REPORT OF THE UTAH ELECTED OFFICIAL AND JUDICIAL COMPENSATION COMMISSION

To the Honorable Governor Spencer J. Cox, House Speaker Brad Wilson, Senate President Stuart Adams, and members of the Executive Appropriations Committee.

As required by Utah law (Utah Code Ann. §67-8-5), the Elected Official and Judicial Compensation Commission (EJCC) is pleased to submit its 2022 Report on elected official and judicial compensation.

The purpose of this report is to inform both the Executive and Legislative branches on the actions of the EJCC during calendar year 2022 and provide recommendations on compensation for both the elected officials and the judiciary.

The report is divided into three parts -

- 1. A brief introduction on the Commission and a report of all action taken by the Commission during calendar year 2022; and
- 2. Discussion on the Commission's review of elected officials' compensation; and
- 3. Discussion on the Commission's review of judicial compensation

The report will outline the following recommendations made by the Commission:

<u>Recommendation One:</u> We recommend the Legislature appropriate a 5% cost of living adjustment (COLA) for each Elected Official.

<u>Recommendation Two:</u> We recommend the Legislature appropriate a 5% cost of living adjustment (COLA) for all Judges.

<u>Recommendation Three:</u> We recommend the Legislature appropriate a 5% market salary increase for all Judges in addition to the recommended COLA.

The members of the EJCC are motivated solely by public service. By law, none of the EJCC members may be employed by the Executive or Judicial Branches of government. Our conclusions and recommendations were made with a majority vote and are, in our view, in the best interests of the State of Utah.

We appreciate the opportunity to serve the citizens of the State of Utah.

Sincerely,

David Clark EJCC Chair Sam Alba EJCC Vice Chair

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Elected Official and Judicial Compensation Commission Members

<u>Name</u>	Term Expires
David Clark - R (Chair)	6/1/2023
Appointed by Utah House Speaker Gregory H. Hughes	
Sam Alba - D (Vice Chair)	7/28/2025
Appointed by the Utah State Bar	
Kevin Van Tassell – R	6/1/2023
Appointed by Utah Senate President Stuart Adams	
Jeff Herring - R	9/21/2026
Appointed by the Utah Governor Gary Herbert	
Meghan Holbrook - D	9/25/2026
Appointed by the Elected Official and Judicial Compensation Commission	
Ann Hanniball - D	6/22/2026
Appointed by the Elected Official and Judicial Compensation Commission	

Part One – Introduction and EJCC Action

Introduction

The Elected Official and Judicial Compensation Commission (EJCC, or hereafter referred to as the Commission) is required by statute (UCA §67-8-5) to submit an annual report to the Executive Appropriations Committee (EAC), the President of the Senate, the Speaker of the House, and the Governor. The Commission is also required to study educational requirements, experience, responsibility, accountability for funds and staff, comparisons of wages paid in other comparable public and private employment within this state, other states similarly situated, and the consumer price index. Additionally, statute requires that the Commission consult with the Department of Human Resource Management and the Judicial Council. The Commission has reviewed all information required by statute and met with each of these bodies in creating this report.

All recommendations are made in consideration of current salaries (See Table 1). The Commission considered benefits as well as salary compensation, but because it makes no recommendations on the benefits, the report focuses on salaries only. However, the report does provide benefit and retirement material for informational purposes (See Appendix A).

Table 1 -	Current Electe	b	Official a	and I	Iudicial	Salaries

Elected Officials						
Officer	2023 Salaries	Rules				
Governor	\$174,700	Set in Appropriations Act (S.B. 8 Item 17 Intent Language)				
Lieutenant Governor	\$157,230	90% of Governor's Salary (UCA §67-22-1)				
Attorney General	\$165,965	95% of Governor's Salary (UCA §67-22-1)				
State Auditor	\$157,230	90% of Governor's Salary (UCA §67-22-1)				
State Treasurer	\$157,230	90% of Governor's Salary (UCA §67-22-1)				

