\$218	\$270	\$281	\$396
21-50	19	\$244	\$147	\$180	\$231	\$315	\$352
51-150	8	\$213	\$106	\$148	\$224	\$289	\$299
151-500	3	\$260	\$229	\$240	\$259	\$279	\$291
501+	2	\$807	*	*	*	*	*

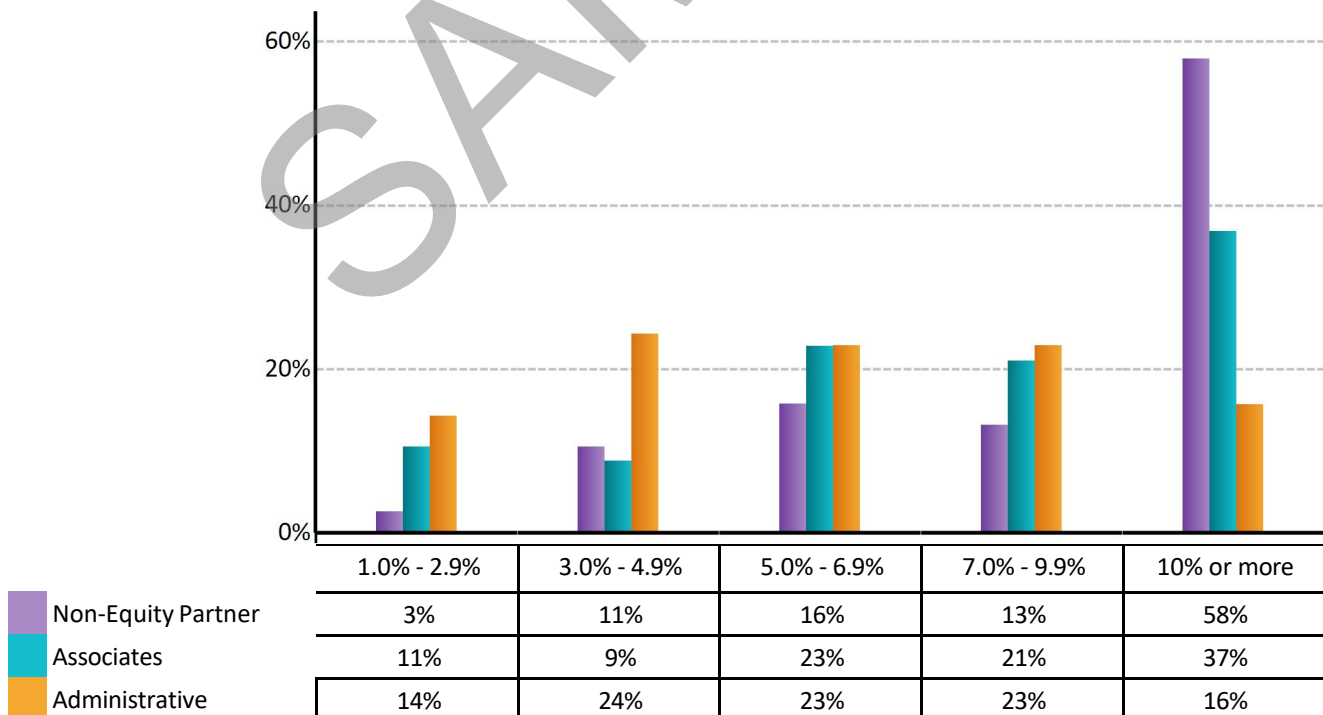
First Year Associates' Base Compensation

	Firms	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
All Firms	64	\$152,664	\$100,000	\$113,750	\$150,000	\$196,250	\$215,000
# of Attorneys							
1-20	13	\$119,385	\$96,000	\$100,000	\$110,000	\$140,000	\$149,000
21-50	18	\$131,167	\$98,500	\$110,000	\$125,000	\$157,500	\$175,300
51-150	10	\$155,000	\$120,000	\$126,250	\$157,500	\$173,750	\$195,500
151-500	11	\$175,455	\$130,000	\$157,500	\$190,000	\$205,000	\$215,000
501+	12	\$198,125	\$159,750	\$204,375	\$215,000	\$215,000	\$215,000

Average Increase in Base Compensation



Paid Bonuses, as Average % of Base Compensation





Attorneys

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Equity Partner/Shareholder – Total Compensation

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	51	699	\$663,592	\$233,600	\$330,854	\$528,174	\$800,000	\$1,256,039
# of Attorneys								
1-20	13	60	\$614,082	\$262,556	\$301,856	\$401,001	\$768,811	\$1,308,266
21-50	16	135	\$683,428	\$269,937	\$376,071	\$546,887	\$779,205	\$1,198,637
51-150	12	196	\$623,824	\$217,000	\$293,500	\$471,660	\$768,528	\$1,167,500
151-500	7	218	\$655,184	\$175,000	\$330,144	\$570,311	\$796,121	\$1,263,858
501+	3	90	\$773,817	\$312,000	\$360,000	\$609,582	\$976,310	\$1,458,135
Location								
Downtown LA	13	204	\$671,066	\$297,200	\$359,857	\$541,209	\$818,428	\$1,199,319
Westside	18	175	\$760,530	\$247,500	\$376,000	\$576,292	\$946,508	\$1,489,000
San Fernando/San Gabriel Valley	6	31	\$594,213	\$250,901	\$372,435	\$476,904	\$772,767	\$1,166,992
Orange County	17	178	\$733,709	\$260,224	\$373,506	\$598,803	\$889,659	\$1,378,722
San Diego	12	76	\$475,359	\$256,037	\$320,222	\$448,310	\$575,294	\$788,047
Other	5	35	\$248,932	\$175,000	\$175,000	\$175,000	\$280,000	\$440,000
Practice Area								
Appellate	1	1	*	*	*	*	*	*
Banking	1	6	*	*	*	*	*	*
Bankruptcy	7	23	\$540,959	\$321,344	\$355,525	\$500,000	\$696,640	\$814,663
Corporate/Business	19	81	\$733,094	\$300,000	\$386,001	\$585,000	\$890,846	\$1,323,112
Education	1	14	*	*	*	*	*	*
Entertainment/Sports	4	11	\$1,160,944	\$528,174	\$773,052	\$1,015,195	\$1,327,307	\$1,882,314
Environmental	6	25	\$342,239	\$193,200	\$217,000	\$330,000	\$384,000	\$540,000
Family Law	3	8	\$693,078	\$347,391	\$416,900	\$519,563	\$970,000	\$1,270,000
General Litigation	30	173	\$615,291	\$262,800	\$329,782	\$470,498	\$719,585	\$1,017,688
Healthcare	4	25	\$743,788	\$348,815	\$458,900	\$766,391	\$960,402	\$1,070,263
Immigration	1	2	*	*	*	*	*	*
Insurance - Other	4	7	\$373,803	\$272,800	\$300,000	\$360,000	\$433,593	\$512,886
Insurance Defense	4	16	\$542,062	\$251,921	\$346,500	\$598,000	\$693,166	\$771,197
Intellectual Property	9	24	\$678,922	\$288,706	\$383,250	\$512,269	\$889,630	\$1,265,684
Labor/Employment	23	98	\$712,736	\$271,000	\$403,518	\$609,582	\$897,986	\$1,199,412
Municipal	5	41	\$482,191	\$214,976	\$292,000	\$459,047	\$584,174	\$790,579
Real Estate	16	73	\$747,526	\$264,194	\$384,829	\$626,262	\$944,000	\$1,448,495
Tax	4	14	\$1,006,687	\$360,000	\$458,402	\$649,807	\$1,181,122	\$1,896,174
Trust, Estate, & Probate	10	28	\$1,004,754	\$240,750	\$398,187	\$836,919	\$1,553,462	\$1,943,980
Other	9	29	\$598,534	\$260,800	\$278,000	\$288,000	\$600,000	\$1,497,838

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Equity Partner/Shareholder – Total Compensation

Gender	Firms	Incumbents	Average	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile
Male	50	515	\$664,584	\$245,986	\$331,787	\$531,943	\$783,063	\$1,299,906
Female	33	154	\$570,197	\$225,900	\$316,083	\$449,155	\$779,402	\$1,009,107
Unspecified	1	30	*	*	*	*	*	*
Class Year								
Pre-1980	27	96	\$736,058	\$233,299	\$317,447	\$540,411	\$906,591	\$1,532,647
1980-1984	21	49	\$682,114	\$199,000	\$352,387	\$591,873	\$1,044,424	\$1,214,474
1985-1989	24	75	\$759,664	\$228,600	\$379,165	\$585,000	\$919,500	\$1,374,439
1990-1994	28	78	\$746,492	\$243,400	\$374,036	\$566,218	\$869,740	\$1,528,493
1995-1999	35	121	\$704,192	\$234,000	\$386,001	\$576,174	\$846,104	\$1,323,112
2000-2004	33	103	\$570,831	\$218,700	\$331,265	\$455,398	\$752,220	\$979,618
2005-2009	26	77	\$550,701	\$247,990	\$309,836	\$448,310	\$685,000	\$1,056,423
2010 & Later	13	41	\$391,892	\$217,000	\$284,627	\$351,000	\$488,900	\$589,267
Unspecified	4	59	\$713,392	\$288,000	\$325,000	\$600,000	\$883,472	\$1,339,196

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
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Equity Partner – Total Compensation by Location (Firm Size 1-20 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (1-20 Attorneys)	13	60	\$614,082	\$262,556	\$301,856	\$401,001	\$768,811	\$1,308,266
Location								
Downtown LA	2	5	\$943,368	\$366,403	\$616,007	\$1,217,830	\$1,337,658	\$1,342,271
Westside	5	16	\$819,888	\$343,000	\$402,620	\$579,563	\$1,128,323	\$1,568,988
San Fernando/San Gabriel Valley	2	9	\$469,923	\$328,101	\$386,001	\$401,001	\$401,001	\$571,801
Orange County	4	19	\$588,882	\$264,555	\$297,217	\$439,748	\$792,374	\$970,316
San Diego	1	8	*	*	*	*	*	*
Other	1	3	*	*	*	*	*	*

