



Comparison Of Salaries Paid  
To State Executive Branch  
Supervisory And Nonsupervisory  
Employees And To School  
Administrators And Teachers

Research Report No. 414

*Prepared By*

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# **Comparison Of Salaries Paid To State Executive Branch Supervisory And Nonsupervisory Employees And To School Administrators And Teachers**

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### **Legislative Research Commission**

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## Abstract

Using data from the Kentucky Personnel Cabinet, staff compared salaries paid to executive branch employees to salaries paid to their immediate supervisors. The Personnel Cabinet works with state agencies to group job positions with similar duties and responsibilities into classifications and assign the classifications to a pay grade. Employees are hired based on the alignment of their skills and attributes with requirements for the position. Supervisors of salaried executive branch employees earned 48 percent more than the employees they supervised. Supervisors of hourly executive branch employees earned 71 percent more than the employees they supervised. Staff also compared the salaries paid to principals, vice principals, and teachers in Kentucky's public schools during the 2013-2014 school year. Compared to teachers, principals were paid 69 percent more and vice principals were paid 51 percent more on average. Of the difference between principals and teachers, 42 percent was accounted for by working more days, 24 percent was due to differences in education and experience, and 34 percent was due to additional responsibilities. Of the difference between vice principals and teachers, 37 percent was accounted for by working more days, 33 percent was due to differences in education and experience, and 30 percent was due to additional responsibilities.



## Foreword

Staff would like to acknowledge the cooperation and assistance provided by staff of the Personnel Cabinet and the Department of Education. Staff would also like to thank Sabrina Olds and Albert Alexander of the LRC Office of Education Accountability for their extensive assistance with school employee salary data.

David A. Byerman  
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October 8, 2015





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## Summary

At its December 2013 meeting, the Program Review and Investigations Committee directed staff to compare the salaries paid to supervisory and nonsupervisory executive branch employees and to compare salaries paid to school administrators and teachers.

### Executive Branch Employees

Most employment positions in the executive branch are covered by a classification and compensation plan developed by the Personnel Cabinet. The classification plan groups positions with similar duties and responsibilities into job classifications. The compensation plan assigns each job classification to 1 of 18 pay grades from the Kentucky salary schedule. New employees are typically paid the minimum salary specified for the job's pay grade. After their initial employment, employees' pay can change for reasons such as an annual salary increment for state employees in the biennial budget, promotion or demotion, or assignment of jobs to another pay grade.

The Personnel Cabinet provided LRC staff with specified data for all executive branch employees as of December 2014. For each employee, the database contained the employee's title, cabinet, department, and division; and the title of the employee's supervisor. Using these data, staff identified the salary of each employee's supervisor and calculated the ratio of the supervisor's pay to the employee's pay. On average, supervisors earned 48 percent more than their salaried employees and 71 percent more than their hourly employees.

### School Administrators And Teachers

Salaries paid to principals, vice principals, and teachers have four main components. Base pay is the salary a school district pays an employee for the district's standard contract. These contracts are typically based on employees working 185 days during the school year, but the number of days worked varies across districts. Each district establishes a salary schedule that specifies the base salary paid to employees. Base salaries vary by experience and educational attainment. Within a district, principals, vice principals, and teachers with the same level of experience and educational attainment receive the same base salary.

Extended days pay is pay principals, vice principals, and teachers receive for working more days than the district's standard. Principals and vice principals are typically required to work more days during the school year. Teachers may work additional days depending on their duties.

Principals and vice principals also receive pay for additional administrative responsibilities. Finally, principals, vice principals, and teachers may receive pay for taking on other duties within the school such as coaching a team, sponsoring a class, or serving as a textbook coordinator.

Data from the Kentucky Department of Education provide details of the salaries paid during the 2013-2014 school year. On average, teachers earned nearly \$51,000. Principals earned \$86,000,

69 percent more than teachers. Vice principals earned approximately \$77,000, 51 percent more than teachers.

Of the difference in pay between principals and teachers, 24 percent was accounted for by differences in education and experience. Extended days pay accounted for 42 percent of the difference in pay between principals and teachers. Nearly all principals received extended days pay, while only 16.5 percent of teachers did. Principals were paid for 49 additional days on average. Teachers receiving extended days pay were paid for 7 days on average. Pay for the additional duties associated with principals' positions accounted for 34 percent of the difference in pay between principals and teachers.

Of the difference in pay between vice principals and teachers, 33 percent was due to differences in education and experience, 37 percent to working additional days, and 30 percent to additional responsibilities.

Pay for additional duties such as coaching a team accounted for less than 1 percent of the differences in pay between principals, vice principals, and teachers.

# Chapter 1

## Introduction

At its December 11, 2013, meeting, the Program Review and Investigations Committee directed staff to compare the salaries paid to supervisory and executive state employees to the salaries paid to rank-and-file state employees. The committee also directed staff to compare salaries paid to public school administrators and teachers.

Generally, supervisors tend to earn more than the workers who report to them. Supervisors' higher pay can reflect higher levels of responsibility, greater experience or expertise, or other factors.

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Salaries of Kentucky's executive branch employees are determined by the state's classification and compensation systems.

The Personnel Cabinet is responsible for developing and administering the classification and compensation system that governs executive branch employees' compensation. The cabinet works with other state agencies to determine minimum educational and experience requirements, starting salaries, and job descriptions for each position. Employees' pay can change over their careers based on annual increments, promotions, educational attainment, and other factors.

For the salary comparison of executive branch employees, staff calculated the ratio of the supervisor's pay to the employee's pay for each employee. These ratios were averaged for salaried employees and hourly employees for each cabinet.

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Each school district pays principals, vice principals, and teachers according to the district's salary schedule. The schedule shows base salaries based on experience and education.

Each school district's board of education is responsible for establishing the district's salary schedule. These schedules specify the salaries for teachers, principals, and vice principals based on experience and education. A superintendent's salary is negotiated with the district's board of education and is not necessarily related to the district's salary schedule.

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Principals, vice principals, and principals may receive additional pay for working additional days and performing additional work within the school.

Within a district, base pay for principals, vice principals, and teachers with similar education and experience is the same. However, principals and vice principals are paid an additional amount for their duties associated with their positions and for the additional days they work. Principals, vice principals, and teachers may all earn more for taking on additional duties such as coaching a sports team or directing a band. These forms of additional pay contribute to the difference in pay for administrators and teachers.

For the salary comparison for school administrators to teachers, staff compared the average salaries paid to principals, vice principals, and teachers. Staff then examined how the various components of their pay contribute to these differences.

### Major Conclusions

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This report has six major conclusions.

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- As of December 2014, supervisors of salaried executive branch employees earned approximately 48 percent more than the employees they supervised.
- Supervisors of hourly executive branch employees earned approximately 71 percent more than the employees they supervised.
- For the 2013-2014 school year, principals earned approximately 69 percent and vice principals earned approximately 51 percent more than teachers on average.
- Of the difference in pay between principals and teachers, 42 percent was accounted for by working more days, 24 percent by differences in experience and educational attainment, and 34 percent by additional responsibilities.
- Of the difference in pay between vice principals and teachers, 37 percent was accounted for by working more days, 33 percent by differences in experience and educational attainment, and 30 percent by additional responsibilities.
- Pay for additional duties such as coaching a team accounted for less than 1 percent of the differences in pay between principals, vice principals, and teachers.

## Chapter 2

### Executive Branch Employees

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Executive branch employees' pay is determined by statutes, regulations, agency policies, and the employees' education, experience, and tenure with the state.

Executive branch employees are covered by statutes, administrative regulations, and agency policies that specify how salaries are set and may change over employees' careers. Salaries are also determined by each employee's unique circumstances such as education, experience, and tenure with state government.

This chapter begins with a brief discussion of how executive branch salaries are determined and then compares salaries paid to executive branch employees with salaries paid to their supervisors.

### Classification And Compensation Plans

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KRS 18A.110 and 18A.155 direct the secretary of the Personnel Cabinet to develop classification and compensation plans that cover most executive branch employees.

Under KRS 18A.110 and 18A.155, the secretary of the Personnel Cabinet is responsible for developing and maintaining the classification and compensation plans for positions in the executive branch. Most positions in the executive branch are classified positions, which are often referred to as merit positions. Unclassified, or nonmerit, positions include staff of the governor and lieutenant governor, cabinet secretaries, department heads, and other appointed positions.

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The classification plan groups similar positions into a specific job classification based on responsibilities and skills required. The compensation plan assigns each job classification to a pay grade that specifies the minimum pay for the job.

The classification plan groups positions with similar duties and responsibilities into a job classification, Accountant I or Accountant II, for example. A job classification includes a description of the job's duties and the minimum education and experience required to be considered for the job. An Accountant II "performs technical work in the maintenance of accounting and financial records."<sup>1</sup> Applicants for an Accountant II must have graduated from high school and have 3 years of experience.<sup>a</sup>

Under the compensation plan, each job classification is assigned to a pay grade from Kentucky's salary schedule. The salary schedule specifies the hourly, monthly, and annual salaries for 18 pay grades numbered 5 to 22. Table 2.1 shows the five lowest and five highest pay grades from the schedule. The complete salary schedule is in Appendix A.

