KANSAS LEGISLATIVE
DIVISION *of*
POST AUDIT

A 2019 Budget Proviso Request Presented to the Legislative Post Audit Committee

Special Study: Salary, Compensation, and Allowance Comparison

October 2019

Report Number: R-19-011

Introduction

The 2019 Conference Committee Report on Senate Bill 25 included a budget proviso for our office to complete this comparison. The budget proviso required that this study be presented to the Legislative Budget Committee during the 2019 legislative interim.

Our objective was to answer the following question:

1. How do the salaries, compensation, and allowances paid to legislators, elected state officers, and judges in Kansas compare to those in other states?

More details about the scope of our work and the methods we used are included throughout the report.

Salaries are complex and vary from person to person. We adjusted the data for the major factors that could affect equity, such as cost-of-living and workload differences. However, we did not adjust for every possible difference. For example, we did not account for differences in job duties across states. We do not think those differences would substantively affect our comparisons. Job duty differences are a bigger issue for elected officers than either legislators or judges.

We did not follow generally accepted government auditing standards for this comparison. However, we still believe the data presented in this report provides reasonable evidence to answer the objective.

Study Method

We interpreted the terms "salary", "compensation", and "allowances" to mean any form of pay Kansas employees receive as set in state law.

- State law does not define each term individually. However, it does outline several ways legislators, elected state officers, and judges are paid for their services.
    - Kansas legislators receive a salary as well as allowances for things like mileage and legislative office supplies.
    - Kansas judges and elected state officers receive a salary, but state law does not define any additional compensation or allowances.
- We used the following data for our comparisons:
    - Legislators – 2019 data from the National Conference of State Legislatures
    - Elected state officers – 2018 data from the Council of State Governments
    - Judges – 2019 data from the National Center for State Courts and other states data
- We adjusted all data for regional differences in the cost of living. That adjustment ensured all reported salary amounts were more comparable to salaries in Kansas. To do this, we used the Council for Community and Economic Research's July 2019 cost-of-living index.
- **Appendix B** includes two tables with detailed salary information for elected state officers and judges in Kansas and other states.

We did not calculate the value of health insurance and retirement benefits because it is very difficult and time consuming to compare.

- Legislators, elected state officers, and judges can participate in the state's health insurance and retirement benefit plans.
- These individuals can take part in a variety of different benefit plans offered to all state employees.
- We did not quantify or compare the value of plan benefits for Kansas or for other states. Comparing these benefits across states would take a great deal of time and would require special expertise (e.g. the use of actuaries).
- Data was readily available on whether legislators could receive health insurance and retirement benefits, so we included this information. It was not readily available for elected state officers or judges, so we did not.

Legislators' Pay

We used 2019 National Conference of State Legislatures data for our legislative pay comparisons.

- We used 2019 NCSL data to compare legislators' base salaries, per diem rates, mileage allowances, supplies allowances, benefit offerings, and extra leadership salaries for Kansas and 14 other states. The NCSL data is based on the statutory amounts in each state.

    - We compared legislators' pay in Kansas to nine other states that have part-time legislatures. NCSL classifies Kansas and nine other states as having part-time legislatures. Their classification is based on the hours legislators reported spending on legislative work and the amount of staff they reported.

    - We also compared legislators' pay in Kansas to five nearby states that fall into a "hybrid" NCSL category. Legislators in these states reported working more than part-time but less than full-time. They also reported having more staff than Kansas legislators.

- To better compare pay across states, we calculated legislators' annual pay (salary plus per diem amount) for each state assuming a 92-day session. The average legislative session in Kansas since 2000 is 92 days. Using slightly more or fewer days did not affect our results.

- Legislative pay is complicated and varies significantly based on each legislator's circumstances. For example, how far a legislator lives from Topeka may influence his or her salary and what percentage is subject to federal and state income taxes. We did not account for these individual differences. Although we could not account for everything, we think we accounted for what is most important.

- We reviewed the NCSL data and determined it was reliable for our comparisons.

Kansas legislators' estimated annual pay is lower than many of the 14 other states we reviewed.

- Kansas legislators receive a base salary and subsistence allowance (called a "per diem"). State law sets these amounts (K.S.A. 46-137a). We included these amounts in our comparison and refer to them as "pay."

- Legislators receive a base salary for each day of the legislative session. In Kansas, it is currently set at $88.66 per day (or about $8,200 per year assuming a 92-day session).

- They also receive per diem allowance for each day of the legislative session. The per diem covers at least part of the costs for meals and lodging. In Kansas, it is currently set at $149 per day (or about $13,700 per year assuming a 92-day session).

- We combined the statutory base salary and statutory per diem amounts into one number for the pay comparison. Some states provide a per diem range based on how far legislators live from the capitol. In these cases, we used the midpoint pay for our comparison. The pay amounts in our comparison should be viewed as estimates for these reasons.

- As **Figure 1** shows, the estimated annual pay for Kansas legislators is lower than 8 of the 14 states we reviewed.

  - Kansas is in the mid-range for states with part-time legislatures.

  - Kansas is lower than most nearby states with hybrid legislatures.

- Kansas legislators also receive allowances for mileage and legislative office supplies that are set by state law.

  - Legislators receive a mileage allowance for one round trip each week during the legislative session.

