



The 2026 Law360 Law Firm Survey FAQ

Welcome to the FAQ for the 2026 Law360 Law Firm Survey. The survey supports deep dives into the legal industry and feeds Law360's rankings of firms with a significant U.S. presence, including large, midsize and smaller firms. A copy of the questions asked on the survey form is available [here](#).

Data from the survey will be used in reporting and rankings such as the Law360 Pulse Social Impact Leaders and Law360 Pulse Prestige Leaders, as well as for comparison tools, graphics, other potential surveys, reports and news projects. Details on these features can be found below.

Law360 continually works to improve its reporting on the legal industry. As part of that effort, we have refined the survey questions and format. We welcome your feedback on our survey efforts, so please feel free to enter comments at the end of the form.

Who can participate in the survey?

- The survey is open to law firms that are U.S.-based, vereins (or similar structures) that have a U.S. member, and international firms that have at least 50 attorneys in the United States.
- Any U.S.-based firms with at least 20 attorneys are welcome to submit data.
- Boutiques practicing in only one area of the law can participate.

Where can I complete the survey, and when is it due?

- Please complete the online survey via the link sent to your firm's contacts. This link **should not** be shared with anyone outside of your firm. If you do not receive a unique link for your firm by Tuesday, Feb. 24, please contact surveys@law360.com to gain access.
- If you have questions about the survey or the submission process, please email us at surveys@law360.com.
- The survey is due by 8 p.m. Eastern time/5 p.m. Pacific time on **Friday, March 20, 2026**.

Has this year's survey changed?

- Firms no longer need to choose between the full survey and a headcount-only edition. For instance, firms that opt to limit their headcount data to partner and nonpartner totals will also be able to provide financial data in this form.
- The Global Leaders survey was folded into this form. There are options for firms to submit offices by city/country as well as by country alone.
- New firm policy questions were added as Law360 seeks to advance its data offerings.
- The order of the sections has been changed.

What are the reports cited in the survey, and where can I find examples?

- The Law360 400 ranks the 400 largest U.S.-based firms by U.S. attorney headcount. The 2025 ranking can be found [here](#).
- The Diversity Snapshot examines racial and ethnic diversity at law firms. The 2025 methodology and ranking can be found [here](#). Full coverage from last year is available [here](#).
- The Women in Law Report (formerly known as the Glass Ceiling Report) examines the representation of women at law firms. The 2025 methodology and ranking can be found [here](#). Full coverage from last year is available [here](#).
- The Social Impact Leaders report assesses the extent to which firms are engaging with social responsibility in terms of firm diversity, pro bono work, employee engagement and more. The 2025 version of the ranking can be found [here](#). The methodology from last year can be found [here](#), and full coverage is available [here](#).
- The Pro Bono ranking sorts firms by their pro bono pillar score, as drawn from the Social Impact Leaders. The 2025 methodology and ranking can be found [here](#).
- The Prestige Leaders report assesses how firms stack up in terms of their financials, reputation among lawyers, news coverage and more. The 2025 ranking can be found [here](#). The methodology from last year can be found [here](#), and full coverage is available [here](#).
- The Global Leaders ranking assesses law firms with key indicators of global influence and reach. The 2025 ranking can be found [here](#). The methodology from last year can be found [here](#), and full coverage is available [here](#).
- The 2025 reports and rankings show what firms can expect from data gathered by Law360 in the annual Law Firm Survey, but note that our statistical methodologies may be refined in 2026.

If our firm does not provide headcount and/or diversity numbers, will we be included in the rankings?

- If a firm that is expected to employ at least 90 U.S.-based attorneys does not respond to the survey, we will estimate its total U.S.-based attorneys and partners using listings on the firm's website and internal data from LexisNexis. After compiling these estimates, we will contact the firm via email and ask that the data be confirmed or revised. If the firm does not respond and these estimates are large enough for the firm to earn a spot on

the Law360 400, we will publish these estimates in the Law360 400 with an asterisk denoting that the figures are Law360 estimates.