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<sup>a</sup> In some job classifications, experience can substitute for education.

The schedule shows the entry-level and midpoint salaries for each pay grade. An Accountant II is assigned to pay grade 9, which has an entry-level annual salary of \$21,886.80 for positions requiring a 37.5-hour work week and \$23,346 for those requiring a 40-hour work week. Midpoint salaries, the highest salary an experienced applicant may receive, are approximately 32 percent higher than entry-level salaries. The difference in salary between each pay grade is approximately 10 percent.

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New employees are typically paid the minimum salary for the position but may be paid more if they have unique backgrounds or if the agency has had difficulty filling the job.

Employees are hired into the classified service based on the alignment of their skills and attributes with requirements for the position. New employees are generally paid the minimum salary for the position. However, according to the Personnel Cabinet's "Employee Handbook," an agency may pay more if the employee has a unique background or if the agency has difficulty recruiting applicants for the job.<sup>2</sup>

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One reason an employee's pay may change is the annual increment specified in the biennial budget. Promotions and demotions can also affect employees' pay.

Once hired, employees' salaries may change for various reasons. One way is through an annual increment provided in the executive branch budget. The increment has varied over the years—often depending on the state's fiscal situation. During the 1990s, 5 percent increments were common. Beginning with the 2002–2003 biennium, increments were lower, and in some years there were no increments.

Employees may also see their salaries change with promotions and demotions (101 KAR 2:034). Generally, when an employee is promoted, the employee's salary is increased by 5 percent for each pay grade or increased to the minimum pay for the new pay grade. Employees who are demoted to a lower pay grade may have their pay reduced by 5 percent for each pay grade. In some cases, the employee's pay may not be reduced. However, these employees would not be eligible for raises given with future promotions until promoted into a position with a higher pay grade than that from which they were demoted.



**Table 2.1**  
**Five Lowest And Highest Grades From The Kentucky Salary Schedule**

Grade	Rates	37.5-Hour Schedule		40-Hour Schedule	
		Entry-Level Wage	Midpoint Wage	Entry-Level Wage	Midpoint Wage
5	Hourly	\$7.667	\$10.157	\$7.667	\$10.157
	Monthly	1,245.90	1,650.52	1,328.96	1,760.56
	Annual	14,950.80	19,806.24	15,947.52	21,126.72
6	Hourly	8.435	11.174	8.435	11.174
	Monthly	1,370.70	1,815.78	1,462.08	1,936.84
	Annual	16,448.40	21,789.36	17,544.96	23,242.08
7	Hourly	9.277	12.289	9.277	12.289
	Monthly	1,507.52	1,996.98	1,608.02	2,130.10
	Annual	18,090.24	23,963.76	19,296.24	25,561.20
8	Hourly	10.204	13.517	10.204	13.517
	Monthly	1,658.16	2,196.52	1,768.70	2,342.96
	Annual	19,897.92	26,358.24	21,224.40	28,115.52
9	Hourly	11.224	14.869	11.224	14.869
	Monthly	1,823.90	2,416.22	1,945.50	2,577.30
	Annual	21,886.80	28,994.64	23,346.00	30,927.60
18	Hourly	26.462	35.056	26.462	35.056
	Monthly	4,300.08	5,696.60	4,586.76	6,076.38
	Annual	51,600.96	68,359.20	55,041.12	72,916.56
19	Hourly	29.106	38.559	29.106	38.559
	Monthly	4,729.74	6,265.84	5,045.04	6,683.56
	Annual	56,756.88	75,190.08	60,540.48	80,202.72
20	Hourly	32.018	42.418	32.018	42.418
	Monthly	5,202.94	6,892.94	5,549.80	7,352.46
	Annual	62,435.28	82,715.28	66,597.60	88,229.52
21	Hourly	35.219	46.659	35.219	46.659
	Monthly	5,723.10	7,582.10	6,104.64	8,087.56
	Annual	68,677.20	90,985.20	73,255.68	97,050.72
22*	Hourly	38.739	51.324	38.739	51.324
	Monthly	6,295.10	8,340.16	6,714.76	8,896.16
	Annual	75,541.20	100,081.92	80,577.12	106,753.92

\*Pay grade 22 applies to certain unclassified (nonmerit) positions.  
 Source: Kentucky. Personnel Cabinet. Salary Schedule.

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Employees' pay may change if the position is assigned to a different pay grade.

An employee's pay may also be affected by the reallocation or reclassification of the position (101 KAR 2:034). Reallocation can occur when the agency in which the position is assigned and the Personnel Cabinet determine that the position's job classification does not accurately reflect the duties and skills required. Reclassification occurs when the agency and the Personnel Cabinet determine that the duties of the position have changed to the extent that its original classification is no longer accurate. If a position is reallocated or reclassified to a higher pay grade, the pay of affected employees may be increased by 5 percent for each pay grade or increased to the minimum of the new pay grade. Employees' pay would not be decreased if the reallocation or reclassification results in the position being assigned to a lower pay grade.

Some executive branch employees are not covered by the classification and compensation plans discussed above. State Police officers are covered under KRS Chapter 16 and 502 KAR. Officers can be hired only into entry-level positions such as a cadet or an entry-level investigator but are eligible for promotions as their tenure increases. If promoted, their pay is increased either by 10 percent or to the minimum salary of the new pay grade, whichever is greater. State police officers also receive any annual increments specified in executive branch budgets. Employees within the Education and Workforce Development Cabinet's Office of Career and Technical Education are covered by KRS Chapter 156 and 780 KAR 3.

### **Benefits**

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Supervisors do not receive greater benefits due to their positions. However, if supervisors have more years of service with the state, they might receive more leave time. Their higher salaries could also increase future retirement benefits.

Full-time employees are eligible for benefits such as health insurance, life insurance, sick leave, annual leave, a deferred compensation plan, and retirement. Supervisors do not receive greater benefits due to their supervisory roles. However, annual leave increases with service time and retirement benefits are based in part on salary.

A new employee receives 7.5 hours of annual leave per month. An employee with at least 20 years of service receives 15 hours of annual leave per month. Thus, supervisors who have more years of service than their employees will receive more leave time than employees with fewer years of service. Not all supervisors will have more service time than their employees, however.

Retirement benefits for some employees are based, in part, on their 5 highest years of salary. To the extent supervisors are paid more

than their employees, their retirement benefits could also be higher. The actual influence on retirement benefits will also depend on years of service and other factors and can only be determined after retirement.

### **Comparison Of Salaries And Wages Paid To Supervisors And Nonsupervisors**

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LRC staff received data on all executive branch employees as of December 2014. The data showed each employee's position title, the position title of the employee's direct supervisor, and a monetary wage representing either hourly or salaried pay. Records for some employees were excluded due to insufficient information or because a supervisor could not be identified. There were 30,549 employees whose supervisor could be identified and used for the comparisons.

The Personnel Cabinet provided LRC staff with specified data for all executive branch employees as of December 2014. For each employee, the database showed the employee's title, cabinet, department, and division; and the title of the employee's immediate supervisor.

The data also included an amount of pay for each worker that was either a monthly salary or an hourly wage rate. In most cases, it was possible to infer whether an employee was salaried or hourly from the amount of pay. For example, if the data indicated a worker was paid \$15, the worker would appear to be paid hourly. After examining the distribution of the amounts paid, staff assumed that any worker paid less than \$133.25 was likely to be paid hourly.

Staff excluded some workers from the pay comparisons that follow. These exclusions were made because there was insufficient information available to make meaningful comparisons between employees' wages and supervisors' wages. Members of boards and commissions, who are paid a per diem for specific services but do not work full time, were not included in the analysis. Workers earning less than the minimum wage were excluded as they appeared to be workers who receive tips in addition to wages. Employees in the Unified Prosecutorial System were also excluded because it was not clear whether their salaries reflected full-time pay. Generally, these amounts seemed too large to be an hourly wage and too small to be a monthly salary for a full-time employee. It seems that some employees in this agency may be working part time but are paid a fixed monthly salary.

For most employees, staff were able to determine the supervisor's salary. When this was not possible, typically it was because the supervisory position was vacant. For some employees, there was more than one person with the supervisor's title, making it unclear to whom the employee reported. Table 2.2 shows the total number of employees in the original data and the number of employees whose supervisors were identified. In total, supervisors were

identified for 94 percent of employees, so there were 30,549 employees whose supervisor could be identified and used for the comparisons.

The employees analyzed varied significantly by cabinet. At least, 1,508 employees were analyzed in each of eight cabinets. In four cabinets, 602 or fewer employees were analyzed, which includes 67 employees for the Cabinet for Economic Development. Nearly one-half of employees were in two cabinets: Health and Family Services and Justice and Public Safety.

