Faculty Compensation and Benefits Committee Annual Report

2023-2024

MEMBER	SOURCE	TERM EXPIRES
Stephanie Seveau, Chair	Faculty Council	2024
Darren Mays	Faculty Council	2024
Xiaoli Zhang	Faculty Council	2024
Jan Lang	Faculty Council	2025
Mary Breckenridge	Faculty Council	2025
John Opfer	Faculty Council	2025
Karen Beard	Faculty Council	2025
Marco Coutinho da Silva	Faculty Council	2026
Desheng Liu	Faculty Council	2026
Chris Zoller	Faculty Council	2026
Elizabeth Hewitt	Faculty Council	2026
Evelyn Freeman	Retiree, Presidential	2025
Patrick Louchouarn	Provost / Designee	
Katie Hall	VP OHR / Designee	

Faculty Compensation and Benefits Committee Annual Report

Introduction

According to the University Bylaws and Rules 3335-5-48.12, it is the responsibility of Faculty Compensation and Benefits Committee (FCBC) to “study the adequacy and other attributes of the university's policies and provisions for: 1) salaries, outside professional services and supplemental compensation; 2) retirement benefits, hospitalization and medical insurance and other health benefits, life insurance, other insurance, travel reimbursement, educational benefits, recreational benefits, and other perquisites, benefits, and conditions of faculty employment.”

Each year, FCBC issues a report to the university community at large, outlining the results of its ongoing examination of salaries, benefits, and other conditions of faculty employment at OSU. This report includes recommendations for compensation and benefits that are shared with university administration.

This year’s recommendations are based on data provided by OAA on OSU faculty salary, the 2023/2024 BTAA/AAU Faculty Compensation Survey, data compiled and presented in past years of FCBC work, as well as ongoing collaborative efforts between FCBC, Health Plan Oversight Committee, and OSU Office of Human Resources.

FCBC wishes to thank the following individuals for their assistance with data collection and analysis throughout the year: Brad Harris (Vice President for Budget and Resource Management; Chair of the Provost's Task Force on Compensation, OAA) for meeting with FCBC multiple times, providing data and updates on OSU faculty salaries and market-based equity adjustments; Mary-Butler Ravneberg (Director of Faculty Analytics, HR), Ken Orr (Data Science Consultant, HR), and Negash Negash (Data Analytics & Visualization Specialist, HR) for the BTAA/AAU report and faculty salary analyses; Anne Garcia (Senior Vice President and General Counsel, The Office of Legal Affairs) for providing legal advice for communication about faculty salary analyses; Pam Doseck for coordinating Health Plan Oversight Committee and providing data and context for benefits questions; Julie Hovance (Retirement and Benefit Administration, HR) for retirement updates relating to SECURE 2.0; Dave Magee (Director, Health & Welfare Benefits and Absence Management, HR) for Health and Wellness Benefit analysis; Kelley Hamilton (CEO, OSU Health Plan) & Susan Meyer (Director of Marketing, Communications and Customer) for providing data and metrics from the OSU Health Plan. Finally, FCBC wishes to thank the college deans and their teams for taking the time to meet with FCBC members to provide feedback about faculty compensation and the equity adjustments performed by their colleges in January 2024.

2023-2024 FCBC Activities

During the 2023-2024 academic year, FCBC met eight times for formal business. FCBC members organized additional subcommittee meetings including meetings with Deans and executive team of six Colleges. We addressed the following items:

- Heard presentation from Brad Harris on the Ohio State tenure-track (TT) faculty salary analysis conducted by Mercer. This analysis compared salaries of all TT faculty from Columbus and regional campuses (as of September 30th, 2022) to 27 benchmark universities and Professional Societies.

- Heard from Brad Harris, Katie Hall, and Anne Garcia about the January 2024 salary adjustments of TT faculty from the Columbus campus, with the goal to close the gap to 85% of market.
- Discussed the cumulative impact of below-market AMCP adjustments on OSU faculty salary compression.
- Heard presentation from Julie Hovance on updates on SECURE 2.0.
- Presented to senate fiscal on OSU TT faculty salary comparison to benchmark institutions.
- Worked with Julie Hovance on clarifying the definition of the mitigating rate on the OSU website. The goal was that incoming employees clearly understand that the dollar amount corresponding to the mitigating rate is withdrawn from their retirement benefits, will not contribute to their retirement plan, and will be definitively lost.
- Heard presentation from Dave Magee on 2023/2024 project to evaluate all OSU benefits through various approaches: (i) benefits valuation in comparison to benchmark institutions to be conducted by Mercer; (ii) leadership interviews; and (iii) employee interviews.
- Heard from Kelly Hamilton and Susan Meyer about the December 2023 OSU health plan member survey.
- Heard from Patrick Louchouarn about the request from the provost's office to review the university guideline for faculty workload policy (FCBC was represented in the task force that reviewed the policy).
- Discussed the absence of an annual financial report of the OSU Health Plan.
- Discussed the Emeritus Faculty perquisites and survey of faculty Emeritus conducted by Evelyn Freeman.
- Established contact with the President's Office to re-initiate annual meetings between FCBC and the President and Provost. Due to the recent arrival of Ted Carter, this meeting could not be scheduled in spring of 2024, but is expected to resume in Spring 2025.
- Provided FCBC representation at the Health Plan Oversight Committee Spring/Summer 2024.
- Followed up on the April 2021 *Ad Hoc* committee report on the mitigating rate. This report was mandated by the university senate and analyzed the impact of the mitigating rate on OSU employees in various retirement systems.
- Organized and met with deans from six colleges to receive feedback on the implementation of the market-based salary adjustments as detailed in the Total Faculty Compensation Philosophy.
- Discussed with Andrea Williams (The Women's Place, Director) and Joyce Chen (The Women's Place) plans to establish collaborative work between FCBC and The Women's Place.
- Provided analysis of the 2023-2024 BT/AUU/Benchmark salary comparison.

Compensation

FCBC assessed OSU faculty salaries based on: The Ohio State University 2023/2024 faculty Salary Comparisons with BT/AAU/Benchmark/US News Top 25 Public Institutions (**1**), 2022 Mercer analysis of all OSU tenure-track faculty from Columbus and regional campuses in comparison to 27 benchmark universities and Professional Societies (**2**), and in collaboration with the Office of Academic Affairs, FCBC followed the January 2024 salary adjustments of Columbus campus TT faculty made to close the gap to 85% of market (**3**).

(1) The Ohio State University 2022/2023 faculty Salary Comparisons with BT/AAU/Benchmark/and US News Top 25 Public Institutions.

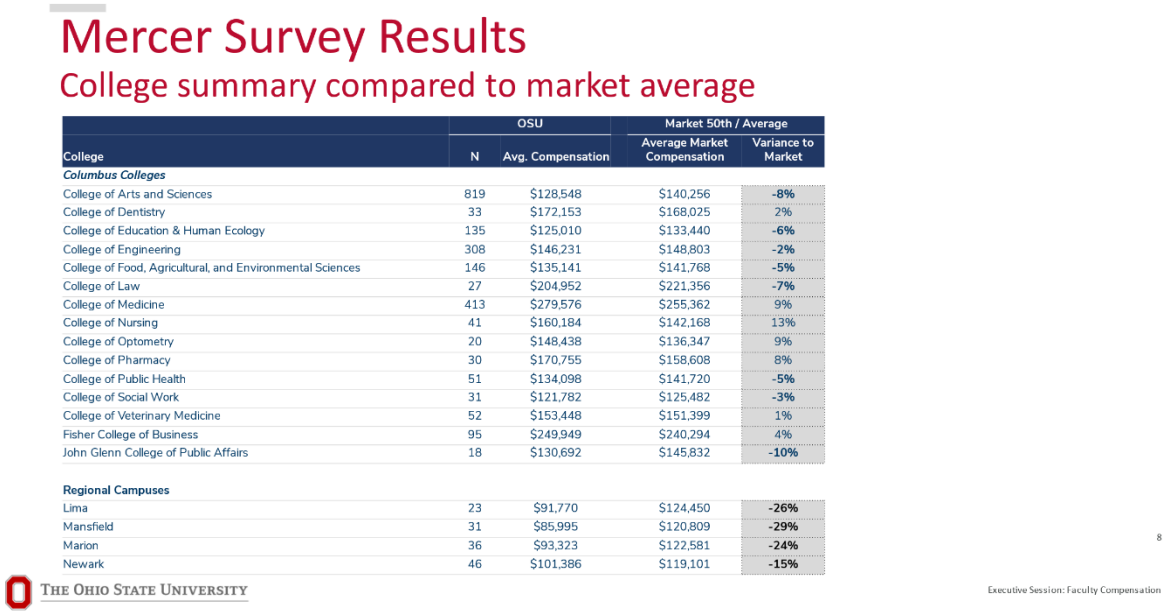
Analysis of the compensation data for full time OSU faculty revealed the long-term effects of annual salary adjustments being below market increases, resulting in continual loss in OSU salary ranking compared to peers' institutions over the past 18 years (*Annex 1)*. This analysis, conducted by the Office of Academic affairs, included full-time Clinical and Tenure track faculty members and excluded faculty from Clinical Medicine departments and University and Health Science Libraries. Based on results from the annual American Association of University Professors' (AAUP) Faculty Compensation Survey, comparisons within established groups of peers were made to measure the competitiveness of Ohio State's faculty salaries.

