

Snapshot of the Profession 2019

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Over 14,000 lawyers now hold practising certificates issued by the New Zealand Law Society. They range in age from 22 to over 90. While there is obviously a lot more than the numbers, the information which the Law Society collects in its regulatory role can provide some useful details on the makeup of the legal profession. Care has been taken not to disclose information which could identify individuals or firms and organisations providing legal services.

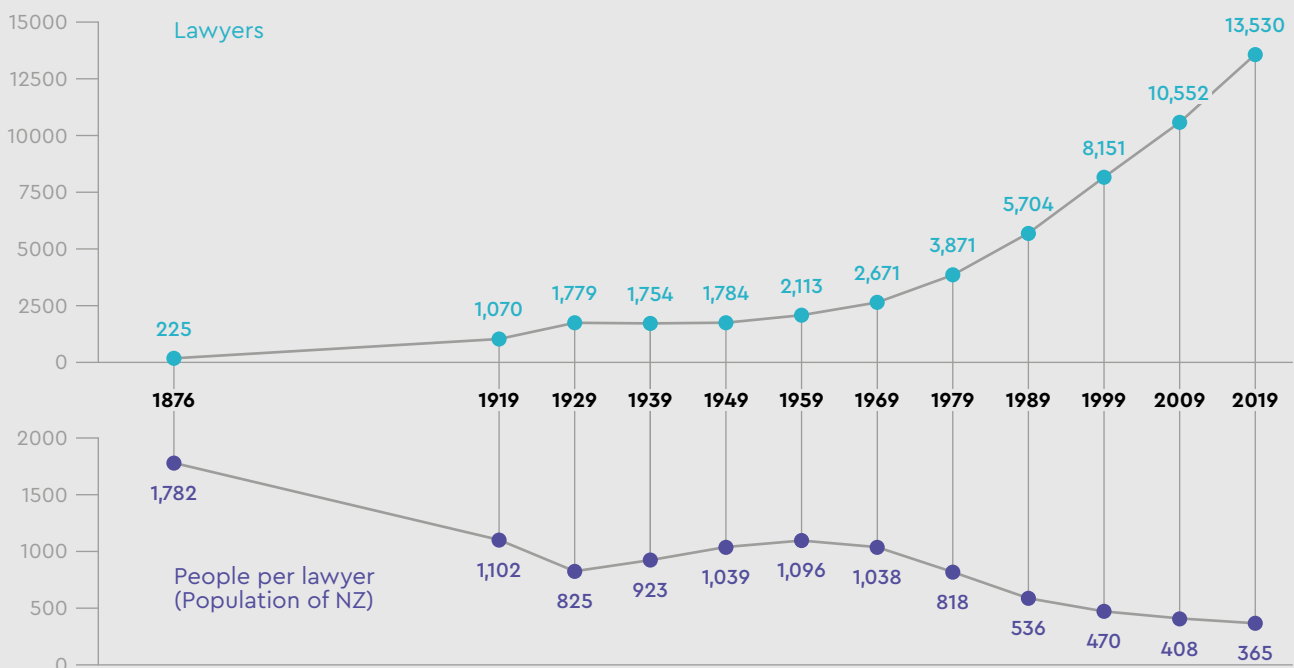
Lawyer numbers continue to grow. Since our first Snapshot in 2011, there has been an increase of 24% in all practising certificate holders, and 20% in New Zealand-based lawyers. At the same time the population of New Zealand has increased by around 12%. At the moment there is one lawyer

in New Zealand for every 365 citizens. Back in 1999 it was one lawyer for every 470 citizens.

Another marked trend which has been covered in some detail because it is probably the biggest change occurring in the legal profession, is the continued change in the gender composition of lawyers. At 1 February 2018 the number of New Zealand-based women lawyers was one ahead of the number of men practising. A year later, there were 393 more women. However, women made up just 30.9% of partners and directors in multi-lawyer firms in 2018. This had risen to 32.7% in 2019, but was still far from equal. Perhaps encouragingly, the 6% rise in total women lawyers over the year lagged behind the 16% rise in women partners and directors.

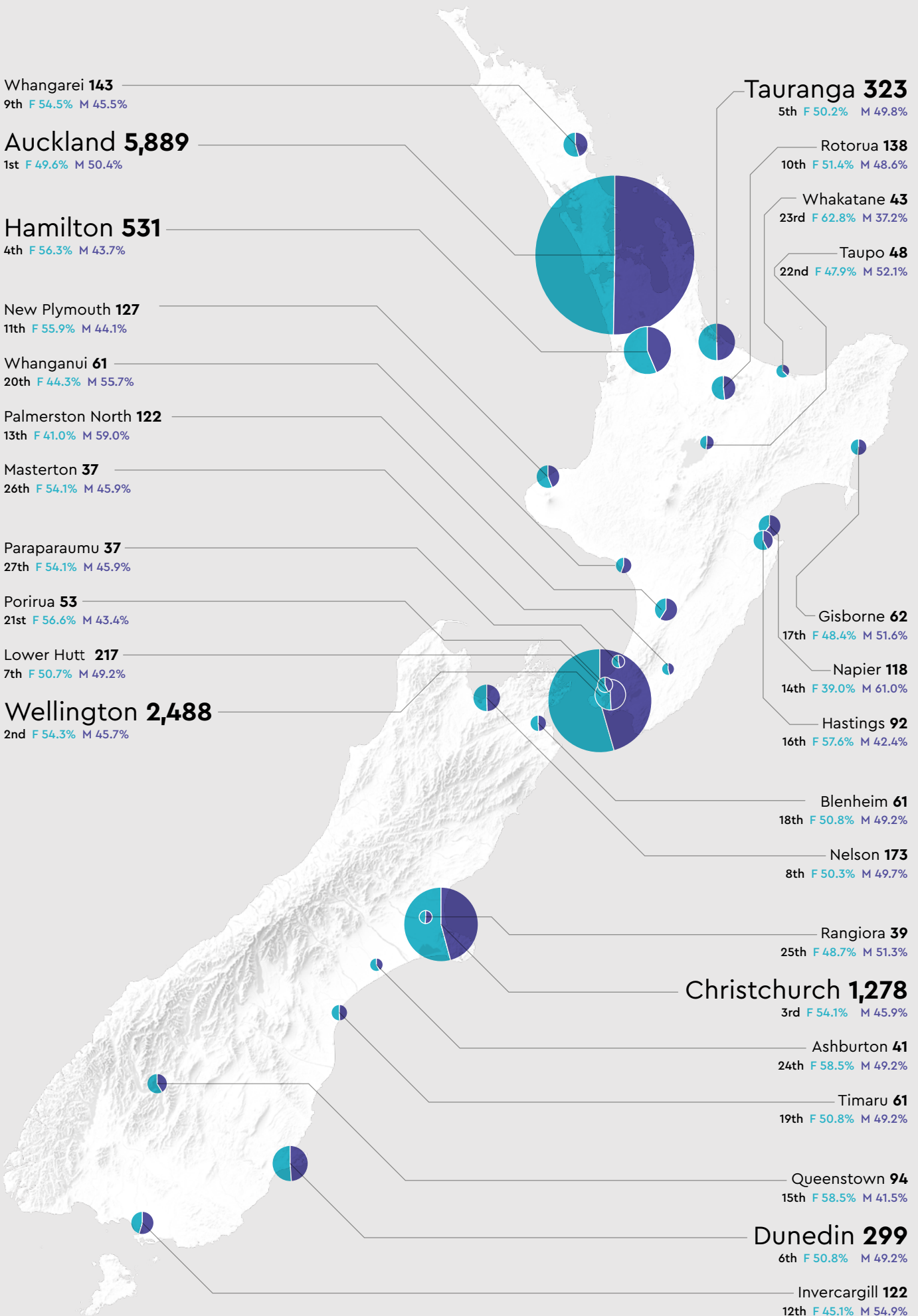
Another year, another 500 more lawyers...