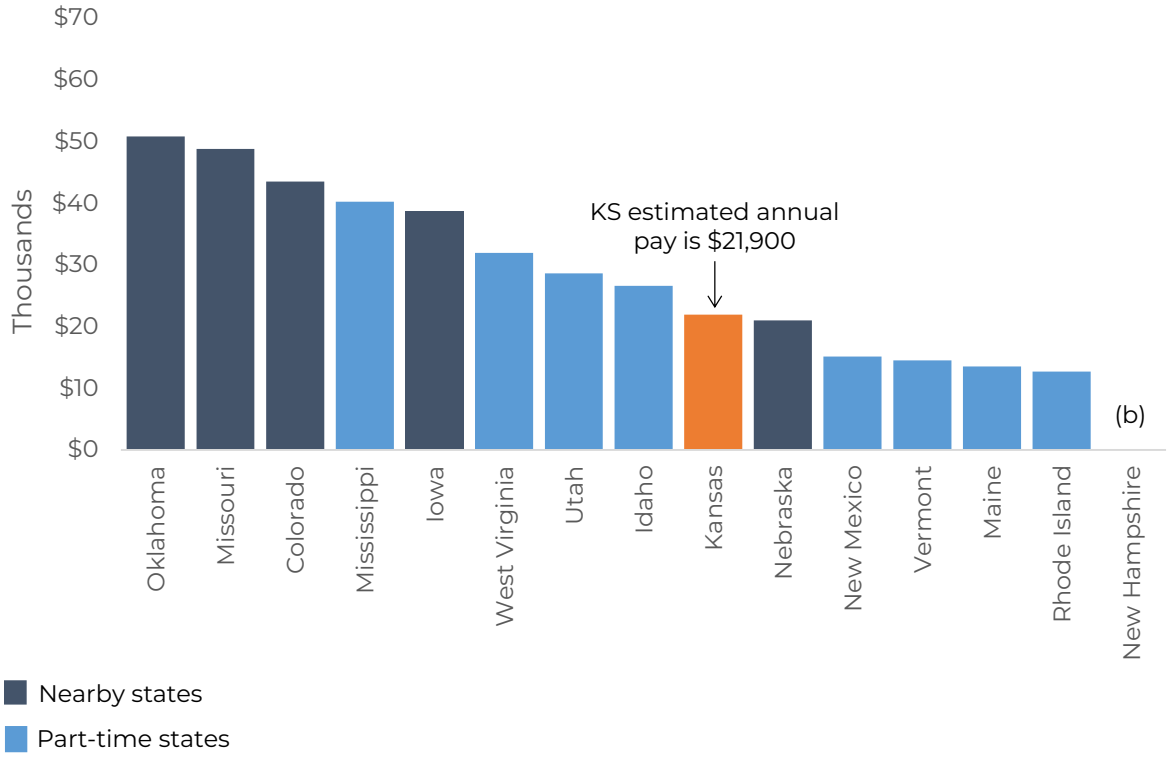
  - They also receive a fixed allowance for office supplies. The supplies allowance covers at least part of the costs for postage, telephone, office, and other incidental expenses.

  - We excluded these amounts in legislator pay comparisons. However, we noted which states offer them and which do not in **Figure 4**.

    - Most states provide a mileage reimbursement and the rates are similar because they are tied to federal law. Therefore, mileage allowances do not substantively affect how legislators' pay compares across states.

    - Only a few of the states we reviewed have office supply allowances and they vary a lot. We did not include these allowances as pay because each state has different office arrangements and sizes.

Figure 1. Legislators' Pay (a)



(a) 2019 annual salary plus per diem set in state law, estimated based on a 92-day session and adjusted for cost of living.

(b) NH estimated annual pay is $77, adjusted for cost of living.

Source: LPA analysis of pay data from NCSL.

Kansas legislative leaders' extra salaries are higher than in most of the other 14 states we reviewed, but that had little effect on how they compared to other state leaders in terms of total pay.

- Leadership positions in Kansas include:
    - the senate president, vice president, majority and minority leaders, assistant majority and minority leaders, and the ways and means chairperson.
    - the house speaker, speaker pro tem, majority and minority leaders, assistant majority and minority leaders, and the appropriations chairperson.

- Legislative leaders receive extra salaries for their additional duties. State law sets these amounts (K.S.A. 46-137b).

    - Leadership receives a salary for the duration of their term in that position. This pay is added to their regular pay as compensation for their extra duties.

    - The amount of extra salary leaders receive varies by position. In Kansas, it ranges from an extra $7,200 per year for assistant majority and minority leaders to an extra $14,000 per year for the senate president and house speaker.

    - Most of the other states we reviewed provided extra leadership salaries. However, those amounts were typically smaller than in Kansas across leadership positions as shown in **Figure 2**.

    - The extra pay legislative leaders receive in Kansas is higher than most other states. We looked at how leaders' extra salaries affected our legislator pay comparison. **Figure 3** shows legislators' annual pay (the same amounts shown in Figure 1) plus the senate president and house speaker's extra salaries. As the figure shows, this extra salary had little effect on how Kansas leaders' total pay compared to other states.

- The NCSL data also contained information about additional benefits legislators receive such as health insurance and retirement benefits. That information is shown in **Figure 4**.

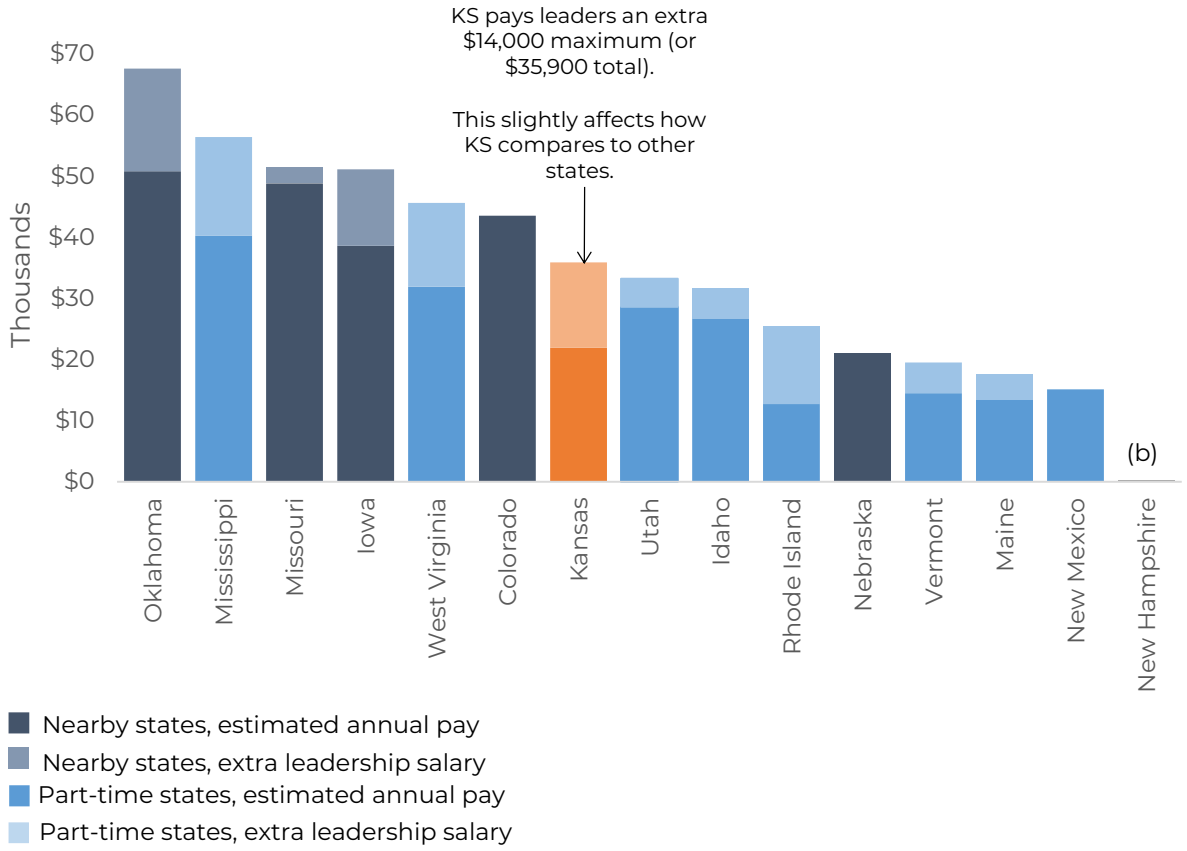
Figure 2. Legislative Leaders' Extra Annual Salaries (a)