Big Ten:
-Unadjusted: Ohio State's overall ranking dropped 2 positions from 7th to 9th in 22/23, and stabilized at the 9th position in 23/24, which is the lowest it's been over the last 18 years. *Professor* (9th)*, Associate Professor* (10th) and *Assistant Professor* (9th) in 23/24.
-Living Cost Adjusted: Ohio State's overall ranking dropped 3 positions from 6th to 9th in 22/23 and stabilized at the 9th position in 23/24. *Professor* (9th)*, Associate Professor* (10th) and *Assistant Professor* (9th) in 23/24.
AAU:
- Unadjusted: Ohio State's overall ranking was 47th in 22/23, which was 6 positions lower than the previous year. The overall position further dropped to 48th in 23/24, with *Professor* (45th, lost one position in 23/24)*, Associate Professor* (49th, lost 3 positions in 23/24), and *Assistant Professor* (45th). Overall, this is the lowest position OSU has been over the last 18 years.
- Living Cost Adjusted: Overall lost two positions in 23/24.
Benchmark:
- Unadjusted: Ohio State's overall ranking decreased from 6th to 9th in 22/23 and remained at the 9th position in 23/24, with *Professor* 8th, *Associate Professor* 9th and *Assistant Professor* 8th.
U.S. News Top 25 Public Institutions:
-Unadjusted: Overall, OSU lost this year 2 positions (20th). Full (19th) and associate (21st) ranks lost 2 positions and assistant professor rank is at same position as last year (18th).

(**2**) **Comparison of OSU tenure-track faculty salaries from Columbus and regional campuses to 27 benchmark universities and Professional Societies**.

The consulting firm Mercer was contracted by OSU to provide market salary rates of TT faculty using the 27 universities identified by FCBC as the institutions most likely to compete with OSU for faculty talent (the same benchmarks Mercer used for the 2021 salary assessment). In addition, professional society market data were used for four colleges (Medicine, Veterinary, Business, and Optometry). The 2022 AAU Data Exchange (AAUDE) was the source of benchmark salary data provided by OSU to Mercer, and a CIP (Classification of Instruction Programs) code was attributed to each department and rank in all colleges except for Medicine (compared to AAMC), Business (compared to AASCB), Optometry (compared to ASCO), and Veterinary Medicine (compared to AAVMC). The average number of years in rank of the referenced market was included when available. The table in ***Annex 2*** includes all CIP codes, the 2022 average market salary (and 85% of market average) for TT faculty, and the average salaries of OSU TT faculty from Columbus and regional campuses as of September 30th 2022.

Comparison of September 2022 OSU TT salaries to the market data showed that half of the colleges were above benchmark average and half were below (see Table below).



Mercer Survey Results

College summary compared to market average

College	OSU N	OSU Avg. Compensation	Market 50th / Average Average Market Compensation	Market 50th / Average Variance to Market
Columbus Colleges				
College of Arts and Sciences	819	$128,548	$140,256	-8%
College of Dentistry	33	$172,153	$168,025	2%
College of Education & Human Ecology	135	$125,010	$133,440	-6%
College of Engineering	308	$146,231	$148,803	-2%
College of Food, Agricultural, and Environmental Sciences	146	$135,141	$141,768	-5%
College of Law	27	$204,952	$221,356	-7%
College of Medicine	413	$279,576	$255,362	9%
College of Nursing	41	$160,184	$142,168	13%
College of Optometry	20	$148,438	$136,347	9%
College of Pharmacy	30	$170,755	$158,608	8%
College of Public Health	51	$134,098	$141,720	-5%
College of Social Work	31	$121,782	$125,482	-3%
College of Veterinary Medicine	52	$153,448	$151,399	1%
Fisher College of Business	95	$249,949	$240,294	4%
John Glenn College of Public Affairs	18	$130,692	$145,832	-10%
Regional Campuses				
Lima	23	$91,770	$124,450	-26%
Mansfield	31	$85,995	$120,809	-29%
Marion	36	$93,323	$122,581	-24%
Newark	46	$101,386	$119,101	-15%

The Office of Academic Affairs presented the Mercer salary analyses to the Board of Trustees leading to the decision to perform TT faculty salary adjustments using as target 85% of market average. This decision was supported by the Provost's Office. OAA then worked with all colleges during Fall of 2023 to perform market-based TT faculty (from Columbus campus) salary equity adjustments to 85% of market based on faculty performances and years in rank (see section below).

(3) January 2024 market-based TT faculty salary equity adjustments:

The decision to adjust TT faculty salaries to the market was made based on the Total Compensation Philosophy adopted by OSU in 2023, which states that "***Base salary*** *is the foundation of a total compensation opportunity. Base salary ranges will be determined for faculty based on their position, responsibilities, experience, specialized knowledge, skills, and accomplishments. Base salaries for faculty will be targeted to be at least 85% of the market rate paid to similarly situated employees of academic peers*…"

In September 2023, the 2022 Mercer market data was inflated by 4% (corresponding to the average 2022-2023 salary increase of the benchmark institutions as calculated by Mercer) for comparison with September 30th 2023 OSU TT faculty salaries. OAA established the list of Columbus TT faculty members paid below 85% of market and calculated the cost to close the gap to 85% of market (***Annex 3***). The total cost to close the gap (~ $8,000,000) was approved by central university. Funding for salary adjustments was to come from the colleges and units as no funding was provided by central university. Data were shared with all deans who were asked to review each faculty paid below 85% market and to close the gap when justified based on time in rank and performance. Deans evaluated salaries with their teams and associate deans for faculty affairs. If the decision was to not adjust the salary, then the deans had to provide written justification to OAA case-by-case. Salary increases were applied on the January 2024 paycheck and the corresponding demographics are presented in ***Annex 3*** *and discussed below*.

A total of 438 TT faculty on Columbus campus (including 241 from the college of Arts and Sciences) were paid below 85% market average as of September 30th 2023. Reflecting salary compression at OSU, among all Columbus TT faculty paid below 85% of market, 80.14% were full professors, 15.52% were associate professors, and 4.34% were assistant professors. Overall, 20% of Columbus TT faculty (438 out of 2,178) were paid below 85% of market. These data support our thesis that compression amplifies over time when AMCP adjustments do not keep pace with market changes.
Of the 438 faculty members paid below 85% of market, 280 (64%) received an adjustment, but only 89 (20%) had their salaries adjusted to 85% of market. The overall cost of the January 2024 adjustments was $2,358,000 whereas central administration approved adjustments for a total of ~$8,000,000. After January 2024 salary adjustments, 349 TT faculty were still paid below 85% of the market average representing 16% of all Columbus TT faculty.

During Spring 2024, FCBC was informed that TT faculty salaries from regional campuses were evaluated with the goal to create parity across regional campuses. A total of 34 adjustments have been approved and will be applied to the August 2024 paychecks.

Summary of conversations with Colleges

FCBC organized meetings with the deans of six colleges to receive feedback about the market-based faculty salary adjustments. The goal was to learn about the main challenges of implementing the January 2024 salary adjustments and to collect feedback and suggestions for improvement of the process in future years. All Deans support the critical importance of offering competitive salaries to OSU faculty to maintain excellence in the various missions of their colleges. Also, there was approbation of central university conducting annual market data analyses, but some colleges mentioned having already their own market data or more accurate market data due to complexities and parameters unique to their professional specialties. A college mentioned that having *medians salaries* rather than *means* would be more accurate. Benchmark data were also not available for all faculty types, which brings additional challenges. Some deans felt that time-in-rank was an important parameter to take into consideration, but this was not always included as part of the market study. Some deans therefore found it difficult to calibrate their decisions based on time in rank and that additional guidance from central administration could be helpful in the future. Some colleges mentioned that there were a few mistakes in the number of faculty tagged as paid below 85% of market (wrong reference market for example). Several colleges commented on the financial burden of the timing, as the request to make adjustments for January 2024 came after annual budget had been finalized. In the future, it would be helpful for colleges to receive the salary adjustment information prior to the deadline for their annual budgets. Additionally, funds necessary to make equity adjustments may not be available to all colleges in the current budget model. Several deans also mentioned the need to make market-based salary adjustments for all faculty (including clinical and associate) and for staff. There was consensus that offering competitive salaries is essential to maintaining and improving OSU's reputation and excellence.

Benefits

Retirement, mitigating rate.
In 2021 the university senate mandated an *Ad Hoc* committee on the mitigating rate (***Annex 4***). The charges of the committee were to: (1) Investigate the effect of the mitigating rate on employees at Ohio State; (2) Discuss and review the feasibility and impacts of potential solutions to the mitigating rate, including the resolution approved by the Faculty Council; (3) Develop specific actions to address the mitigating rate across all employee groups; and (4) Deliver recommendations for actions to the university for consideration in addressing any negative impacts created by the mitigating rate.