The number of lawyers practising in New Zealand continues to rise. At 1 February 2019 there were 13,530 based in New Zealand – up 3.4% from 13,087 at 1 February 2018. Another 803 lawyers held New Zealand practising certificates but were based overseas (up from 756 a year earlier). The *Jurist* tells us that in 1876 there were 225 lawyers in New Zealand. Since the 1960s the number of practising lawyers has increased out of proportion to the total population increase.



New Zealand practising certificate holders

Centre	Law firm	In-house	Barrister	Sole Practice	Unknown	Total	Female	Male
Auckland	3,443	1,249	827	316	54	5,889	2,921	2,968
Wellington	958	1,226	208	84	14	2,488	1,351	1,137
Christchurch	867	202	140	62	10	1,278	692	586
Hamilton	330	92	70	32	9	531	299	232
Tauranga	216	43	43	17	5	323	162	161
Dunedin	185	42	46	24	3	299	152	147
Lower Hutt	114	79	3	19	3	217	110	107
Nelson	128	13	11	20	1	173	87	86
Whangarei	91	17	20	15	0	143	78	65
Rotorua	93	19	15	12	0	138	71	67
New Plymouth	97	15	10	5	1	127	71	56
Invercargill	100	8	7	7	0	122	55	67
Palmerston North	76	19	7	19	1	122	50	72
Napier	80	16	13	7	2	118	46	72
Queenstown	82	4	3	5	0	94	55	39
Hastings	71	11	7	3	0	92	53	39
Gisborne	44	5	4	9	0	62	30	32
Blenheim	45	6	9	1	0	61	31	30
Timaru	50	2	4	5	0	61	31	30
Whanganui	44	5	7	5	0	61	27	34
Porirua	28	13	6	6	0	53	30	23
Taupo	32	3	3	10	0	48	23	25
Whakatane	37	3	1	2	0	43	27	16
Ashburton	34	4	1	2	0	41	24	17
Rangiora	32	1	5	1	0	39	19	20
Masterton	25	1	4	6	1	37	20	17
Paraparaumu	18	6	7	6	1	37	20	17
Other Centres	555	78	84	83	20	833	404	429
New Zealand-based	7,875	3,182	1,565	783	125	13,530	6,939	6,591
Overseas	511	241	21	30	0	803	413	390
Total	8,386	3,423	1,586	813	125	14,333	7,352	6,981



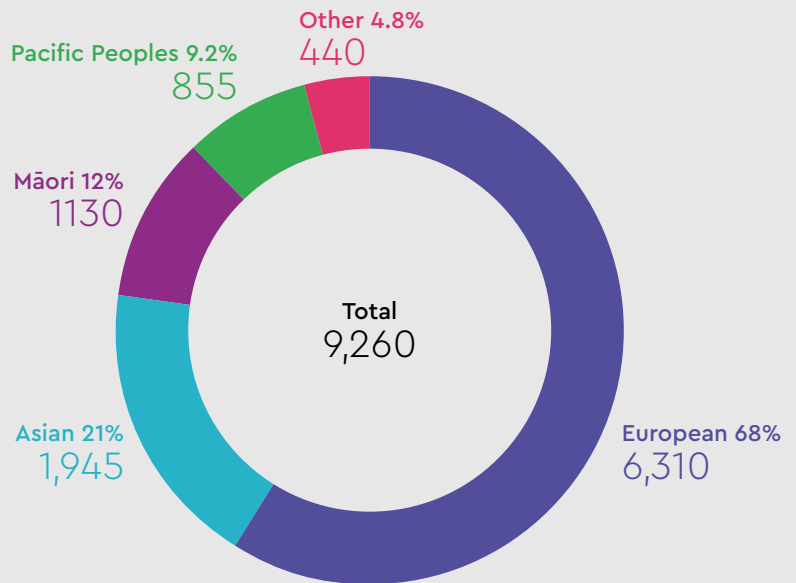
Joining the legal profession

To become a lawyer you need a law degree. The latest available statistics from the Ministry of Education show 9,260 domestic students enrolled for law bachelor degrees in 2017, along with another 655 international students. Another 710 domestic and 60 international students were studying for "honours and postgraduate certificates" in law – presumably mainly for LLB(Hons).

Of the domestic LLB students, 5,780 (62.4%) were women and 5,320 (57.5%) were aged 20 to 24 years. There were 1,250 students aged 25 to 39 (13.5%) and 460 (5.0%) aged 40 and over. The rest were aged under 20.

The 9,260 domestic students enrolled for LLB in 2017 made up 7.3% of the 126,095 students who were enrolled for bachelors degrees in any subject.

DOMESTIC STUDENTS STUDYING FOR AN LLB IN 2017



Law Schools

The University of New Zealand established an LLB degree in 1877 and by the end of the 19th century, all four of its then constituent colleges taught law. New Zealand now has six law schools and all appeared in the 2018 QS World University Rankings. These have been published annually since 2004 and use a three-component system to rank performance in specific academic disciplines, including law. Individual rankings are given for the top 50 with the rest ranked in bands. The 2018 rankings published in June 2018 were as follows:



University of Auckland
FOUNDED 1883
2018 2017
29 ▲7 36



University of Canterbury
FOUNDED 1873
2018 2017
101-150 ■NC 101-150



Victoria University of Wellington
FOUNDED 1899
2018 2017
38 ▲6 46



University of Waikato
FOUNDED 1991
2018 2017
201-250 ■NC 201-250



University of Otago
FOUNDED 1873
2018 2017
51-100 ■NC 51-100



AUT University
FOUNDED 2009
2018 2017
251-300 ■NC 251-300

Completion of law degrees

During 2017, 1520 students completed an LLB. Of these, 1390 were domestic and 130 were international. These students made up 5.5% of the 27,775 students who completed any bachelors degree in 2017. Most of the domestic students who completed an LLB were aged 20 to 24 (75.5% of completions in 2017) and 58.6% were women. Of domestic students who completed any bachelors degree during 2017, 63.3% were women – indicating a higher proportion of women than men graduated in other subjects than law.

A further 260 domestic students (55.7% of whom were women) completed honours degrees and postgraduate certificates in law. Most of these will have completed an LLB(Hons) degree – meaning around 1,650 domestic students emerged from 2017 having completed the first big step to becoming a lawyer.

A lower proportion of students of Māori and Pacific ethnicity completed LLBs than bachelors degrees in other disciplines (although a high proportion of students complete more than one degree overall).

Completion of Professional Legal Studies

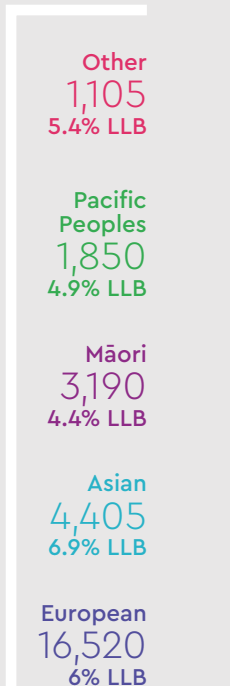
After a law degree is secured, completion of the professional legal studies ("profs") course is required for admission as a barrister and solicitor of the High Court. Legal education is overseen by the New Zealand Council of Legal Education which runs one of the two accepted profs course through its Institute of Professional Legal Studies (IPLS). The other course is provided by The College of Law which is owned by the Australian-based The College of Law Ltd. It is a competitive market and with one of the two players owned by the Council, information on student numbers does not appear to be available.