**Table 2.2**  
**Employees By Cabinet Analyzed In The Report**

Cabinet	Employees	Exclusions	Supervisor Identified	
			Employees After	As Percentage Of Total After
Economic Development	71	71	67	94%
Education and Workforce Development	2,722	2,720	2,445	90
Energy and Environment	1,565	1,565	1,508	96
Finance and Administration	2,008	2,008	1,741	87
General Government*	3,724	2,770	2,315	84
Health and Family Services	7,596	7,596	7,232	95
Justice and Public Safety	7,956	7,948	7,683	97
Labor	424	418	417	99
Personnel	218	218	210	96
Public Protection	633	628	602	96
Tourism, Arts and Heritage	1,944	1,824	1,703	93
Transportation	4,719	4,715	4,626	98
<b>Total</b>	<b>33,580</b>	<b>32,481</b>	<b>30,549</b>	<b>94%</b>

\*General Government consists of departments that are not assigned to a cabinet such as the Offices of the Attorney General, Auditor of Public Accounts, and State Treasurer.

Source: Staff analysis of data from the Personnel Cabinet.

Staff calculated the ratio of supervisor to subordinate pay for all salaried and hourly employees whose supervisor was identified.

For each salaried employee, staff calculated the ratio of the supervisor's pay to the employee's salary. For example, if an employee earns \$40,000 annually and the supervisor earns \$50,000 annually, the ratio would be 1.25. This indicates that the supervisor's salary is 25 percent higher than the employee's salary. Figure 2.A shows examples of how ratios were calculated for employees in a hypothetical organizational structure.

**Figure 2.A**  
**Example Of How Ratios Were Calculated**

Position	Annual Salary	Ratio
Cabinet Secretary	\$139,000	
Commissioner	\$89,000	$\$139,000 / \$89,000 = 1.56$
Deputy Commissioner	\$74,000	$\$89,000 / \$74,000 = 1.20$
Director	\$66,000	$\$74,000 / \$66,000 = 1.12$
Branch Manager	\$63,000	$\$66,000 / \$63,000 = 1.05$
Compliance Officer	\$39,000	$\$63,000 / \$39,000 = 1.62$

Some hourly employees report to salaried supervisors. In these cases, staff calculated the supervisors' hourly equivalent for the comparisons.

Approximately one-third of employees who were identified as hourly reported to salaried supervisors. Hourly employees do not necessarily work a full-time schedule, which is an issue when comparing their pay to the pay of salaried supervisors who do work a full-time schedule. Consider an employee who is paid \$15 per hour, works 20 hours per week, and reports to a full-time supervisor who is paid \$750 per week for a 37.5-hour work week. During a week, the supervisor would be paid \$750, while the employee would be paid \$300, indicating the supervisor earns 150 percent more than the employee. This, however, does not account for the greater number of hours the supervisor works.

To address this issue, staff calculated the hourly rate that salaried supervisors would have been paid assuming that they worked 37.5 hours per week, although in fact they might work more hours. For each employee, staff calculated the ratio of the supervisor's hourly pay to the employee's hourly wage. Direct comparisons were made when the supervisor of an hourly employee was also paid an hourly wage.

Part-time employees are not eligible for the same benefits as full-time employees. These differences are not accounted for in the analysis.

Many hourly employees do not work full time. Part-time employees—employees who work less than 100 hours per month—are eligible for only one of the benefits provided to full-time employees: the deferred compensation program. Therefore, a

simple comparison between the hourly rate of a worker and the supervisor does not fully capture differences in total compensation.

Table 2.3 shows the average ratios for salaried and hourly employees for each cabinet. The averages include ratios from employees who are not supervisors and those who are supervisors. For example, a commissioner might supervise an administrative assistant but is supervised by a cabinet secretary. In this case, staff would calculate a ratio for both the administrative assistant and the commissioner.

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On average, supervisors earned 48 percent more than their salaried employees and 71 percent more than their hourly employees.

A ratio of more than 1 indicates that, on average, supervisors earned more than their employees. On average, executive branch supervisors earned approximately 48 percent more than their salaried employees and 71 percent more than their hourly employees. Among salaried employees, the Economic Development Cabinet had the highest ratio at 2.09, indicating that supervisors in this cabinet earned 109 percent more than their salaried employees. The Energy and Environment Cabinet had the lowest ratio at 1.36, indicating supervisors earned 36 percent more than their salaried employees.

There were four cabinets in which supervisors earned approximately twice as much as their hourly employees: Energy and Environment, General Government, Justice and Public Safety, and Public Protection. Average hourly ratios are not shown for the Economic Development, Labor, and Personnel Cabinets because each had two or fewer hourly workers.

**Table 2.3**  
**Average Ratio Of Supervisor’s Pay To Employee’s Pay By Cabinet**

Cabinet	Salaried		Hourly	
	Employees	Average Ratio	Employees	Average Ratio
Economic Development	67	2.09	0	-
Education and Workforce Development	2,328	1.59	117	1.77
Energy and Environment	1,427	1.36	81	2.05
Finance and Administration	1,593	1.48	148	1.53
General Government	1,445	1.59	870	1.98
Health and Family Services	7,178	1.44	54	1.55
Justice and Public Safety	7,655	1.42	28	1.98
Labor	415	1.79	2	-
Personnel	208	1.51	2	-
Public Protection	584	1.57	18	1.91
Tourism, Arts and Heritage	866	1.44	837	1.74
Transportation	2,216	1.58	2,410	1.60
<b>Total</b>	<b>25,982</b>	<b>1.48</b>	<b>4,567</b>	<b>1.71</b>

Source: Staff analysis of data from the Personnel Cabinet.

Differences in ratios among cabinets can be affected by factors such as the organizational structure of the cabinet and the types of positions that report to supervisors.

Care should be taken when interpreting these ratios. A larger ratio indicates a larger pay difference between supervisors and their employees. However, many factors can contribute to these differences, such as the organizational structure of the cabinet and the types of positions that report to supervisors. The average difference within a cabinet might be higher if the cabinet has a large number of clerical staff reporting to high-level supervisors. Large differences do not necessarily indicate that supervisors in one cabinet are paid too much or that the employees are paid too little.

More detailed summaries of these ratios are provided in figures below. These figures show the distribution for each cabinet using box and whisker plots. An example of these plots and a description of how to read them is shown in Figure 2.B. The figures show the lowest, median, average, and highest ratios. They also show the range of ratios by quartile. For example, the employees within the 25 percent highest ratios might fall in a range of 1.5 to 4.