As a result, it was decided that HR (at that time, Jeff Risinger was the Senior Vice President of Talent, Culture and Human Resources) would conduct an external audit on the mitigating rate and its effects on OSU employees with a report expected for Spring 2023. In fall of 2023, FCBC followed up with HR to learn about the status of this report and received the following response: "*it was determined that we would not move forward. As you know, the mitigating rate is statutorily required. Based on discussions with legislative and other state leaders, Government Affairs colleagues advise against exploring changes to the mitigating rate. In addition, we inquired with other IUC schools about the potential of doing a study and there was no interest. Therefore, moving forward, given other priorities and cost, does not feel like the right use of our limited resources.*"

As a follow up to this *Ad Hoc* report, HR in collaboration with FCBC clarified the language on the mitigating rate on the OSU website in fall of 2023.

Retirement, updates to SECURE 2.0
SECURE 2.0 concerns ARP, 403(b), 457(b), and 415 (m) retirement plans. The updates are presented in ***Annex 5***. Continuing a policy started in 2023, all current employees over 73 are required to take required minimum distributions (RMDs). SECURE 2.0 stipulates RMDs are no longer required on Roth Plans.

Retirement, Emeritus Faculty
Annex 6 presents a summary of perquisites available to emeritus faculty. To assess their satisfaction with these benefits, Emeritus faculty serving on the Ohio State University Retirees Association (OSURA) Board and the OSURA Benefits Committee (14 emeritus faculty) received (by email) a survey consisting of three questions. Eight Emeritus Faculty responded. Overall, they were all satisfied with the benefits and felt that the benefits had been clearly communicated to them prior to retirement but a few indicated that they didn't really remember. There were also a few suggestions:
1.The OSU Board of Trustees has a Retirement Oversight Committee to oversee the various OSU retirement and SRA programs. Currently of the three stakeholders, Faculty, Staff & Retirees, only the faculty has a representative on the ROC. In 2021, the OSURA Board made a formal recommendation to the ROC to add an OSURA member as a retiree stakeholder member. This request was denied. It was suggested that this possibility be revisited.
2.Although retirees cannot have OSU health insurance, would it be possible for them to participate in some of the wellness activities, such as teams for walking and the educational webinars.
3.Someone asked if it would be possible to get business cards with official OSU branding.

OSU Health Plan and other Benefits.

This year, our health plan premium increased by more than 11% with no plan changes. Increase in payroll deduction ranged from $5 to $54 per month depending on selected plan and compensation tier. This raise was driven by the increased cost of prescription drugs and provider rates.

The department of Human Resources is considering making changes to the benefits offered to OSU employees due to the increased cost of our Health Plan and to the University Efficiency Initiatives. During the academic year 2023/2024, Human Resources developed a plan to analyze OSU benefits. The goal was to ensure OSU benefits competitiveness to keep attracting employees while reducing the overall cost of benefits. Three strategies were developed to analyze the current OSU benefits, their strengths and shortfalls: (i) benefits valuation in comparison to benchmark institutions to be conducted by Mercer; (ii) leadership interviews; and (iii) employee interviews. OSU benefits analysis in comparison to benchmark universities was finalized by Mercer in March 2024 and data were shared with the Health Plan Oversight Committee (HPOC) and leadership only.

Summary of Ohio State University Health Plan Member Survey

This survey was carried out in December 2023 (***Annex 7***). 74% of respondents to the survey are in Prime Care Advantage and 16.7% in Prime Care Choice. Almost one-third (31.2%) met their out-of-pocket spending limit last year. Overall, respondents have positive impressions of their health plan coverage. 86% believe they have access to the best doctors and specialists. Although respondents are mostly satisfied with follow up and annual appointments, there is still dissatisfaction with new patient appointments in several specialties including gastroenterology, Ob/Gyn, dermatology, and behavioral health, which require several months to see a doctor. It was also noted that plan members are not aware of some of the services offered by the health plan such as “Prime Access Appointment” (OSU Health Plan Prime Access | Priority Appointment Scheduling) and Member Concierge Services (Member Concierge Services | OSU Health Plan).

Recommendations

1) **Continued support of the Total Compensation Philosophy**: Continued annual market-based salary analysis for T/TT faculty and ensuring that reference market data are also generated for all other faculty types and for faculty from regional campuses (clinical and associated faculty at all campuses). OSU to develop a financial plan to help fund colleges implementing market-based salary adjustments of faculty paid below 85% of market accompanied with associated equity adjustments all along the ladder. Overall, the process of bringing faculty salaries to market will require continued annual review, sufficient funding, timely communication with Deans, and attention to the wide range of faculty positions at Ohio State.

2) **Review method of calculation of the AMCP rate** with the goal to keep up with the evolution of our benchmark institutions. Year-after-year below-market AMCP rates have a profound impact on OSU salary compression and is an important factor to the continued decline in the compensation rank in comparison to benchmarks (Big Ten, AAU, etc.).

3) **Retirement oversight committee (ROC)** to provide an annual report to FCBC. It is important that FCBC be informed about the work done by this committee and its impact on investments of retirement plans.

4) **OSU Health Plan financial report**. There is currently no available financial report of the OSU Health Plan. Health benefits is of upmost importance to OSU employees and the OSU Health Plan is owned by OSU. We recommend that the FCBC is provided with an annual report to increase transparency to the stakeholders (i.e. faculty and staff) and provide information for future recommendations.

5) **Continued and increased communication between Human Resources and FCBC**, including transparent sharing of projects to change policy and allowing time for FCBC consultation. FCBC encourages HR to provide timely notifications about possible changes to benefits and to make use of the committee's interdisciplinary research expertise and experience in their deliberations. It is also important to maintain FCBC representation at the HPOC.

On behalf of the Committee Members, Stephanie Seveau 2023-2024 Chair, Faculty Compensation and Benefits Committee

ANNEX 1

Information about annex 1:

- Only Clinical and Tenure Track faculty are included (excludes Research Track)
- All faculty salaries were converted to a Full Time Equivalency
- 12-month faculty salaries were converted to 9-month salary equivalents
- Salaries represented in the AAUP survey are base pay (contract) salaries and would not include any reductions due to furloughs. Similarly, compensation for overloads, off duty term pay and supplemental compensation is excluded.
- Excludes:
    - No-sal appointments
    - University and Health Science Libraries
    - OSU Extension
    - Faculty in Clinical Medicine departments
    - Deans, vice provosts, and other executives (but includes department chairs and directors)

The Ohio State University
2023-24 Faculty Salary Comparisons

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THE OHIO STATE UNIVERSITY
HUMAN RESOURCES

The Ohio State University
2023-24 Faculty Salary Comparisons

Big Ten Institutions

Big Ten Institutions Overall (Unadjusted)