- Firms that do not submit a full headcount breakdown will likely be excluded from the Diversity Snapshot, Women in Law Report and Social Impact Leaders ranking.

Who counts as equity partners, nonequity partners, associates and other lawyers?

- **Equity partners** are defined as partners who receive a majority of their compensation from a share of the firm's profits.
- **Nonequity partners** are defined as partners who do not receive a majority of their compensation from a share of the firm's profits.
- **Associates** are salaried attorneys who do not receive a share of the firm's profits. Typically, they have "associate" in their job titles.
- **Other lawyers** are attorneys who are not partners or associates and are not temporarily employed attorneys hired for one particular matter. Typically, they are senior counsel, special counsel, of counsel and staff attorneys.
- Attorneys who work part time or reduced hours, and whose employment by the firm is not tied to any particular matter, should be counted in your firm's headcount data. Do not include contract or part-time attorneys who are hired for one particular matter.
- Paralegals, patent agents and law clerks should not be included in your survey response. We are looking for attorneys who practice law on behalf of your firm and who are admitted to the bar in at least one U.S. state.
- Attorneys who retired on Dec. 31 of the given year should be included in end-of-year headcounts.

What if my firm submits the survey but does not disclose certain numbers?

- If your firm has both equity and nonequity partners but won't disclose the breakdowns of these tiers separately, you will be provided fields to enter data for total partners.
- If you omit other data points, your firm may be included in our rankings and receive a penalty for the given measure. For example: Leaving the turnover section blank will likely result in a zero for this submeasure in the Social Impact Leaders ranking.
- Firms will be considered for any ranking in which they meet minimum data requirements. For instance: A firm that broke down its attorney headcounts by gender without providing detailed racial/ethnic data wouldn't qualify for the Diversity Snapshot, but could be included in the Women in Law Report.

How should I count attorneys for the race/ethnicity breakdown section?

- The race and ethnicity categories used in our survey match those used by the [Equal Employment Opportunity Commission](#). Those definitions are as follows:
 - **Hispanic or Latino:** A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin regardless of race.
 - **White (not Hispanic or Latino):** A person having origins in any of the original peoples of Europe, the Middle East or North Africa.

- **Black or African American (not Hispanic or Latino):** A person having origins in any of the black racial groups of Africa.
- **Native Hawaiian or other Pacific Islander (not Hispanic or Latino):** A person having origins in any of the peoples of Hawaii, Guam, Samoa or other Pacific Islands.
- **Asian (not Hispanic or Latino):** A person having origins in any of the original peoples of the Far East, Southeast Asia or the Indian subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand and Vietnam.
- **Native American or Alaska Native (not Hispanic or Latino):** A person having origins in any of the original peoples of North and South America (including Central America), and who maintains tribal affiliation or community attachment.
- **Two or more races (not Hispanic or Latino):** All persons who identify with more than one of the above five races.
- Attorneys who identify as multiracial should be counted in the “two or more races” category.
- If any attorneys choose to not self-identify their race/ethnicity, please count them in the “declines to identify” category. There are also options for attorneys who are nonbinary (who do not self-identify as exclusively male or female) and/or decline to identify their gender.
- The total of all gender, race and ethnicity categories for partners, associates and other attorneys must add up to the U.S. headcount totals provided earlier in the form. If the sums don’t match, the survey will not allow you to continue. Attorneys cannot be counted in more than one category.
- Law360 also requests data on attorneys and members of your firm’s leadership team who have origins in any of the original peoples of the Middle East or North Africa (MENA). These numbers will be supplied in separate tables. MENA totals cannot exceed previously reported data on attorneys and members of your firm’s leadership team who identify as white, as EEOC definitions include MENA individuals in the white category.

What do I need to know about the sections on pro bono?