Equity Partner – Total Compensation by Location (Firm Size 21-50 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (21-50 Attorneys)	16	135	\$683,428	\$269,937	\$376,071	\$546,887	\$779,205	\$1,198,637
Location								
Downtown LA	4	42	\$656,324	\$377,428	\$463,104	\$571,362	\$718,194	\$898,449
Westside	3	12	\$1,516,919	\$631,208	\$906,335	\$1,556,280	\$2,094,669	\$2,293,343
San Fernando/San Gabriel Valley	3	20	\$692,064	\$295,373	\$469,697	\$695,434	\$820,535	\$1,179,519
Orange County	4	17	\$780,026	\$235,686	\$378,898	\$596,000	\$877,567	\$1,350,303
San Diego	5	42	\$443,759	\$251,600	\$300,089	\$395,000	\$546,735	\$754,123
Other	1	2	*	*	*	*	*	*

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Equity Partner – Total Compensation by Location (Firm Size 51-150 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (51-150 Attorneys)	12	196	\$623,824	\$217,000	\$293,500	\$471,660	\$768,528	\$1,167,500
Location								
Downtown LA	2	25	\$428,017	\$206,800	\$232,000	\$292,000	\$364,000	\$694,512
Westside	8	138	\$674,410	\$235,500	\$360,000	\$512,749	\$795,000	\$1,257,500
San Fernando/San Gabriel Valley	0	0	*	*	*	*	*	*
Orange County	5	27	\$537,944	\$207,200	\$259,000	\$460,374	\$568,442	\$966,400
San Diego	3	5	\$687,574	\$485,472	\$488,900	\$766,391	\$796,391	\$860,356
Other	1	1	*	*	*	*	*	*

Equity Partner – Total Compensation by Location (Firm Size 151-500 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (151-500 Attorneys)	7	218	\$655,184	\$175,000	\$330,144	\$570,311	\$796,121	\$1,263,858
Location								
Downtown LA	2	67	\$697,561	\$347,975	\$390,004	\$599,614	\$787,704	\$1,064,725
Westside	2	9	\$967,000	\$594,200	\$699,000	\$979,000	\$1,135,000	\$1,447,000
San Fernando/San Gabriel Valley	1	2	*	*	*	*	*	*
Orange County	3	98	\$757,992	\$296,341	\$420,301	\$682,639	\$987,265	\$1,378,722
San Diego	2	13	\$475,183	\$224,058	\$332,529	\$451,275	\$576,174	\$746,724
Other	2	29	\$226,896	\$175,000	\$175,000	\$175,000	\$199,999	\$334,000

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Equity Partner/Shareholder – Billing Rates

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	55	725	\$671	\$462	\$550	\$650	\$790	\$938
# of Attorneys								
1-20	16	72	\$642	\$520	\$575	\$625	\$675	\$873
21-50	18	164	\$599	\$380	\$450	\$545	\$725	\$935
51-150	12	196	\$806	\$595	\$700	\$800	\$930	\$998
151-500	6	198	\$632	\$500	\$550	\$600	\$695	\$795
501+	3	95	\$620	\$524	\$550	\$550	\$715	\$839
Location								
Downtown LA	13	208	\$629	\$500	\$550	\$595	\$710	\$825
Westside	20	191	\$836	\$640	\$723	\$825	\$950	\$1,050
San Fernando/San Gabriel Valley	7	49	\$741	\$491	\$575	\$725	\$935	\$1,125
Orange County	18	186	\$610	\$450	\$550	\$618	\$695	\$785
San Diego	11	81	\$505	\$395	\$450	\$475	\$545	\$595
Other	4	10	\$527	\$352	\$428	\$575	\$650	\$650
Practice Area								
Appellate	2	20	\$954	\$800	\$901	\$935	\$1,125	\$1,125
Banking	4	15	\$585	\$520	\$550	\$600	\$625	\$650
Bankruptcy	7	23	\$646	\$537	\$575	\$645	\$710	\$795
Corporate/Business	20	84	\$683	\$492	\$574	\$690	\$775	\$863
Education	0	0	*	*	*	*	*	*
Entertainment/Sports	4	11	\$807	\$700	\$715	\$775	\$895	\$950
Environmental	6	25	\$642	\$547	\$550	\$610	\$785	\$811
Family Law	3	8	\$618	\$434	\$525	\$585	\$688	\$875
General Litigation	32	182	\$634	\$451	\$525	\$598	\$724	\$860
Healthcare	4	25	\$867	\$550	\$740	\$935	\$960	\$1,130
Immigration	1	2	*	*	*	*	*	*
Insurance - Other	4	7	\$523	\$452	\$538	\$550	\$550	\$568
Insurance Defense	5	18	\$336	\$208	\$226	\$243	\$465	\$550
Intellectual Property	9	24	\$792	\$558	\$596	\$738	\$881	\$1,220
Labor/Employment	22	94	\$608	\$453	\$525	\$580	\$675	\$825
Municipal	4	38	\$569	\$247	\$415	\$550	\$781	\$895
Real Estate	17	74	\$691	\$575	\$606	\$668	\$750	\$869
Tax	4	14	\$789	\$680	\$696	\$745	\$893	\$950
Trust, Estate, & Probate	10	28	\$823	\$607	\$669	\$800	\$975	\$975
Other	10	33	\$762	\$435	\$475	\$650	\$995	\$1,100

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
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Equity Partner/Shareholder – Billing Rates

Class Year	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Pre-1980	28	97	\$743	\$544	\$605	\$705	\$875	\$995
1980-1984	21	50	\$760	\$550	\$600	\$738	\$925	\$976
1985-1989	26	75	\$712	\$510	\$575	\$695	\$825	\$940
1990-1994	30	80	\$645	\$431	\$550	\$618	\$778	\$905
1995-1999	38	121	\$672	\$475	\$550	\$650	\$825	\$900
2000-2004	34	99	\$609	\$395	\$500	\$580	\$708	\$850
2005-2009	28	83	\$623	\$450	\$508	\$600	\$733	\$800
2010 & Later	15	47	\$624	\$450	\$550	\$600	\$698	\$812
Unspecified	6	73	\$669	\$451	\$530	\$610	\$760	\$1,035

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Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
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Associates – Annual Base Salary

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	71	1,495	\$231,639	\$130,000	\$175,000	\$215,000	\$275,000	\$370,000
# of Attorneys								
1-20	21	89	\$159,986	\$109,760	\$130,000	\$156,800	\$180,000	\$217,000
21-50	20	252	\$182,135	\$120,000	\$147,625	\$179,000	\$207,420	\$253,035
51-150	12	181	\$212,224	\$150,000	\$182,500	\$213,400	\$249,600	\$275,000
151-500	9	298	\$231,569	\$140,000	\$180,000	\$225,000	\$275,000	\$345,000
501+	9	675	\$264,806	\$140,800	\$215,000	\$250,000	\$345,000	\$400,000
Location								
Downtown LA	15	492	\$240,726	\$130,000	\$170,000	\$225,000	\$295,000	\$370,000
Westside	34	449	\$248,467	\$160,000	\$200,000	\$240,000	\$285,000	\$370,000
San Fernando/San Gabriel Valley	8	68	\$191,318	\$126,771	\$160,000	\$183,800	\$215,250	\$269,750
Orange County	21	266	\$220,098	\$130,000	\$172,750	\$212,500	\$245,000	\$345,000
San Diego	14	172	\$218,344	\$135,000	\$157,106	\$200,350	\$250,000	\$367,500
Other	6	48	\$149,821	\$108,824	\$130,000	\$149,500	\$160,500	\$195,000
Practice Area								
Appellate	2	10	\$291,920	\$209,540	\$229,100	\$265,800	\$351,250	\$417,000
Banking	5	13	\$240,692	\$119,200	\$160,000	\$210,000	\$340,000	\$365,000
Bankruptcy	5	10	\$247,500	\$159,000	\$196,250	\$210,000	\$276,250	\$401,500
Corporate/Business	31	230	\$267,925	\$175,900	\$215,000	\$250,000	\$323,750	\$401,500
Education	1	23	*	*	*	*	*	*
Entertainment/Sports	9	38	\$249,603	\$200,000	\$210,000	\$250,000	\$266,313	\$301,000
Environmental	5	27	\$168,011	\$119,000	\$125,000	\$147,500	\$180,000	\$263,580
Family Law	4	11	\$168,618	\$130,000	\$133,800	\$164,800	\$181,200	\$230,000
General Litigation	41	441	\$253,366	\$150,000	\$187,500	\$235,000	\$325,000	\$400,000
Healthcare	6	25	\$189,000	\$117,000	\$130,000	\$175,000	\$230,000	\$299,000
Immigration	1	4	*	*	*	*	*	*
Insurance - Other	4	8	\$170,625	\$133,500	\$142,500	\$160,000	\$191,249	\$211,500
Insurance Defense	6	45	\$134,847	\$100,000	\$110,000	\$130,000	\$155,000	\$175,300
Intellectual Property	12	41	\$232,282	\$156,000	\$183,000	\$215,000	\$275,000	\$315,000
Labor/Employment	25	242	\$207,036	\$135,250	\$160,000	\$200,000	\$240,000	\$289,499
Municipal	6	50	\$172,067	\$128,299	\$145,000	\$170,000	\$194,920	\$225,000
Real Estate	17	98	\$265,874	\$183,500	\$213,800	\$250,000	\$340,000	\$370,000
Tax	8	19	\$259,474	\$200,000	\$210,000	\$245,000	\$260,000	\$376,000
Trust, Estate, & Probate	11	47	\$206,602	\$131,560	\$160,000	\$200,000	\$241,334	\$279,870
Other	14	113	\$208,173	\$110,000	\$160,000	\$215,000	\$225,000	\$283,000