**Figure 2.B**  
**Example Of A Box And Whiskers Plot**

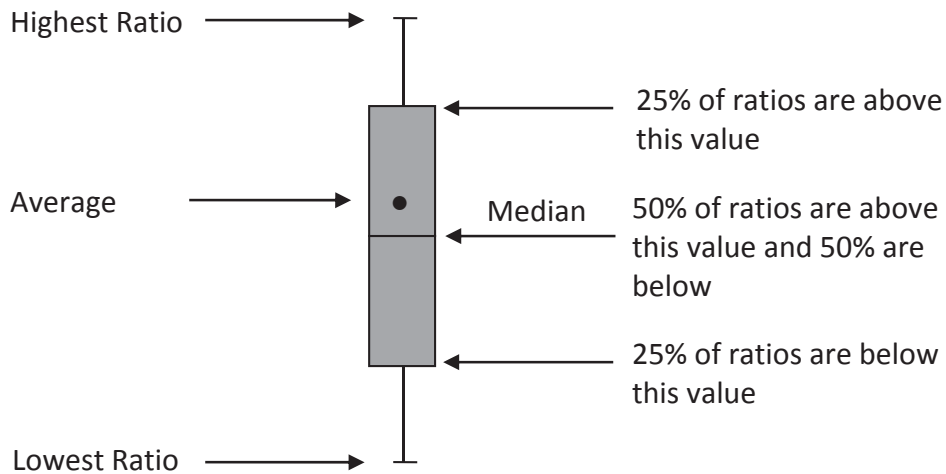
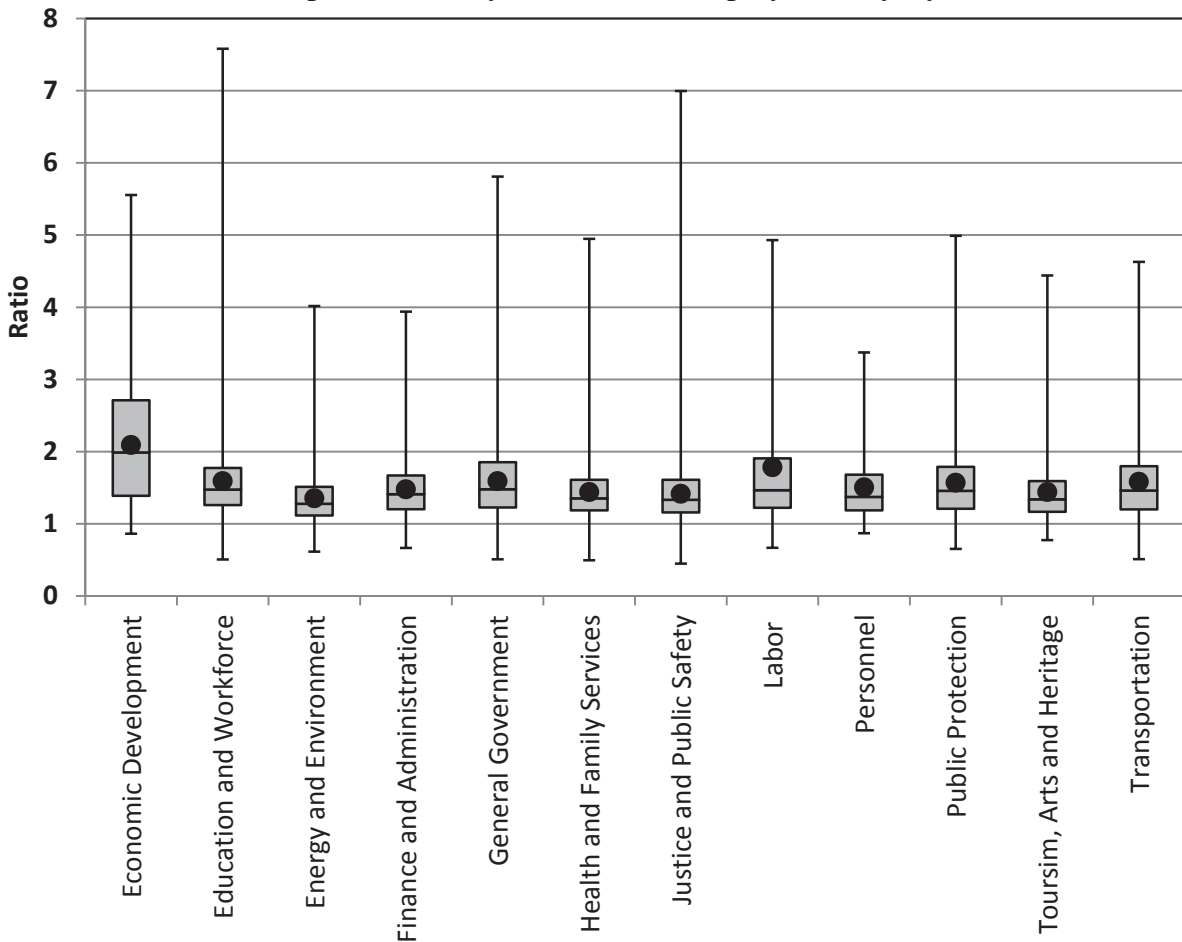


Figure 2.C shows the distribution of ratios for salaried employees by cabinet. Some employees' supervisors earn several times more than their employees. Generally, the highest ratios appear to be for employees in clerical positions who report to high-level officials. For example, one employee's supervisor in the Education and Workforce Development Cabinet earns 7.6 times the salary of the employee. The employee is an Office Support Assistant II who reports to the commissioner of the Department of Education.

Some employees have ratios of less than 1, indicating that the employee earns more than the supervisor. This can occur if an agency hires someone with extensive experience at a salary above the supervisor's salary. Nearly 6 percent of salaried employees earned more than their supervisors.



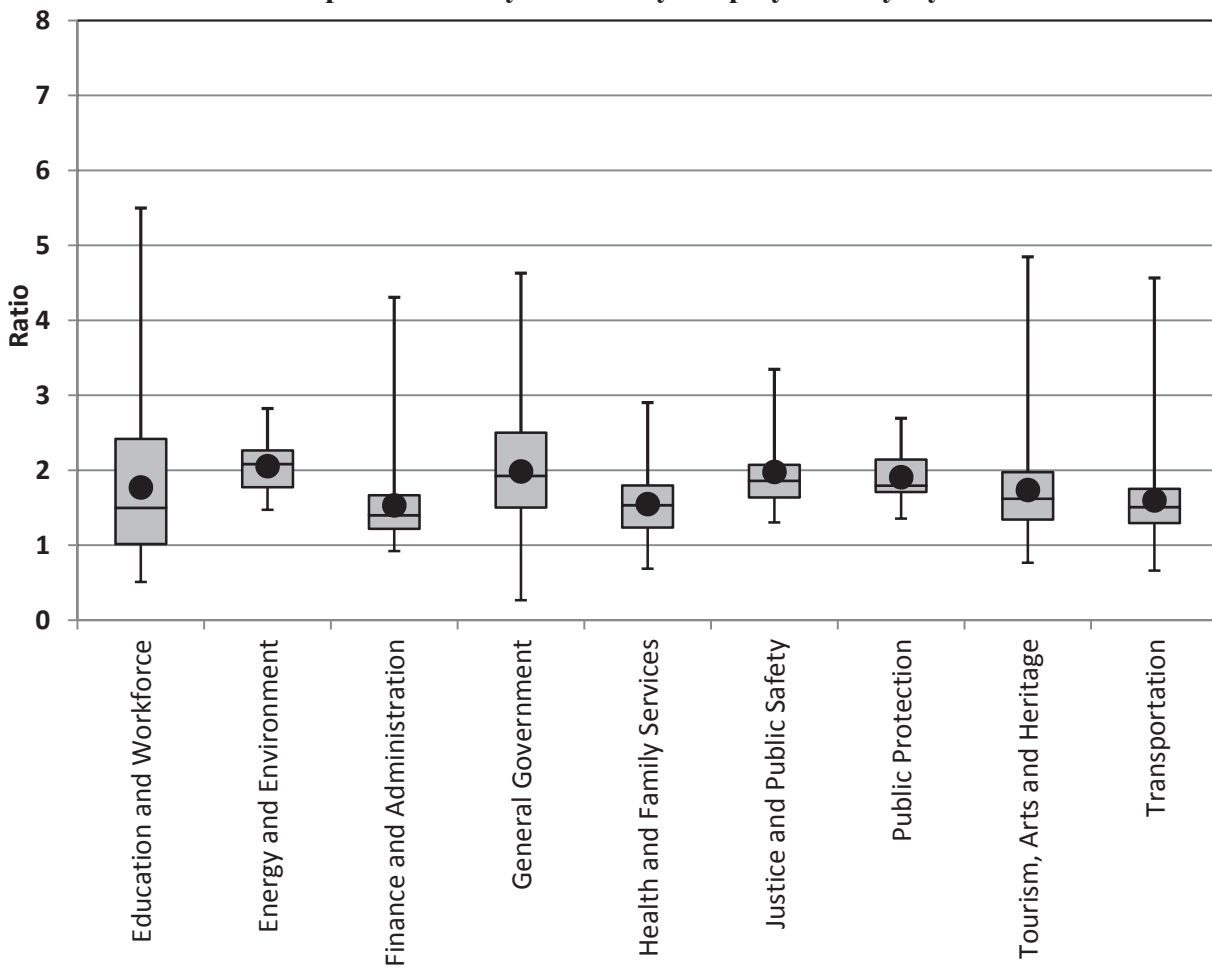
**Figure 2.C**  
**Ratio Of Supervisor’s Pay To Salaried Employee’s Pay By Cabinet**



Source: Staff analysis of data from the Personnel Cabinet.

Figure 2.D shows the distribution of ratios for hourly employees by cabinet. While average ratios were higher for hourly employees than for salaried employees, the highest ratios were lower for hourly employees than for salaried employees.

**Figure 2.D**  
**Ratio Of Supervisor's Pay To Hourly Employee's Pay By Cabinet**



Note: Average ratios are not shown for the Economic Development, Labor, and Personnel Cabinets because each had two or fewer hourly workers.

Source: Staff analysis of data from the Personnel Cabinet.

## Supervisors Compared To Nonsupervisors

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Staff divided employees into those who have a supervisory role and those who do not.

Cabinets have several levels of management, so some employees have a supervisor and in turn supervise others. For example, department commissioners supervise their own staff but are also supervised by their cabinet secretaries. The previous comparisons included employees regardless of whether they were also supervisors. In this section, employees are separated into those who do and do not have a supervisory role. Ratios for these two groups are shown in Table 2.4. The first column of the table covers only employees who are also supervisors.<sup>b</sup> For each employee, staff calculated the ratio of the next-level supervisor's salary to the employee's salary. The second column examines only employees with no supervisory roles. For each employee, staff calculated the ratio of the supervisor's salary to the employee's salary.

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The gaps between supervisors' pay and their bosses' pay were smaller than the gaps between nonsupervisors and their bosses' pay.