State	Presiding Officers	Majority Leaders	Minority Leaders	Other Leaders and Committee Chairs
Colorado	$0	$0	$0	$0
Idaho	$5,000	$2,000	$2,000	$0
Iowa	$12,500	$12,500	$12,500	$0 - $2,000
Kansas	$14,000	$12,700	$12,700	$7,200 - $11,300
Maine	$4,100	$2,100	$1,000	$0
Mississippi	$16,200	$0	$0	$4,100
Missouri	$2,600	$1,600	$1,600	$0 - $2,600
Nebraska	$0	$0	$0	$0
New Hampshire	$19	$0	$0	$0
New Mexico	$0	$0	$0	$0
Oklahoma	$16,800	$11,600	$11,600	$11,600
Rhode Island	$12,700	$0	$0	$0
Utah	$4,600	$3,700	$3,700	$2,800
Vermont	$5,000	$0	$0	$0 - $5,000
West Virginia	$13,700	$4,600	$4,600	$4,500

(a) 2019 annual pay, adjusted for cost of living.

Source: LPA analysis of pay data from NCSL.

Figure 3. Legislative Leaders' Maximum Pay (a)



(a) 2019 annual pay for a senate president or the house speaker, adjusted for cost of living.

(b) NH legislative leaders' maximum pay is $96, adjusted for cost of living.

Source: LPA analysis of pay data from NCSL.

Figure 4. Legislators' 2019 Estimated Annual Pay and Benefits (a)

State	Annual Salary	Estimated Per Diem for a 92-Day Session		Total Estimated Pay	Mileage (b)	Office Supplies Allowance (b)	Insurance Benefits			
		Minimum	Maximum		Rate Per Mile		Dental, Vision	Disability	Life	Retirement Plan
Colorado	$34,900	$3,600	$13,600	$43,500	$0.52	$0	✓		✓	✓
Idaho	$17,800	$5,000	$12,700	$26,600	$0.58	$2,500	✓	✓	✓	✓
Iowa	$25,000	$11,700	$15,600	$38,600	$0.39	$3,600	✓	✓	✓	✓
Kansas	$8,200	$13,700	$13,700	$21,900	$0.58	$7,083	✓	✓	✓	✓
Maine	$8,200	$5,200	$5,200	$13,500	$0.44	(c)	✓		✓	✓
Mississippi	$25,400	$14,800	$14,800	$40,200	$0.58	$0	✓	✓	✓	✓
Missouri	$37,400	$11,400	$11,400	$48,800	$0.38	$24,100 (d)	✓	✓	✓	✓
Nebraska	$11,800	$5,000	$13,500	$21,000	$0.58	$0	✓	✓	✓	
New Hampshire	$77	$0	$0	$77	(e)	$0	✓			
New Mexico	$0	$14,100	$16,100	$15,100	$0.58	$0	✓		✓	✓
Oklahoma	$36,100	$14,800	$14,800	$50,800	$0.58	$2,000	✓	✓	✓	✓
Rhode Island	$12,700	$0	$0	$12,700	$0.55	$0	✓			
Utah	$24,300	$0	$8,500	$28,600	$0.54	$0	✓	✓	✓	✓
Vermont	$7,600	$4,800	$9,100	$14,500	$0.58	(f)	(f)	(f)	(f)	
West Virginia	$19,900	$12,000	$12,000	$31,900	$0.49	$0	✓		✓	✓

(a) 2019 annual pay set in state law, estimated based on a 92-day session and adjusted for cost of living.

(b) These amounts are not adjusted for cost of living.

(c) Office supplies covered through general legislative account.

(d) MO also reported paying $94,464 per year for staff salaries.

(e) Round trip at either $0.38/mile for the first 45 miles and $0.19/mile thereafter, or at the federal rate; when on other business, members may be reimbursed for actual expenses and mileage will be paid at federal rate.

(f) No response was provided.

Source: LPA analysis of pay data from NCSL.

Elected State Officers' Salaries

We used 2018 Council of State Governments (CSG) data to compare six elected state officers' annual salaries in Kansas to those same positions in all other 49 states.

- The CSG data is based on the statutory amounts in each state. Governors in some states waived or reduced their salary from the amount set in state law. In these cases, our comparison shows the statutory salaries.

- The six positions in our comparison are held by elected officers in Kansas, but that is not true in all states. Some states may appoint individuals to these positions. The Governor is the only state officer that is elected in all 50 states.

- The Kansas Lieutenant Governor's salary can be increased by the Governor above the minimum rate set in state law. The Kansas Lieutenant Governor's salary fluctuated significantly from about $30,000 to $100,000 per year since 2008. This means the Lieutenant Governor's salary may look very different compared to other states in any given year. We used the Kansas Lieutenant Governor's actual salary for our salary comparison.

- We reviewed the CSG data and determined it was reliable for our purposes.

Kansas six elected state officers' annual salaries are lower than in most other 49 states.