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
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Associates – Annual Base Salary

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Gender								
Male	68	672	\$235,637	\$135,000	\$175,000	\$215,500	\$280,000	\$370,000
Female	60	730	\$223,204	\$126,933	\$162,475	\$215,000	\$259,750	\$345,000
Unspecified	4	93	\$268,968	\$210,000	\$215,000	\$240,000	\$295,000	\$400,000
Class Year								
Pre-2012	51	219	\$235,275	\$149,000	\$179,000	\$201,800	\$265,000	\$417,000
2012	25	42	\$271,678	\$174,460	\$186,250	\$250,000	\$336,250	\$435,000
2013	35	78	\$273,954	\$163,500	\$180,180	\$275,725	\$340,000	\$435,000
2014	39	113	\$273,965	\$150,000	\$185,000	\$269,750	\$381,000	\$415,000
2015	36	122	\$273,301	\$150,000	\$198,026	\$255,000	\$400,000	\$400,000
2016	34	124	\$263,047	\$152,040	\$193,750	\$247,350	\$370,000	\$370,000
2017	41	167	\$252,597	\$145,000	\$180,000	\$250,000	\$345,000	\$345,000
2018	38	133	\$222,586	\$135,500	\$175,000	\$220,000	\$295,000	\$295,000
2019	43	190	\$201,679	\$130,000	\$160,000	\$210,000	\$250,000	\$250,000
2020	38	121	\$190,822	\$125,000	\$155,000	\$215,000	\$225,000	\$225,000
2021	35	180	\$171,400	\$110,000	\$125,000	\$192,000	\$215,000	\$215,000
2022	2	2	\$80,000	*	*	*	*	*
Unspecified	2	4	\$217,500	\$180,000	*	\$180,000	*	\$285,000

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Associates – Annual Base Salary by Location (Firm Size 1-20 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (1-20 Attorneys)	21	89	\$159,986	\$109,760	\$130,000	\$156,800	\$180,000	\$217,000
Location								
Downtown LA	1	1	*	*	*	*	*	*
Westside	12	54	\$162,100	\$102,640	\$130,000	\$160,000	\$180,000	\$225,000
San Fernando/San Gabriel Valley	2	6	\$164,567	\$147,500	\$152,500	\$165,000	\$177,500	\$181,200
Orange County	5	21	\$166,040	\$120,000	\$132,000	\$168,000	\$192,000	\$215,000
San Diego	1	3	*	*	*	*	*	*
Other	2	4	\$119,020	\$107,256	*	\$110,000	*	\$138,000

Associates – Annual Base Salary by Location (Firm Size 21-50 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (21-50 Attorneys)	20	252	\$182,135	\$120,000	\$147,625	\$179,000	\$207,420	\$253,035
Location								
Downtown LA	4	29	\$172,431	\$139,000	\$155,000	\$170,000	\$195,000	\$200,000
Westside	5	54	\$209,219	\$130,780	\$166,250	\$212,500	\$250,000	\$265,000
San Fernando/San Gabriel Valley	4	51	\$199,054	\$127,530	\$167,750	\$190,000	\$239,180	\$282,200
Orange County	5	55	\$170,066	\$100,000	\$125,000	\$175,000	\$200,000	\$242,600
San Diego	6	61	\$160,093	\$110,000	\$135,000	\$155,925	\$181,500	\$201,800
Other	1	2	*	*	*	*	*	*

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Associates – Annual Base Salary by Location (Firm Size 51-150 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (51-150 Attorneys)	12	181	\$212,224	\$150,000	\$182,500	\$213,400	\$249,600	\$275,000
Location								
Downtown LA	3	16	\$176,969	\$152,000	\$165,000	\$175,000	\$184,375	\$200,000
Westside	8	131	\$225,202	\$185,000	\$200,000	\$220,000	\$257,050	\$276,450
San Fernando/San Gabriel Valley	0	0	*	*	*	*	*	*
Orange County	5	20	\$182,875	\$129,500	\$147,500	\$175,000	\$218,750	\$250,000
San Diego	3	7	\$200,286	\$133,000	\$155,000	\$187,000	\$242,500	\$290,000
Other	1	7	*	*	*	*	*	*

Associates – Annual Base Salary by Location (Firm Size 151-500 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (151-500 Attorneys)	9	298	\$231,569	\$140,000	\$180,000	\$225,000	\$275,000	\$345,000
Location								
Downtown LA	3	119	\$266,848	\$187,999	\$215,000	\$250,000	\$309,999	\$370,000
Westside	3	28	\$296,786	\$211,000	\$247,500	\$287,500	\$336,250	\$404,500
San Fernando/San Gabriel Valley	1	8	*	*	*	*	*	*
Orange County	3	79	\$213,247	\$144,000	\$180,000	\$215,000	\$240,000	\$275,000
San Diego	2	29	\$187,483	\$119,000	\$157,500	\$180,000	\$215,000	\$245,000
Other	2	35	\$153,337	\$108,600	\$136,143	\$150,000	\$180,000	\$195,000

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Associates – Annual Base Salary by Location (Firm Size 501+ Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (501+ Attorneys)	9	675	\$264,806	\$140,800	\$215,000	\$250,000	\$345,000	\$400,000
Location								
Downtown LA	4	327	\$240,827	\$125,000	\$152,750	\$225,000	\$295,000	\$400,000
Westside	6	182	\$295,048	\$215,000	\$225,000	\$281,500	\$367,500	\$400,000
San Fernando/San Gabriel Valley	1	3	*	*	*	*	*	*
Orange County	3	91	\$276,940	\$210,000	\$215,000	\$240,000	\$345,000	\$400,000
San Diego	2	72	\$284,937	\$210,000	\$218,750	\$250,000	\$351,250	\$400,000

SAMPLE

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
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Associates – Annual Base Salary by Practice Area (Firm Size 1-20 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (1-20 Attorneys)	21	89	\$159,986	\$109,760	\$130,000	\$156,800	\$180,000	\$217,000
Practice Area								
Appellate	0	0	*	*	*	*	*	*
Banking	1	2	*	*	*	*	*	*
Bankruptcy	0	0	*	*	*	*	*	*
Corporate/Business	5	11	\$148,735	\$100,000	\$114,044	\$140,000	\$180,000	\$198,000
Corporate/Business	0	0	*	*	*	*	*	*
Education	0	0	*	*	*	*	*	*
Entertainment/Sports	1	4	*	*	*	*	*	*
Environmental	0	0	*	*	*	*	*	*
Family Law	3	10	\$159,480	\$127,880	\$131,900	\$160,800	\$178,600	\$187,160
General Litigation	9	31	\$146,135	\$110,000	\$127,500	\$150,000	\$165,000	\$180,000
Healthcare	1	3	*	*	*	*	*	*
Immigration	0	0	*	*	*	*	*	*
Insurance - Other	0	0	*	*	*	*	*	*
Insurance Defense	1	1	*	*	*	*	*	*
Intellectual Property	1	9	*	*	*	*	*	*
Labor/Employment	1	1	*	*	*	*	*	*
Municipal	0	0	*	*	*	*	*	*
Real Estate	3	5	\$193,000	\$134,000	\$170,000	\$215,000	\$235,000	\$235,000
Tax	1	1	*	*	*	*	*	*
Trust, Estate, & Probate	2	6	\$180,500	\$152,500	\$162,500	\$171,000	\$193,000	\$218,000
Other	3	5	\$99,216	\$70,000	\$70,000	\$70,000	\$106,080	\$150,432

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Associates – Annual Base Salary by Practice Area (Firm Size 21-50 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (21-50 Attorneys)	20	252	\$182,135	\$120,000	\$147,625	\$179,000	\$207,420	\$253,035
Practice Area								
Appellate	1	5	*	*	*	*	*	*
Banking	1	2	*	*	*	*	*	*
Bankruptcy	2	4	\$193,750	\$170,500	*	\$197,500	*	\$214,000
Corporate/Business	6	33	\$221,712	\$152,000	\$182,600	\$225,600	\$269,750	\$299,200
Corporate/Business	1	2	*	*	*	*	*	*
Education	0	0	*	*	*	*	*	*
Entertainment/Sports	0	0	*	*	*	*	*	*
Environmental	0	0	*	*	*	*	*	*
Family Law	0	0	*	*	*	*	*	*
General Litigation	9	58	\$192,353	\$150,105	\$167,475	\$181,427	\$201,525	\$243,000
Healthcare	0	0	*	*	*	*	*	*
Immigration	0	0	*	*	*	*	*	*
Insurance - Other	0	0	*	*	*	*	*	*
Insurance Defense	4	43	\$133,710	\$100,000	\$108,750	\$127,530	\$155,000	\$175,400
Intellectual Property	0	0	*	*	*	*	*	*
Labor/Employment	5	33	\$182,619	\$151,000	\$160,000	\$173,250	\$206,875	\$237,866
Municipal	1	16	*	*	*	*	*	*
Real Estate	3	10	\$237,500	\$190,000	\$205,000	\$245,000	\$250,000	\$278,500
Tax	1	1	*	*	*	*	*	*
Trust, Estate, & Probate	5	31	\$192,365	\$120,000	\$147,223	\$188,700	\$235,625	\$265,000
Other	3	14	\$137,143	\$96,000	\$115,000	\$135,000	\$155,000	\$174,000