In percentage terms, the gaps between pay of supervisors and their bosses were smaller than the gaps between nonsupervisors and their bosses' pay. For example, in the Public Protection Cabinet, bosses tend to earn about 32 percent more than the next-level supervisor. However, bosses of nonsupervisory employees in the cabinet earned approximately 64 percent more than their nonsupervisory employees.

Part of this difference can be attributed to the types of positions. In many cases, secretarial or clerical staff report to high-level officials who earn relatively higher pay.

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<sup>b</sup> There were 4,835 employees who had supervisory roles.

**Table 2.4**  
**Average Ratio Of Supervisor's Pay To Employee's Pay By Cabinet**  
**For Employees Who Do And Do Not Supervise Others**  
**(Salaried And Hourly Employees)**

<b>Cabinet</b>	<b>Employees Supervise Others</b>	<b>Employees Do Not Supervise Others</b>
Economic Development	1.65	2.22
Education and Workforce Development	1.35	1.64
Energy and Environment	1.32	1.41
Finance and Administration	1.28	1.53
General Government	1.35	1.81
Health and Family Services	1.27	1.47
Justice and Public Safety	1.27	1.45
Labor	1.24	1.92
Personnel	1.45	1.52
Public Protection	1.32	1.64
Tourism, Arts, and Heritage	1.42	1.64
Transportation	1.36	1.63
<b>Total</b>	<b>1.31</b>	<b>1.55</b>

Source: Staff analysis of data from the Personnel Cabinet.

## Chapter 3

### Comparison Of Salaries Paid To Teachers And School Administrators

Simply comparing total salaries of school administrators to teachers can be misleading as it ignores reasons why their salaries might differ. Principals and vice principals may be paid more to reflect the additional responsibilities they perform. They also typically have more education and experience than teachers. Employment contracts typically require principals and vice principals to work more days than teachers. Finally, principals, vice principals, and teachers may be paid for performing additional duties. A more complete understanding of how administrators' salaries compare to teachers is obtained by examining how these factors contribute to salary differences.

This chapter begins with a simple comparison of the average salaries paid to principals, vice principals, and teachers. It then examines how factors such as education, experience, and number of contract days contribute to these differences. School superintendents' salaries are also considered, but the primary focus of this report and the detailed analysis that follows is differences between principals, vice principals, and teachers.

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Data provided by the Kentucky Department of Education show the salaries of superintendents, principals, vice principals, and teachers for the 2013-2014 school year.

LRC staff obtained data from the Kentucky Department of Education showing the salaries paid to school districts' certified employees during the 2013-2014 school year. Certified employees such as principals, teachers, counselors, and librarians must possess certain certifications. Each certified staff member who worked as either a superintendent, principal, vice principal, or teacher was identified.<sup>c</sup> Other certified staff members were excluded from the analysis. Some staff members filled multiple roles such as principal and teacher during the school year. For the salary comparisons that follow, these staff members were grouped based on the highest position they held, so someone who worked as a principal and teacher during the school year was classified as a principal.

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<sup>c</sup> Employees with job classes 1010 or 1030 were identified as principals. Employees with job classes 1020 or 1040 were identified as vice principals. Associate, assistant, and vice principals are referred to as vice principals for this report. Teachers were identified by job classes 2010, 2025, 2030, 2040, 2050, 2060, 2080, 2095, and 2100.

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Salaries have four components:

1) Base pay that employees receive for the standard number of working days according to each district's salary schedule.

Table 3.1 shows the components of certified employees' pay.<sup>d</sup> Base pay refers to the salary a district pays an employee for the district's standard contract. Typically, these contracts are based on employees working 185 days during the school year, but employees in some districts work 186 or 187 days during the school year. Each school district's board of education is responsible for establishing the district's salary schedule as defined in KRS 157.320. The salary schedule shows the base salary that school districts pay certified employees based on their years of experience and rank. An employee can increase his or her rank by meeting specified educational requirements such as earning a master's degree.

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2) Pay for extended days for additional days beyond the district's standard.

Some employees have job duties that require them to work more than the standard 185-day contract. These additional days are referred to as extended days. School districts pay employees a daily rate for extended days that is based on each employee's base pay and number of contract days. For example, a preschool classroom teacher might have a base salary of \$40,000 for the district's standard 185-day contract but be required to work 10 additional days. The pay for these additional days would be \$216.22 per day. Principals and vice principals typically receive extended days pay. Some teachers may receive extended days pay depending on their duties.

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3) Extra duty pay for principals and vice principals for the responsibilities associated with their positions.

4) Extra duty pay for additional duties such as coaching a team.

Employees may also be compensated for taking on extra duties within the school. Principals and vice principals normally receive extra duty pay for the additional responsibilities related to their administrative positions. Principals, vice principals, and teachers can also earn extra duty pay for serving in other roles such as coach, band leader, class sponsor, or textbook supervisor. Pay for these duties is set by the local board of education. For example, a teacher may receive \$50,000 for teaching and an additional \$2,000 for being the head coach of a team.

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<sup>d</sup> For this analysis, base pay was defined as salary assigned to object code 0110. Extended days pay was defined as salary assigned to object code 0111. Extra duty pay for principals and vice principals was defined as object code 0112 and job classes 1010, 1020, 1030, and 1040. Other extra duty pay was defined as all other job classes within object code 0112.

**Table 3.1**  
**Components Of Salaries Of Principals, Vice Principals, And Teachers**

<b>Component</b>	<b>Description</b>
Base pay	Base salary paid to teachers, principals, and vice principals for a district's standard contract and number of days
Extended days pay	Salary paid to principals, vice principals, and teachers for working more than the district's standard number of days
Extra duty pay for principals and vice principals	Additional salary paid to principals and vice principals for the additional responsibilities required by their positions
Other extra duty	Additional salary paid to principals, vice principals, and teachers for additional responsibilities such as coaching

### **Comparison Of Salaries**

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On average, principals earned approximately 69 percent more than teachers. Vice principals earned 51 percent more.

Table 3.2 shows the average salary including all components for teachers and administrators. On average, teachers in Kentucky were paid approximately \$51,000 for the 2013-2014 school year.<sup>e</sup> Principals earned nearly \$86,000, or 69 percent more than teachers. Vice principals earned nearly \$77,000, or 51 percent more than teachers. Superintendents earned nearly \$120,000 on average.

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<sup>e</sup> The 2013-2014 school year began on July 1, 2013, and ended on June 30, 2014. It will be referred to as the 2014 school year in this report.

**Table 3.2**  
**Average Total Salary For Superintendents, Principals, Vice Principals, and Teachers**  
**School Year 2014**

<b>Position</b>	<b>Average Salary</b>	<b>Difference From Teachers' Average Salary</b>	<b>Percentage Difference From Teachers' Average Salary</b>
Superintendents	\$119,854	\$68,972	136%
Principals	85,801	34,920	69
Vice principals	76,590	25,708	51
Teachers	50,882	-	-

Source: Staff analysis of data provided by the Department of Education.

Table 3.3 shows how each component of pay contributed to the overall differences in pay between principals, vice principals, and teachers. Extended days accounted for the largest source of differences. Other extra duties accounted for the smallest source of differences.

**Table 3.3**  
**Differences In Average Salaries Of Principals,**  
**Vice Principals, And Teachers By Component**  
**School Year 2014**

<b>Component</b>	<b>Difference</b>	<b>Percentage of Total Difference</b>
<b>Difference In Average Salaries Between Principals And Teachers</b>		
Base	\$8,271	23.7%
Extended days	14,796	42.4
Extra duties	11,805	33.8
Other extra duties	48	0.1
Total difference	\$34,920	100.0%
<b>Difference In Average Salaries Between Vice Principals And Teachers</b>		
Base	\$8,419	32.8%
Extended days	9,454	36.8
Extra duties	7,664	29.8
Other extra duties	170	0.7
Total difference	\$25,708	100.0%

Note: Differences and percentages may not add to totals shown due to rounding.

Source: Staff analysis of data provided by the Department of Education.



### Differences In Base Pay

Base pay accounted for nearly 24 percent of the difference between principals' pay and teachers' pay. Differences in base pay were due to principals generally having more experience and education than teachers.

Base pay accounted for nearly 24 percent of the total difference between principals' and teachers' salaries and nearly 33 percent of the difference between vice principals' and teachers' salaries. As shown in Table 3.4, principals' and vice principals' base pay was approximately 17 percent higher than teachers' base pay. As noted, principals, vice principals, and teachers within a district who have the same experience and rank received the same base pay as specified in the district's salary schedule. Therefore, the differences in base pay were due to principals and vice principals generally having more experience and higher rank than teachers.

Differences in the number of days between districts could also have affected the average base salary, but its contribution to the differences in base pay would be small.

**Table 3.4**  
**Average Base Pay Of Principals, Vice Principals, And Teachers**  
**School Year 2014**

<b>Position</b>	<b>Average Base Pay</b>	<b>Percentage Difference From Teachers' Average Base Pay</b>
Principals	\$58,166	16.6%
Vice principals	58,315	16.9
Teachers	49,895	-

Source: Staff analysis of data provided by the Department of Education.