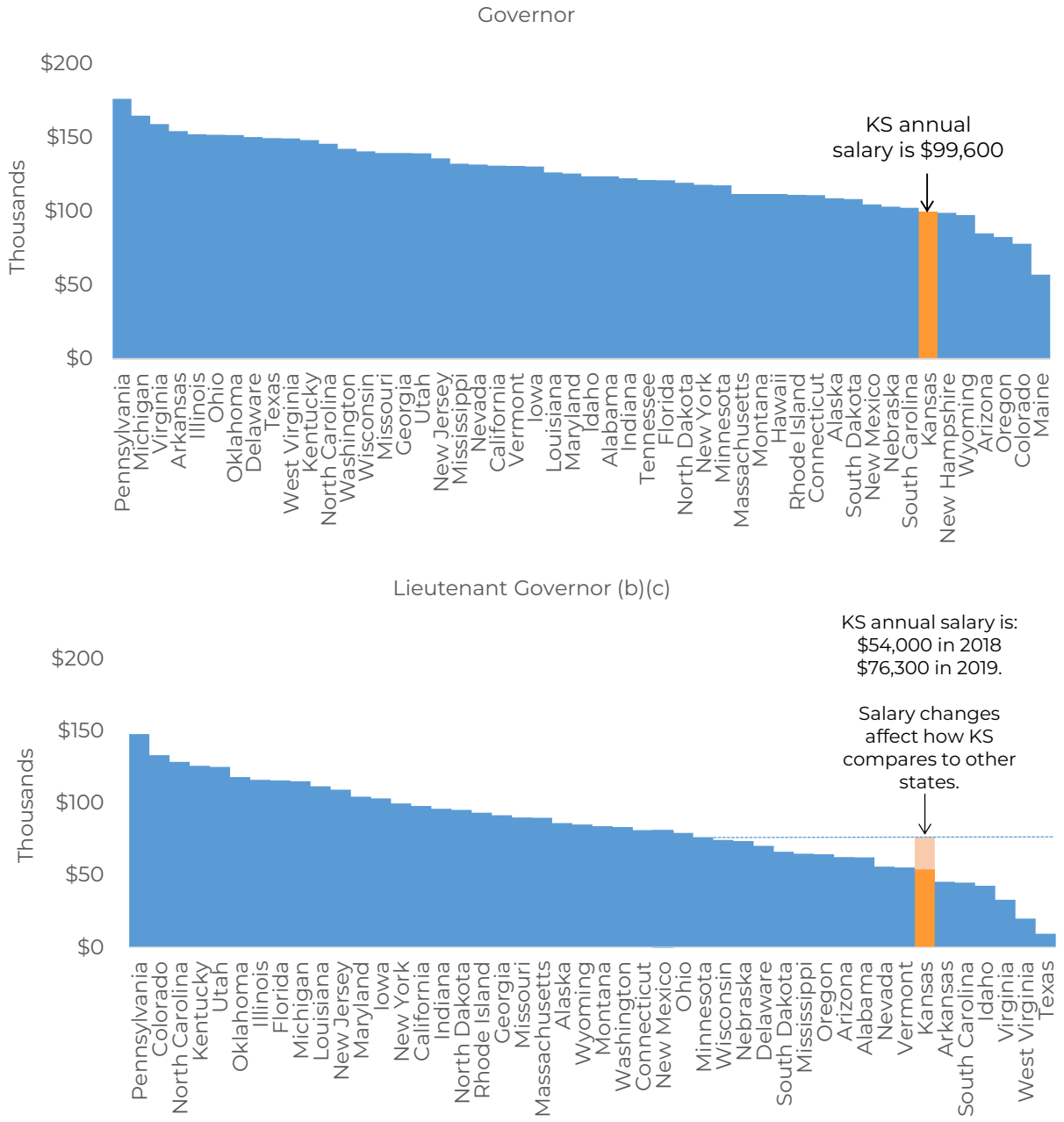
- Elected state officers in Kansas receive a salary as pay for their services. State law sets those amounts (K.S.A. 75-3101 – 75-3110 and K.S.A. 40-102).

    - There are six elected officers in Kansas, including the: Governor, Lieutenant Governor, Attorney General, Insurance Commissioner, Secretary of State, and State Treasurer.

    - The Insurance Commissioner, Secretary of State, and State Treasurer's salaries are the same. The remaining three elected officers' salaries vary by position.

    - As **Figures 5, 6, and 7** show, the six elected state officers in Kansas receive lower salaries than those positions in most other states.

Figure 5. Governor and Lieutenant Governors' Salaries (a)