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Associates – Annual Base Salary by Practice Area (Firm Size 51-150 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (51-150 Attorneys)	12	181	\$212,224	\$150,000	\$182,500	\$213,400	\$249,600	\$275,000
Practice Area								
Appellate	0	0	*	*	*	*	*	*
Banking	0	0	*	*	*	*	*	*
Bankruptcy	0	0	*	*	*	*	*	*
Corporate/Business	5	15	\$222,600	\$185,600	\$204,350	\$220,000	\$252,200	\$258,820
Corporate/Business	1	2	*	*	*	*	*	*
Education	0	0	*	*	*	*	*	*
Entertainment/Sports	4	6	\$214,900	\$137,500	\$209,413	\$243,825	\$257,500	\$263,375
Environmental	2	6	\$202,717	\$165,000	\$168,750	\$181,250	\$231,138	\$261,900
Family Law	0	0	*	*	*	*	*	*
General Litigation	6	39	\$229,553	\$194,000	\$207,500	\$225,000	\$257,500	\$276,450
Healthcare	1	8	*	*	*	*	*	*
Immigration	1	4	*	*	*	*	*	*
Insurance - Other	1	4	*	*	*	*	*	*
Insurance Defense	0	0	*	*	*	*	*	*
Intellectual Property	4	12	\$230,317	\$186,000	\$198,750	\$220,000	\$256,250	\$276,305
Labor/Employment	4	20	\$221,893	\$181,750	\$199,342	\$215,500	\$256,250	\$271,000
Municipal	2	21	\$150,833	\$125,000	\$130,000	\$150,000	\$165,000	\$175,000
Real Estate	6	26	\$215,006	\$170,000	\$186,250	\$205,000	\$246,613	\$270,000
Tax	2	9	\$230,556	\$200,000	\$210,000	\$230,000	\$250,000	\$254,000
Trust, Estate, & Probate	2	5	\$213,790	\$195,500	\$200,000	\$200,000	\$200,000	\$245,870
Other	3	4	\$155,500	\$87,600	\$129,000	\$161,000	\$187,500	\$219,000

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
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Associates – Annual Base Salary by Practice Area (Firm Size 151-500 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (151-500 Attorneys)	9	298	\$231,569	\$140,000	\$180,000	\$225,000	\$275,000	\$345,000
Practice Area								
Appellate	0	0	*	*	*	*	*	*
Banking	2	4	\$201,250	\$167,500	*	\$197,500	*	\$238,000
Bankruptcy	1	3	*	*	*	*	*	*
Corporate/Business	7	37	\$240,676	\$176,000	\$205,000	\$230,000	\$275,000	\$322,000
Corporate/Business	0	0	*	*	*	*	*	*
Education	1	23	*	*	*	*	*	*
Entertainment/Sports	0	0	*	*	*	*	*	*
Environmental	2	4	\$263,750	\$202,500	*	\$282,500	*	\$309,999
Family Law	0	0	*	*	*	*	*	*
General Litigation	9	134	\$255,496	\$160,000	\$192,750	\$235,000	\$295,000	\$370,000
Healthcare	2	4	\$228,875	\$176,000	*	\$227,500	*	\$282,849
Immigration	0	0	*	*	*	*	*	*
Insurance - Other	1	1	*	*	*	*	*	*
Insurance Defense	0	0	*	*	*	*	*	*
Intellectual Property	3	7	\$220,714	\$158,000	\$185,000	\$210,000	\$255,000	\$303,000
Labor/Employment	7	44	\$200,773	\$139,750	\$165,750	\$200,000	\$230,000	\$273,500
Municipal	3	13	\$210,723	\$167,000	\$190,000	\$210,000	\$230,000	\$243,519
Real Estate	3	19	\$263,947	\$204,000	\$215,000	\$275,000	\$300,000	\$329,000
Tax	3	4	\$228,750	\$210,000	\$210,000	\$227,500	\$246,250	\$248,500
Trust, Estate, & Probate	0	0	*	*	*	*	*	*
Other	1	1	*	*	*	*	*	*

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Associates – Annual Base Salary by Practice Area (Firm Size 501+ Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (501+ Attorneys)	9	675	\$264,806	\$140,800	\$215,000	\$250,000	\$345,000	\$400,000
Practice Area								
Appellate	1	5	*	*	*	*	*	*
Banking	1	5	*	*	*	*	*	*
Bankruptcy	2	3	\$366,667	*	*	\$400,000	*	*
Corporate/Business	7	106	\$292,700	\$215,000	\$225,000	\$250,000	\$367,500	\$415,000
Corporate/Business	2	24	\$359,167	\$250,000	\$295,000	\$370,000	\$427,500	\$450,000
Education	0	0	*	*	*	*	*	*
Entertainment/Sports	4	28	\$252,518	\$203,500	\$210,000	\$252,500	\$270,000	\$301,000
Environmental	1	17	*	*	*	*	*	*
Family Law	1	1	*	*	*	*	*	*
General Litigation	8	179	\$295,300	\$183,000	\$225,000	\$295,000	\$370,000	\$415,000
Healthcare	2	10	\$140,450	\$109,250	\$116,250	\$122,500	\$133,750	\$158,300
Immigration	0	0	*	*	*	*	*	*
Insurance - Other	2	3	\$175,000	*	*	\$145,000	*	*
Insurance Defense	1	1	*	*	*	*	*	*
Intellectual Property	4	13	\$289,904	\$191,000	\$240,000	\$258,750	\$340,000	\$412,000
Labor/Employment	8	144	\$212,982	\$131,500	\$160,000	\$210,000	\$241,250	\$307,000
Municipal	0	0	*	*	*	*	*	*
Real Estate	2	38	\$318,697	\$242,500	\$250,000	\$345,000	\$356,250	\$415,000
Tax	1	4	*	*	*	*	*	*
Trust, Estate, & Probate	2	5	\$319,000	\$244,000	\$250,000	\$255,000	\$400,000	\$430,000
Other	4	89	\$227,084	\$145,000	\$215,000	\$215,000	\$225,000	\$295,000

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Associates – Annual Base Salary by Class Year (Firm Size 1-20 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (1-20 Attorneys)	21	89	\$159,986	\$109,760	\$130,000	\$156,800	\$180,000	\$217,000
Class Year								
Pre-2012	12	25	\$192,522	\$139,200	\$164,800	\$180,000	\$215,000	\$235,600
2012	2	3	\$175,600	*	*	\$174,400	*	*
2013	4	5	\$160,330	\$136,853	\$150,000	\$168,563	\$175,000	\$178,000
2014	4	4	\$178,750	\$150,000	\$150,000	\$165,000	\$193,750	\$218,500
2015	4	5	\$171,000	\$116,000	\$140,000	\$150,000	\$190,000	\$241,000
2016	4	5	\$166,960	\$146,720	\$156,800	\$160,000	\$180,000	\$190,800
2017	5	8	\$151,125	\$124,000	\$133,750	\$150,000	\$171,750	\$183,000
2018	5	7	\$150,514	\$119,000	\$127,500	\$137,600	\$163,000	\$192,000
2019	8	8	\$137,600	\$106,160	\$113,450	\$136,000	\$148,750	\$172,000
2020	8	8	\$118,625	\$100,000	\$107,500	\$112,000	\$132,500	\$141,500
2021	5	7	\$110,000	\$70,000	\$90,000	\$120,000	\$130,000	\$134,000
2022	1	1	*	*	*	*	*	*
Unspecified	1	3	*	*	*	*	*	*

Associates – Annual Base Salary by Class Year (Firm Size 21-50 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (21-50 Attorneys)	20	252	\$182,135	\$120,000	\$147,625	\$179,000	\$207,420	\$253,035
Class Year								
Pre-2012	18	81	\$203,171	\$137,500	\$175,000	\$196,560	\$240,000	\$260,000
2012	6	8	\$191,647	\$158,500	\$178,750	\$191,732	\$204,160	\$238,875
2013	10	15	\$208,543	\$175,000	\$180,180	\$192,500	\$231,100	\$277,320
2014	12	22	\$204,501	\$134,340	\$163,125	\$186,850	\$256,250	\$287,988
2015	9	16	\$191,252	\$140,000	\$167,475	\$180,000	\$239,538	\$253,150
2016	10	14	\$196,727	\$153,510	\$169,356	\$187,500	\$227,500	\$253,500
2017	14	27	\$170,411	\$124,000	\$155,000	\$160,000	\$190,750	\$214,960
2018	12	21	\$152,708	\$120,000	\$145,000	\$150,150	\$160,000	\$200,000
2019	11	22	\$161,915	\$120,500	\$135,000	\$163,375	\$200,000	\$200,000
2020	8	10	\$124,477	\$104,250	\$114,666	\$132,500	\$135,000	\$139,740
2021	8	15	\$117,442	\$91,000	\$100,000	\$110,000	\$126,025	\$165,000
2022	1	1	*	*	*	*	*	*
Unspecified	0	0	*	*	*	*	*	*

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Associates – Annual Base Salary by Class Year (Firm Size 51-150 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (51-150 Attorneys)	12	181	\$212,224	\$150,000	\$182,500	\$213,400	\$249,600	\$275,000
Class Year								
Pre-2012	9	41	\$213,609	\$170,000	\$180,000	\$200,000	\$250,000	\$276,450
2012	6	7	\$227,357	\$172,000	\$198,250	\$240,000	\$260,000	\$266,000
2013	9	16	\$235,647	\$170,000	\$184,500	\$257,500	\$277,338	\$280,000
2014	7	16	\$233,547	\$150,000	\$188,750	\$255,000	\$272,500	\$280,000
2015	8	17	\$236,763	\$178,421	\$215,000	\$250,000	\$260,000	\$279,500
2016	7	12	\$225,783	\$200,000	\$200,000	\$243,675	\$247,350	\$249,735
2017	6	8	\$221,288	\$191,000	\$222,500	\$233,825	\$238,238	\$243,000
2018	6	12	\$210,000	\$185,000	\$192,500	\$222,500	\$226,250	\$234,500
2019	7	20	\$195,430	\$130,000	\$188,750	\$213,400	\$215,000	\$220,000
2020	8	16	\$168,481	\$117,500	\$128,750	\$200,000	\$204,025	\$210,000
2021	6	16	\$182,938	\$145,000	\$175,000	\$194,000	\$200,000	\$210,000
2022	0	0	*	*	*	*	*	*
Unspecified	0	0	*	*	*	*	*	*