Ohio State - Big Ten Institutions - Unadjusted

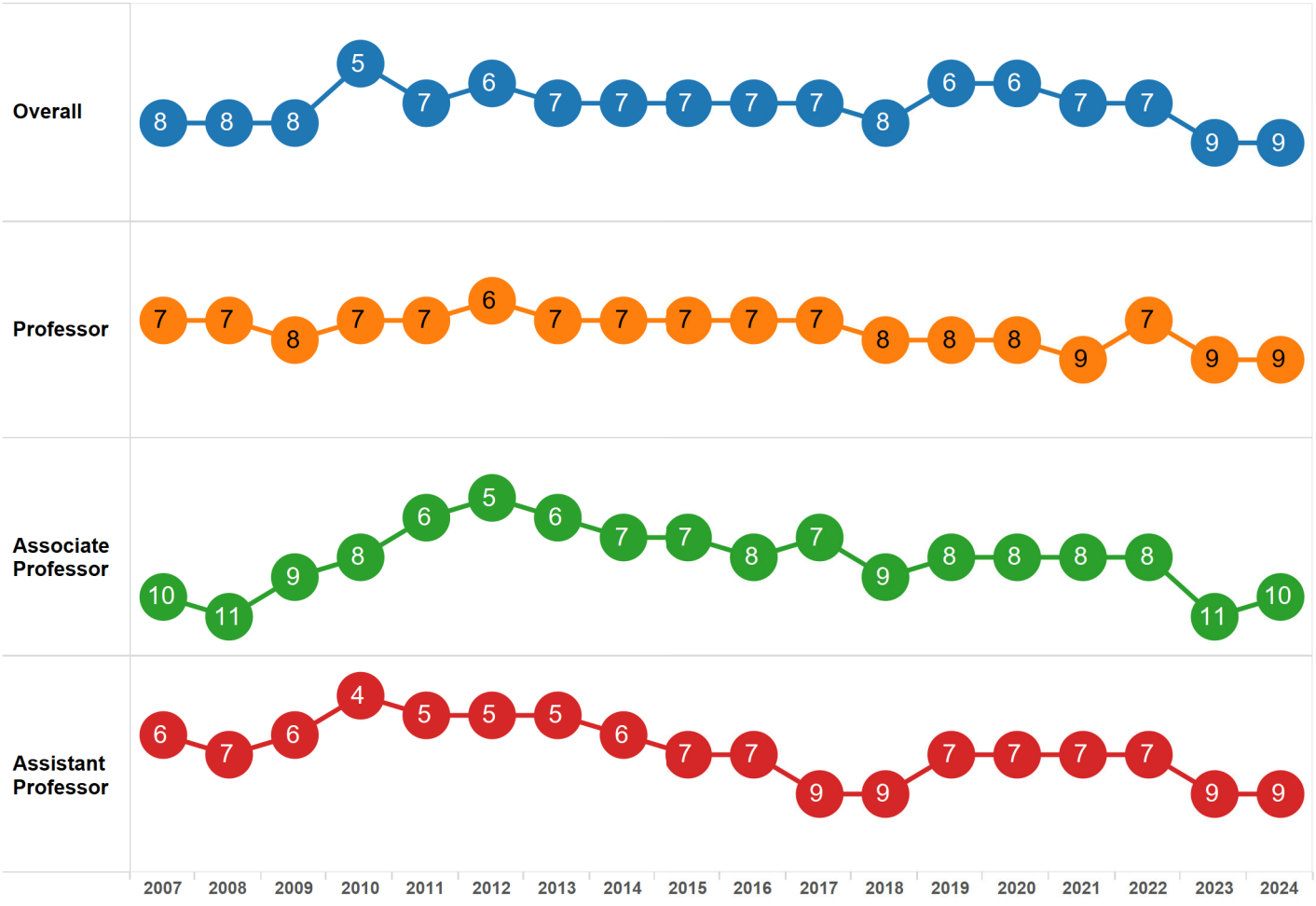
Salary history

Academic Year	Overall	Professor	Associate Professor	Assistant Professor
2023-2024	136.3	171.2	114.7	103.3
2022-2023	132.5	165.1	112.0	100.5
2021-2022	129.7	161.2	109.1	100.2
2020-2021	125.5	154.9	106.9	97.1
2019-2020	124.8	154.7	106.1	96.2
2018-2019	121.5	152.2	103.5	92.3
2017-2018	118.9	150.0	101.3	89.5
2016-2017	118.0	149.5	99.8	87.3
2015-2016	115.7	145.5	98.0	86.0
2014-2015	113.6	142.2	96.1	85.2
2013-2014	111.3	139.2	94.2	84.8
2012-2013	110.4	137.0	92.0	85.1
2011-2012	107.7	134.2	89.3	81.5
2010-2011	105.5	131.6	87.7	79.4
2009-2010	103.5	129.5	85.8	78.0
2008-2009	100.7	126.5	84.2	75.0
2007-2008	95.9	121.6	80.5	70.9
2006-2007	92.6	117.2	76.9	69.4

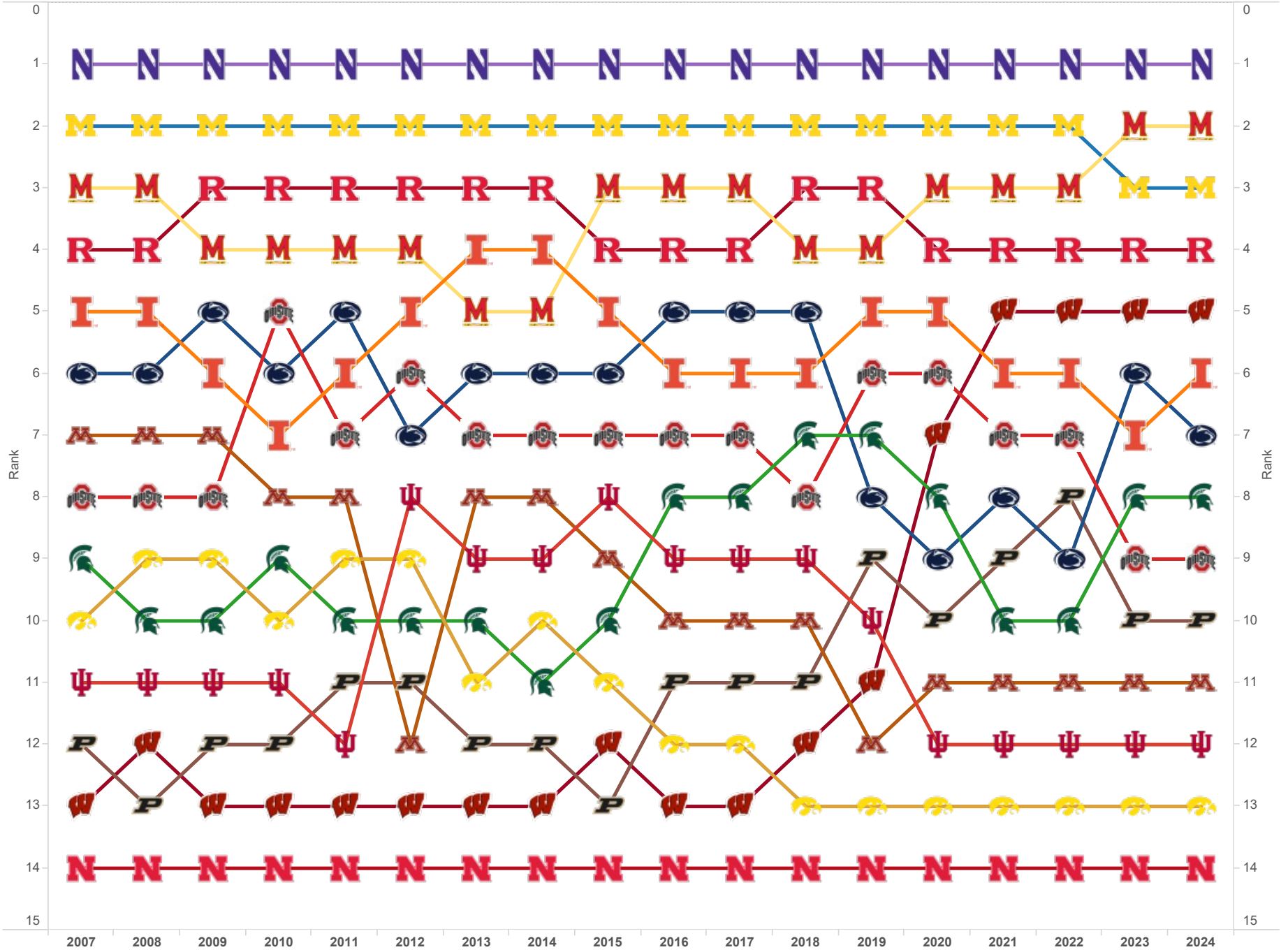
Rank history (change relative to prior year)

Academic Year	Overall	Professor	Associate Professor	Assistant Professor
2023-2024	9	9	10 ↑	9
2022-2023	9 ↓	9 ↓	11 ↓	9 ↓
2021-2022	7	7 ↑	8	7
2020-2021	7 ↓	9 ↓	8	7
2019-2020	6	8	8	7
2018-2019	6 ↑	8	8 ↑	7 ↑
2017-2018	8 ↓	8 ↓	9 ↓	9
2016-2017	7	7	7 ↑	9 ↓
2015-2016	7	7	8 ↓	7
2014-2015	7	7	7	7 ↓
2013-2014	7	7	7 ↓	6 ↓
2012-2013	7 ↓	7 ↓	6 ↓	5
2011-2012	6 ↑	6 ↑	5 ↑	5
2010-2011	7 ↓	7	6 ↑	5 ↓
2009-2010	5 ↑	7 ↑	8 ↑	4 ↑
2008-2009	8	8 ↓	9 ↑	6 ↑
2007-2008	8	7	11 ↓	7 ↓
2006-2007	8	7	10	6

Ohio State - Big Ten Institutions Rank - Unadjusted



Big Ten Institutions - Overall (Unadjusted) - Change in Rank



The Ohio State University
2023-24 Faculty Salary Comparisons

AAU Institutions

AAU Institutions Overall (Unadjusted)