The latest report of the Council (for the 2017 calendar year) shows that in 2017, 63% of IPLS trainees who completed a course were female and 85% of those completing a course were aged in their 20s, with 9% in their 30s. The majority of trainees (72%) identified themselves as NZ European/European/Pākehā, with 12% identifying as Asian, 9% identifying as Māori, 4% as Pacific Peoples and 3% as Other ethnicities. The Council does not provide numbers of those completing the IPLS course, but said the number of course completions in 2017 "mirrored the number of course completions in 2016".

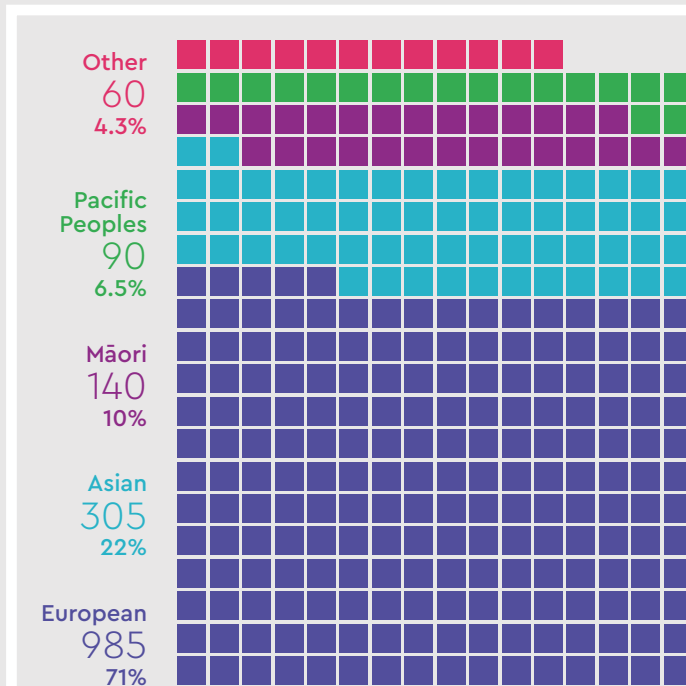
The Council is also responsible for assessing overseas law qualifications and deciding applications by foreign graduates and practitioners to practise here. During 2017 there were 149 such applications, up from 126 in 2016 and the highest annual number since at least 1998.

ETHNICITY OF DOMESTIC STUDENTS COMPLETING DEGREES IN 2017

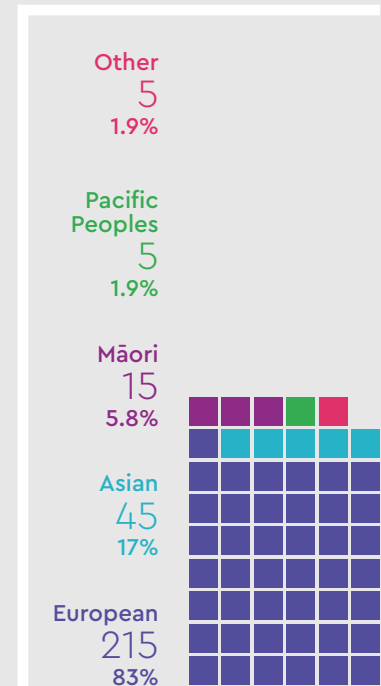
ALL BACHELORS DEGREES



LLB DEGREES



LAW HONS AND POST-GRAD CERTIFICATES



Admission as barristers and solicitors

Admission of those who qualify to become barristers and solicitors occurs throughout the year. The ratio of admissions to the number of lawyers in practice has grown steadily from around 5% in the 1950s to 7% now.

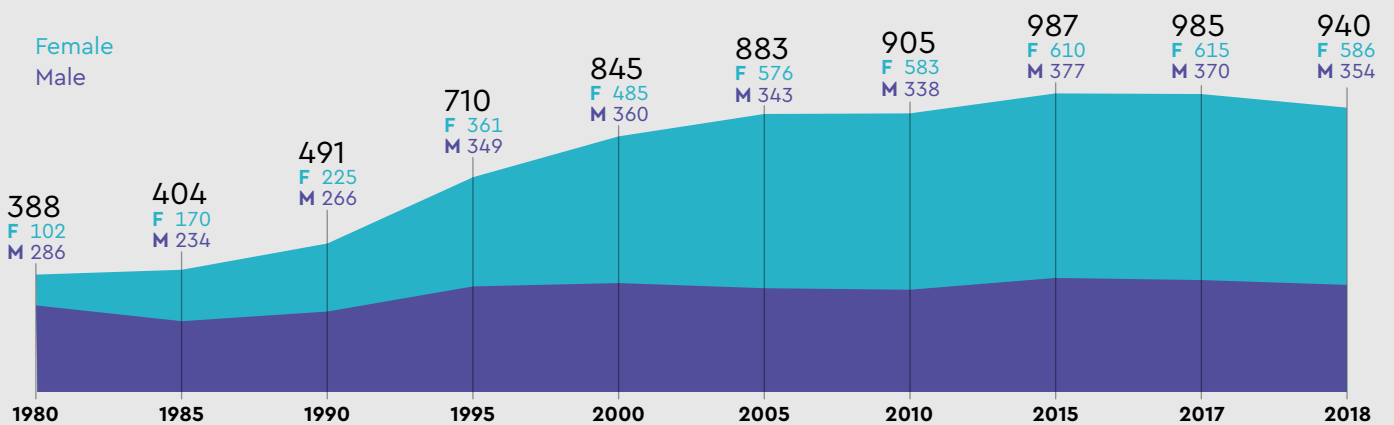
Since 1993 more women have been admitted than men. The number of women practising law passed the

number of men in January 2018, meaning it took around 25 years for the catch-up. In 1993, women comprised 24% of the legal profession. The proportion of lawyers admitted each year who are women has "stabilised" at around 61% since the beginning of the 21st century. The number of new lawyers admitted to the profession each year now hovers just under the thousand mark with evidence of a slight downward trend. The first information available on admissions

by gender was in 1980. At that time the 279 women practising comprised 6.9% of lawyers. The 102 women admitted that year equalled one-third of women practitioners, whereas the 286 men admitted equalled just 8% of men in practice (3,737).

As around 1,650 domestic students completed an LLB or LLB(Hons) degree in 2017, it appears that about 57% of New Zealand law graduates are admitted as barristers and solicitors.

ADMISSIONS AS BARRISTERS AND SOLICITORS 1980 TO 2018



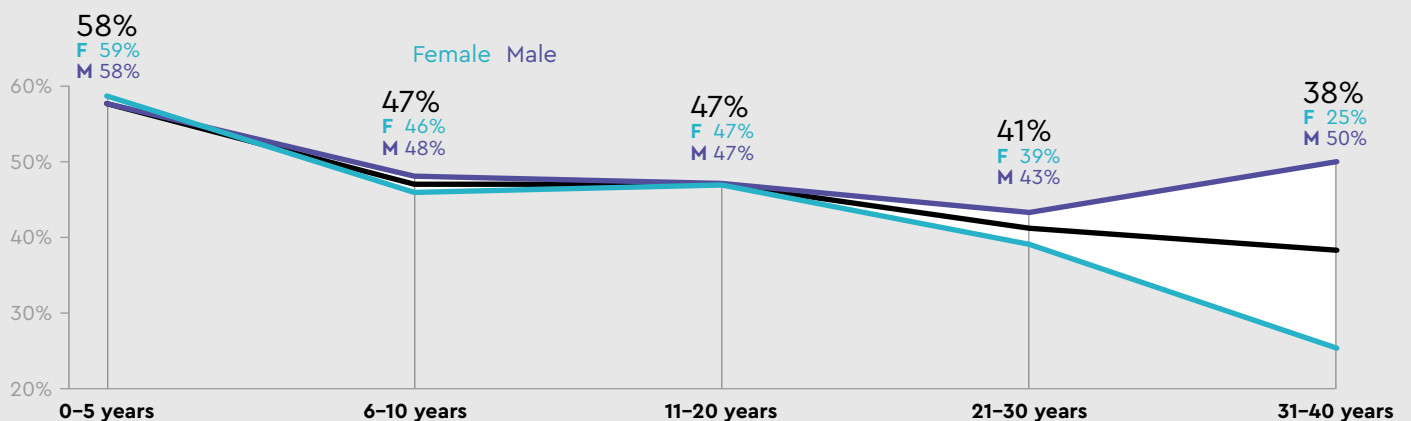
Retention

The available data means only indicative information on retention of lawyers in the profession can be calculated. Details for lawyers who were admitted more than 40 years ago are not available. Taking