Judicial Salaries							
Judges	2023 Salaries	Rules					
District Court Judge \$185,200 Set in Appropriations Act (S.B. 8 Item 13 Intent Language)							
Juvenile Court Judge	\$185,200	100% of District Court Judge Salary (UCA §67-8-2)					
Court of Appeals Judge	\$194,460	105% of District Court Judge Salary (UCA §67-8-2)					
Justices of the Supreme Court	\$203,720	110% of District Court Judge Salary (UCA §67-8-2)					

Commission Action

By statute, the EJCC is required to report on action taken throughout the year. This year, the Commission held four meetings, reviewed statute, rules, and studied various sources to help make relevant policy recommendations. In addition, the Commission heard presentations from the Department of Human Resource Management, the Administrative Office of the Courts, and spoke with staff from the Offices of the Utah State Treasurer and Attorney General. The Commission also appointed one new at-large Commissioner and reappointed an at-large Commissioner upon the expiration of her term.

Part Two – Flected Officials

EJCC Recommendation for Elected Official Compensation

In reviewing compensation for Elected Officials, the Commission collected data from the Council of State Governments (CSG) "Book of the States" on elected officials' salaries (See Appendix B). The Commission compared salaries to similar offices within the state of Utah, and to the elected officials' salaries in other states (See Appendix A). Comparing positions nationally, the State of Utah is typically on the higher end of the distribution for each of its elected officials. But comparing within the state, salaries are similar among like positions.

The Commission also reviewed the CPI report from the United States Department of Labor which showed a rapidly rising inflation rate for the U.S. Mountain Region and for the U.S. as a whole during the second half of 2021, and a sustained inflation rate over 9% during the first half of 2022. Due to the high inflation over the last year, the Commission makes the following recommendation:

<u>Recommendation One:</u> The Legislature appropriate a 5% cost of living adjustment (COLA) for each Elected Official.

Part Three – Judicial

EJCC Recommendations for Judicial Compensation

In reviewing Judicial salaries, the Commission received a presentation from the Administrative Office of the Courts and the Judicial Council in which the Courts illustrated the difficult labor market situation created by increased competition for qualified Attorneys along the Wasatch Front which has resulted in a significant drop in the quantity of applicants for open seats in the Judiciary (See Appendix D) as well as Judicial resignations from the Courts, including two Utah Supreme Court Justices.

The Commission also reviewed Judicial salary data provided by the Council of State Governments (CSG) "Book of the States" (See Appendix E) in addition to data that the Courts provided from the National Center for State Courts (See Appendix F).

The Commission found that Judges in Utah are paid above the national average, but well below the maximum salary within the range of states. More concerning, however, was the data showing the drop in quantity of applicants for vacant judgeships. Due to the drop in applicants along with concerns over the high inflation rate over the last year, the Commission makes the following recommendations:

Recommendation Two: The Legislature appropriate a 5% cost of living adjustment (COLA) for all Judges.

Recommendation Three: The Legislature appropriate a 5% market salary increase for all Judges in addition to the recommended COLA.

Conclusion

In conclusion, the Elected Official and Judicial Compensation Commission reports that the Commission was able to conduct valuable work for the state of Utah. It reviewed all information that is statutorily required, but also engaged in serious discussion and contemplation about future compensation issues for both the Judiciary and Utah's Elected Officials. The Commission hopes that you find this report valuable in making the challenging decisions required to run the great State of Utah.

Appendix A – Utah Elected Officials Compensation and Benefits

Median Wage Comparison										
Governor Lieutenant Attorney Treasurer Auditor governor general										
Utah	\$174,700	\$157,230	\$165,965	\$157,230	\$157,230					
15 Western States ONLY	\$110,707	\$97,070	\$132,825	\$93,360	\$114,713					
Population - Within 1 mil.	\$126,080	\$90,794	\$115,565	\$97,430	\$107,601					
All States	\$145,755	\$108,959	\$136,699	\$114,713	\$132,212					
Local Counties and Cities	\$136,072	\$167,914	\$176,657	\$114,479	\$119,324					
Local Private Companies	\$957,403	\$586,413	\$400,000	\$545,570	N/A					

Utah Code 67-22-1(2)

The Legislature fixes benefits for the constitutional offices as follows:

governor: (a)