### Differences In Pay For Extended Days

Principals and vice principals have contracts that require them to work more than the standard number of days and accounted for salary differences between them and teachers. Almost all principals and vice principals received extended days pay; less than 17 percent of teachers did. Teachers paid for extended days generally were paid for many fewer days than principals and vice principals.

As noted, principals, vice principals, and teachers may be required to work beyond the districts' standard number of days. Table 3.5 shows how pay for these extended days contributed to differences in salaries. Pay for working extended days accounted for 42 percent of the difference between salaries of principals and teachers and nearly 37 percent of the difference between salaries of vice principals and teachers.

Teachers were much less likely to receive pay for extended days than were principals and vice principals. Less than 17 percent of teachers received extended days pay. Nearly all principals and vice principals received pay for extended days. Extended days pay is a standard part of principals' and vice principals' contracts. Principals and vice principals who did not have a record for this type of pay in the data may have actually received the pay, but it may have been coded as a different type of pay.

Of those receiving pay for extended days, teachers were paid just more than \$2,000, principals were paid approximately \$15,000, and vice principals were paid approximately \$10,000. One reason that teachers' pay for extended days was lower was that they worked fewer extended days. On average, teachers were paid for 7 extended days. Principals were paid for 49 extended days; vice principals were paid for 32 extended days. Another reason is that principals and vice principals generally have higher base pay so they typically earned more for each extended day they worked.

**Table 3.5**  
**Average Pay For Extended Days Of Principals, Vice Principals, And Teachers**  
**School Year 2014**

<b>Position</b>	<b>Average Pay For Extended Days For Those Receiving It</b>	<b>Average Number Of Extended Days</b>	<b>Percent Of Position Receiving Salary</b>	<b>Average For All In The Position</b>
Principals	\$15,325	49	98.7%	\$15,129
Vice principals	10,034	32	97.5	9,787
Teachers	2,019	7	16.5	333

Source: Staff analysis of data provided by the Department of Education.

### **Differences In Pay For Extra Duties Of Principals And Vice Principals**

Extra duty pay for principals and vice principals for the responsibilities associated with their positions accounted for 34 percent of the difference in pay between principals and teachers and 30 percent of the difference between vice principals and teachers.

Principals and vice principals are paid extra to reflect the additional duties related to their positions. Pay for these extra duties accounted for nearly 34 percent of the difference in total pay between principals and teachers and 30 percent of the difference between vice principals and teachers. Table 3.6 shows how pay for these extra duties contributed to total differences in salaries.

Nearly all principals and vice principals received extra duty pay. Approximately 6 percent of principals and 8 percent of vice principals in the data did not have a record showing that they received extra duty pay for work related to their primary positions. They may have received this pay, but the pay was coded as some other type of pay. Teachers do not receive this type of pay.

Comparing principals' and vice principals' extra duty pay to their base pay indicates how much more they were paid compared to teachers with the same education and experience. This comparison suggests that principals earned 21 percent more and vice principals earned 14 percent more than teachers with the same experience and education due to extra duty pay.

This component of pay is essentially the additional pay a principal or vice principal receives over the salary paid to a teacher with equivalent experience and education. Base pay within a district is the same for principals, vice principals, and teachers with the same rank and experience. Therefore, comparing principals' and vice principals' extra duty pay to their base pay indicates how much more they were paid compared to teachers with the same rank and experience. This comparison suggests that principals earned 21 percent more than teachers with the same experience and education due to extra duty pay. Vice principals earned 14 percent more than teachers with the same experience and education.<sup>f</sup>

**Table 3.6**  
**Average Pay For Extra Duties Of Principals And Vice Principals**  
**School Year 2014**

<b>Position</b>	<b>Average Pay For Extra Duties For Those Receiving It</b>	<b>Percent Of Position Receiving Salary</b>	<b>Average For All In The Position</b>
Principals	\$12,525	94.3%	\$11,805
Vice principals	8,343	91.9	7,664

Source: Staff analysis of data provided by the Department of Education.

### Differences In Pay For Other Extra Duties

Pay for other extra duties accounted for less than 1 percent of the differences in pay between principals, vice principals, and teachers.

Principals, vice principals, and teachers may be paid for taking on additional duties within the school such as coaching a team or directing a band. These extra duties may require work outside of normal school days. Pay for these other extra duties accounted for less than 1 percent of the pay differences between principals, vice principals, and teachers.

More than 23 percent of teachers received extra duty pay. Only 13 percent of principals and 19 percent of vice principals received pay for these types of extra duties.

Table 3.7 shows that teachers were the most likely to take on these extra duties. More than 23 percent of teachers received extra duty pay. Thirteen percent of principals and 19 percent of vice principals received pay for these types of extra duties.

Teachers who performed these extra duties received approximately \$2,800 in average extra duty pay. Principals who performed these extra duties received approximately \$5,300 on average. On average, vice principals received approximately \$4,300 in extra

<sup>f</sup> Principals' and vice principals' contracts typically cover more days than teachers' contracts. The extra duty pay can also be calculated as a percentage of combined base pay and extended days pay. This comparison suggests that principals earn 17 percent more than teachers with the same experience and education due to extra duty pay. Vice principals earn 12 percent more than teachers with the same experience and education.

duty pay. These differences may be partially due to potentially miscoded data. As discussed above, for some principals and vice principals, the data showed no record of pay for extended days or extra duties, which almost all principals and vice principals received. Pay for these types of pay may have been coded as pay for other duties. If this is the case, it would tend to inflate the average pay for these duties.

For any individual, extra duty pay can account for a relatively large share of total salary. For example, extra duty pay accounted for, on average, 5.8 percent of the salaries for the teachers who performed extra duties. However, because a relatively small fraction of the employees performed these types of extra duties, extra duty pay contributed little to the differences in total salary.

**Table 3.7**  
**Additional Salary For Other Extra Duties**  
**For Principals, Vice Principals, And Teachers**  
**School Year 2014**

<b>Position</b>	<b>Pay For Other Extra Duties For Those Receiving It</b>	<b>Percent Of Position Receiving Salary</b>	<b>Average For All In The Position</b>
Principals	\$5,261	13.3%	\$701
Vice principals	4,290	19.2	824
Teachers	2,829	23.1	654

Note: Additional salary for duties related to principal and vice principal positions is not included.

Source: Staff analysis of data provided by the Department of Education.

Table 3.8 shows the 10 most frequently listed extra duty jobs for each type of faculty. Head coach, assistant coach, extracurricular activities, and coordinator service are among the top 10 for each position.

**Table 3.8**  
**10 Most Frequent Extra Duty Jobs For Principals, Vice Principals, And Teachers**  
**School Year 2014**

	<b>Principals</b>	<b>Vice Principals</b>	<b>Teachers</b>
1	Other services	Other services	Head coach
2	Supervisor of teachers	Head coach	Extracurricular activities
3	Other experience	Athletic director	Other services
4	Coordinator service	Assistant coach	Assistant coach
5	Head coach	Extracurricular activities	Department head
6	Athletic director	Coordinator service	Other experience
7	Director service	Other experience	Curriculum study
8	Extracurricular activities	Supervisor of teachers	Coordinator service
9	Assistant coach	Curriculum study	Music instrumental
10	Class sponsor	Director service	Class sponsor

Source: Staff analysis of data provided by the Department of Education.

### Comparisons By School District

Across school districts, the amount that principals' salaries exceeded teachers' salaries ranged from 27 percent to 108 percent.

Staff conducted a similar analysis for each of the 173 school districts. Appendix B shows the differences between principals' and teachers' salaries. It also shows the amounts that differences from each salary component contribute to these differences. The amount by which principals' salaries exceeded teachers' salaries across districts ranged from 27 percent in Robertson County to 108 percent in Jessamine County.

Data issues may limit the usefulness of some of the district-level results.

Potential miscoding of data is a more significant issue when examining results at the district level. The data did not include records for extended days and extra-duty pay for some principals and vice principals. This occurred for a small percentage of principals and vice principals in the state and does not appear to have substantially affected the state-level results. This issue does appear to affect the results for some districts. For example, principals in four districts had no record of receiving extra duty pay for their work as principals and vice principals. As a result, the district-level results should be interpreted with caution.

## Conclusions

The comparisons presented in this report show that principals earn approximately \$35,000 more than teachers per year and vice principals earn approximately \$26,000 more per year. Of the difference between salaries paid to principals and teachers, nearly 24 percent is due to principals having more experience and education than teachers, more than 42 percent is due to principals having contracts that require them to work more days than teachers, and nearly 34 percent is due to the additional pay that principals receive for additional responsibilities associated with their positions. Of the difference in pay between vice principals and teachers, 33 percent was due to differences in education and experience, 37 percent to working additional days, and 30 percent to additional responsibilities.