Associates – Annual Base Salary by Class Year (Firm Size 151-500 Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (151-500 Attorneys)	9	298	\$231,569	\$140,000	\$180,000	\$225,000	\$275,000	\$345,000
Class Year								
Pre-2012	6	42	\$230,367	\$165,700	\$195,000	\$244,700	\$271,250	\$294,500
2012	4	9	\$236,944	\$180,400	\$185,000	\$230,000	\$274,999	\$309,399
2013	4	9	\$217,167	\$149,500	\$180,000	\$192,000	\$235,000	\$271,000
2014	8	34	\$264,368	\$145,000	\$183,750	\$240,000	\$322,500	\$415,000
2015	6	30	\$264,576	\$145,000	\$210,000	\$260,000	\$315,000	\$400,000
2016	6	31	\$248,774	\$140,000	\$181,000	\$220,000	\$370,000	\$370,000
2017	7	33	\$267,879	\$178,000	\$210,000	\$275,000	\$345,000	\$345,000
2018	6	24	\$214,896	\$141,000	\$175,000	\$212,500	\$252,500	\$295,000
2019	8	36	\$204,653	\$150,000	\$172,500	\$217,500	\$242,500	\$250,000
2020	6	23	\$205,870	\$171,000	\$185,000	\$215,000	\$225,000	\$225,000
2021	7	27	\$166,944	\$105,000	\$136,250	\$169,999	\$205,000	\$215,000
2022	0	0	*	*	*	*	*	*
Unspecified	0	0	*	*	*	*	*	*

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Associates – Annual Base Salary by Class Year (Firm Size 501+ Attorneys)

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
Firm Size (501+ Attorneys)	9	675	\$264,806	\$140,800	\$215,000	\$250,000	\$345,000	\$400,000
Class Year								
Pre-2012	6	30	\$394,067	\$271,000	\$367,750	\$450,000	\$450,000	\$450,000
2012	7	15	\$375,100	\$293,000	\$325,000	\$396,500	\$435,000	\$435,000
2013	8	33	\$354,962	\$277,000	\$295,000	\$345,000	\$435,000	\$435,000
2014	8	37	\$351,858	\$244,999	\$290,500	\$396,500	\$415,000	\$415,000
2015	9	54	\$323,435	\$169,500	\$243,750	\$385,000	\$400,000	\$400,000
2016	7	62	\$300,121	\$176,000	\$229,999	\$365,000	\$370,000	\$370,000
2017	9	91	\$283,113	\$168,000	\$220,625	\$345,000	\$345,000	\$345,000
2018	9	69	\$256,029	\$209,000	\$210,000	\$295,000	\$295,000	\$295,000
2019	9	104	\$215,192	\$130,000	\$189,375	\$250,000	\$250,000	\$250,000
2020	8	64	\$210,391	\$175,000	\$225,000	\$225,000	\$225,000	\$225,000
2021	9	115	\$181,616	\$115,000	\$130,000	\$215,000	\$215,000	\$215,000
2022	0	0	*	*	*	*	*	*
Unspecified	1	1	*	*	*	*	*	*



**Non-Attorney
Billers**

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Paralegal - Super Senior (20+ years) – Annual Base Salary

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	56	176	\$121,761	\$87,934	\$98,878	\$118,565	\$142,527	\$155,612
# of Attorneys								
1-20	10	21	\$117,871	\$85,000	\$93,600	\$100,000	\$125,255	\$208,000
21-50	11	28	\$107,289	\$81,433	\$84,874	\$92,100	\$129,543	\$150,003
51-150	8	15	\$116,680	\$92,182	\$104,351	\$120,000	\$130,252	\$134,680
151-500	8	50	\$122,380	\$95,018	\$100,446	\$115,000	\$146,144	\$155,001
501+	19	62	\$130,343	\$93,415	\$109,835	\$131,375	\$149,425	\$160,416
Location								
Downtown LA	16	54	\$131,581	\$101,661	\$115,001	\$131,375	\$147,700	\$155,855
Westside	25	53	\$123,987	\$88,556	\$100,000	\$120,000	\$140,400	\$152,720
San Fernando/San Gabriel Valley	4	10	\$99,992	\$82,098	\$84,000	\$87,800	\$106,500	\$143,170
Orange County	12	33	\$113,120	\$84,595	\$93,732	\$110,000	\$128,003	\$154,001
San Diego	6	17	\$125,729	\$89,701	\$93,600	\$100,000	\$151,840	\$177,757
Other	2	9	\$98,103	\$92,613	\$95,018	\$100,010	\$101,008	\$102,926
Practice Area								
Entertainment	3	5	\$168,794	\$104,081	\$127,500	\$208,000	\$210,000	\$210,000
Intellectual Property	6	8	\$122,567	\$97,676	\$105,608	\$120,000	\$129,949	\$145,075
Litigation	39	81	\$115,921	\$88,907	\$97,760	\$110,781	\$132,500	\$150,000
Transactional	16	37	\$124,110	\$89,646	\$101,008	\$120,000	\$150,000	\$152,000
Other	19	45	\$124,971	\$84,400	\$100,701	\$130,000	\$150,009	\$157,057
Weekly Hours								
35	4	11	\$122,501	\$99,645	\$104,673	\$120,536	\$147,700	\$147,700
37.5	28	75	\$124,582	\$85,570	\$106,439	\$125,000	\$141,712	\$155,733
40	27	90	\$119,319	\$88,901	\$94,287	\$110,120	\$142,956	\$161,576

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Paralegal - Super Senior (20+ years) – Annual Bonus

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	45	134	\$9,504	\$2,460	\$3,500	\$8,540	\$12,500	\$17,642
# of Attorneys								
1-20	8	15	\$9,259	\$1,900	\$3,250	\$6,925	\$13,625	\$19,998
21-50	9	23	\$11,303	\$2,460	\$3,813	\$10,000	\$12,962	\$15,313
51-150	5	11	\$8,586	\$2,725	\$3,775	\$7,500	\$10,000	\$14,000
151-500	8	42	\$9,137	\$2,500	\$5,000	\$9,250	\$11,697	\$12,990
501+	15	43	\$9,220	\$2,080	\$3,250	\$7,500	\$13,900	\$19,600
Location								
Downtown LA	11	38	\$8,194	\$1,000	\$4,500	\$7,738	\$11,697	\$16,150
Westside	22	42	\$9,885	\$2,933	\$3,463	\$7,500	\$12,265	\$17,700
San Fernando/San Gabriel Valley	3	9	\$3,826	\$1,300	\$2,430	\$2,460	\$2,625	\$10,000
Orange County	11	26	\$9,570	\$2,450	\$5,425	\$10,083	\$12,975	\$13,900
San Diego	4	13	\$16,019	\$3,000	\$10,000	\$15,000	\$23,500	\$30,800
Other	2	6	\$9,245	\$4,235	\$6,552	\$11,250	\$11,875	\$12,250
Practice Area								
Entertainment	1	2	*	*	*	*	*	*
Intellectual Property	4	4	\$8,500	\$2,500	\$2,500	\$2,750	\$8,750	\$19,100
Litigation	28	57	\$8,946	\$2,800	\$5,000	\$8,650	\$11,560	\$13,398
Transactional	16	33	\$10,402	\$2,100	\$5,000	\$9,375	\$12,500	\$15,313
Other	14	38	\$9,114	\$2,451	\$2,944	\$7,213	\$14,750	\$18,600
Weekly Hours								
35	3	9	\$5,644	\$1,000	\$1,000	\$5,000	\$8,650	\$11,110
37.5	21	55	\$8,570	\$2,172	\$3,425	\$7,975	\$12,962	\$15,756
40	23	70	\$10,734	\$2,500	\$5,000	\$9,603	\$12,500	\$22,150

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Paralegal - Super Senior (20+ years) – Total Compensation

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	56	176	\$128,997	\$90,651	\$103,620	\$122,182	\$150,252	\$170,920
# of Attorneys								
1-20	10	21	\$124,484	\$87,500	\$94,000	\$108,000	\$129,498	\$210,000
21-50	11	28	\$116,574	\$85,000	\$86,460	\$104,450	\$137,668	\$165,003
51-150	8	15	\$122,976	\$94,882	\$109,563	\$122,000	\$139,078	\$141,202
151-500	8	50	\$130,055	\$98,352	\$110,787	\$122,070	\$149,638	\$170,149
501+	19	62	\$136,738	\$94,216	\$111,288	\$135,320	\$158,538	\$174,019
Location								
Downtown LA	16	54	\$137,347	\$109,017	\$120,000	\$137,002	\$155,655	\$167,038
Westside	25	53	\$131,821	\$90,634	\$103,626	\$126,000	\$150,000	\$169,244
San Fernando/San Gabriel Valley	4	10	\$103,436	\$84,285	\$86,460	\$90,343	\$107,750	\$153,170
Orange County	12	33	\$120,660	\$87,120	\$100,300	\$110,645	\$135,000	\$159,325
San Diego	6	17	\$137,979	\$92,229	\$97,760	\$110,000	\$185,000	\$202,527
Other	2	9	\$104,266	\$92,613	\$98,418	\$112,008	\$112,510	\$113,139
Practice Area								
Entertainment	3	5	\$176,794	\$104,081	\$127,500	\$210,000	\$228,000	\$229,200
Intellectual Property	6	8	\$126,817	\$100,526	\$108,233	\$120,000	\$129,949	\$152,875
Litigation	39	81	\$122,216	\$90,000	\$100,000	\$116,893	\$139,200	\$156,350
Transactional	16	37	\$133,388	\$94,279	\$108,000	\$125,000	\$157,500	\$169,000
Other	19	45	\$132,668	\$86,860	\$102,929	\$136,004	\$159,350	\$170,582
Weekly Hours								
35	4	11	\$127,119	\$99,645	\$110,673	\$123,536	\$156,325	\$156,400
37.5	28	75	\$130,867	\$92,479	\$109,229	\$129,498	\$149,650	\$167,977
40	27	90	\$127,667	\$89,885	\$98,442	\$114,814	\$148,750	\$186,302