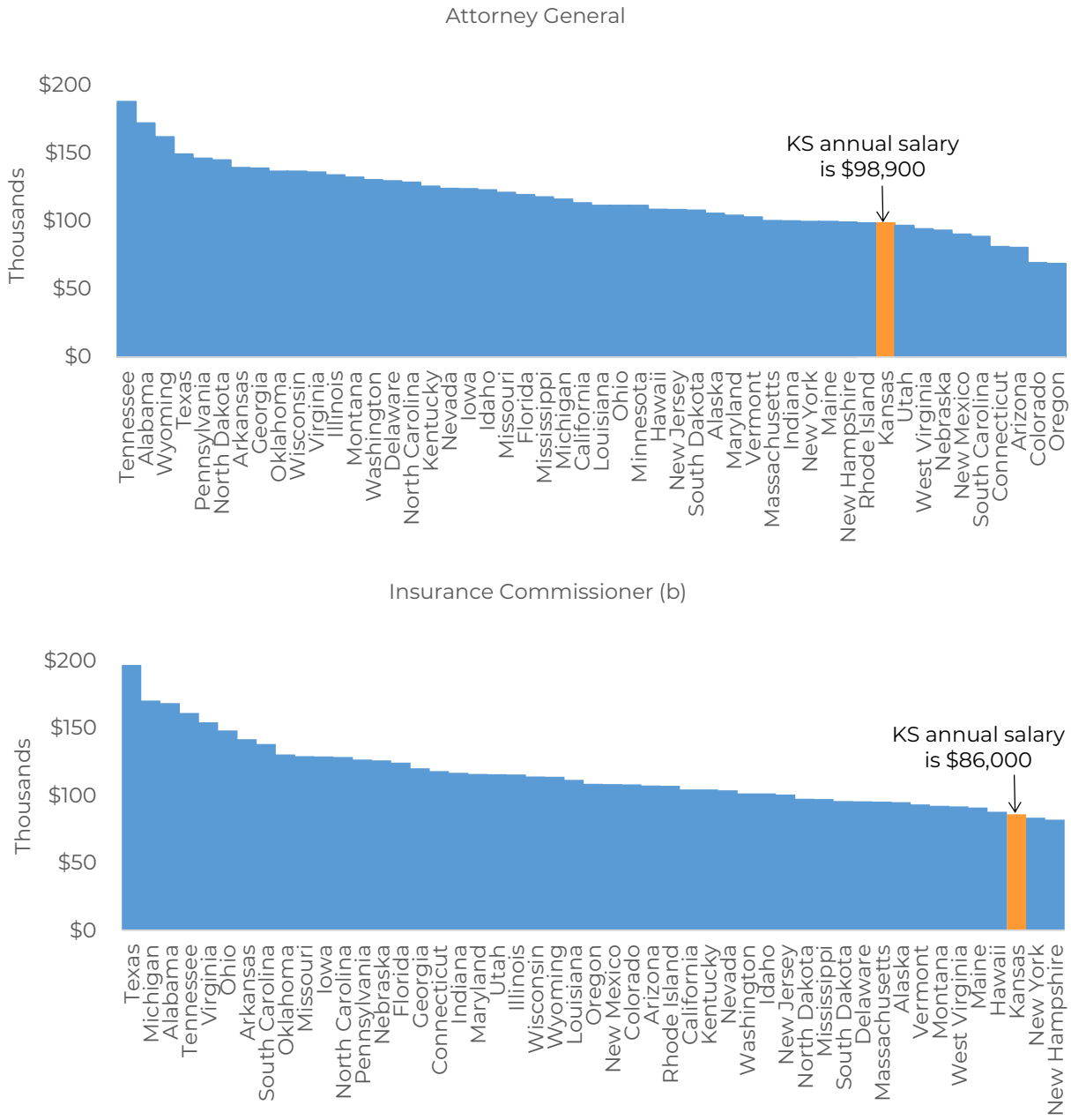
(a) 2018 annual salary set in state law, adjusted for cost of living.

(b) Lieutenant Governor duties are held by the Secretary of State in AZ, OR, and WY.

(c) Lieutenant Governor is part-time in SD.

Source: LPA analysis of salary data from CSG.

Figure 6. Attorney General and Insurance Commissioners' Salaries (a)

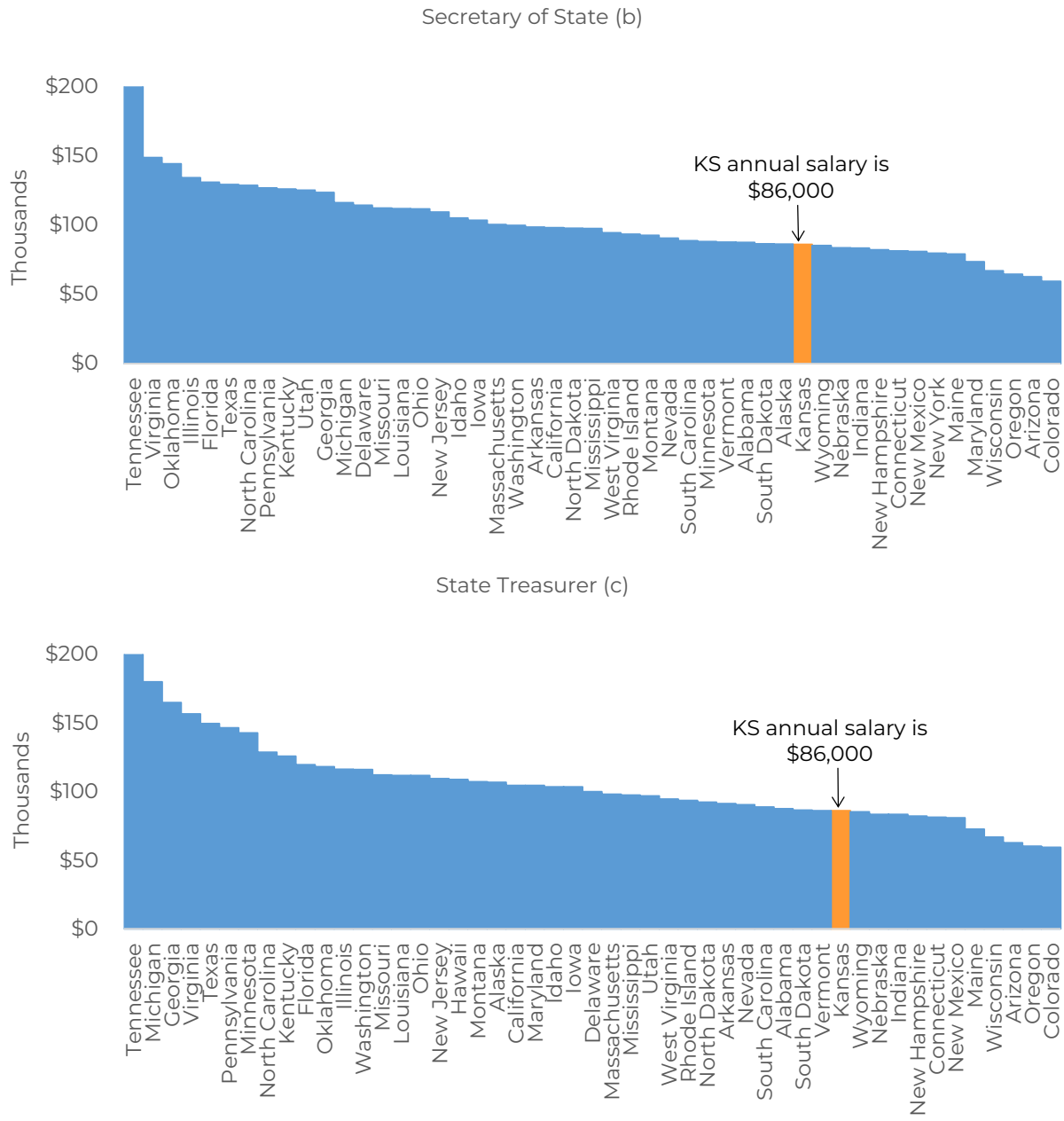


(a) 2018 annual salary set in state law, adjusted for cost of living.