2023-2024 Salaries and Rank

Institution	Overall	Professor	Associate Professor	Assistant Professor	Last Year Rank 2022-2023
Columbia	(1) 241.5	(1) 307.7	(1) 208.2	(1) 169.5	1 | Columbia
Stanford	(2) 234.5	(2) 305.8	(3) 196.7	(4) 159.1	2 | Stanford
Harvard	(3) 222.8	(4) 286.4	(5) 182.7	(2) 163.3	3 | Harvard
Princeton	(4) 222.0	(3) 299.4	(6) 178.4	(7) 143.7	4 | MIT
MIT	(5) 221.8	(5) 283.6	(4) 186.7	(3) 159.3	5 | Princeton
Penn	(6) 209.3	(8) 271.1	(9) 164.5	(5) 158.6	6 | Penn
Yale	(7) 207.4	(7) 274.3	(7) 167.4	(8) 142.2	7 | Chicago, Univ of
Chicago, Univ of	(8) 206.4	(6) 277.5	(10) 160.8	(9) 141.0	8 | Yale
Caltech	(9) 201.8	(13) 229.0		(6) 156.0	9 | Caltech
NYU	(10) 200.9	(9) 269.9	(11) 158.0	(11) 135.6	10 | NYU
UCLA	(11) 200.3	(10) 265.8	(8) 167.1	(16) 129.6	11 | UCLA
Duke	(12) 189.8	(12) 246.5	(14) 154.3	(10) 136.5	12 | UC Berkeley
Northwestern	(13) 189.3	(11) 247.1	(12) 156.5	(14) 130.8	13 | Duke
UC San Diego	(14) 179.6	(14) 228.6	(14) 154.3	(18) 127.0	14 | Northwestern
Johns Hopkins	(15) 179.5	(18) 224.6	(13) 155.8	(13) 131.9	15 | Johns Hopkins
Rice	(16) 175.5	(15) 227.3	(24) 140.5	(15) 130.0	16 | UC San Diego
UC Berkeley	(17) 175.4	(19) 220.0	(16) 151.3	(17) 129.0	17 | UC Santa Barbara
UC Santa Barbara	(18) 173.4	(16) 226.9	(21) 142.6	(27) 120.0	18 | Rice
Cornell	(19) 172.7	(24) 211.6	(18) 149.5	(12) 134.9	19 | Boston University
Vanderbilt	(20) 171.4	(17) 225.9	(29) 135.0	(23) 123.0	20 | Vanderbilt
Boston University	(21) 171.1	(20) 212.7	(17) 151.3	(20) 124.7	21 | Cornell
UC Irvine	(22) 168.4	(21) 212.5	(19) 145.1	(25) 121.8	22 | Emory
Brown	(23) 166.9	(22) 212.4	(20) 143.6	(29) 117.9	23 | Brown
Texas	(24) 166.0	(25) 209.1	(22) 142.1	(25) 121.8	24 | UC Irvine
Maryland	(25) 164.1	(26) 207.3	(23) 141.1	(28) 118.8	25 | Wash. Univ - St Lo
Wash. Univ - St Louis	(26) 163.7	(29) 204.2	(25) 139.1	(19) 124.9	26 | Texas
Southern Cal	(27) 163.2	(27) 206.3	(26) 136.2	(24) 122.8	27 | UC Davis
Virginia	(28) 161.4	(23) 212.2	(28) 135.3	(43) 107.0	28 | Virginia
Emory	(29) 156.9	(28) 204.5	(33) 129.9	(39) 109.0	29 | Southern Cal
Michigan	(30) 152.9	(31) 193.7	(31) 130.3	(34) 111.2	30 | Maryland
Carnegie-Mellon (Updtd)	(31) 151.1	(33) 187.1	(35) 128.3	(30) 117.8	31 | Michigan
Rutgers	(31) 151.1	(30) 196.7	(34) 128.9	(48) 100.9	32 | Georgia Tech
Georgia Tech	(33) 150.0	(38) 179.0	(30) 130.6	(21) 124.4	33 | Rutgers
Wisconsin	(34) 149.6	(35) 181.9	(27) 135.8	(33) 111.5	34 | SUNY-Stony Broo
UC Davis	(35) 148.9	(34) 186.5	(36) 127.5	(35) 111.1	35 | Wisconsin
SUNY-Stony Brook	(36) 148.5	(32) 188.9	(32) 129.9	(46) 102.8	36 | Penn State
Illinois	(37) 144.0	(37) 179.5	(38) 122.6	(37) 109.5	37 | Carnegie-Mellon (
Texas A&M	(38) 143.2	(39) 178.1	(42) 119.9	(32) 111.9	38 | Illinois
Penn State	(39) 141.8	(41) 176.2	(41) 120.7	(38) 109.1	39 | Brandeis
Rochester	(40) 141.1	(36) 180.8	(45) 117.4	(47) 102.6	40 | Rochester
Tulane	(41) 139.9	(47) 167.5	(48) 114.7	(22) 123.4	41 | Tulane
Brandeis	(42) 139.4	(44) 171.8	(40) 120.7	(42) 107.2	42 | Washington
Washington	(43) 139.1	(46) 169.4	(37) 122.6	(40) 107.8	43 | Michigan State
Michigan State	(44) 137.4	(40) 176.3	(43) 119.4	(54) 93.2	44 | Colorado
Case Western	(45) 137.0	(50) 165.1	(39) 122.2	(41) 107.4	45 | Florida
Florida	(46) 136.9	(43) 172.9	(46) 116.8	(49) 100.1	46 | Case Western
North Carolina	(47) 136.4	(42) 174.5	(53) 113.2	(51) 99.8	47 | Ohio State
Ohio State	(48) 136.3	(45) 171.2	(49) 114.7	(45) 103.3	48 | Texas A&M
Purdue	(49) 136.0	(49) 167.2	(44) 119.0	(44) 103.5	49 | Purdue
Colorado	(50) 134.1	(53) 159.9	(47) 115.3	(31) 113.1	50 | North Carolina
Minnesota	(51) 130.8	(51) 160.9	(51) 114.1	(50) 99.9	51 | Minnesota
SUNY-Buffalo	(52) 130.7	(48) 167.4	(50) 114.5	(59) 88.4	52 | Indiana
Indiana	(53) 129.3	(56) 151.3	(52) 113.7	(36) 110.9	53 | Oregon
Iowa	(54) 127.4	(52) 160.8	(56) 105.3	(52) 97.7	54 | Iowa
Arizona	(55) 126.4	(54) 159.2	(54) 109.9	(57) 90.6	55 | SUNY-Buffalo
Oregon	(56) 122.7	(58) 147.7	(55) 108.8	(53) 97.3	56 | Arizona
Pittsburgh	(57) 120.5	(55) 152.3	(57) 103.9	(60) 86.7	57 | Pittsburgh
Missouri	(58) 119.2	(57) 148.2	(59) 102.3	(56) 90.7	58 | Iowa State
Iowa State	(59) 115.3	(59) 137.9	(58) 102.7	(55) 92.1	59 | Missouri
Kansas	(60) 110.4	(60) 133.5	(60) 96.0	(58) 88.8	60 | Kansas

AAU Institutions Professor (Unadjusted)