the total number of lawyers who were admitted over a particular period and matching it against the number of lawyers admitted in that period who were practising at 1 February 2019 appears to show two rather high level observations: (1) about 40% of lawyers who are

admitted don't enter practice (at least promptly); and (2) male lawyers tend to stay in practice for a long time and the proportion of women in practice from those admitted declines more rapidly than for men after 20 years.

LAWYERS IN PRACTICE AT 1 FEBRUARY 2019 COMPARED TO TOTAL ADMISSIONS



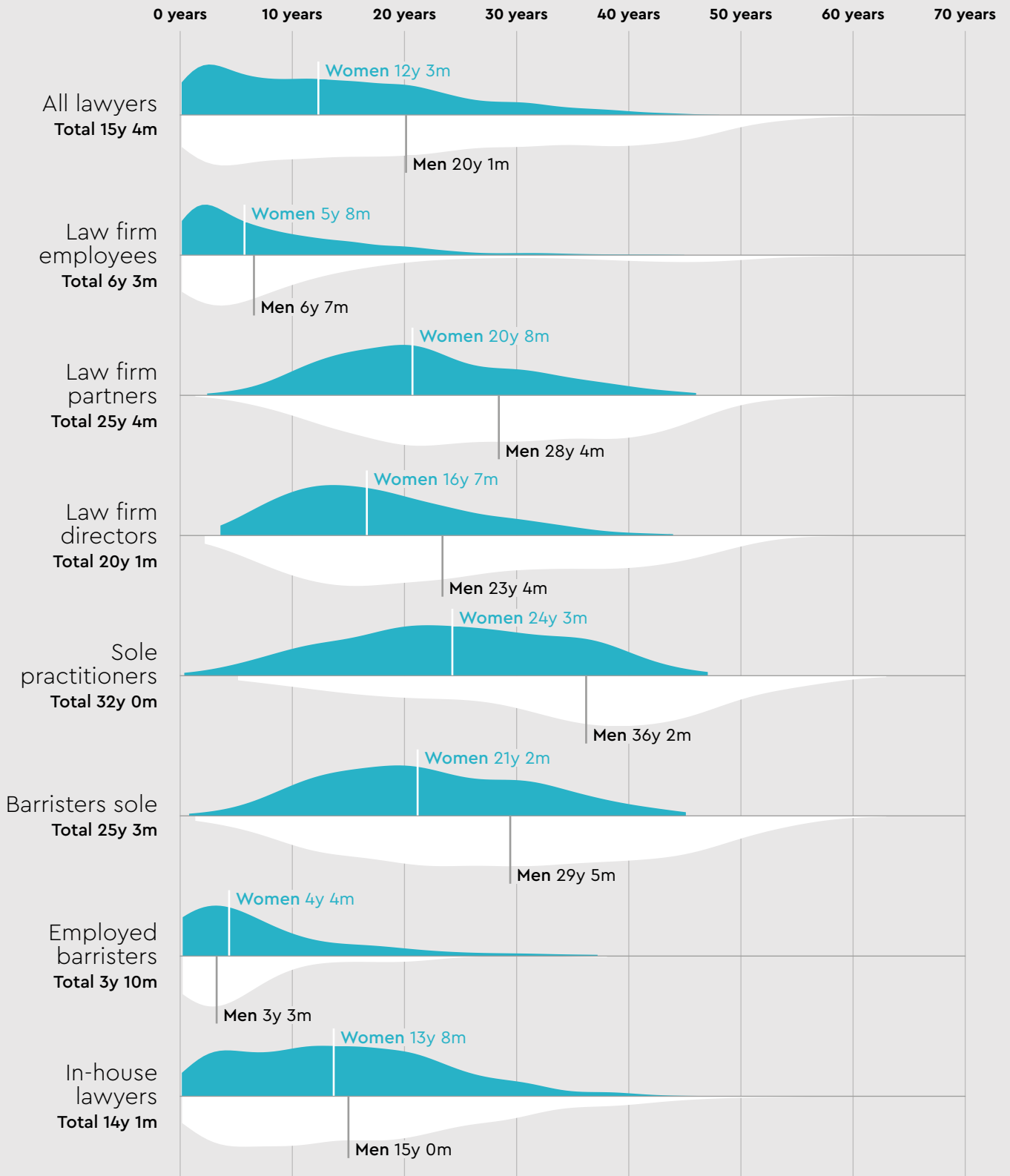
Time in practice from admission

The four-year law degree and admission requirements mean that most lawyers start work aged 23 at the earliest. At 1 February 2019, there appeared to be just two 22-year-old lawyers practising.

A reasonably rapid drop-off in lawyer numbers after the age of 68 seems to indicate that this is the age when many decide to leave active practice – pointing to 40 to 45 years in practice being what can be expected from most New Zealand lawyers. At 1 February 2019 the

median time in practice since admission was 15 years and 4 months. There were noticeable variations based on gender and location. The data also does not take account of time when a lawyer was not practising (for example, away on parental leave, overseas or other reasons).

MEDIAN YEARS IN PRACTICE, NEW ZEALAND BASED LAWYERS



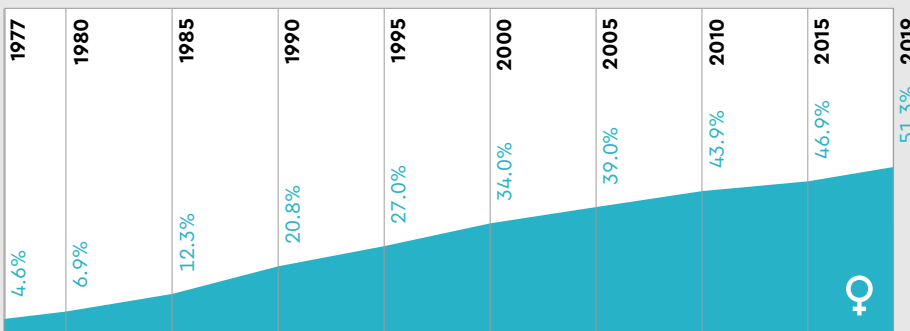
Gender

The number of women practising law is now well ahead of the number of men, and the proportion of women in the profession is increasing by over one percent each year. Given that over 60% of new lawyers admitted each year are women, it is likely that if all the current factors continue, women will make up

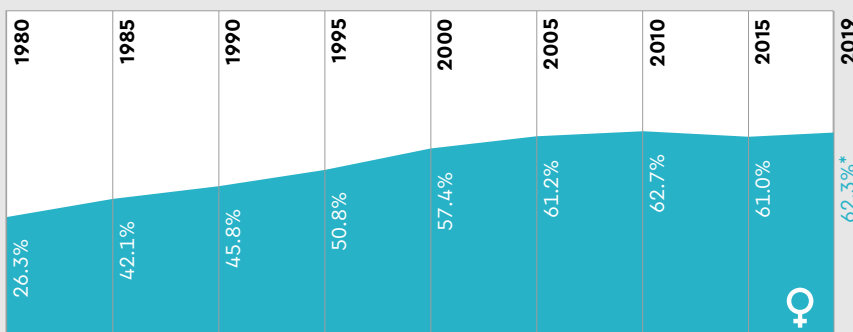
around 60% of the profession by 2030.