(b) Insurance Commissioner duties are held by the banking agency in MI and RI.

Source: LPA analysis of salary data from CSG.

Figure 7. Secretary of State and State Treasurers' Salaries (a)



(a) 2018 annual salary set in state law, adjusted for cost of living.

(b) Secretary of State duties are held by the Lieutenant Governor in AK, NJ, and UT.

(c) State Treasurer duties are held by the finance agency in FL and MN, the administration agency in MT, and the comptroller in TX.

Source: LPA analysis of salary data from CSG.

- Elected officers in Kansas do not receive any other compensation or allowances in state law. To the extent other states provide any of these benefits, Kansas pay for elected state officers would compare even lower than the data show.

- Elected officers in Kansas can participate in health insurance and retirement benefits like other state employees. However, the CSG data did not include comparable information for other states.

Judges' Salaries

We used 2019 National Center for State Courts (NCSC) data to compare supreme court, court of appeals, and district court judges' annual salaries in Kansas and all 49 other states.

- The NCSC data includes the statutory amounts in each state. It represents judges' actual salaries at that time. NCSC told us that judges' salaries are set by statute in most states and generally do not vary by experience.

- For district magistrate judges' salary, we used self-reported information from nine other states that have similar positions based on a 2019 NCSC study. Five of those states require district magistrates to have a law degree, and four states do not. This requirement has a large effect on salary. For the states we reviewed, the average salary in states that require a law degree is double the average salary in the other states. In Kansas, district magistrate judges are not required to have a law degree.

- Judge salaries are set in state law but may be supplemented by counties. For example, Kansas Office of Judicial Administration staff said three Kansas counties supplement the salaries for magistrate judges in their district. The NCSC data does not account for those additional amounts. Thus, that information is not included in our comparisons.

- We reviewed the NCSC data and determined it was reliable for our comparisons.

Kansas judges' annual salaries are lower than in most of the other 49 states.

- Kansas judges receive a salary as pay for their services. State law sets these amounts (K.S.A. 75-3120 et seq.).

- We reviewed the salary of four judge positions in Kansas, including: supreme court justices, court of appeals judges, district court judges, and district magistrate judges.

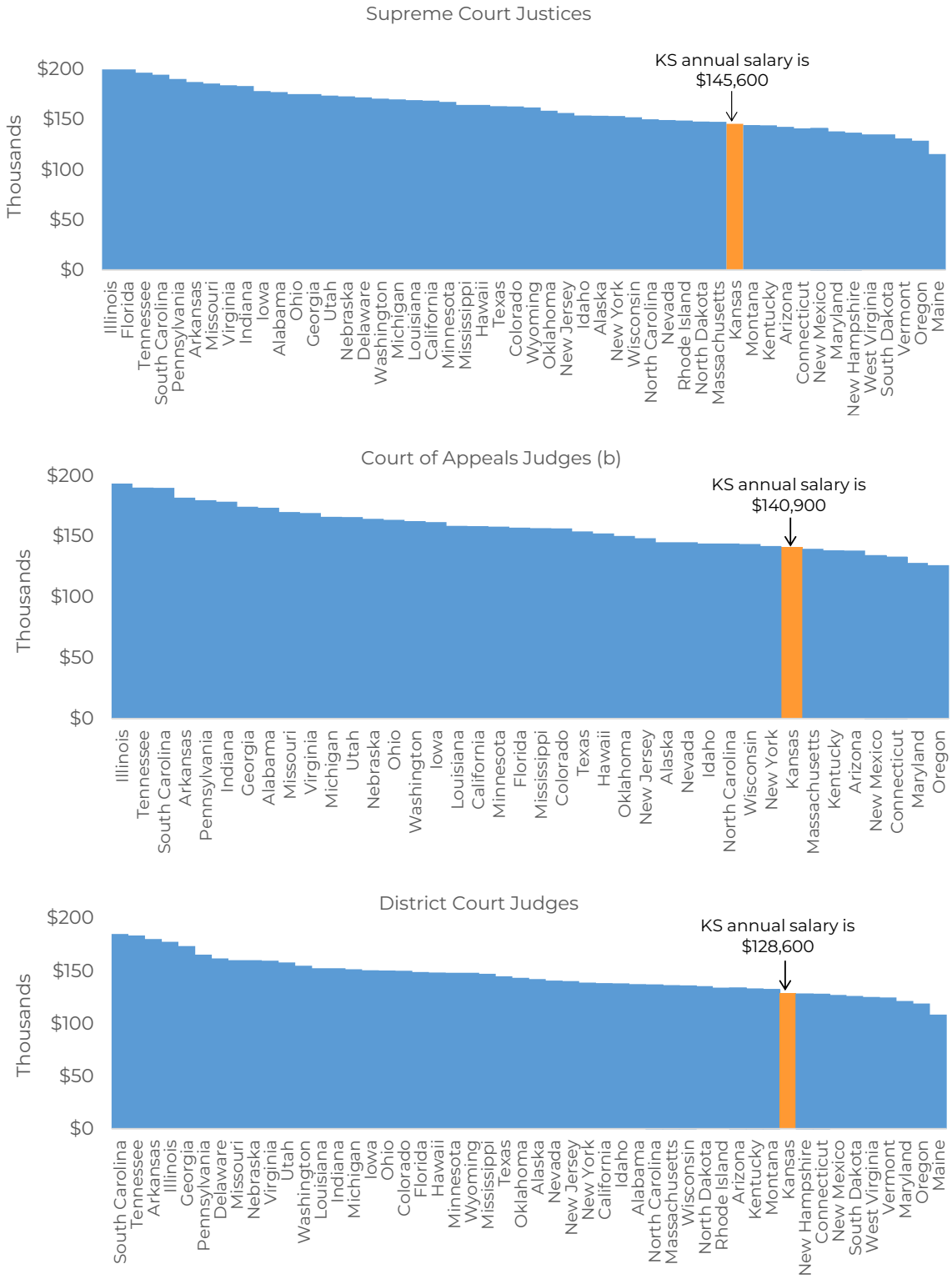
- As **Figure 8** shows, supreme court justices, court of appeals judges, and district court judges in Kansas receive lower salaries than in most other states.

- District magistrate judges in Kansas receive a lower salary than six of the nine states we reviewed for this position as shown in **Figure 9**. However, nearly all of those states required magistrate judges to have a law degree.