- a vehicle for official and personal use;
- (ii) housing;
- household and security staff;
- household expenses;
- (v) retirement benefits as provided in Title 49, Utah State Retirement and Insurance Benefit Act;
- health insurance; (vi)
- (vii) dental insurance; basic life insurance;
- (viii)
- workers' compensation; (ix)
- (x)required employer contribution to Social Security;
- long-term disability income insurance; and (xi)
- the same additional state paid life insurance available to other non career service employees (xii)

Utah Code 67-22-1(2)

The Legislature fixes benefits for the constitutional offices as follows:

(b) lieutenant governor, attorney general, state auditor, and state treasurer:

- The same as the Governor except housing, household and security staff, household expenses.; and
- (ii) the option of participating in a:
 - state retirement system in accordance with Title 49, Utah State Retirement and Insurance Benefit Act:
 - Chapter 12, Public Employees' Contributory Retirement Act;
 - (II)Chapter 13, Public Employees' Noncontributory Retirement Act; or
 - Chapter 22, New Public Employees' Tier II Contributory Retirement Act; or
 - deferred compensation plan administered by the State Retirement Office, in accordance with the Internal Revenue Code and its accompanying rules and regulations;
- health insurance;
- dental insurance: (iv)
- basic life insurance;
- (vi) workers' compensation;
- required employer contribution to Social Security; (vii)
- (viii) long-term disability income insurance; and
- (ix)the same additional state paid life insurance available to other non career service employees.