Pay for additional duties such as coaching a team accounted for less than 1 percent of the differences in pay between principals, vice principals, and teachers.

## Appendix A

### Salary Schedule Effective July 1, 2008 To Present

Grade	Rates	37.5-Hour Schedule		40-Hour Schedule	
		Entry-Level Wage	Midpoint Wage	Entry-Level Wage	Midpoint Wage
5	Hourly	\$7.667	\$10.157	\$7.667	\$10.157
	Monthly	1,245.90	1,650.52	1,328.96	1,760.56
	Annual	14,950.80	19,806.24	15,947.52	21,126.72
6	Hourly	8.435	11.174	8.435	11.174
	Monthly	1,370.70	1,815.78	1,462.08	1,936.84
	Annual	16,448.40	21,789.36	17,544.96	23,242.08
7	Hourly	9.277	12.289	9.277	12.289
	Monthly	1,507.52	1,996.98	1,608.02	2,130.10
	Annual	18,090.24	23,963.76	19,296.24	25,561.20
8	Hourly	10.204	13.517	10.204	13.517
	Monthly	1,658.16	2,196.52	1,768.70	2,342.96
	Annual	19,897.92	26,358.24	21,224.40	28,115.52
9	Hourly	11.224	14.869	11.224	14.869
	Monthly	1,823.90	2,416.22	1,945.50	2,577.30
	Annual	21,886.80	28,994.64	23,346.00	30,927.60
10	Hourly	12.345	16.355	12.345	16.355
	Monthly	2,006.08	2,657.70	2,139.80	2,834.88
	Annual	24,072.96	31,892.40	25,677.60	34,018.56
11	Hourly	13.581	17.990	13.581	17.990
	Monthly	2,206.92	2,923.38	2,354.04	3,118.28
	Annual	26,483.04	35,080.56	28,248.48	37,419.36
12	Hourly	14.938	19.789	14.938	19.789
	Monthly	2,427.44	3,215.72	2,589.26	3,430.10
	Annual	29,129.28	38,588.64	31,071.12	41,161.20
13	Hourly	16.432	21.875	16.432	21.875
	Monthly	2,670.20	3,554.70	2,848.22	3,791.68
	Annual	32,042.40	42,656.40	34,178.64	45,500.16
14	Hourly	\$18.075	\$23.944	\$18.075	\$23.944
	Monthly	2,937.20	3,890.90	3,133.00	4,150.30
	Annual	35,246.40	46,690.80	37,596.00	49,803.60
15	Hourly	19.882	26.339	19.882	26.339
	Monthly	3,230.84	4,280.10	3,446.22	4,565.44
	Annual	38,770.08	51,361.20	41,354.64	54,785.28
16	Hourly	21.870	28.972	21.870	28.972
	Monthly	3,553.88	4,707.96	3,790.80	5,021.82
	Annual	42,646.56	56,495.52	45,489.60	60,261.84

Grade	Rates	37.5-Hour Schedule		40-Hour Schedule	
		Entry-Level Wage	Midpoint Wage	Entry-Level Wage	Midpoint Wage
17	Hourly	\$24.055	\$31.869	\$24.055	\$31.869
	Monthly	3,908.94	5,178.72	4,169.54	5,523.96
	Annual	46,907.28	62,144.64	50,034.48	66,287.52
18	Hourly	26.462	35.056	26.462	35.056
	Monthly	4,300.08	5,696.60	4,586.76	6,076.38
	Annual	51,600.96	68,359.20	55,041.12	72,916.56
19	Hourly	29.106	38.559	29.106	38.559
	Monthly	4,729.74	6,265.84	5,045.04	6,683.56
	Annual	56,756.88	75,190.08	60,540.48	80,202.72
20	Hourly	32.018	42.418	32.018	42.418
	Monthly	5,202.94	6,892.94	5,549.80	7,352.46
	Annual	62,435.28	82,715.28	66,597.60	88,229.52
21	Hourly	35.219	46.659	35.219	46.659
	Monthly	5,723.10	7,582.10	6,104.64	8,087.56
	Annual	68,677.20	90,985.20	73,255.68	97,050.72
22*	Hourly	38.739	51.324	38.739	51.324
	Monthly	6,295.10	8,340.16	6,714.76	8,896.16
	Annual	75,541.20	100,081.20	80,577.12	106,753.92

\*Pay grade 22 applies to certain unclassified (nonmerit) positions.

Source: Kentucky. Personnel Cabinet. Salary Schedule.



## Appendix B

### Differences Between Principals' And Teachers' Salaries By School District

The table shows the difference between the average salaries paid to principals and teachers within each school district. For example, principals in Adair County are paid 41.4 percent more than the average for teachers in the district.

In some districts, teachers earn more on average for other extra duties than principals. This reduces the total salary difference between principals and teachers and is reflected in the table below as a negative percentage.

District	Difference As % Of Teachers' Average Salary	Contribution To Difference By Component Of Pay			
		Base Pay	Extended Days	Principal's Extra Duty	Other Extra Duty
Adair	41.4%	21.0%	49.6%	25.3%	4.1%
Allen	58.7	28.5	50.4	24.8	-3.8
Anchorage Independent	96.1	22.0	34.7	43.8	-0.5
Anderson	88.0	30.8	36.5	33.9	-1.3
Ashland Independent	50.7	24.8	38.1	39.7	-2.6
Augusta Independent	83.8	17.6	39.3	45.0	-2.0
Ballard	87.0	17.8	37.7	46.4	-1.9
Barbourville Independent	60.4	24.7	54.3	21.0	0.0
Bardstown Independent	61.3	19.1	43.0	39.8	-1.8
Barren	63.8	21.6	50.4	30.3	-2.3
Bath	67.5	26.9	46.3	29.3	-2.5
Beechwood Independent	97.8	27.4	35.2	40.1	-2.6
Bell	45.6	24.6	43.7	30.1	1.6
Bellevue Independent	107.0	30.8	32.2	37.2	-0.2
Berea Independent	62.0	26.8	47.1	28.8	-2.7
Boone	84.8	24.4	41.0	35.1	-0.6
Bourbon	58.5	20.5	36.6	45.5	-2.5
Bowling Green Independent	67.4	24.2	42.0	37.1	-3.2
Boyd	60.1	27.1	48.1	14.6	10.2
Boyle	72.4	22.4	42.1	36.8	-1.3
Bracken	61.2	28.1	52.5	19.6	-0.2

District	Difference As % Of Teachers' Average Salary	Contribution To Difference By Component Of Pay			
		Base Pay	Extended Days	Principal's Extra Duty	Other Extra Duty
Breathitt	48.4%	20.2%	47.8%	32.3%	-0.3%
Breckinridge	57.1	20.8	53.9	27.9	-2.6
Bullitt	72.6	32.5	41.9	28.4	-2.8
Burgin Independent	107.9	24.0	32.4	43.6	0.0
Butler	59.9	30.8	52.4	19.9	-3.1
Caldwell	67.8	21.2	48.0	34.6	-3.8
Calloway	63.0	19.8	47.8	35.3	-2.9
Campbell	83.1	23.4	33.3	40.8	2.5
Campbellsville Independent	59.8	14.3	48.0	38.1	-0.4
Carlisle	65.3	30.2	48.5	24.8	-3.5
Carroll	75.3	34.6	43.2	25.9	-3.7
Carter	51.2	27.8	50.5	25.3	-3.6
Casey	47.8	21.6	60.2	20.7	-2.5
Caverna Independent	68.1	23.8	49.4	28.5	-1.7
Christian	73.2	24.9	42.2	34.0	-1.1
Clark	71.4	29.5	41.7	29.2	-0.4
Clay	40.1	26.1	56.7	19.6	-2.3
Clinton	58.7	25.2	50.9	25.3	-1.5
Cloverport Independent	70.7	35.3	46.1	16.9	1.7
Corbin Independent	58.6	23.4	51.9	30.3	-5.5
Covington Independent	95.1	21.6	31.3	48.5	-1.5
Crittenden	68.4	33.9	43.6	23.6	-1.1
Cumberland	58.1	20.7	53.4	29.0	-3.2
Danville Independent	76.6	23.8	40.2	38.9	-2.9
Daviess	83.0	25.0	36.1	38.8	0.1
Dawson Springs Independent	53.6	26.7	45.7	30.9	-3.3
Dayton Independent	53.9	2.4	49.5	51.5	-3.4
East Bernstadt Independent	50.9	12.1	55.9	34.1	-2.2
Edmonson	48.7	18.3	60.8	12.2	8.7
Elizabethtown Independent	68.3	23.7	46.7	34.1	-4.5
Elliott	45.8	19.3	46.4	36.4	-2.1