- Judges in Kansas do not receive any other compensation or allowances in state law. To the extent other states provide any of these benefits, Kansas pay for judges would compare even lower than the data show.

- Judges in Kansas can also participate in health insurance and retirement benefits like other state employees. However, the NCSC data did not include comparable information for other states.

Figure 8. Judges' Salaries (a)

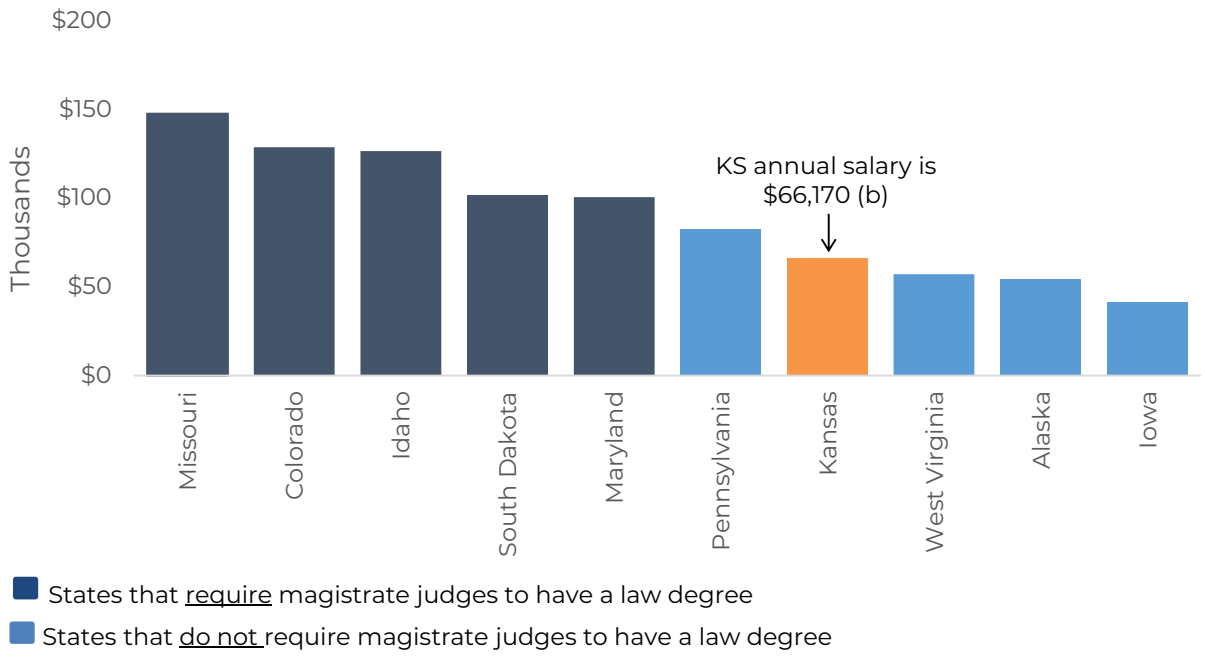


(a) 2019 annual salary set in state law, adjusted for cost of living.

(b) DE, ME, MT, NH, ND, RI, SD, VT, WV, and WY do not have Court of Appeals.

Source: LPA analysis of salary data from NCSC.

Figure 9. District Magistrate Judges' Salaries (a)



(a) 2019 annual salary set in state law. The average annual salary is shown for AK. AK has four levels of magistrate judges whose actual salary ranges from $56,000-$90,000.
(b) KS district magistrate judges in three counties also receive supplemental salary from the local budget. Those amounts are not included here.
Source: LPA analysis of self-reported data from the states.

Appendix A – Cited References

This appendix includes a list of the major reports that we relied on for information in this study.

1. 2019 Legislator Compensation (June, 2019). *National Conference of State Legislatures*.
2. Book of the States (2018). *Council of State Governments*.
3. Judicial Salary Tracker (July, 2019). *National Center for State Courts*.

Appendix B – Data Tables

This appendix includes tables with the adjusted salary amounts we used in our elected state officer and judge comparisons.

Table B1. Select State Officers' Annual Salaries (a)-(g)						
State	Governor	Lieutenant Governor	Attorney General	Insurance Commissioner	Secretary of State	State Treasurer
Alabama	$123,500	$62,400	$172,300	$168,600	$87,400	$87,400
Alaska	$108,600	$86,100	$105,700	$95,100	$86,100	$106,700
Arizona	$85,000	$62,600	$80,500	$107,300	$62,600	$62,600
Arkansas	$154,200	$45,400	$139,400	$141,600	$98,400	$91,100
California	$130,700	$98,000	$113,500	$104,500	$98,000	$104,500
Colorado	$78,000	$133,200	$69,300	$108,300	$59,400	$59,400
Connecticut	$110,800	$81,300	$81,300	$118,200	$81,300	$81,300
Delaware	$150,100	$70,400	$129,800	$95,700	$114,200	$99,900
Florida	$120,800	$115,800	$119,600	$124,400	$130,700	$119,600
Georgia	$139,200	$91,500	$139,000	$120,300	$123,500	$164,800
Hawaii	$111,400	$108,700	$108,700	$88,100	N/A	$108,700
Idaho	$123,500	$42,600	$123,100	$101,500	$105,000	$103,500
Illinois	$152,000	$116,200	$134,100	$115,700	$134,100	$116,200
Indiana	$122,200	$96,000	$100,200	$116,900	$83,300	$83,300
Iowa	$130,100	$103,300	$123,800	$129,000	$103,300	$103,300
Kansas	$99,600	$54,000	$98,900	$86,000	$86,000	$86,000
Kentucky	$148,000	$125,800	$125,800	$104,400	$125,800	$125,800
Louisiana	$126,200	$111,700	$111,700	$111,700	$111,700	$111,700
Maine	$56,900	N/A	$99,700	$91,000	$79,000	$72,500
Maryland	$125,400	$104,400	$104,400	$116,100	$73,400	$104,400
Massachusetts	$111,600	$89,800	$100,300	$95,600	$100,300	$98,000
Michigan	$164,600	$115,200	$116,100	$170,500	$116,100	$180,000
Minnesota	$117,400	$76,300	$111,600	N/A	$88,100	$142,600
Mississippi	$132,100	$64,900	$117,900	$97,300	$97,300	$97,300
Missouri	$139,300	$90,000	$121,200	$129,200	$112,200	$112,200
Montana	$111,600	$84,000	$132,400	$92,400	$92,400	$107,000
Nebraska	$103,100	$73,600	$93,300	$126,000	$83,400	$83,400
Nevada	$131,500	$56,000	$124,000	$103,900	$90,500	$90,500
New Hampshire	$98,700	N/A	$99,400	$82,100	$82,100	$82,100
New Jersey	$135,700	$109,300	$108,600	$100,800	$109,300	$109,300
New Mexico	$104,600	$80,800	$90,300	$108,400	$80,800	$80,800
New York	$117,800	$99,700	$99,700	$83,600	$79,500	N/A
North Carolina	$145,600	$128,600	$128,600	$128,600	$128,600	$128,600
North Dakota	$119,200	$95,300	$145,000	$97,700	$97,700	$92,200
Ohio	$151,700	$79,200	$111,600	$148,200	$111,600	$111,600
Oklahoma	$151,400	$118,100	$136,800	$130,500	$144,200	$118,100
Oregon	$82,500	$64,400	$68,800	$108,700	$64,400	$60,200
Pennsylvania	$175,900	$147,800	$146,400	$126,700	$126,700	$146,400
Rhode Island	$110,900	$93,400	$99,200	$107,200	$93,400	$93,400
South Carolina	$102,300	$44,900	$88,700	$138,300	$88,700	$88,700
South Dakota	$108,100	$66,100	$108,000	$95,900	$86,400	$86,400