Appendix B – Book of States Elected Officials Salaries

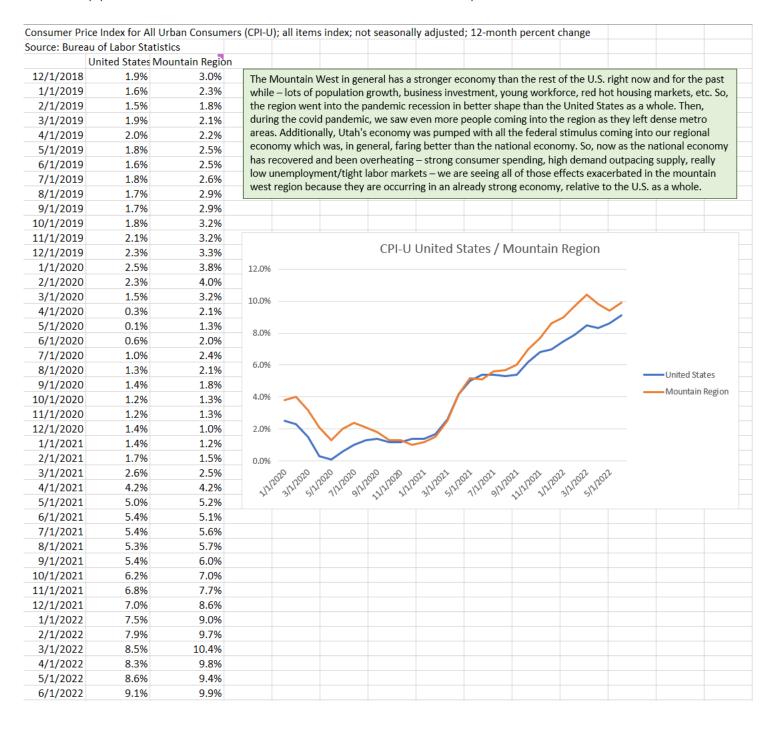
EXECUTIVE BRANCH

TABLE 4.11
Selected State Administrative Officials: Annual Salaries

State or other		Lieutenant governor	Secretary of state	Attorney general	Treasurer	Adjutant general	Admin.	Agriculture	Auditor	Banking
jurisdiction	Governor	(a-1)	(a-2)	(a-3)	(a-4)	(a-5)	(a-6)	(a-7)	(a-8)	(a-9)
Alabama	\$124,563	\$69,998	\$94,453	\$171,726	\$89,665	\$149,454	\$216,204	\$96,855	\$88,405	\$183,083
Alaska	145,000	114,991	(a-1)	169,708	163,780	141,160	147,088	114,426	174,836	110,311
Arizona	95,000	(a-2)	70,000	90,000	70,000	146,000	195,000	132,000	130,000	N/A
Arkansas	154,115	45,344	98,371	142,092	92,906	185,655	159,034	134,640	92,906	149,861
California	209,747	157,310	157,310	182,189	167,796	197,802	N.O.	217,292	217,292	197,798
Colorado	92,700	164,009	93,360	107,672	93,360	165,000	169,956	159,660	188,808	136,584
Connecticut	150,000 (d)	110,000	110,000	110,000	110,000	165,000	175,000	140,000	197,050	149,625
Delaware	171,000	82,239	132,011	149,893	117,582	126,156	(c)	123,333	112,667	115,595
Florida	134,181	128,597	146,260	132,841	(a-24)	190,107	146,260	132,841	N/A	(a-24)
Georgia	175,000	91,609	123,637	139,169	185,000	195,998	160,000	123,987	175,008	132,558
Hawaii	165,048	162,552	N.O.	162,552	162,552	245,838	(c)	154,812	154,812	125,400
Idaho	138,302	48,406	117,557	134,000	117,557	147,659	123,614	149,386	153,462	(a-24)
Illinois	181,670 (d)	139,200	160,800	160,800	139,200	135,600	168,000	157,200	175,200	159,600
Indiana	134,051	103,076	89,514	107,686	89,514	155,530	164,904	158,568	89,514	139,074
Iowa	130,000	103,212	103,212	123,669	103,212	229,217	154,300	103,212	103,212	128,890
Kansas	110,707	154,313	86,003	98,901	86,003	145,183	191,800	123,000	N/A	126,075
Kentucky	152,181	129,375	129,375	129,375	129,375	136,000	N.O.	129,375	129,375	128,553
Louisiana	130,000	115,003	115,000	115,000	115,000	197,953	237,500	115,000	145,891	150,800
Maine	70,000	(e)	81,910	114,441	94,577	143,936	143,936	143,936	101,192	118,726
Maryland	180,000	149,500	105,500	149,500	149,500	152,100(b)	175,959 (b)	156,080 (b)	N.O.	112,489 (b)
Massachusetts	185,000	165,000	178,695	185,378	189,560	180,072	170,406	146,350	190,989	143,820
Michigan	159,300	111,510	112,410	112,410	182,070	191,434	(a-10)	173,400	183,772	173,400
Minnesota	127,629	82,959	95,722	121,248	(a-24)	165,495	144,991	144,991	108,485	140,627
Mississippi	122,160	60,000	90,000	108,960	90,000	141,105	150,000	90,000	90,000	156,900
Missouri	133,821	86,484	107,746	116,437	107,746	114,450	133,394	129,142	107,746	125,616