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Paralegal - Super Senior (20+ years) – Billing Rates

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	44	136	\$326	\$163	\$225	\$318	\$406	\$513
# of Attorneys								
1-20	9	17	\$238	\$110	\$195	\$235	\$295	\$326
21-50	11	30	\$271	\$145	\$150	\$265	\$350	\$450
51-150	7	16	\$327	\$238	\$269	\$345	\$350	\$445
151-500	5	25	\$285	\$200	\$200	\$270	\$325	\$406
501+	12	48	\$413	\$265	\$340	\$398	\$511	\$546
Location								
Downtown LA	12	42	\$399	\$200	\$339	\$393	\$504	\$540
Westside	19	40	\$354	\$222	\$275	\$350	\$441	\$506
San Fernando/San Gabriel Valley	4	10	\$254	\$230	\$243	\$265	\$265	\$276
Orange County	11	32	\$268	\$146	\$204	\$273	\$325	\$345
San Diego	4	9	\$187	\$150	\$150	\$175	\$200	\$255
Other	1	3	*	*	*	*	*	*
Practice Area								
Entertainment	1	1	*	*	*	*	*	*
Intellectual Property	4	6	\$299	\$240	\$279	\$308	\$344	\$350
Litigation	30	60	\$289	\$150	\$200	\$265	\$376	\$486
Transactional	12	27	\$333	\$205	\$263	\$325	\$375	\$495
Other	14	34	\$411	\$265	\$278	\$408	\$499	\$581

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Paralegal - Super Senior (20+ years) – Billable Hours

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	36	104	1,376	463	1,046	1,452	1,751	2,094
# of Attorneys								
1-20	7	12	840	291	354	623	1,319	1,705
21-50	7	17	1,236	493	655	1,531	1,727	1,866
51-150	6	13	1,254	770	1,085	1,207	1,531	1,614
151-500	6	28	1,296	394	1,124	1,410	1,596	1,838
501+	10	34	1,747	1,135	1,404	1,694	2,116	2,282
Location								
Downtown LA	9	27	1,687	1,030	1,428	1,545	2,086	2,277
Westside	18	37	1,266	347	904	1,349	1,643	1,985
San Fernando/San Gabriel Valley	1	1	*	*	*	*	*	*
Orange County	8	23	1,257	563	797	1,304	1,654	1,923
San Diego	4	8	1,268	589	1,158	1,467	1,539	1,596
Other	2	8	1,306	740	1,285	1,441	1,618	1,765
Practice Area								
Entertainment	0	0	*	*	*	*	*	*
Intellectual Property	3	3	1,398	1,039	1,139	1,305	1,611	1,795
Litigation	24	50	1,373	406	1,042	1,512	1,753	2,082
Transactional	11	25	1,130	425	575	1,224	1,531	1,808
Other	12	26	1,615	1,058	1,186	1,523	1,900	2,264

Paralegal - Super Senior (20+ years) – Billable Hour Goals

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firm	37	118	1,500	1,170	1,500	1,560	1,600	1,750
# of Attorneys								
1-20	5	10	1,449	1,065	1,320	1,500	1,750	1,800
21-50	6	17	1,328	800	800	1,500	1,600	1,600
51-150	5	8	1,411	1,166	1,350	1,500	1,500	1,530
151-500	7	37	1,495	1,339	1,560	1,599	1,600	1,720
501+	14	46	1,595	1,500	1,500	1,600	1,650	1,750



Staff

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Director of Administration – Annual Base Salary

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	32	34	\$234,827	\$179,276	\$191,500	\$225,800	\$271,344	\$288,500
# of Attorneys								
1-20	3	3	\$215,500	\$202,000	\$205,000	\$210,000	\$223,250	\$231,200
21-50	8	8	\$215,184	\$177,000	\$183,750	\$209,300	\$231,969	\$271,513
51-150	6	6	\$204,333	\$165,000	\$175,000	\$193,000	\$217,750	\$255,000
151-500	2	3	\$240,000	*	*	\$190,000	*	*
501+	13	14	\$262,153	\$218,480	\$238,068	\$252,500	\$275,000	\$311,000
Location								
Downtown LA	11	11	\$259,470	\$196,000	\$219,350	\$255,000	\$282,500	\$320,000
Westside	10	10	\$222,047	\$177,069	\$203,750	\$222,500	\$246,625	\$253,500
San Fernando/San Gabriel Valley	2	2	\$212,500	*	*	*	*	*
Orange County	6	6	\$217,767	\$175,000	\$182,500	\$190,000	\$217,450	\$288,300
San Diego	5	5	\$235,575	\$176,000	\$185,000	\$267,875	\$275,000	\$278,000
Other	0	0	*	*	*	*	*	*
Weekly Hours								
35	1	1	*	*	*	*	*	*
37.5	15	15	\$249,018	\$173,586	\$199,800	\$235,100	\$287,500	\$338,000
40	16	18	\$224,103	\$180,000	\$190,000	\$222,500	\$250,000	\$273,250

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Director of Administration – Annual Bonus

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	32	34	\$44,571	\$16,125	\$24,810	\$40,000	\$65,625	\$75,000
# of Attorneys								
1-20	3	3	\$16,833	\$11,400	\$12,750	\$15,000	\$20,000	\$23,000
21-50	8	8	\$40,469	\$19,625	\$20,000	\$32,500	\$48,750	\$78,000
51-150	6	6	\$39,225	\$20,000	\$26,250	\$32,500	\$53,750	\$65,175
151-500	2	3	\$58,333	*	*	\$60,000	*	*
501+	13	14	\$52,200	\$21,109	\$28,750	\$48,750	\$73,125	\$89,000
Location								
Downtown LA	11	11	\$46,795	\$24,747	\$25,000	\$49,000	\$67,500	\$75,000
Westside	10	10	\$50,185	\$24,000	\$35,000	\$42,000	\$65,625	\$74,315
San Fernando/San Gabriel Valley	2	2	\$47,750	*	*	*	*	*
Orange County	6	6	\$31,383	\$16,875	\$18,950	\$19,775	\$38,750	\$57,500
San Diego	5	5	\$43,000	\$24,000	\$30,000	\$30,000	\$40,000	\$73,000
Other	0	0	*	*	*	*	*	*
Weekly Hours								
35	1	1	*	*	*	*	*	*
37.5	15	15	\$44,877	\$13,800	\$22,275	\$48,500	\$70,175	\$75,000
40	16	18	\$44,569	\$18,500	\$24,810	\$35,000	\$57,500	\$88,000

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Director of Administration – Total Compensation

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	32	34	\$279,397	\$205,000	\$221,491	\$260,750	\$316,875	\$367,000
# of Attorneys								
1-20	3	3	\$232,333	\$216,100	\$217,750	\$220,500	\$241,000	\$253,300
21-50	8	8	\$255,653	\$196,625	\$203,750	\$266,800	\$301,969	\$308,513
51-150	6	6	\$243,558	\$202,500	\$208,750	\$220,500	\$250,250	\$307,675
151-500	2	3	\$298,333	*	*	\$240,000	*	*
501+	13	14	\$314,353	\$243,665	\$259,180	\$316,250	\$351,000	\$387,500
Location								
Downtown LA	11	11	\$306,265	\$240,000	\$257,160	\$303,500	\$323,250	\$395,000
Westside	10	10	\$272,232	\$219,500	\$230,974	\$257,500	\$303,500	\$355,815
San Fernando/San Gabriel Valley	2	2	\$260,250	*	*	*	*	*
Orange County	6	6	\$249,150	\$194,375	\$201,250	\$220,000	\$243,363	\$333,075
San Diego	5	5	\$278,575	\$202,000	\$205,000	\$307,875	\$310,000	\$346,000
Other	0	0	*	*	*	*	*	*
Weekly Hours								
35	1	1	*	*	*	*	*	*
37.5	15	15	\$293,894	\$220,200	\$221,983	\$278,600	\$339,675	\$410,000
40	16	18	\$268,672	\$203,500	\$220,000	\$260,750	\$309,469	\$333,750

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Administrative/Office Manager – Annual Base Salary

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	47	54	\$137,935	\$98,409	\$109,861	\$135,250	\$160,388	\$187,800
# of Attorneys								
1-20	14	15	\$128,988	\$98,893	\$108,750	\$120,000	\$146,500	\$154,976
21-50	9	9	\$129,220	\$100,000	\$117,600	\$125,000	\$135,500	\$165,534
51-150	4	4	\$106,875	\$77,400	\$85,500	\$108,750	\$130,125	\$134,850
151-500	7	10	\$140,646	\$93,016	\$108,000	\$150,900	\$168,660	\$172,600
501+	13	16	\$157,297	\$106,356	\$121,456	\$157,500	\$186,000	\$210,000
Location								
Downtown LA	8	9	\$136,096	\$99,677	\$103,230	\$120,820	\$155,000	\$192,000
Westside	23	23	\$148,442	\$101,300	\$116,834	\$152,000	\$170,000	\$199,200
San Fernando/San Gabriel Valley	4	4	\$141,225	\$107,163	\$125,380	\$149,965	\$165,810	\$168,294
Orange County	10	10	\$132,164	\$100,000	\$110,861	\$123,750	\$151,139	\$167,076
San Diego	5	5	\$123,390	\$92,200	\$118,000	\$125,000	\$138,450	\$151,680
Other	3	3	\$102,000	\$77,400	\$85,500	\$99,000	\$117,000	\$127,800
Weekly Hours								
35	1	1	*	*	*	*	*	*
37.5	16	17	\$145,379	\$106,981	\$120,820	\$140,000	\$164,640	\$189,400
40	31	36	\$131,863	\$96,587	\$100,043	\$128,750	\$156,250	\$177,500

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Administrative/Office Manager – Annual Bonus

