

# Salary, Compensation and Allowance Comparison

## SOURCE

This comparison was included as a budget proviso for our office in the 2019 Conference Committee Report on Senate Bill 25.

## BACKGROUND

The Conference Committee Report on Senate Bill 25 includes the following proviso:

*“...expenditures shall be made by the above agency from such moneys for the legislative post audit committee to direct the legislative division of post audit to compare the salaries, compensation and allowances paid by the state to members of the legislature, state officers elected on a statewide basis, justices of the supreme court, judges of the court of appeals, district court judges and district magistrate judges to salaries, compensation and allowances paid to such positions in other states: Provided, That such comparison shall be presented to the legislative budget committee during the 2019 legislative interim.”*

## OBJECTIVES AND TENTATIVE METHODOLOGY

*The proposed steps for each objective are intended to convey the type of work we would do, but are subject to change as we learn more and are able to refine our methodology.*

**Objective 1: How do the salaries, compensation, and allowances paid to legislators, elected state officers and judges in Kansas compare to those in other states?** Our tentative methodology would include the following:

- We would conduct some initial research to define terms such as salary, compensation and allowances and to determine whether we should include tangential benefits such as paid holidays and employee programs in our comparison.
- We would determine which states to include in our comparison and would work to identify comparable legislative, elected state official, and judicial positions in those states. Those decisions would consider factors such as state demographics, major job duties, and whether positions were full- or part-time.
- We would work with state and association officials to collect relevant data for Kansas and our selected sample of states. We would adjust that data for full- versus part-time positions, regional cost differences, and other relevant factors to make them as comparable as possible.

**Note:** *Because we are not independent to audit the legislative branch, this comparison will be conducted as a study and will not be issued as an audit conforming to Generally Accepted Government Auditing Standards.*