Montana		90,140	98,104	141,023			145,000	130,000	97,412	112,934
Nebraska	118,397			95,000	(a-6)	130,000				
	105,000	75,000	85,000		85,000	116,411	166,381	122,158	82,925	138,001
Nevada	163,474 (d)	69,563	112,462	154,198	112,462	131,743	143,779	131,743	N.O.	110,211
New Hampshire	143,704	(e)	105,930	144,354	82,456	125,712	144,354	110,196	N.O.	129,371
New Jersey	175,000	175,000	175,000	175,000	175,000	175,000	N.O.	175,000	151,952	175,000
New Mexico	110,000	85,000	85,000	95,000	85,000	223,620	156,000	82,980	85,000	93,600
New York	225,000	210,000	160,000	210,000	190,000	160,000	195,145	160,000	210,000	210,000
North Carolina	154,743	136,699	136,699	136,699	136,699	155,074	N/A	136,699	136,699	137,770
North Dakota	138,748 (d)	107,917	110,582	163,394	110,582	207,624	N.O.	119,757	110,582	145,964
Ohio	164,590	174,449	121,576	121,576	121,576	142,251	157,497	142,230	121,576	132,620
Oklahoma	147,000	114,713	140,000	132,825	114,713	190,289	125,000	126,508	114,713	196,721
Oregon	98,600	(a-2)	77,000	82,220	77,000	182,100	221,400	182,100	192,048	N.O.
Pennsylvania	201,729	169,451	145,244	167,838	167,838	182,063	161,390	145,244	167,838	145,244
Rhode Island (g)	145,755	122,740	117,637	124,991	117,637	141,259	136,510	(a-23)	159,248	135,000
South Carolina	106,078	46,545	92,007	92,007	92,007	163,257	217,643	92,007	165,872	126,615
South Dakota	118,728	104,000	94,906	118,603	94,906	126,622	119,216	131,687	94,906	115,658
Tennessee	198,780	72,948 (e)	209,520	196,968	209,520	161,904	209,520	161,904	(a-14)	161,904
Texas	153,750	7,200	197,415	153,750	(a-14)	191,357	N.O.	140,938	181,128	242,925
Utah	165,600	149,040	(a-1)	157,320	149,040	145,018	156,000	N/A	149,040	156,000
Vermont	184,100	78,146	116,730	139,755	116,730	131,331	148,304	148,013	116,730	129,043
Virginia	175,000	36,321	176,730	150,000	177,172	161,360	176,730	176,730	198,179	179,950
Washington	187,353	117,300	134,640	172,259	153,615	195,998	173,856	173,856	132,212	137,808
West Virginia	150,000	20,000 (e)	95,000	95,000	95,000	125,000	95,000	95,000	95,000	75,000
Wisconsin	152,756	80,684	72,551	148,242	72,551	150,000	152,755	132,600	140,254	140,483
Wyoming	105,000	(a-2)	92,000	177,000	92,000	142,816	167,000	126,378	92,000	109,184
Guam	130,000	85,000	N.O.	105,286	52,492	68,152	88,915	60,850	100,000	88,915
CNMI*	70,000	65,000	N.O.	80,000	40,800 (b)	N.O.	54,000	40,800 (b)	80,000	40,800 (b)
Puerto Rico	70,000	N.O.	125,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Virgin Islands	150,000	125,000	(a-1)	76,500	76,500	100,000	76,500	76,500	76,500	(a-1)