- Law360 follows the definition of pro bono work established by the American Bar Association in [Model Rule 6.1](#), which establishes a professional responsibility to provide pro bono service.
- Nonlegal work, like community service, should not be counted in a firm’s pro bono output. Pro bono work done by paralegals and summer associates also should be omitted.
- Firms are encouraged to provide participant totals only for attorneys who were employed as of Dec. 31, 2025. This way, counts of pro bono participants square with the U.S. headcounts provided earlier in the survey. Alternatively, firms are permitted to include attorneys who have left the firm if turnover data was previously provided. If you skipped the turnover section but want to provide pro bono data on this basis, please proceed backward in the survey to fill in that section. Either way, firms’ total number of lawyers

who participated in pro bono work cannot exceed the total number of attorneys employed during the year.

- Pro bono hours totals should include work from all attorneys who were employed in 2025, even those who left the firm before Dec. 31.

What do I need to know about the section on firm financials?

- Gross revenue is total fees generated from legal services work prior to the subtraction of expenses.
- Net income is the total profits after expenses are deducted from gross revenues, resulting in the pool of funds used to compensate equity partners.
- To compare firms' standing, Law360 will use financial data to calculate figures such as revenue per lawyer.
- For charitable contributions, please provide the value of gifts given to organizations that are considered tax-exempt by the IRS and other global equivalents. The fair-market value of any benefits that the firm received back from these organizations should be left out of the totals.
- Law360 prefers to receive financials on a calendar-year basis. If your firm cannot report financial data on this time frame, please indicate this in the relevant question and report the time frame.

What do I need to know about the FTE data requests?

- Law360 uses FTE data to compare firm financials. Please provide data on global FTE attorneys on an averaged basis, aligned with the period used for the financial data. For guidance on how to calculate FTE, please consult the examples [published by the IRS](#) for determining a company's status in regard to the Affordable Care Act.
- If your firm opted not to submit financial data, please provide your firm's FTE figures as averages from throughout the 2025 calendar year.

What do I need to know about the section on firm leadership?

- Please include leaders who hold the titles of CEO, chair, and/or firmwide managing partner in the Head(s) of Firm section. For example: If your firm has a CEO and a firmwide managing partner, both individuals should be counted.
- Please include all U.S. members of your firm's executive committee, management committee and/or board in the Executive Committee section.

What do I need to know about the section on promotions?

- Partner promotions should be tallied if they were put into effect in 2025.
- Partner promotion data is aggregated into a single set of questions, including both equity and nonequity partners promoted from associate, counsel or nonequity ranks.

Will I be able to save a copy of my responses?

- Upon completing the survey, you will be provided an opportunity to review and save a copy of your responses by "printing" the page and saving as a PDF. Law360

recommends that respondents save a PDF for recordkeeping purposes and to confirm that all answers were recorded correctly. Firms that spot an error in this review can backtrack in the survey, fix the response at issue, then move forward and submit the form.

- After you have reached the review page, **hit Finish at the bottom of the page to submit your survey**. You must do this to complete the process; if you do not hit **Finish**, your survey will not be submitted.
- Additionally, a copy of the submission will automatically be sent to the email address provided on the first page of the survey.

What if our data needs adjustments?

- If you discover a mistake in your entries before the rankings are published, please send an email to surveys@law360.com as soon as possible. The Law360 research team will provide a separate form for firms to enter their edits. You will need to resubmit the full form for your edits to be processed.
- Firms that discover mistakes after publication will be asked to provide Law360 with verifiable data showing a mistake was made.
- Law360 estimates of headcounts, financials or any other figures **cannot** be altered post-publication. Firms will be given opportunities to verify or request adjustments for Law360 estimates before publication.

What should I do if the form doesn't properly advance or backtrack?

- If the form stops working, refreshing the page should get it back on track. If that doesn't rectify the issue, please send a note to surveys@law360.com. Refreshing the page should not affect portions of the survey that you had already filled out.
- To maintain consistency in survey responses, firms will need to conform to the survey's various types of validation in order to advance.

Is there anything else I should know?

- By submitting, you agree that all information provided by the firm in its survey response may be made public by Law360 as described above. All responses are treated in accordance with the foregoing and our [Privacy Policy](#).
- If you submit a survey response and would like to see the rankings after they are published, reach out to surveys@law360.com. The rankings will be provided as PDFs that can be shared internally.