District	Difference As % Of Teachers' Average Salary	Contribution To Difference By Component Of Pay			
		Base Pay	Extended Days	Principal's Extra Duty	Other Extra Duty
Eminence Independent	85.7%	32.9%	37.4%	33.5%	-3.9%
Erlanger-Elsmere Independent	78.4	22.6	32.0	47.8	-2.4
Estill	74.7	22.1	41.4	36.1	0.3
Fairview Independent	82.4	28.3	30.0	0.0	41.7
Fayette	80.2	27.1	47.1	26.7	-0.9
Fleming	50.7	20.5	56.2	20.9	2.4
Floyd	65.4	22.8	49.5	27.8	-0.2
Fort Thomas Independent	82.9	18.0	52.6	21.7	7.7
Frankfort Independent	76.4	25.2	43.7	37.4	-6.4
Franklin	80.5	21.3	38.5	42.7	-2.6
Fulton	87.8	26.2	39.1	35.3	-0.6
Fulton Independent	79.5	33.2	46.4	23.2	-2.8
Gallatin	79.8	26.1	37.2	32.2	4.6
Garrard	68.2	18.5	29.0	54.1	-1.5
Glasgow Independent	67.4	21.4	47.2	33.5	-2.1
Grant	70.9	29.4	44.1	27.4	-0.9
Graves	56.3	15.7	43.6	44.1	-3.3
Grayson	79.8	25.7	42.9	33.8	-2.4
Green	61.9	23.7	47.2	27.6	1.6
Greenup	55.7	23.8	38.2	38.3	-0.3
Hancock	73.0	32.0	-0.6	70.7	-2.2
Hardin	75.6	28.9	43.8	29.6	-2.4
Harlan	52.8	23.8	45.7	32.8	-2.2
Harlan Independent	61.7	30.2	47.5	26.2	-3.8
Harrison	71.4	16.0	42.1	44.4	-2.5
Hart	71.4	25.4	40.4	34.4	-0.2
Hazard Independent	64.1	26.3	39.7	34.7	-0.6
Henderson	78.2	24.7	42.9	30.6	1.8
Henry	69.9	29.6	46.9	27.4	-4.0
Hickman	70.2	27.3	40.3	27.8	4.5
Hopkins	80.4	26.9	40.5	34.5	-1.9

District	Difference As % Of Teachers' Average Salary	Contribution To Difference By Component Of Pay			
		Base Pay	Extended Days	Principal's Extra Duty	Other Extra Duty
Jackson	43.3%	27.1%	69.1%	4.2%	-0.4%
Jackson Independent	48.9	34.7	46.5	23.8	-5.0
Jefferson	92.6	28.5	29.9	41.8	-0.2
Jenkins Independent	75.1	33.1	49.0	18.4	-0.5
Jessamine	108.2	26.9	29.4	24.7	18.9
Johnson	60.7	22.4	49.5	29.5	-1.3
Kenton	95.2	25.7	29.2	47.2	-2.0
Knott	38.3	18.4	65.6	16.0	0.0
Knox	37.4	32.8	69.1	0.0	-1.9
LaRue	58.5	33.6	39.5	26.8	0.1
Laurel County	52.0	22.6	55.4	25.0	-3.0
Lawrence	64.6	29.1	47.7	24.3	-1.0
Lee	57.0	26.1	44.3	30.6	-1.0
Leslie	54.1	22.0	53.4	26.8	-2.2
Letcher	45.7	22.6	53.0	26.4	-1.9
Lewis	59.0	21.0	48.4	32.6	-2.0
Lincoln	48.9	25.6	48.7	18.4	7.3
Livingston	53.1	24.9	45.0	30.8	-0.7
Logan	80.2	24.6	39.4	37.3	-1.4
Ludlow Independent	78.3	31.5	36.5	32.6	-0.5
Lyon	64.8	24.4	45.0	31.4	-0.8
Madison	61.4	27.0	50.5	25.0	-2.5
Magoffin	58.6	19.8	54.7	14.6	10.9
Marion	47.1	28.2	49.5	24.7	-2.5
Marshall	61.2	21.9	40.2	39.0	-1.0
Martin	55.2	27.5	50.8	23.0	-1.3
Mason	66.4	18.4	48.2	35.5	-2.1
Mayfield Independent	69.1	27.1	45.7	32.7	-5.5
McCracken	73.6	25.6	40.6	32.0	1.7
McCreary	61.5	14.0	44.4	36.9	4.8
McLean	68.0	26.7	38.6	37.5	-2.8

District	Difference As % Of Teachers' Average Salary	Contribution To Difference By Component Of Pay			
		Base Pay	Extended Days	Principal's Extra Duty	Other Extra Duty
Meade	58.8%	27.1%	43.3%	16.8%	12.7%
Menifee	35.6	1.7	61.9	37.4	-0.9
Mercer	46.3	19.5	53.6	30.0	-3.0
Metcalfe	76.4	28.9	39.6	33.4	-1.9
Middlesboro Independent	61.3	15.1	46.1	43.8	-5.0
Monroe	59.7	15.1	50.7	35.9	-1.7
Montgomery	79.6	23.9	35.0	43.7	-2.7
Morgan	35.3	17.1	53.2	20.9	8.7
Muhlenberg	66.4	20.5	47.9	21.2	10.4
Murray Independent	66.7	27.9	45.5	30.0	-3.4
Nelson	69.2	23.4	43.7	34.8	-1.9
Newport Independent	79.5	25.2	37.8	34.8	2.2
Nicholas	81.8	29.7	44.0	28.3	-2.0
Ohio	60.6	21.1	52.4	28.5	-2.0
Oldham	76.4	28.5	43.9	29.5	-1.9
Owen	85.1	29.1	41.2	31.6	-1.9
Owensboro Independent	88.9	28.0	33.5	0.0	38.5
Owsley	54.1	10.3	55.7	27.7	6.3
Paducah Independent	73.7	21.0	43.7	37.5	-2.2
Paintsville Independent	49.8	8.3	56.5	16.0	19.1
Paris Independent	77.1	40.4	39.4	22.9	-2.6
Pendleton	62.5	19.6	42.2	41.4	-3.2
Perry	44.7	15.2	54.8	31.6	-1.6
Pike	53.6	22.2	57.2	20.7	-0.1
Pikeville Independent	64.8	23.5	51.9	27.3	-2.7
Pineville Independent	55.6	28.3	52.0	9.3	10.4
Powell	51.5	11.7	55.7	34.9	-2.3
Pulaski	69.7	20.2	44.1	34.0	1.7
Raceland-Worthington Ind.	45.3	16.9	48.9	26.4	7.8
Robertson	27.0	-45.3	87.3	61.7	-3.8
Rockcastle	62.6	19.7	51.0	31.4	-2.2

District	Difference As % Of Teachers' Average Salary	Contribution To Difference By Component Of Pay			
		Base Pay	Extended Days	Principal's Extra Duty	Other Extra Duty
Rowan	60.2%	25.8%	45.5%	26.0%	2.7%
Russell	59.1	17.5	52.8	14.1	15.6
Russell Independent	58.7	28.0	55.1	7.5	9.4
Russellville Independent	87.9	29.6	41.5	31.0	-2.0
Science Hill Independent	74.9	27.0	47.3	20.3	5.4
Scott	68.1	24.1	37.6	39.1	-0.8
Shelby	93.2	23.6	35.8	41.1	-0.5
Silver Grove Independent	75.1	32.6	31.0	38.0	-1.6
Simpson	70.6	29.2	42.8	28.2	-0.2
Somerset Independent	45.2	15.9	51.1	37.2	-4.1
Southgate Independent	83.4	23.7	32.9	44.0	-0.6
Spencer	84.5	28.6	50.7	21.2	-0.5
Taylor	70.0	17.0	44.0	41.2	-2.2
Todd	73.7	31.1	46.1	25.2	-2.4
Trigg	79.0	25.6	41.4	35.3	-2.2
Trimble	70.2	31.4	48.2	22.1	-1.7
Union	89.5	19.6	31.1	39.0	10.3
Walton-Verona Independent	86.2	20.3	37.1	45.6	-3.0
Warren	77.5	21.6	41.8	37.9	-1.3
Washington	56.1	13.0	52.8	36.5	-2.3
Wayne	43.3	9.6	54.5	37.6	-1.7
Webster	52.8	23.3	55.5	22.3	-1.2
West Point Independent	36.8	54.7	35.3	10.0	0.0
Whitley	59.7	20.7	51.5	20.5	7.2
Williamsburg Independent	73.0	25.6	32.8	0.0	41.7
Williamstown Independent	84.5	17.3	37.5	47.5	-2.3
Wolfe	48.2	16.8	60.0	23.2	0.0
Woodford	66.8	16.1	45.2	41.2	-2.5

Source: Staff analysis of data from the Kentucky Department of Education.

## Endnotes

<sup>1</sup> Commonwealth of Kentucky. Personnel Cabinet. Job Specification. Accountant II.

<sup>2</sup> Commonwealth of Kentucky. Personnel Cabinet. Employee Handbook.