See footnotes at end of table

Appendix C – Bureau of Labor Statistics CPI Report



Appendix D – Judicial Applicants by Year

Fewer Attorneys are Applying for Judicial Positions

The *quantity* of applicants for each judicial vacancy in district courts and juvenile courts is decreasing. Chart 1 shows the declining applicant pool trend lines (dotted) for vacancies in both district court (pink) and juvenile court (blue) over the last decade.

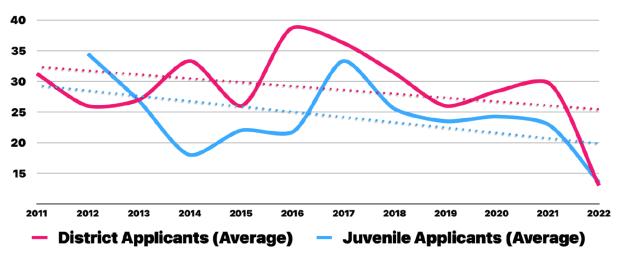


Chart 1 – Average number of applicants for district court and juvenile court vacancies from 2011-2022

Appendix E – Book of States Judicial Salaries

JUDICIARY

TABLE 5.4

Compensation of Judges of Appellate Courts and General Trial Courts

_		_					
State or other jurisdiction			Intermediate appellate court	Judges salaries	General trial courts	Salary	
Alabama	Supreme Court	181,127	172,716	Court of Criminal Appeals	184,244	Circuit courts	138,991
Alaska	Supreme Court	205,776	205,176	Court of Appeals	193,836	Superior courts	189,720
Arizona	Supreme Court	164,836	159,685	Court of Appeals	154,534	Superior courts	149,383
Arkansas	Supreme Court	183,600	174,925	Court of Appeals	169,672	Chancery courts	168,096
California	Supreme Court	256,059	253,189	Court of Appeals	237,365	Superior court	207,424
Colorado	Supreme Court	181,219	182,671	Court of Appeals	175,434	District courts	168,202
Connecticut	Supreme Court	\$200,599	\$185,610	Appellate Court	\$174,323	Superior courts	\$167,634
Delaware	Supreme Court	204,148	196,245			Superior courts	184,444
Florida	Supreme Court	178,420	220,600	District Court of Appeals	169,554	Circuit courts	160,688
Georgia	Supreme Court	175,600	175,600	Court of Appeals	174,500	Superior courts	173,714
Hawaii	Supreme Court	231,468	227,664	Intermediate Court	210,780	Circuit courts	205,080
daho	Supreme Court	149,700	151,400	Court of Appeals	141,400	District courts	135,400
Illinois	Supreme Court	229,345	234,391	Court of Appeals	220,605	Circuit courts	202,433
ndiana	Supreme Court	173,599	177,244	Court of Appeals	172,296	Circuit courts	147,164
lowa	Supreme Court	183,001	174,808	Court of Appeals	158,420	District courts	147,49
Kansas	Supreme Court	142,793	142,089	Court of Appeals	137,502	District courts	125,49
Kentucky	Supreme Court	140,508	138,890	Court of Appeals	133,299	Circuit courts	127,73
Louisiana	Supreme Court	177,703	170,325	Court of Appeals	159,347	District courts	153,14
Maine	Supreme Judicial Court	154,981	138,070			Superior courts	129,39
Maryland	Court of Appeals	195,433	181,433	Court of Special Appeals	168,633	Circuit courts	159,43
Massachusetts	Supreme Judicial Court	199,989	200,984	Appellate Court	190,087	Superior courts	184,69
Michigan	Supreme Court	164,610	164,610	Court of Appeals	160,695	Circuit courts	146,72
Minnesota	Supreme Court	190,699	177,697	Court of Appeals	167,438	District courts	157,17
Mississippi	Supreme Court	159,000	152,250	Court of Appeals	144,827	Chancery courts	136,00
Missouri	Supreme Court	181,677	176,157	Court of Appeals	161,038	Circuit courts	151,84
Montana	Supreme Court	145,621	144,061	00011 011 pp 0010		District courts	132,55
Nebraska	Supreme Court	173,694	176,299	Court of Appeals	167,484	District courts	163,07
Nevada	Supreme Court	170,000	170,000	Court of Appeals	165,000	District courts	160,00
New Hampshire	Supreme Court	167,271	175,837	court or rippedia		Superior courts	164,91
New Jersey	Supreme Court	192,795	201,842	Appellate division of	191,534	Superior courts	181,00
New Mexico	Supreme Court	133,174	139,819	Court of Appeals	132,838	District courts	126,18
New York	Court of Appeals	222,500	230,200	Appellate divisions of	219,200	Supreme courts	208,00
North Carolina	Supreme Court	150,086	149,115	Court of Appeals	142,947	Superior courts	135,23
North Dakota	Supreme Court	161,517	157,009	Court of Appeals	142,747	District courts	143,86
Ohio	Supreme Court	174,700	172,200	Court of Appeals	160,500	Courts of common pleas	147,60
Oklahoma	Supreme Court	155,820	154,174	Court of Appeals	146,059	District courts	139,29
Oregon	Supreme Court	150,572	154,040	Court of Appeals	150,980	Circuit courts	142,13
Pennsylvania	Supreme Court	213,748	211,027	Superior Court	199,114	Courts of common pleas	183,18
Rhode Island	Supreme Court	193,458	183,872	Superior Court	177,114	Superior courts	165,54
South Carolina	Supreme Court	156,234	148,794	Court of Appeals	145,074	Circuit courts	141,35
South Caronna South Dakota	Supreme Court	137,270	136,893	Court of Appeals	143,074	Circuit courts	127,86
ennessee	Supreme Court	190,128	188,952	Court of Appeals	182,664		176,36
ennessee exas	Supreme Court	170,128	168,000	Court of Appeals	158,500	Chancery courts District courts	149,00
exas Jtah	Supreme Court		182,950		174,600	District courts District courts	166,30
Jtan Vermont		180,500		Court of Appeals			
	Supreme Court	166,130	163,757	Count of Annuals	101 (10	Superior/District/Family	155,67
Virginia Washington	Supreme Court	210,017	197,827	Court of Appeals Court of Appeals	181,610 181,263	Circuit courts	171,12
Washington West Virginia	Supreme Court	189,374	190,415	Court of Appeals	101,203	Superior courts	172,57
	Supreme Court	136,000	136,000	Court of Annuals	150 200	Circuit courts	126,00
Wisconsin	Supreme Court	147,403	159,297	Court of Appeals	150,280	Circuit courts	141,77
Wyoming	Supreme Court	165,000	165,000		•••	District courts	150,000

Source: National Center for State Courts, January 6, 2019.