2023-2024 Salaries and Rank

Institution	Overall	Professor	Associate Professor	Assistant Professor	Last Year Rank 2022-2023
Columbia	(1) 241.5	(1) 307.7	(1) 208.2	(1) 169.5	1 | Columbia
Stanford	(2) 234.5	(2) 305.8	(3) 196.7	(4) 159.1	2 | Stanford
Princeton	(4) 222.0	(3) 299.4	(6) 178.4	(7) 143.7	3 | Princeton
Harvard	(3) 222.8	(4) 286.4	(5) 182.7	(2) 163.3	4 | Harvard
MIT	(5) 221.8	(5) 283.6	(4) 186.7	(3) 159.3	5 | MIT
Chicago, Univ of	(8) 206.4	(6) 277.5	(10) 160.8	(9) 141.0	6 | Chicago, Univ of
Yale	(7) 207.4	(7) 274.3	(7) 167.4	(8) 142.2	7 | Yale
Penn	(6) 209.3	(8) 271.1	(9) 164.5	(5) 158.6	8 | Penn
NYU	(10) 200.9	(9) 269.9	(11) 158.0	(11) 135.6	9 | NYU
UCLA	(11) 200.3	(10) 265.8	(8) 167.1	(16) 129.6	10 | UCLA
Northwestern	(13) 189.3	(11) 247.1	(12) 156.5	(14) 130.8	11 | Duke
Duke	(12) 189.8	(12) 246.5	(14) 154.3	(10) 136.5	12 | Northwestern
Caltech	(9) 201.8	(13) 229.0		(6) 156.0	13 | UC Berkeley
UC San Diego	(14) 179.6	(14) 228.6	(14) 154.3	(18) 127.0	14 | Caltech
Rice	(16) 175.5	(15) 227.3	(24) 140.5	(15) 130.0	15 | UC Santa Barbara
UC Santa Barbara	(18) 173.4	(16) 226.9	(21) 142.6	(27) 120.0	16 | Rice
Vanderbilt	(20) 171.4	(17) 225.9	(29) 135.0	(23) 123.0	17 | Vanderbilt
Johns Hopkins	(15) 179.5	(18) 224.6	(13) 155.8	(13) 131.9	18 | Johns Hopkins
UC Berkeley	(17) 175.4	(19) 220.0	(16) 151.3	(17) 129.0	19 | UC San Diego
Boston University	(21) 171.1	(20) 212.7	(17) 151.3	(20) 124.7	20 | Emory
UC Irvine	(22) 168.4	(21) 212.5	(19) 145.1	(25) 121.8	21 | Brown
Brown	(23) 166.9	(22) 212.4	(20) 143.6	(29) 117.9	22 | UC Irvine
Virginia	(28) 161.4	(23) 212.2	(28) 135.3	(43) 107.0	23 | Virginia
Cornell	(19) 172.7	(24) 211.6	(18) 149.5	(12) 134.9	24 | Boston University
Texas	(24) 166.0	(25) 209.1	(22) 142.1	(25) 121.8	25 | Texas
Maryland	(25) 164.1	(26) 207.3	(23) 141.1	(28) 118.8	26 | UC Davis
Southern Cal	(27) 163.2	(27) 206.3	(26) 136.2	(24) 122.8	27 | Wash. Univ - St Lo
Emory	(29) 156.9	(28) 204.5	(33) 129.9	(39) 109.0	28 | Cornell
Wash. Univ - St Louis	(26) 163.7	(29) 204.2	(25) 139.1	(19) 124.9	29 | Southern Cal
Rutgers	(31) 151.1	(30) 196.7	(34) 128.9	(48) 100.9	30 | Maryland
Michigan	(30) 152.9	(31) 193.7	(31) 130.3	(34) 111.2	31 | Michigan
SUNY-Stony Brook	(36) 148.5	(32) 188.9	(32) 129.9	(46) 102.8	32 | Rutgers
Carnegie-Mellon (Updtd)	(31) 151.1	(33) 187.1	(35) 128.3	(30) 117.8	33 | SUNY-Stony Broo
UC Davis	(35) 148.9	(34) 186.5	(36) 127.5	(35) 111.1	34 | Georgia Tech
Wisconsin	(34) 149.6	(35) 181.9	(27) 135.8	(33) 111.5	35 | Rochester
Rochester	(40) 141.1	(36) 180.8	(45) 117.4	(47) 102.6	36 | Wisconsin
Illinois	(37) 144.0	(37) 179.5	(38) 122.6	(37) 109.5	37 | Penn State
Georgia Tech	(33) 150.0	(38) 179.0	(30) 130.6	(21) 124.4	38 | Michigan State
Texas A&M	(38) 143.2	(39) 178.1	(42) 119.9	(32) 111.9	39 | Brandeis
Michigan State	(44) 137.4	(40) 176.3	(43) 119.4	(54) 93.2	40 | Carnegie-Mellon (
Penn State	(39) 141.8	(41) 176.2	(41) 120.7	(38) 109.1	41 | Illinois
North Carolina	(47) 136.4	(42) 174.5	(53) 113.2	(51) 99.8	42 | North Carolina
Florida	(46) 136.9	(43) 172.9	(46) 116.8	(49) 100.1	43 | Florida
Brandeis	(42) 139.4	(44) 171.8	(40) 120.7	(42) 107.2	44 | Ohio State
Ohio State	(48) 136.3	(45) 171.2	(49) 114.7	(45) 103.3	45 | Colorado
Washington	(43) 139.1	(46) 169.4	(37) 122.6	(40) 107.8	46 | Washington
Tulane	(41) 139.9	(47) 167.5	(48) 114.7	(22) 123.4	47 | Case Western
SUNY-Buffalo	(52) 130.7	(48) 167.4	(50) 114.5	(59) 88.4	48 | Texas A&M
Purdue	(49) 136.0	(49) 167.2	(44) 119.0	(44) 103.5	49 | Tulane
Case Western	(45) 137.0	(50) 165.1	(39) 122.2	(41) 107.4	50 | Purdue
Minnesota	(51) 130.8	(51) 160.9	(51) 114.1	(50) 99.9	51 | Iowa
Iowa	(54) 127.4	(52) 160.8	(56) 105.3	(52) 97.7	52 | SUNY-Buffalo
Colorado	(50) 134.1	(53) 159.9	(47) 115.3	(31) 113.1	53 | Minnesota
Arizona	(55) 126.4	(54) 159.2	(54) 109.9	(57) 90.6	54 | Pittsburgh
Pittsburgh	(57) 120.5	(55) 152.3	(57) 103.9	(60) 86.7	55 | Arizona
Indiana	(53) 129.3	(56) 151.3	(52) 113.7	(36) 110.9	56 | Oregon
Missouri	(58) 119.2	(57) 148.2	(59) 102.3	(56) 90.7	57 | Indiana
Oregon	(56) 122.7	(58) 147.7	(55) 108.8	(53) 97.3	58 | Missouri
Iowa State	(59) 115.3	(59) 137.9	(58) 102.7	(55) 92.1	59 | Iowa State
Kansas	(60) 110.4	(60) 133.5	(60) 96.0	(58) 88.8	60 | Kansas

AAU Institutions Associate Professor (Unadjusted)

2023-2024 Salaries and Rank

Institution	Overall	Professor	Associate Professor	Assistant Professor	Last Year Rank 2022-2023
Columbia	(1) 241.5	(1) 307.7	(1) 208.2	(1) 169.5	1 | Columbia
Stanford	(2) 234.5	(2) 305.8	(3) 196.7	(4) 159.1	2 | Stanford
MIT	(5) 221.8	(5) 283.6	(4) 186.7	(3) 159.3	3 | Harvard
Harvard	(3) 222.8	(4) 286.4	(5) 182.7	(2) 163.3	4 | MIT
Princeton	(4) 222.0	(3) 299.4	(6) 178.4	(7) 143.7	5 | Princeton
Yale	(7) 207.4	(7) 274.3	(7) 167.4	(8) 142.2	6 | UCLA
UCLA	(11) 200.3	(10) 265.8	(8) 167.1	(16) 129.6	7 | Yale
Penn	(6) 209.3	(8) 271.1	(9) 164.5	(5) 158.6	8 | Penn
Chicago, Univ of	(8) 206.4	(6) 277.5	(10) 160.8	(9) 141.0	9 | UC Berkeley
NYU	(10) 200.9	(9) 269.9	(11) 158.0	(11) 135.6	10 | Duke
Northwestern	(13) 189.3	(11) 247.1	(12) 156.5	(14) 130.8	11 | Chicago, Univ of
Johns Hopkins	(15) 179.5	(18) 224.6	(13) 155.8	(13) 131.9	12 | Johns Hopkins
Duke	(12) 189.8	(12) 246.5	(14) 154.3	(10) 136.5	12 | NYU
UC San Diego	(14) 179.6	(14) 228.6	(14) 154.3	(18) 127.0	14 | Northwestern
UC Berkeley	(17) 175.4	(19) 220.0	(16) 151.3	(17) 129.0	15 | Boston University
Boston University	(21) 171.1	(20) 212.7	(17) 151.3	(20) 124.7	16 | UC San Diego
Cornell	(19) 172.7	(24) 211.6	(18) 149.5	(12) 134.9	17 | Cornell
UC Irvine	(22) 168.4	(21) 212.5	(19) 145.1	(25) 121.8	18 | Brown
Brown	(23) 166.9	(22) 212.4	(20) 143.6	(29) 117.9	19 | UC Irvine
UC Santa Barbara	(18) 173.4	(16) 226.9	(21) 142.6	(27) 120.0	20 | UC Davis
Texas	(24) 166.0	(25) 209.1	(22) 142.1	(25) 121.8	21 | Rice
Maryland	(25) 164.1	(26) 207.3	(23) 141.1	(28) 118.8	22 | Wash. Univ - St Lo
Rice	(16) 175.5	(15) 227.3	(24) 140.5	(15) 130.0	23 | Emory
Wash. Univ - St Louis	(26) 163.7	(29) 204.2	(25) 139.1	(19) 124.9	24 | Texas
Southern Cal	(27) 163.2	(27) 206.3	(26) 136.2	(24) 122.8	25 | UC Santa Barbara
Wisconsin	(34) 149.6	(35) 181.9	(27) 135.8	(33) 111.5	26 | Vanderbilt
Virginia	(28) 161.4	(23) 212.2	(28) 135.3	(43) 107.0	27 | Georgia Tech
Vanderbilt	(20) 171.4	(17) 225.9	(29) 135.0	(23) 123.0	28 | Virginia
Georgia Tech	(33) 150.0	(38) 179.0	(30) 130.6	(21) 124.4	29 | Maryland
Michigan	(30) 152.9	(31) 193.7	(31) 130.3	(34) 111.2	30 | Southern Cal
SUNY-Stony Brook	(36) 148.5	(32) 188.9	(32) 129.9	(46) 102.8	31 | Wisconsin
Emory	(29) 156.9	(28) 204.5	(33) 129.9	(39) 109.0	32 | Michigan
Rutgers	(31) 151.1	(30) 196.7	(34) 128.9	(48) 100.9	33 | SUNY-Stony Broo
Carnegie-Mellon (Updtd)	(31) 151.1	(33) 187.1	(35) 128.3	(30) 117.8	34 | Rutgers
UC Davis	(35) 148.9	(34) 186.5	(36) 127.5	(35) 111.1	35 | Brandeis
Washington	(43) 139.1	(46) 169.4	(37) 122.6	(40) 107.8	36 | Penn State
Illinois	(37) 144.0	(37) 179.5	(38) 122.6	(37) 109.5	37 | Washington
Case Western	(45) 137.0	(50) 165.1	(39) 122.2	(41) 107.4	38 | Carnegie-Mellon (
Brandeis	(42) 139.4	(44) 171.8	(40) 120.7	(42) 107.2	39 | Illinois
Penn State	(39) 141.8	(41) 176.2	(41) 120.7	(38) 109.1	40 | Florida
Texas A&M	(38) 143.2	(39) 178.1	(42) 119.9	(32) 111.9	41 | Purdue
Michigan State	(44) 137.4	(40) 176.3	(43) 119.4	(54) 93.2	42 | Michigan State
Purdue	(49) 136.0	(49) 167.2	(44) 119.0	(44) 103.5	43 | Indiana
Rochester	(40) 141.1	(36) 180.8	(45) 117.4	(47) 102.6	44 | Case Western
Florida	(46) 136.9	(43) 172.9	(46) 116.8	(49) 100.1	45 | Ohio State
Colorado	(50) 134.1	(53) 159.9	(47) 115.3	(31) 113.1	46 | Colorado
Tulane	(41) 139.9	(47) 167.5	(48) 114.7	(22) 123.4	47 | Texas A&M
Ohio State	(48) 136.3	(45) 171.2	(49) 114.7	(45) 103.3	48 | Rochester
SUNY-Buffalo	(52) 130.7	(48) 167.4	(50) 114.5	(59) 88.4	49 | Oregon
Minnesota	(51) 130.8	(51) 160.9	(51) 114.1	(50) 99.9	50 | Minnesota
Indiana	(53) 129.3	(56) 151.3	(52) 113.7	(36) 110.9	51 | Tulane
North Carolina	(47) 136.4	(42) 174.5	(53) 113.2	(51) 99.8	52 | SUNY-Buffalo
Arizona	(55) 126.4	(54) 159.2	(54) 109.9	(57) 90.6	53 | Arizona
Oregon	(56) 122.7	(58) 147.7	(55) 108.8	(53) 97.3	54 | North Carolina
Iowa	(54) 127.4	(52) 160.8	(56) 105.3	(52) 97.7	55 | Pittsburgh
Pittsburgh	(57) 120.5	(55) 152.3	(57) 103.9	(60) 86.7	56 | Iowa State
Iowa State	(59) 115.3	(59) 137.9	(58) 102.7	(55) 92.1	57 | Iowa
Missouri	(58) 119.2	(57) 148.2	(59) 102.3	(56) 90.7	58 | Missouri
Kansas	(60) 110.4	(60) 133.5	(60) 96.0	(58) 88.8	59 | Kansas
Caltech	(9) 201.8	(13) 229.0		(6) 156.0	| Caltech