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	38	45	\$15,833	\$4,100	\$9,000	\$15,000	\$20,000	\$28,150
# of Attorneys								
1-20	12	13	\$15,314	\$7,600	\$8,750	\$10,000	\$16,000	\$21,600
21-50	8	8	\$13,734	\$5,700	\$8,250	\$14,250	\$17,000	\$21,613
51-150	3	3	\$10,067	\$3,360	\$6,600	\$12,000	\$14,500	\$16,000
151-500	6	9	\$18,478	\$3,100	\$14,500	\$17,500	\$30,000	\$32,600
501+	9	12	\$17,253	\$8,120	\$11,848	\$17,050	\$25,000	\$25,000
Location								
Downtown LA	7	8	\$12,760	\$6,350	\$8,563	\$13,915	\$16,750	\$19,300
Westside	19	19	\$17,933	\$7,400	\$9,100	\$15,000	\$22,500	\$30,600
San Fernando/San Gabriel Valley	4	4	\$12,469	\$4,250	\$5,375	\$10,500	\$17,594	\$22,263
Orange County	8	8	\$16,475	\$5,550	\$10,875	\$15,900	\$22,750	\$27,250
San Diego	5	5	\$14,100	\$4,900	\$10,000	\$13,500	\$20,500	\$23,200
Other	1	1	*	*	*	*	*	*
Weekly Hours								
35	1	1	*	*	*	*	*	*
37.5	13	14	\$15,590	\$8,360	\$11,873	\$15,150	\$17,750	\$26,700
40	25	30	\$15,974	\$3,400	\$8,188	\$15,000	\$21,625	\$25,838

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Administrative/Office Manager – Total Compensation

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	47	54	\$151,130	\$100,300	\$120,000	\$143,250	\$181,610	\$211,000
# of Attorneys								
1-20	14	15	\$142,260	\$103,362	\$120,000	\$140,000	\$164,135	\$167,167
21-50	9	9	\$141,428	\$107,200	\$131,500	\$137,500	\$145,000	\$185,921
51-150	4	4	\$114,425	\$77,760	\$86,400	\$115,350	\$143,375	\$150,350
151-500	7	10	\$157,276	\$96,316	\$121,125	\$174,400	\$195,110	\$204,100
501+	13	16	\$170,237	\$113,194	\$132,880	\$171,000	\$206,500	\$222,500
Location								
Downtown LA	8	9	\$147,438	\$110,365	\$115,157	\$133,600	\$157,500	\$207,200
Westside	23	23	\$163,256	\$111,200	\$134,184	\$166,500	\$192,500	\$222,800
San Fernando/San Gabriel Valley	4	4	\$153,693	\$111,413	\$130,755	\$163,225	\$186,164	\$188,349
Orange County	10	10	\$145,344	\$100,900	\$116,111	\$138,250	\$171,130	\$183,796
San Diego	5	5	\$137,490	\$98,500	\$131,500	\$145,500	\$148,450	\$170,680
Other	3	3	\$107,833	\$80,900	\$94,250	\$116,500	\$125,750	\$131,300
Weekly Hours								
35	1	1	*	*	*	*	*	*
37.5	16	17	\$158,217	\$110,530	\$133,550	\$155,000	\$182,000	\$208,000
40	31	36	\$145,175	\$99,259	\$116,164	\$141,250	\$168,813	\$194,903

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Accounting Manager – Annual Base Salary

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	21	31	\$144,282	\$90,418	\$100,180	\$150,000	\$160,286	\$204,750
# of Attorneys								
1-20	6	6	\$112,774	\$89,626	\$91,598	\$98,695	\$137,750	\$150,000
21-50	3	3	\$101,790	\$96,672	\$97,680	\$99,360	\$104,686	\$107,881
51-150	5	5	\$127,904	\$91,891	\$94,100	\$140,000	\$150,000	\$159,000
151-500	4	6	\$146,079	\$126,750	\$134,016	\$146,782	\$158,555	\$164,706
501+	3	11	\$179,522	\$150,000	\$153,300	\$158,332	\$206,937	\$252,050
Location								
Downtown LA	5	15	\$173,181	\$146,638	\$151,450	\$158,332	\$185,961	\$234,879
Westside	7	7	\$129,357	\$95,474	\$103,201	\$140,000	\$150,000	\$156,000
San Fernando/San Gabriel Valley	1	1	*	*	*	*	*	*
Orange County	6	6	\$106,528	\$89,626	\$90,105	\$93,209	\$116,625	\$136,750
San Diego	1	1	*	*	*	*	*	*
Other	1	1	*	*	*	*	*	*
Weekly Hours								
35	1	1	*	*	*	*	*	*
37.5	6	12	\$159,628	\$94,329	\$134,723	\$153,766	\$165,543	\$243,562
40	15	18	\$133,573	\$90,293	\$99,770	\$135,000	\$150,000	\$177,978

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Accounting Manager – Annual Bonus

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	19	28	\$19,130	\$4,140	\$7,875	\$16,887	\$26,461	\$35,799
# of Attorneys								
1-20	6	6	\$10,867	\$3,600	\$5,650	\$10,500	\$14,000	\$18,500
21-50	3	3	\$6,667	\$3,300	\$5,250	\$8,500	\$9,000	\$9,300
51-150	4	4	\$19,750	\$4,300	\$4,750	\$20,000	\$35,000	\$35,000
151-500	3	5	\$21,287	\$10,109	\$17,773	\$22,500	\$22,760	\$32,144
501+	3	10	\$26,501	\$12,300	\$17,000	\$23,125	\$30,774	\$40,396
Location								
Downtown LA	5	14	\$25,262	\$8,100	\$17,000	\$22,630	\$30,774	\$38,179
Westside	6	6	\$18,083	\$6,750	\$9,625	\$12,500	\$30,000	\$35,000
San Fernando/San Gabriel Valley	1	1	*	*	*	*	*	*
Orange County	6	6	\$11,212	\$4,000	\$5,875	\$9,750	\$16,080	\$19,887
San Diego	1	1	*	*	*	*	*	*
Other	0	0	*	*	*	*	*	*
Weekly Hours								
35	1	1	*	*	*	*	*	*
37.5	6	11	\$24,461	\$5,000	\$8,000	\$22,760	\$36,331	\$38,400
40	13	16	\$15,661	\$3,600	\$7,625	\$14,000	\$22,125	\$30,548

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Accounting Manager – Total Compensation

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	21	31	\$161,561	\$98,100	\$105,795	\$168,563	\$181,975	\$235,750
# of Attorneys								
1-20	6	6	\$123,640	\$96,626	\$101,488	\$105,795	\$150,348	\$168,500
21-50	3	3	\$108,457	\$101,988	\$102,930	\$104,500	\$112,006	\$116,509
51-150	5	5	\$143,704	\$96,491	\$98,100	\$140,000	\$185,000	\$194,000
151-500	4	6	\$163,818	\$135,637	\$148,096	\$169,412	\$171,694	\$186,406
501+	3	11	\$203,613	\$153,831	\$169,450	\$178,950	\$237,484	\$289,712
Location								
Downtown LA	5	15	\$196,759	\$159,724	\$169,450	\$172,172	\$218,195	\$269,514
Westside	7	7	\$144,857	\$103,074	\$112,951	\$140,000	\$175,000	\$191,000
San Fernando/San Gabriel Valley	1	1	*	*	*	*	*	*
Orange County	6	6	\$117,740	\$94,210	\$96,626	\$102,375	\$132,080	\$156,637
San Diego	1	1	*	*	*	*	*	*
Other	1	1	*	*	*	*	*	*
Weekly Hours								
35	1	1	*	*	*	*	*	*
37.5	6	12	\$182,050	\$98,929	\$141,971	\$171,216	\$200,160	\$280,805
40	15	18	\$147,493	\$98,800	\$104,675	\$140,637	\$171,833	\$201,978

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Legal Secretary - Super Senior (20+ years) – Annual Base Salary

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	70	563	\$96,676	\$85,000	\$90,000	\$95,990	\$102,113	\$110,000
# of Attorneys								
1-20	15	39	\$92,025	\$78,800	\$85,250	\$90,000	\$101,030	\$110,198
21-50	15	67	\$91,424	\$78,000	\$86,250	\$90,480	\$96,545	\$101,798
51-150	10	58	\$94,159	\$84,129	\$88,000	\$93,713	\$101,891	\$106,231
151-500	10	166	\$95,161	\$86,364	\$90,867	\$96,174	\$100,260	\$102,585
501+	20	233	\$100,670	\$88,000	\$93,149	\$100,000	\$108,087	\$114,650
Location								
Downtown LA	22	206	\$98,395	\$87,000	\$92,735	\$98,671	\$103,600	\$111,000
Westside	33	169	\$98,130	\$86,680	\$91,348	\$97,572	\$104,084	\$109,296
San Fernando/San Gabriel Valley	4	19	\$86,266	\$77,400	\$81,663	\$85,500	\$92,700	\$93,757
Orange County	19	110	\$93,303	\$82,543	\$89,102	\$92,872	\$98,370	\$101,925
San Diego	9	44	\$99,870	\$86,160	\$90,248	\$93,999	\$116,922	\$120,193
Other	5	15	\$85,242	\$78,000	\$80,135	\$85,780	\$89,506	\$92,010
Practice Area								
Entertainment	6	9	\$95,166	\$88,036	\$88,750	\$94,110	\$101,910	\$104,000
Intellectual Property	6	11	\$95,354	\$84,163	\$86,910	\$98,758	\$103,000	\$111,000
Litigation	49	253	\$95,498	\$84,048	\$90,000	\$94,585	\$100,672	\$109,122
Transactional	21	88	\$96,953	\$87,734	\$91,913	\$98,323	\$101,836	\$104,666
Other	33	202	\$98,169	\$85,000	\$90,000	\$97,011	\$105,615	\$114,000
Weekly Hours								
35	4	17	\$105,304	\$95,674	\$99,950	\$105,100	\$111,700	\$114,650
37.5	49	412	\$96,330	\$86,000	\$90,197	\$95,472	\$101,713	\$108,077
40	26	134	\$96,644	\$79,518	\$89,252	\$95,326	\$103,204	\$116,969