Compensation is shown rounded to the nearest thousand, and is reported according to most recent legislation, even though laws may not yet have taken effect. There are other non-salary forms of judicial compensation that can be a significant part of a judge's

compensation package. It should be noted that many of these can be important to judges or attorneys who might be interested in becoming judges or justices. These include retirement, disability, and death benefits, expense accounts, vacation, holiday, and sick leave and various forms of insurance coverage.

Appendix F — National Center for State Courts Survey of Judicial Salaries Salaries and Rankings - *Listed Alphabetically by Jurisdiction Name*

The table below lists the salaries and rankings for associate justices of the courts of last resort, associate judges of intermediate appellate courts and judges of general jurisdiction trial courts (actual salaries and cost-of-living-adjusted salaries as of July 1, 2022). Salaries are ranked from highest to lowest, with the highest salary for each position having a rank of "1." The lowest salary has a rank of 54, except for the intermediate appellate courts, which exist in only 42 jurisdictions, and adjusted general jurisdiction, for which the adjustment factor is only available for 51 of the jurisdictions.

	Court of Last Resort			Intermediate Appellate Court		General- Jurisdiction Court		General-Jurisdiction Court Adjusted for Cost-of-Living Index		
	Salary	Rank	Salary	Rank	Salary	Rank	Factor	Salary	Rank	
Alabama	\$178,500	35	\$177,990	24	\$142,800	50	93.0	\$153,506	31	
Alaska	\$205,176	17	\$193,836	14	\$189,720	14	131.9	\$143,876	42	
merican Samoa	No Respons		No Response		No Respo		Not Ava			
Arizona	\$159,685	49	\$154,534	38	\$149,383	43	102.3	\$145,958	37	
Arkansas	\$190,126	25	\$184,497	20	\$180,129	24	90.6	\$198,794	4	
California	\$190,120	1		1	\$225.074	1	135.2		21	
Colorado	4-1-4-1	21	\$257,562	17	4	20		\$166,481	22	
	\$199,632	14	\$191,724	11	\$183,816	15	111.1	\$165,481	35	
Connecticut Delaware	\$209,770	18	\$197,046		\$189,483	12	127.0	\$149,216	15	
	\$205,135	4	Not Applicable		\$192,862	2	110.1	\$175,215	44	
District of Columbia	\$236,900		Not Applicable		\$223,400		160.0	\$139,602		
Florida	\$239,442	3	\$202,440	9	\$182,060	22	101.3	\$179,771	11	
Georgia	\$184,112	31	\$182,990	21	\$181,239	23	93.4	\$194,120	5	
Guam	\$160,454	47	Not Applicable	le	\$144,110	49	Not Ava	ailable		
ławaii	\$229,668	6	\$212,784	6	\$207,084	6	150.2	\$137,838	48	
daho	\$160,400	48	\$150,400	39	\$144,400	48	99.6	\$145,045	39	
llinois	\$258,456	2	\$243,256	2	\$223,219	3	100.0	\$223,212	1	
ndiana	\$199,059	22	\$193,501	16	\$165,276	29	95.6	\$172,922	16	
owa	\$187,326	27	\$169,765	28	\$158,056	36	97.7	\$161,711	26	
Kansas	\$168,598	42	\$163,156	34	\$148,912	45	98.1	\$151,799	34	
Kentucky	\$153,751	52	\$147,562	40	\$141,401	52	92.2	\$153,322	32	
Louisiana	\$186,714	28	\$174,597	25	\$167,749	28	97.2	\$172,561	17	
Maine	\$155,397	51	Not Applicabl		\$145,642	47	116.9	\$124,554	51	
Maryland	\$206,433	16	\$193,633	15	\$184,433	19	126.7	\$145,563	38	