The Law Society recorded the gender of practitioners for the first time in 1977, when the 168 practising women lawyers made up 4.6% of the profession. This had increased to 6.9% by 1980, when the first information is available on admissions by gender.

PROPORTION OF WOMEN PRACTISING IN NEW ZEALAND



PROPORTION OF WOMEN ADMISSIONS IN NEW ZEALAND



*Admissions for 2018 calendar year

At 1 February 2019, 51.3% of New Zealand-based lawyers were women. There was a reasonably wide variation in the gender balance across the country – of the centres with 10 or more lawyers, there was a majority of women in 26, there were equal numbers in 4, and there was a majority of men in 21.

HIGHEST PROPORTION

Centres with highest proportion of women lawyers (more than 10 lawyers)

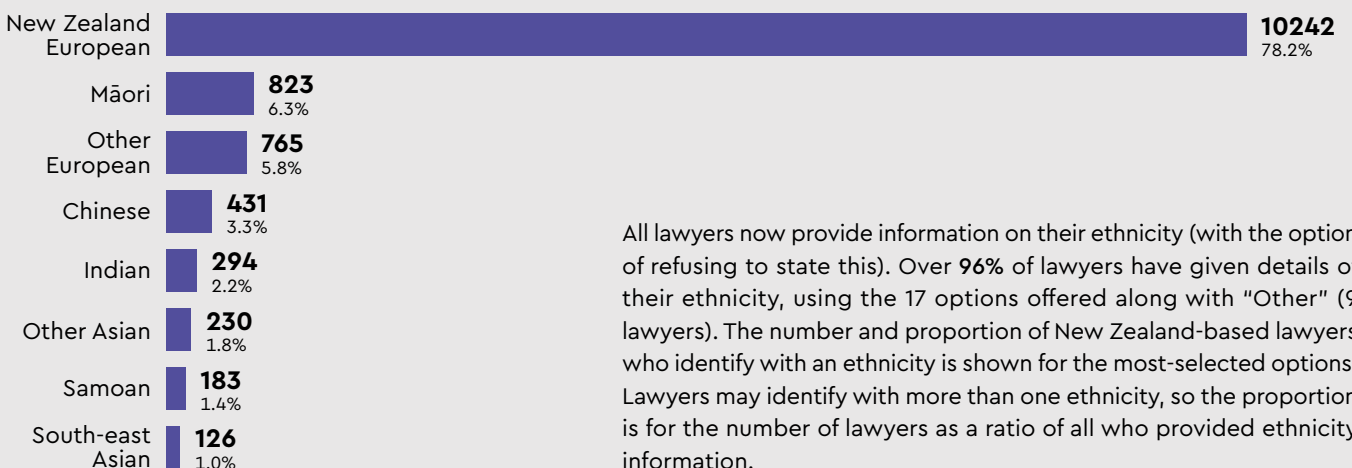
Te Awamutu	65.5%
Wanaka	65.4%
Whakatane	62.8%
Thames	62.5%
Ashburton	58.5%

LOWEST PROPORTION

Centres with lowest proportion of women lawyers

Greymouth	30.8%
Matamata	31.6%
Havelock North	36.4%
Whangaparaoa	36.8%
Warkworth	37.5%

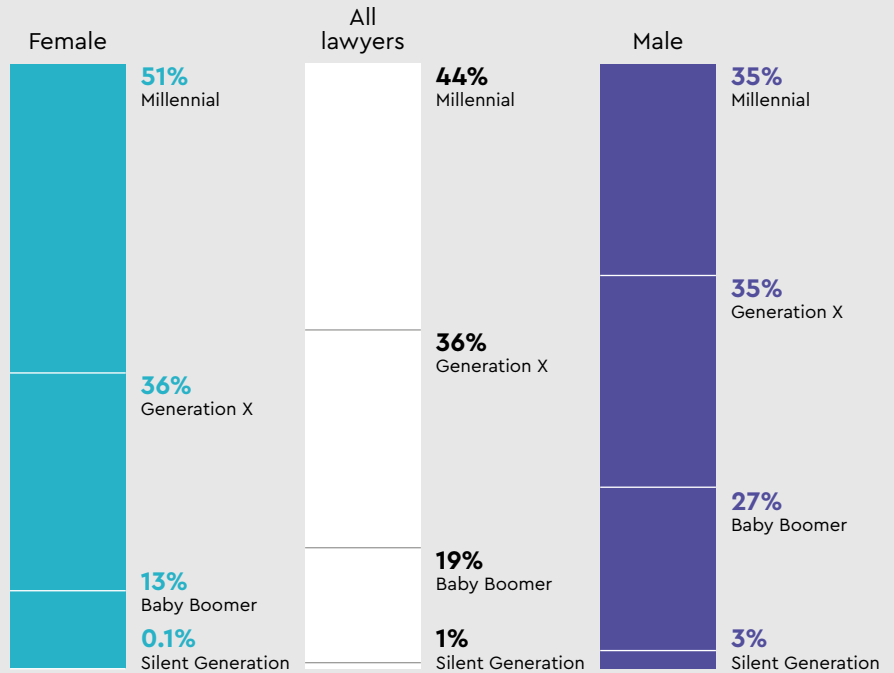
Ethnicity



All lawyers now provide information on their ethnicity (with the option of refusing to state this). Over 96% of lawyers have given details of their ethnicity, using the 17 options offered along with "Other" (9 lawyers). The number and proportion of New Zealand-based lawyers who identify with an ethnicity is shown for the most-selected options. Lawyers may identify with more than one ethnicity, so the proportion is for the number of lawyers as a ratio of all who provided ethnicity information.

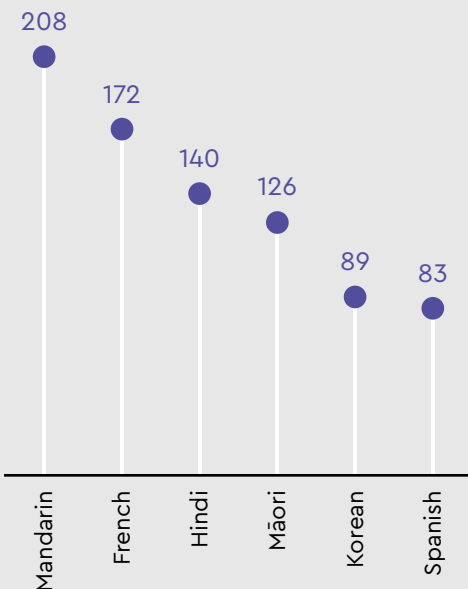
Generational Groupings

There were some grumblings about including this in the 2018 Snapshot, but these generalised labels are still often used to categorise people in employment and other contexts. Our analysis uses the rough boundaries of pre-1946 birth for the Silent Generation (aka Traditionalists), birth between 1946 and 1964 for Baby Boomers, 1965 to 1980 for Generation X, and 1981 to 1995 for Millennials. The new Gen Z (or iGen or Centennials) people were born from 1996 onwards and are just showing up in the legal profession. They comprise just 0.1% of lawyers so far so they have been omitted. They're coming though, whoever they are. Millennials now dominate the legal profession, making up nearly half of all lawyers.