AAU Institutions Assistant Professor (Unadjusted)

2023-2024 Salaries and Rank

Institution	Overall	Professor	Associate Professor	Assistant Professor	Last Year Rank 2022-2023
Columbia	(1) 241.5	(1) 307.7	(1) 208.2	(1) 169.5	1 | Columbia
Harvard	(3) 222.8	(4) 286.4	(5) 182.7	(2) 163.3	2 | Harvard
MIT	(5) 221.8	(5) 283.6	(4) 186.7	(3) 159.3	3 | MIT
Stanford	(2) 234.5	(2) 305.8	(3) 196.7	(4) 159.1	4 | Penn
Penn	(6) 209.3	(8) 271.1	(9) 164.5	(5) 158.6	5 | Stanford
Caltech	(9) 201.8	(13) 229.0		(6) 156.0	6 | Caltech
Princeton	(4) 222.0	(3) 299.4	(6) 178.4	(7) 143.7	7 | Chicago, Univ of
Yale	(7) 207.4	(7) 274.3	(7) 167.4	(8) 142.2	8 | Princeton
Chicago, Univ of	(8) 206.4	(6) 277.5	(10) 160.8	(9) 141.0	9 | Yale
Duke	(12) 189.8	(12) 246.5	(14) 154.3	(10) 136.5	10 | NYU
NYU	(10) 200.9	(9) 269.9	(11) 158.0	(11) 135.6	11 | UC Berkeley
Cornell	(19) 172.7	(24) 211.6	(18) 149.5	(12) 134.9	12 | Duke
Johns Hopkins	(15) 179.5	(18) 224.6	(13) 155.8	(13) 131.9	13 | Cornell
Northwestern	(13) 189.3	(11) 247.1	(12) 156.5	(14) 130.8	14 | Northwestern
Rice	(16) 175.5	(15) 227.3	(24) 140.5	(15) 130.0	15 | Rice
UCLA	(11) 200.3	(10) 265.8	(8) 167.1	(16) 129.6	16 | UCLA
UC Berkeley	(17) 175.4	(19) 220.0	(16) 151.3	(17) 129.0	17 | UC San Diego
UC San Diego	(14) 179.6	(14) 228.6	(14) 154.3	(18) 127.0	18 | Wash. Univ - St Lo
Wash. Univ - St Louis	(26) 163.7	(29) 204.2	(25) 139.1	(19) 124.9	19 | Tulane
Boston University	(21) 171.1	(20) 212.7	(17) 151.3	(20) 124.7	20 | Johns Hopkins
Georgia Tech	(33) 150.0	(38) 179.0	(30) 130.6	(21) 124.4	21 | Boston University
Tulane	(41) 139.9	(47) 167.5	(48) 114.7	(22) 123.4	22 | Georgia Tech
Vanderbilt	(20) 171.4	(17) 225.9	(29) 135.0	(23) 123.0	23 | Texas
Southern Cal	(27) 163.2	(27) 206.3	(26) 136.2	(24) 122.8	24 | UC Davis
Texas	(24) 166.0	(25) 209.1	(22) 142.1	(25) 121.8	25 | UC Santa Barbara
UC Irvine	(22) 168.4	(21) 212.5	(19) 145.1	(25) 121.8	26 | Vanderbilt
UC Santa Barbara	(18) 173.4	(16) 226.9	(21) 142.6	(27) 120.0	27 | Southern Cal
Maryland	(25) 164.1	(26) 207.3	(23) 141.1	(28) 118.8	28 | UC Irvine
Brown	(23) 166.9	(22) 212.4	(20) 143.6	(29) 117.9	29 | Brown
Carnegie-Mellon (Updtd)	(31) 151.1	(33) 187.1	(35) 128.3	(30) 117.8	30 | Emory
Colorado	(50) 134.1	(53) 159.9	(47) 115.3	(31) 113.1	31 | Maryland
Texas A&M	(38) 143.2	(39) 178.1	(42) 119.9	(32) 111.9	32 | Colorado
Wisconsin	(34) 149.6	(35) 181.9	(27) 135.8	(33) 111.5	33 | Carnegie-Mellon (
Michigan	(30) 152.9	(31) 193.7	(31) 130.3	(34) 111.2	34 | Illinois
UC Davis	(35) 148.9	(34) 186.5	(36) 127.5	(35) 111.1	35 | Penn State
Indiana	(53) 129.3	(56) 151.3	(52) 113.7	(36) 110.9	36 | Michigan
Illinois	(37) 144.0	(37) 179.5	(38) 122.6	(37) 109.5	37 | Wisconsin
Penn State	(39) 141.8	(41) 176.2	(41) 120.7	(38) 109.1	38 | Case Western
Emory	(29) 156.9	(28) 204.5	(33) 129.9	(39) 109.0	39 | Indiana
Washington	(43) 139.1	(46) 169.4	(37) 122.6	(40) 107.8	40 | Virginia
Case Western	(45) 137.0	(50) 165.1	(39) 122.2	(41) 107.4	41 | Washington
Brandeis	(42) 139.4	(44) 171.8	(40) 120.7	(42) 107.2	42 | Texas A&M
Virginia	(28) 161.4	(23) 212.2	(28) 135.3	(43) 107.0	43 | Brandeis
Purdue	(49) 136.0	(49) 167.2	(44) 119.0	(44) 103.5	44 | Purdue
Ohio State	(48) 136.3	(45) 171.2	(49) 114.7	(45) 103.3	45 | Ohio State
SUNY-Stony Brook	(36) 148.5	(32) 188.9	(32) 129.9	(46) 102.8	46 | SUNY-Stony Broo
Rochester	(40) 141.1	(36) 180.8	(45) 117.4	(47) 102.6	47 | Oregon
Rutgers	(31) 151.1	(30) 196.7	(34) 128.9	(48) 100.9	48 | Minnesota
Florida	(46) 136.9	(43) 172.9	(46) 116.8	(49) 100.1	49 | Florida
Minnesota	(51) 130.8	(51) 160.9	(51) 114.1	(50) 99.9	50 | North Carolina
North Carolina	(47) 136.4	(42) 174.5	(53) 113.2	(51) 99.8	51 | Iowa
Iowa	(54) 127.4	(52) 160.8	(56) 105.3	(52) 97.7	52 | Rochester
Oregon	(56) 122.7	(58) 147.7	(55) 108.8	(53) 97.3	53 | Rutgers
Michigan State	(44) 137.4	(40) 176.3	(43) 119.4	(54) 93.2	54 | Iowa State
Iowa State	(59) 115.3	(59) 137.9	(58) 102.7	(55) 92.1	55 | Kansas
Missouri	(58) 119.2	(57) 148.2	(59) 102.3	(56) 90.7	56 | Michigan State
Arizona	(55) 126.4	(54) 159.2	(54) 109.9	(57) 90.6	57 | Missouri
Kansas	(60) 110.4	(60) 133.5	(60) 96.0	(58) 88.8	58 | Pittsburgh
SUNY-Buffalo	(52) 130.7	(48) 167.4	(50) 114.5	(59) 88.4	59 | Arizona
Pittsburgh	(57) 120.5	(55) 152.3	(57) 103.9	(60) 86.7	60 | SUNY-Buffalo