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Legal Secretary - Super Senior (20+ years) – Annual Bonus

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	64	492	\$5,299	\$2,000	\$3,000	\$4,500	\$7,500	\$9,126
# of Attorneys								
1-20	14	34	\$3,775	\$710	\$2,000	\$3,500	\$4,000	\$7,500
21-50	15	61	\$5,859	\$1,281	\$3,000	\$6,000	\$7,000	\$8,500
51-150	10	52	\$5,725	\$2,803	\$3,500	\$5,000	\$7,200	\$10,900
151-500	10	158	\$5,528	\$2,325	\$3,524	\$4,211	\$7,918	\$9,482
501+	15	187	\$5,082	\$1,900	\$2,591	\$5,000	\$7,300	\$8,440
Location								
Downtown LA	20	186	\$5,645	\$2,500	\$3,647	\$5,550	\$7,651	\$9,208
Westside	31	152	\$4,824	\$2,000	\$2,500	\$3,992	\$6,925	\$8,680
San Fernando/San Gabriel Valley	4	17	\$3,167	\$500	\$1,000	\$1,500	\$5,000	\$6,200
Orange County	17	86	\$6,020	\$2,541	\$3,500	\$5,062	\$8,000	\$9,465
San Diego	7	37	\$5,511	\$900	\$3,000	\$6,400	\$7,765	\$8,693
Other	4	14	\$3,466	\$1,311	\$2,625	\$3,200	\$4,173	\$5,366
Practice Area								
Entertainment	6	8	\$4,465	\$1,175	\$1,438	\$3,086	\$8,350	\$8,650
Intellectual Property	6	11	\$3,437	\$2,000	\$2,383	\$3,746	\$4,194	\$5,000
Litigation	45	216	\$5,266	\$2,000	\$3,000	\$4,500	\$7,340	\$8,105
Transactional	20	83	\$5,439	\$1,900	\$3,568	\$4,250	\$8,425	\$9,478
Other	29	174	\$5,430	\$2,000	\$2,859	\$5,400	\$7,500	\$9,131
Weekly Hours								
35	4	16	\$3,000	\$2,250	\$2,500	\$3,000	\$3,000	\$3,350
37.5	43	357	\$5,664	\$2,000	\$3,425	\$5,296	\$7,750	\$9,437
40	24	119	\$4,515	\$1,000	\$3,000	\$3,700	\$6,433	\$7,810

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Legal Secretary - Super Senior (20+ years) – Total Compensation

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	70	563	\$101,307	\$87,548	\$93,860	\$100,609	\$108,366	\$115,833
# of Attorneys								
1-20	15	39	\$95,316	\$81,650	\$86,661	\$93,500	\$105,509	\$114,488
21-50	15	67	\$96,758	\$78,800	\$89,180	\$96,250	\$101,223	\$110,802
51-150	10	58	\$99,292	\$87,548	\$94,282	\$98,963	\$106,420	\$112,231
151-500	10	166	\$100,423	\$90,125	\$94,635	\$102,194	\$105,200	\$111,138
501+	20	233	\$104,749	\$90,728	\$95,000	\$104,668	\$112,920	\$119,651
Location								
Downtown LA	22	206	\$103,492	\$91,279	\$96,854	\$103,315	\$109,619	\$117,596
Westside	33	169	\$102,468	\$89,950	\$95,000	\$101,822	\$109,030	\$114,806
San Fernando/San Gabriel Valley	4	19	\$89,100	\$78,400	\$82,663	\$86,000	\$97,700	\$99,783
Orange County	19	110	\$98,009	\$83,917	\$92,000	\$98,027	\$104,606	\$110,387
San Diego	9	44	\$104,504	\$87,000	\$91,950	\$98,514	\$123,218	\$127,250
Other	5	15	\$88,477	\$79,075	\$83,487	\$89,663	\$92,856	\$96,323
Practice Area								
Entertainment	6	9	\$99,135	\$89,705	\$89,750	\$94,110	\$110,410	\$112,860
Intellectual Property	6	11	\$98,791	\$86,163	\$90,721	\$101,258	\$107,207	\$115,088
Litigation	49	253	\$99,994	\$87,110	\$93,164	\$99,000	\$106,504	\$113,215
Transactional	21	88	\$102,082	\$89,500	\$97,151	\$103,826	\$108,563	\$113,099
Other	33	202	\$102,846	\$87,191	\$94,556	\$101,982	\$111,489	\$118,427
Weekly Hours								
35	4	17	\$108,128	\$97,991	\$102,450	\$107,800	\$114,200	\$117,650
37.5	49	412	\$101,238	\$88,102	\$94,717	\$100,253	\$107,558	\$114,726
40	26	134	\$100,653	\$80,155	\$90,851	\$99,535	\$109,574	\$124,355

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Receptionist – Annual Base Salary

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	49	68	\$54,066	\$42,643	\$48,313	\$52,854	\$57,890	\$68,643
# of Attorneys								
1-20	10	10	\$59,524	\$46,668	\$51,263	\$56,750	\$66,980	\$74,587
21-50	13	14	\$49,247	\$40,599	\$45,500	\$48,500	\$50,002	\$56,062
51-150	6	8	\$55,906	\$45,867	\$50,968	\$55,272	\$58,350	\$66,991
151-500	4	11	\$58,296	\$42,912	\$47,914	\$59,058	\$66,969	\$75,000
501+	16	25	\$52,132	\$43,045	\$49,608	\$53,000	\$55,700	\$59,640
Location								
Downtown LA	11	15	\$52,292	\$40,909	\$44,176	\$51,997	\$59,079	\$61,954
Westside	25	26	\$56,534	\$49,199	\$50,526	\$55,000	\$57,375	\$68,250
San Fernando/San Gabriel Valley	5	5	\$47,829	\$42,406	\$45,761	\$47,000	\$51,300	\$53,467
Orange County	10	10	\$55,083	\$43,596	\$49,063	\$52,854	\$63,282	\$68,641
San Diego	8	9	\$55,233	\$45,500	\$48,880	\$50,960	\$62,000	\$71,576
Other	1	3	*	*	*	*	*	*
Weekly Hours								
35	1	1	*	*	*	*	*	*
37.5	18	27	\$55,407	\$41,883	\$48,770	\$54,928	\$61,200	\$71,191
40	31	40	\$53,120	\$42,839	\$47,000	\$51,105	\$56,547	\$63,564

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Receptionist – Annual Bonus

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	34	45	\$2,928	\$1,000	\$1,500	\$2,000	\$4,000	\$5,950
# of Attorneys								
1-20	7	7	\$2,537	\$650	\$875	\$2,000	\$3,375	\$4,954
21-50	9	9	\$2,150	\$1,000	\$1,000	\$1,500	\$3,500	\$4,000
51-150	6	6	\$4,008	\$1,750	\$2,138	\$3,525	\$5,250	\$6,750
151-500	4	9	\$3,551	\$1,277	\$1,450	\$2,000	\$4,780	\$6,902
501+	8	14	\$2,759	\$1,500	\$1,550	\$2,247	\$3,325	\$4,968
Location								
Downtown LA	5	9	\$3,899	\$1,397	\$2,274	\$4,380	\$4,780	\$6,600
Westside	17	17	\$2,952	\$1,500	\$1,700	\$2,220	\$4,000	\$5,320
San Fernando/San Gabriel Valley	5	5	\$1,710	\$850	\$1,000	\$1,350	\$1,450	\$2,980
Orange County	7	7	\$3,574	\$800	\$1,250	\$2,800	\$5,049	\$7,457
San Diego	4	4	\$2,000	\$1,150	\$1,375	\$1,750	\$2,375	\$3,050
Other	1	3	*	*	*	*	*	*
Weekly Hours								
35	0	0	*	*	*	*	*	*
37.5	13	18	\$3,456	\$995	\$1,500	\$2,525	\$5,250	\$6,471
40	21	27	\$2,575	\$1,000	\$1,475	\$2,000	\$3,625	\$4,540

Armanino's 2022 Law Firm Compensation, Billing Rate, & Benefits Survey
Southern California Edition

Receptionist – Total Compensation

	<u>Firms</u>	<u>Incumbents</u>	<u>Average</u>	<u>10th Percentile</u>	<u>25th Percentile</u>	<u>Median</u>	<u>75th Percentile</u>	<u>90th Percentile</u>
All Firms	49	68	\$56,004	\$44,237	\$48,688	\$54,502	\$60,014	\$72,995
# of Attorneys								
1-20	10	10	\$61,300	\$46,718	\$52,100	\$57,750	\$69,793	\$77,963
21-50	13	14	\$50,629	\$42,371	\$45,500	\$49,250	\$53,502	\$58,812
51-150	6	8	\$58,912	\$46,632	\$50,968	\$58,522	\$61,350	\$72,541
151-500	4	11	\$61,202	\$44,262	\$49,639	\$63,838	\$74,703	\$75,000
501+	16	25	\$53,677	\$45,265	\$50,285	\$55,000	\$58,247	\$60,042
Location								
Downtown LA	11	15	\$54,631	\$42,909	\$45,426	\$58,247	\$59,550	\$64,080
Westside	25	26	\$58,464	\$50,143	\$51,843	\$56,214	\$59,916	\$70,950
San Fernando/San Gabriel Valley	5	5	\$49,539	\$45,386	\$47,211	\$48,350	\$52,050	\$54,367
Orange County	10	10	\$57,584	\$44,324	\$49,313	\$52,854	\$69,310	\$74,466
San Diego	8	9	\$56,122	\$46,700	\$48,880	\$52,000	\$62,000	\$72,376
Other	1	3	*	*	*	*	*	*
Weekly Hours								
35	1	1	*	*	*	*	*	*
37.5	18	27	\$57,711	\$44,660	\$49,875	\$56,428	\$62,156	\$74,999
40	31	40	\$54,858	\$44,179	\$48,463	\$52,159	\$58,862	\$66,398