Language

Lawyers are invited to state which languages they speak. This is self-selected, so there is no criteria for fluency – some of the French speakers may not be able to give good directions on the Avenue des Champs-Élysées. Apart from English (in which just 4,251 lawyers claim proficiency) the most-selected languages are:



Age

Lawyers have the option of providing the Law Society with their age. The older the lawyer, the less inclined they appear to be to do this, so the following information may be a little more youthful than reality. Of the 82% of lawyers who have provided their birth date:

Average age of all lawyers:	42 years 4 months
Average age of female lawyers:	39 years 4 months
Average age of male lawyers:	46 years 0 months
Average age of barristers sole:	53 years 3 months
Average age of employed barristers:	35 years 5 months
Average age of partners:	50 years 1 months
Average age of directors:	49 years 6 months
Average age of sole practitioners:	57 years 11 months
Average age of Māori lawyers:	39 years 7 months
Average age of Chinese lawyers:	39 years 5 months
Average age of Indian lawyers:	41 years 1 months
Average age of Samoan lawyers:	41 years 8 months
Average age of NZ European lawyers:	43 years 2 months
Average age of North Island lawyers:	42 years 9 months
Average age of South Island lawyers:	40 years 0 months
Average age of lawyers based overseas:	35 years 8 months

Types of Practice

New Zealand's lawyers practise in three different ways: as barristers and solicitors, as barristers, and as in-house lawyers. Around 64% of New Zealand-based lawyers practise as barristers and solicitors in law firms ranging in size from a single lawyer to over 200. Our analysis divides barristers and solicitors in private practice into two groups: those who are the only lawyer practising in a firm (sole practitioners) and those who practise in a law firm with two or more other lawyers (multi-lawyer firms). The information excludes lawyers who are not practising in New Zealand.

Lawyers in multi-lawyer firms

Law firms with more than one lawyer are the workplaces for 58% of New Zealand-based lawyers.

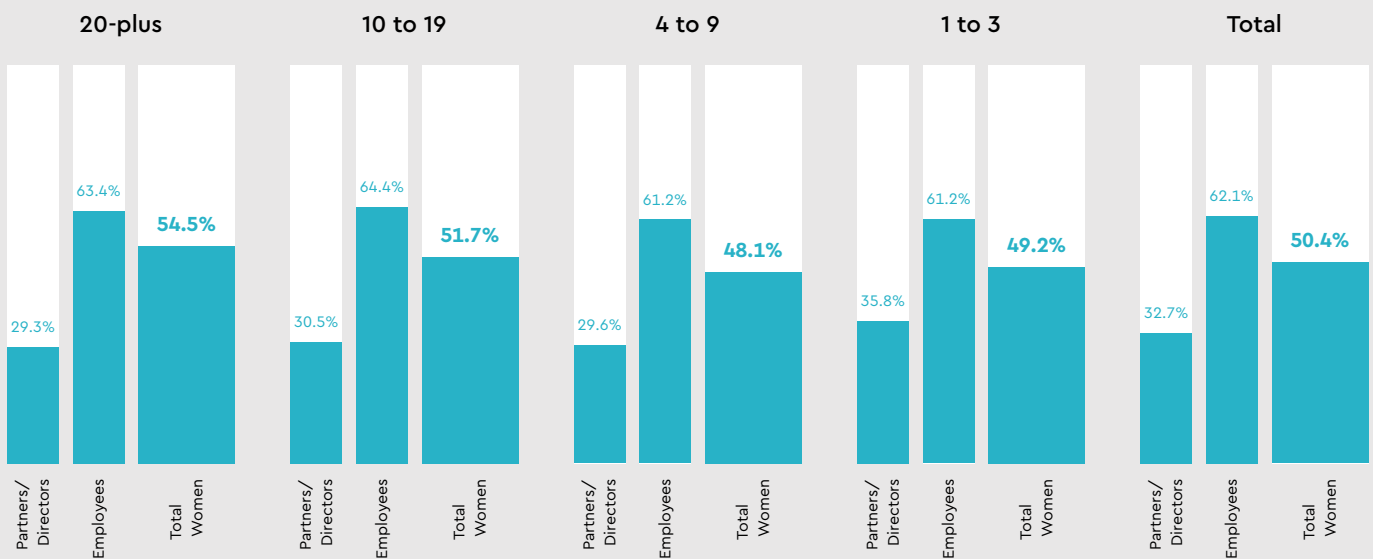
Lawyers working in a multi-lawyer firm are broadly defined as either "employed" or as partners or directors. Partners and

directors (and also lawyers who are sole practitioners) must be qualified to practise on their own account. Employees comprise 60.3% of lawyers working in multi-lawyer firms. They have been in practice for an average of 9 years and 11 months, compared with an average of 26 years 5 months for partners and

22 years 9 months for directors.

The number of women working in multi-lawyer firms (3,970) was just ahead of the number of men (3,905). However, when role is considered, this equality of numbers disappears. Women made up 62.1% of employed lawyers, but just 32.7% of partners and directors.

WOMEN AS PARTNERS AND DIRECTORS BY LAW FIRM SIZE (BY NUMBER OF PARTNERS AND DIRECTORS IN FIRM)



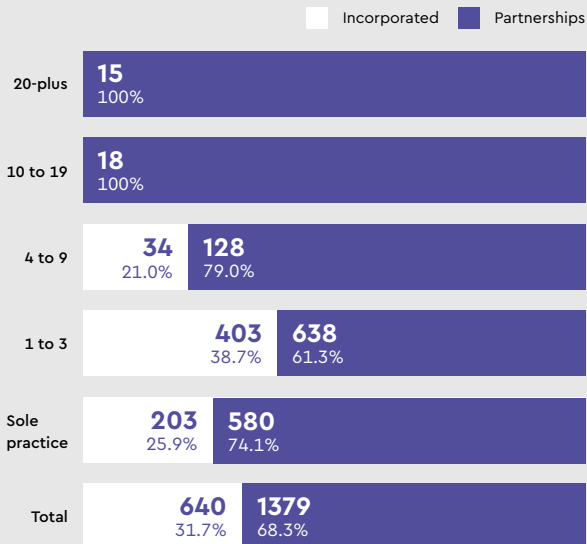
Most of New Zealand's multi-lawyer firms are small enterprises, with an average of 6.4 lawyers per firm. Firm sizes vary dramatically, with 15 firms employing one quarter of all lawyers who work in firms. There were 1,236 multi-lawyer firms in New Zealand at 1 February 2019. Information on law firm size in past Snapshots has over-stated the number of sole practices, with the data used defining firms with just one lawyer qualified to practise on own account as a sole practice (even if other lawyers worked at the firm). The revised data gives the following picture:

NEW ZEALAND LAW FIRMS AT 1 FEBRUARY 2019

Partners/Directors	Firms	Partners & Directors	Employees	Total Practising Lawyers	% Lawyers in firms
20-plus	15	515	1460	1975	25.1%
10 to 19	18	226	379	605	7.7%
4 to 9	162	850	1193	2043	25.9%
1 to 3	1041	1534	1718	3252	40.5%
Total	1236	3125	4750	7875	

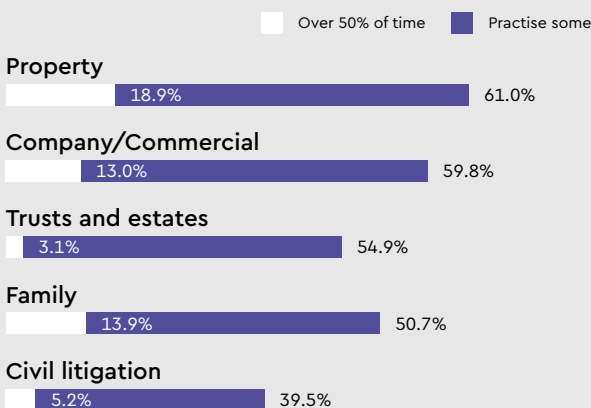
Structure of law firms

Lawyers have been able to incorporate their firms since the Lawyers and Conveyancers Act 2006 came into force 10 years ago. The steady rise in the proportion of incorporated firms continues, although this still happens among smaller rather than larger firms. The four largest incorporated firms each have 8 directors. Just under 32% of New Zealand's law firms are now incorporated (including sole practices. This is up from 23% at 1 February 2016.