Table B1. Select State Officers' Annual Salaries (a)-(g)						
State	Governor	Lieutenant Governor	Attorney General	Insurance Commissioner	Secretary of State	State Treasurer
Tennessee	$121,100	$69,100	$188,200	$161,200	$205,200	$205,200
Texas	$149,400	$9,300	$149,400	$196,700	$129,200	$149,400
Utah	$139,100	$125,200	$96,800	$115,900	$125,200	$96,800
Vermont	$130,500	$55,400	$103,000	$93,300	$87,700	$86,000
Virginia	$158,900	$33,000	$136,200	$154,400	$148,700	$156,600
Washington	$142,100	$83,400	$130,500	$101,600	$99,600	$116,100
West Virginia	$149,100	$19,800	$94,400	$91,900	$94,400	$94,400
Wisconsin	$140,400	$74,400	$136,700	$114,200	$66,900	$66,900
Wyoming	$97,300	$85,200	$162,100	$113,800	$85,200	$85,200

(a) 2018 annual salary set in state law, adjusted for cost of living.

(b) Lieutenant Governor duties are held by the Secretary of State in AZ, OR, and WY.

(c) The Lieutenant Governor is part-time in SD.

(d) Insurance Commissioner duties are held by the banking agency in MI and RI.

(e) Secretary of State duties are held by the Lieutenant Governor in AK, NJ, and UT.

(f) State Treasurer duties are held by the finance agency in FL and MN, the administration agency in MT, and the comptroller in TX.

(g) Salaries in blue are appointed positions.

Source: LPA analysis of salary data from CSG.

Table B2. Judges' Annual Salaries (a)

State	Supreme Court	Court of Appeals	District Court	District Magistrate (b)
Alabama	$177,400	$173,500	$137,300	
Alaska	$153,700	$145,200	$142,100	$54,200
Arizona	$142,800	$138,200	$133,600	
Arkansas	$187,500	$181,900	$180,200	
California	$169,000	$158,400	$138,400	
Colorado	$163,000	$156,600	$150,100	$128,400
Connecticut	$141,200	$132,600	$127,600	
Delaware	$172,200	N/A	$161,800	
Florida	$204,500	$157,200	$149,000	
Georgia	$175,400	$174,300	$173,500	
Hawaii	$164,500	$152,400	$148,300	
Idaho	$154,100	$144,200	$138,200	$126,300
Illinois	$205,600	$193,500	$177,500	
Indiana	$183,500	$178,400	$152,400	
Iowa	$178,500	$161,800	$150,600	$41,300
Kansas	$145,600	$140,900	$128,600	$66,200
Kentucky	$144,300	$138,500	$132,700	
Louisiana	$169,500	$158,600	$152,400	
Maine	$115,700	N/A	$108,400	
Maryland	$137,500	$128,100	$121,300	$100,500
Massachusetts	$147,800	$139,800	$135,800	
Michigan	$170,100	$166,000	$151,600	
Minnesota	$167,600	$157,900	$148,200	
Mississippi	$164,700	$156,700	$147,100	
Missouri	$185,900	$170,000	$160,300	$147,400
Montana	$144,600	N/A	$132,200	
Nebraska	$173,100	$164,400	$160,100	
Nevada	$149,400	$145,100	$140,700	
New Hampshire	$136,200	N/A	$127,800	
New Jersey	$156,500	$148,500	$140,400	
New Mexico	$140,900	$133,900	$127,200	
New York	$153,600	$142,000	$138,800	
North Carolina	$150,400	$144,100	$136,400	
North Dakota	$147,900	N/A	$135,500	
Ohio	$175,500	$163,500	$150,400	
Oklahoma	$158,800	$150,400	$143,500	
Oregon	$128,900	$126,300	$118,900	
Pennsylvania	$190,500	$179,800	$165,400	$82,700
Rhode Island	$148,900	N/A	$134,100	
South Carolina	$194,800	$189,900	$185,100	
South Dakota	$135,100	N/A	$126,200	$101,500

Table B2. Judges' Annual Salaries (a)

State	Supreme Court	Court of Appeals	District Court	District Magistrate (b)
Tennessee	$196,700	$190,200	$183,600	
Texas	$163,300	$154,000	$144,800	
Utah	$173,800	$165,900	$158,000	
Vermont	$131,200	N/A	$124,700	
Virginia	$184,200	$169,300	$159,600	
Washington	$170,800	$162,600	$154,800	
West Virginia	$135,200	N/A	$125,200	$57,100
Wisconsin	$152,400	$143,700	$135,600	
Wyoming	$162,100	N/A	$148,200	

(a) 2019 annual salary set in state law, adjusted for cost of living.

(b) We only compared KS to states that have positions similar to district magistrate judges in KS.

Source: LPA analysis of salary data from NCSC.