Massachusetts	\$200,984	20	\$190,087	18	\$184,694	17	133.0	\$138,890	46	
		46	,	26	\$160,325	32	91.4		14	
Michigan	\$164,610		\$173,528	20		26		\$175,472		
Minnesota	\$191,359	24 44	\$180,313	36	\$169,264	26 44	102.6 88.4	\$164,957	23 18	
Mississippi	\$166,500		\$158,500		\$149,000			\$168,542		
Missouri	\$189,198	26	\$172,937	27	\$163,082	30	90.5	\$180,285	10	
Montana	\$155,920	50	Not Applicable		\$142,683	51	103.9	\$137,376	49	
Nebraska	\$198,427	23	\$188,505	19	\$183,545	21	100.8	\$182,128	8	
Nevada	\$170,000	40	\$165,000	31	\$160,000	33	112.4	\$142,369	43	
New Hampshire	\$179,942	34	Not Applicable		\$168,761	27	120.9	\$139,576	45	
New Jersey	\$217,505	11	\$207,176	8	\$196,238	10	121.7	\$161,227	27	
New Mexico	\$180,748	33	\$164,930	32	\$156,683	38	100.1	\$156,509	30	
New York	\$233,400	5	\$222,200	3	\$210,900	4	112.4	\$187,708	7	
North Carolina	\$167,807	43	\$160,866	35	\$152,188	42	95.2	\$159,788	28	
North Dakota	\$169,162	41	Not Applicable	le	\$155,219	40	107.8	\$143,958	41	
Northern Mariana Islands	No Respons	se	No Response	9	No Respoi	nse	Not Ava	ullable		
Ohio	\$181,400	32	\$169,075	29	\$155,485	39	92.6	\$167,932	20	
Oklahoma	\$173,469	38	\$164,339	33	\$156,732	37	93.3	\$168,026	19	
Oregon	\$171,408	39	\$168,108	30	\$158,556	35	119.1	\$133,143	50	
Pennsylvania	\$227,080	7	\$214,261	4	\$197,119	9	102.3	\$192,661	6	
Puerto Rico	\$120,000	54	\$105,000	42	\$89,600	54	Not Ave			
Rhode Island	\$225,804	9	Not Applicab		\$210,860	5	128.6	\$164,024	24	
South Carolina	\$213,321	12	\$207,987	7	\$202,654	8	98.8	\$205,125	3	
South Dakota	\$174,551	37	Not Applicab		\$163,036	31	99.5	\$163,865	25	
Tennessee	\$208,704	15	\$201,768	10	\$194,808	11	92.3	\$211,019	2	
Texas	\$184,800	29	\$178,400	23	\$154,000	41	96.4	\$159,670	29	
Jtah	\$203,700	19	\$194,450	13	\$185,200	16	103.2	\$179,471	12	
/ermont		30				25	103.2		40	
	\$184,771		Not Applicable		\$175,654			\$144,939	40	
/irgin Islands	\$226,564	8	Not Applicable	le 12	\$191,360	13 18	Not Ava 102.4		9	
/irginia	\$212,365	13	\$195,422		\$184,617			\$180,290	-	
Washington	\$224,176	10	\$213,400	5	\$203,169	7	114.9	\$176,846	13	
Vest Virginia	\$149,600	53	\$142,500	41	\$132,300	53	95.5	\$138,489	47	
Visconsin	\$165,772	45	\$156,388	37	\$147,535	46	100.4	\$147,016	36	
Vyoming	\$175,000	36	Not Applicable	le	\$160,000	33	105.3	\$151,876	33	
Mean	\$191,806		\$183,010		\$171,954					
Median	\$187,020		\$181,652		\$168,255					
Range \$120,000	to \$274,732	61	05,000 to \$257,562		\$89,600 to \$225,074					

^{*}The figures presented use the C2ER Cost-of-Living Index. The Council for Community and Economic Research-C2ER is the most widely accepted U.S. source for cost-of-living indices, with nearly 400 reporting jurisdictions across America. C2ER does not provide cost of living index for U.S. Territories. Due to the rounding of C2ER factors to the nearest hundredth for publication purposes, user calculations of our adjusted salary figures may not equate to the published totals. More detailed information can be found at www.c2er.org.