Sole Practice

Following the adjustments to our data, 39% of New Zealand's law firms have just one practising lawyer. Of the 783 sole practitioners, 505 are male (64.5%). Sole practitioners have spent an average of 30 years and 11 months in practice. The most-practised areas of law for sole practitioners are:



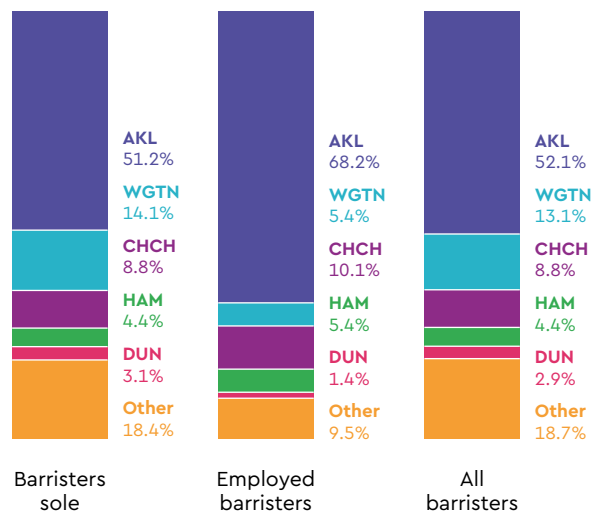
A slightly higher proportion (18.3%) of sole practitioners are based in the South Island than for all lawyers (17.2%), while 39% of sole practitioners practise in Auckland (43.5% of all New Zealand-based lawyers). Thames (25%), Greymouth (23%), Levin (22%), Taupo (21%) and Te Puke (18%) are centres where the proportion of sole practitioners are well above their national 6% share.

Barristers

New Zealand's 1,586 barristers make up 11.6% of New Zealand-based lawyers. Barristers are concentrated in a few centres, with just under three-quarters in Auckland, Christchurch and Wellington.

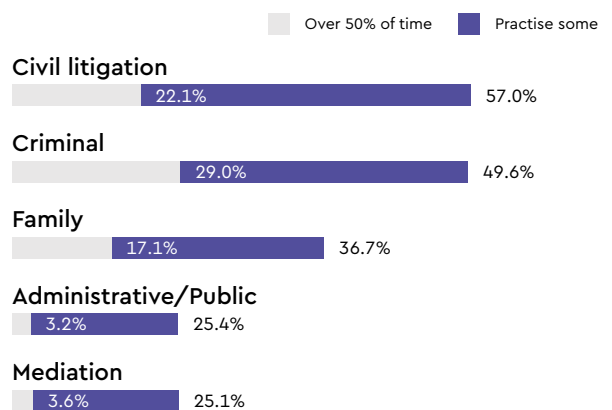
As well as 1,417 barristers sole (who are able to practise on their own account as barristers), New Zealand has 148 employed barristers who work for barristers sole. Just over 68% of them are based in Auckland.

LOCATION OF BARRISTERS



Barristers sole have spent an average of 26 years and 7 months in practice, while employed barristers average 6 years and 8 months in practice. A high 60.2% of barristers sole are men. They have spent an average of 29 years and 9 months in practice, compared to 22 years 1 month for women barristers sole. However, just 42.6% of employed barristers are men, indicating that the flow of women into legal practice is across all types of practice.

Barristers sole who provide information on the areas in which they practise are most likely to specialise in criminal law and civil litigation. Compared with other types of practice, a relatively high proportion of barristers carry out some mediation.



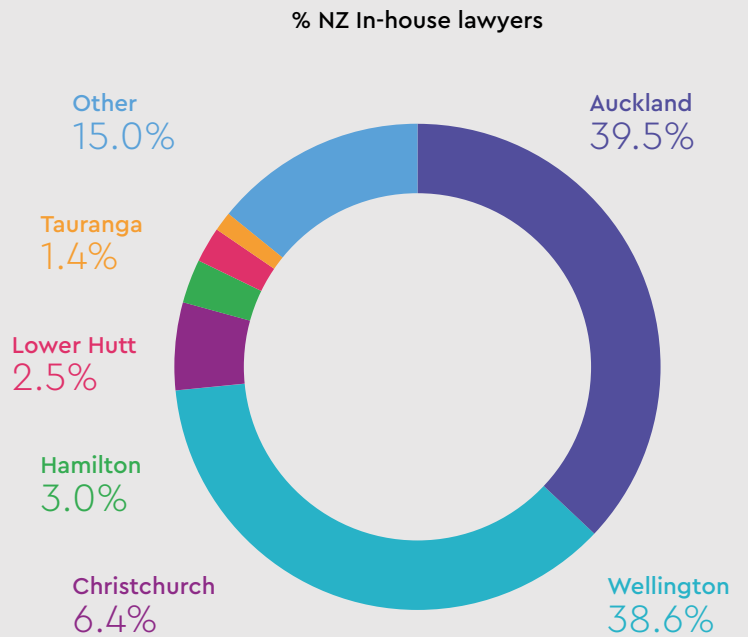
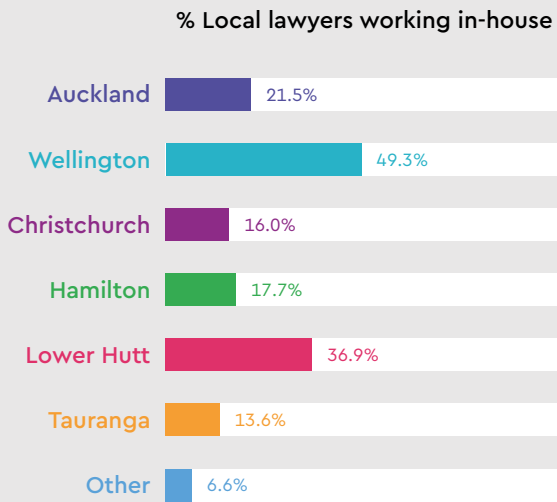
In-house lawyers

The number of lawyers involved in in-house practice continues to increase. In the five years since 2014, there has been a 30% increase in New Zealand-based in-house lawyers, compared with an increase of 15% in all New

Zealand-based lawyers. In-house lawyers now make up 23.5% of the New Zealand legal profession. They have been in practice for an average of 16 years, with female in-house lawyers averaging 14 years 5 months and male 16 years 1 month. A high 62% of in-house lawyers are women.

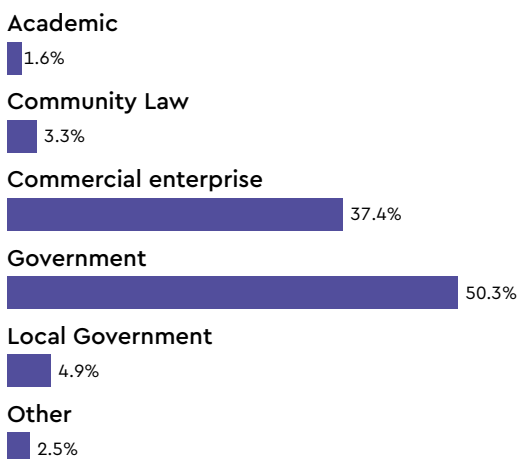
Wellington is the in-house Mecca of New Zealand as 49.3% of all lawyers practising there are in-house (compared with 23.5% for the whole country). Auckland is the other major centre and for the first time in 2019 has more in-house lawyers than Wellington.

IN-HOUSE LAWYERS BY LOCATION, 1 FEBRUARY 2019



The employers of in-house lawyers can be categorised in several differing functions. Central government employs just over half (with district health boards included in this), followed by the corporate sector. Since February 2018, the proportion of lawyers working in the corporate and local government sectors has increased, with a slight fall in the government sector.

BUSINESS OF EMPLOYERS OF IN-HOUSE LAWYERS, 1 FEBRUARY 2019



There are a few exceptions, but generally New Zealand's in-house lawyers work in small teams. At 1 February 2019, in-house lawyers could be found in 961 separate locations around the country, giving an average of 3.3 in-house lawyers per location. Those locations belonged to 695 separate employing entities, and of these, 51% employ just one in-house lawyer.

IN-HOUSE LAWYER EMPLOYERS BY NUMBER OF LAWYERS, 1 FEBRUARY 2019

Sector	1	2-5	6-10	11-20	21-99	100+
Academic	4	10	3	0	0	0
Community Law	2	15	5	1	0	0
Commercial	316	145	18	12	7	0
Government	13	33	19	14	13	4
Local Government	15	18	2	1	1	0
Other	7	14	2	1	0	0
Total	357	235	49	29	21	4

Areas of Practice

Information is collected from lawyers on the areas in which they practise. Input is voluntary and around 74% provide details. A very high proportion of the lawyers who do not give information have been in practice for less than 10

years. The information in this section is expressed as a percentage of the lawyers who have indicated the areas in which they practise.

The most-practised areas are company and commercial law, property law and

civil litigation. There are some noticeable differences by gender (a very high proportion of lawyers specialising in family law are women) ethnicity, type of practice and also location.



Locations

You can find a lawyer in over 150 centres around New Zealand. However the number of people per lawyer varies dramatically. Wellington's large in-house lawyer contingent means it has the most lawyers per head of population, with one lawyer for every 84 inhabitants (nationally it is one for every 365 people). As could be expected, Auckland is the lawyer powerbase. The number of New Zealand-based lawyers has grown by 2,286 lawyers since 1 February 2011, with Auckland-based lawyers growing by over half that – 1,337.

Over the last year a number of centres which had seen a decline in lawyer numbers in the past five years showed an increase in numbers. Alexandra, Orewa, Feilding and Cambridge were among those showing the biggest decrease in numbers between 2011 and 2018 in our last Snapshot. They're now on the Top Ten table for the biggest annual percentage increase in lawyer numbers. Auckland, of course had the biggest numerical increase, up by 101 (1.8%). Nationally lawyer numbers increased by 3.4% from 2018 to 2019

BIGGEST INCREASE

Biggest increases in lawyer numbers, 2018 to 2019 (10 lawyer minimum)

Centre	2018	2019	Change
Alexandra	13	16	+23.1%
Hastings	76	92	+21.1%
Orewa	15	18	+20.0%
Feilding	11	13	+18.2%
Waikanae	17	20	+17.6%
Kaitiaki	12	14	+16.7%
Cambridge	22	25	+13.6%
Kerikeri	25	28	+12.0%
Whakatane	39	43	+10.3%
Gore	11	12	+9.1%

SMALLEST INCREASE

Smallest increases in lawyer numbers, 2018 to 2019 (10 lawyer minimum)

Centre	2018	2019	Change
Levin	20	18	-10.0%
Havelock North	12	11	-8.3%
Greymouth	14	13	-7.1%
Te Awamutu	29	31	-6.5%
Napier	125	118	-5.6%
Invercargill	128	122	-4.7%
Upper Hutt	24	23	-4.2%
Taupo	50	48	-4.0%
Whanganui	63	61	-3.2%
Rotorua	138	138	—

Lawyers per head of population

The population is calculated on that of the urban area. It's worth noting that the legal needs of some centres may be adequately serviced from other centres close by.



Highest proportion of lawyers

Wellington	84:1
Queenstown	169:1
Kaikohe	253:1
Auckland	269:1
Kerikeri	271:1
Nelson	289:1
Christchurch	299:1
Alexandra	306:1
Hamilton	319:1
Warkworth	338:1



Lowest proportion of lawyers

Kawerau	3565:1
Turangi	3500:1
Opotiki	2833:1
Inglewood	2690:1
Helensville	2643:1
Motueka	2375:1
Huntly	2038:1
Dannevirke	2000:1
Tokoroa	1700:1
Paeroa	1470:1

Experience by location

Another way of looking at the lawyers in a centre is by the proportion who have been in practice for a certain time. The information below excludes centres with fewer than 10 lawyers.



Highest proportion of lawyers who have been in practice for 31 years or more

Hawera	46.2%
Mount Maunganui	44.8%
Levin	44.4%
Warkworth	43.8%
Taupo	43.8%
Kerikeri	42.9%
Upper Hutt	39.1%
Feilding	38.5%
Thames	37.5%
Oamaru	36.8%



Highest proportion of lawyers who have been in practice for 10 years or less

Whangaparaoa	57.9%
Queenstown	48.9%
Whakatane	46.5%
Morrinsville	42.9%
Ashburton	41.5%
Orewa	41.5%
Feilding	38.5%
Te Awamutu	37.5%
Auckland	37.7%

The legal services industry

The legal services industry generated total income of \$3.464 billion in the year to 30 September 2017, according to the latest available data from Statistics New Zealand.

Statistics New Zealand's Annual Enterprise Survey generates data on the financial performance of enterprises in New Zealand. It is the most comprehensive source of information on the financial performance of industry groups and sectors and is prepared by sampling. It is an important input into calculation of GDP.

The 2017 income was up a healthy 4.6% from 2016. Estimated expenditure by legal services providers in 2017 was \$2.259 billion, producing a before-tax surplus of \$1.211 billion. Expenditure on salary and wages was the biggest component, making up 55.8% of total expenditure in 2017.

ANNUAL ENTERPRISE SURVEY, LEGAL SERVICES, YEAR TO 30 SEPTEMBER (\$ MILLION)

* Provisional

Measure	2017*	2016*	2015	2010
Total income	\$3,464	\$3,311	\$3,059	\$2,747
Salaries and wages paid	\$1,261	\$1,184	\$1,042	\$805
Purchases & other operating expenses	\$884	\$896	\$827	\$805
Other expenditure	\$114	\$113	\$133	\$62
Total expenditure	\$2,259	\$2,193	\$2,002	\$1,672
Opening stocks	\$38	\$47	\$53	\$26
Closing stocks	\$44	\$48	\$39	\$22
Surplus before income tax	\$1,211	\$1,120	\$1,044	\$1,071

Lawyers based overseas

The Lawyers and Conveyancers Act 2006 allowed the New Zealand Law Society to issue practising certificates to lawyers based outside New Zealand for the first time. The number of lawyers who hold New Zealand practising certificates but who are based overseas has increased at a higher rate than the number of lawyers who are based in New Zealand – by 135% from 341 in 2011 to 803 in 2019. Over half can be found in England. The countries with the most New Zealand lawyers:

PRACTISING CERTIFICATE HOLDERS WORKING OVERSEAS, 1 FEBRUARY 2019

England **423**

Dubai **22**

Singapore **43**

Hong Kong **38**

Australia **83**