Ohio State - AAU Institutions - Unadjusted

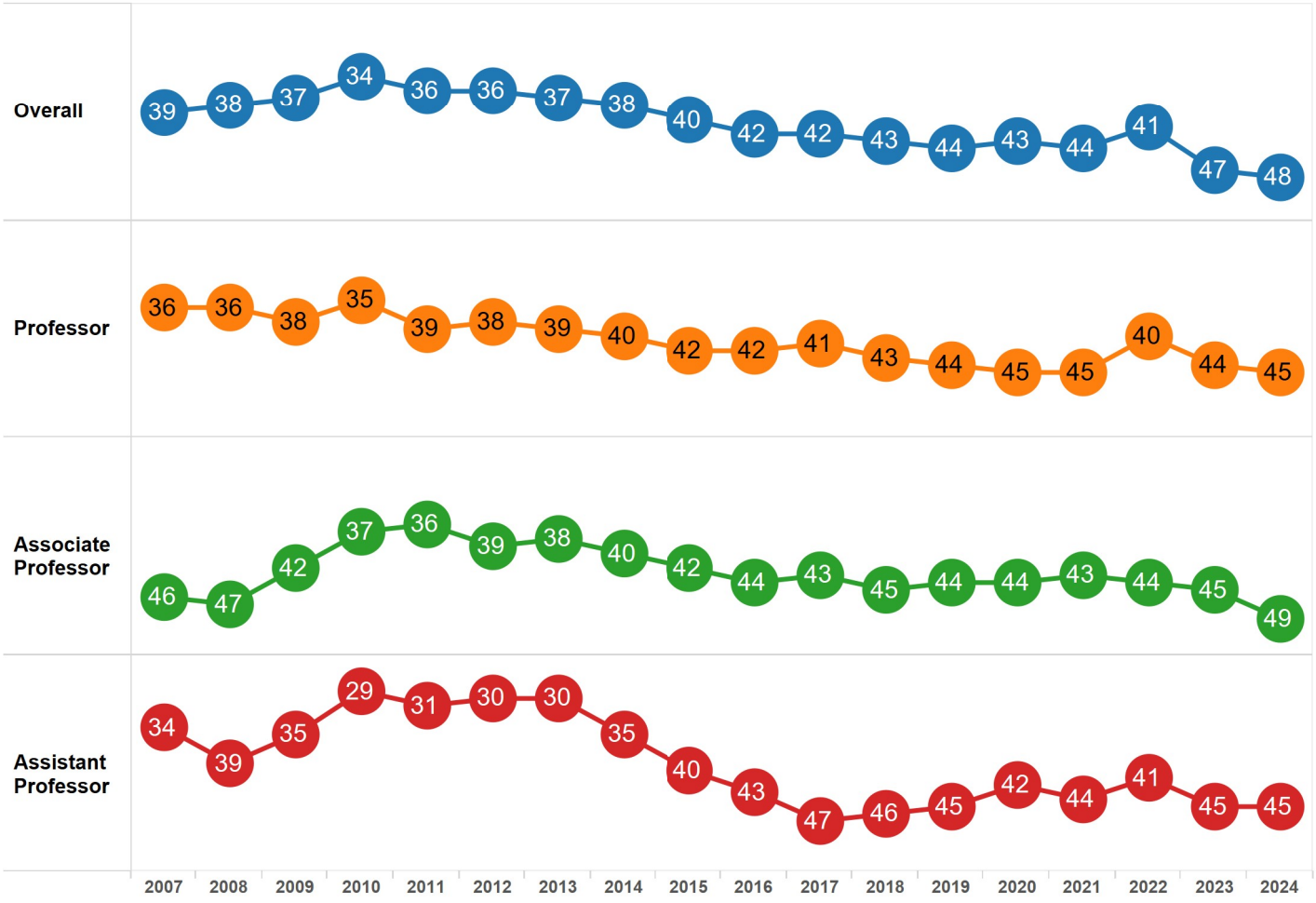
Salary history

Academic Year	Overall	Professor	Associate Professor	Assistant Professor
2023-2024	136.3	171.2	114.7	103.3
2022-2023	132.5	165.1	112.0	100.5
2021-2022	129.7	161.2	109.1	100.2
2020-2021	125.5	154.9	106.9	97.1
2019-2020	124.8	154.7	106.1	96.2
2018-2019	121.5	152.2	103.5	92.3
2017-2018	118.9	150.0	101.3	89.5
2016-2017	118.0	149.5	99.8	87.3
2015-2016	115.7	145.5	98.0	86.0
2014-2015	113.6	142.2	96.1	85.2
2013-2014	111.3	139.2	94.2	84.8
2012-2013	110.4	137.0	92.0	85.1
2011-2012	107.7	134.2	89.3	81.5
2010-2011	105.5	131.6	87.7	79.4
2009-2010	103.5	129.5	85.8	78.0
2008-2009	100.7	126.5	84.2	75.0
2007-2008	95.9	121.6	80.5	70.9
2006-2007	92.6	117.2	76.9	69.4

Rank history (change relative to prior year)

Academic Year	Overall	Professor	Associate Professor	Assistant Professor
2023-2024	48 ↓	45 ↓	49 ↓	45
2022-2023	47 ↓	44 ↓	45 ↓	45 ↓
2021-2022	41 ↑	40 ↑	44 ↓	41 ↑
2020-2021	44 ↓	45	43 ↑	44 ↓
2019-2020	43 ↑	45 ↓	44	42 ↑
2018-2019	44 ↓	44 ↓	44 ↑	45 ↑
2017-2018	43 ↓	43 ↓	45 ↓	46 ↑
2016-2017	42	41 ↑	43 ↑	47 ↓
2015-2016	42 ↓	42	44 ↓	43 ↓
2014-2015	40 ↓	42 ↓	42 ↓	40 ↓
2013-2014	38 ↓	40 ↓	40 ↓	35 ↓
2012-2013	37 ↓	39 ↓	38 ↑	30
2011-2012	36	38 ↑	39 ↓	30 ↑
2010-2011	36 ↓	39 ↓	36 ↑	31 ↓
2009-2010	34 ↑	35 ↑	37 ↑	29 ↑
2008-2009	37 ↑	38 ↓	42 ↑	35 ↑
2007-2008	38 ↑	36	47 ↓	39 ↓
2006-2007	39	36	46	34

Ohio State - AAU Institutions Rank - Unadjusted



AAU Public Institutions Overall (Unadjusted)

2023-2024 Salaries and Rank

Institution	Overall	Professor	Associate Professor	Assistant Professor	Last Year Rank 2022-2023
UCLA	(1) 200.3	(1) 265.8	(1) 167.1	(1) 129.6	1 | UCLA
UC San Diego	(2) 179.6	(2) 228.6	(2) 154.3	(3) 127.0	2 | UC Berkeley
UC Berkeley	(3) 175.4	(4) 220.0	(3) 151.3	(2) 129.0	3 | UC San Diego
UC Santa Barbara	(4) 173.4	(3) 226.9	(5) 142.6	(7) 120.0	4 | UC Santa Barbara
UC Irvine	(5) 168.4	(5) 212.5	(4) 145.1	(5) 121.8	5 | UC Irvine
Texas	(6) 166.0	(7) 209.1	(6) 142.1	(5) 121.8	6 | Texas
Maryland	(7) 164.1	(8) 207.3	(7) 141.1	(8) 118.8	7 | UC Davis
Virginia	(8) 161.4	(6) 212.2	(9) 135.3	(18) 107.0	8 | Virginia
Michigan	(9) 152.9	(10) 193.7	(11) 130.3	(12) 111.2	9 | Maryland
Rutgers	(10) 151.1	(9) 196.7	(13) 128.9	(22) 100.9	10 | Michigan
Georgia Tech	(11) 150.0	(15) 179.0	(10) 130.6	(4) 124.4	11 | Georgia Tech
Wisconsin	(12) 149.6	(13) 181.9	(8) 135.8	(11) 111.5	12 | Rutgers
UC Davis	(13) 148.9	(12) 186.5	(14) 127.5	(13) 111.1	13 | SUNY-Stony Broo
SUNY-Stony Brook	(14) 148.5	(11) 188.9	(12) 129.9	(21) 102.8	14 | Wisconsin
Illinois	(15) 144.0	(14) 179.5	(16) 122.6	(15) 109.5	15 | Penn State
Texas A&M	(16) 143.2	(16) 178.1	(18) 119.9	(10) 111.9	16 | Illinois
Penn State	(17) 141.8	(18) 176.2	(17) 120.7	(16) 109.1	17 | Washington
Washington	(18) 139.1	(22) 169.4	(15) 122.6	(17) 107.8	18 | Michigan State
Michigan State	(19) 137.4	(17) 176.3	(19) 119.4	(28) 93.2	19 | Colorado
Florida	(20) 136.9	(20) 172.9	(21) 116.8	(23) 100.1	20 | Florida
North Carolina	(21) 136.4	(19) 174.5	(27) 113.2	(25) 99.8	21 | Ohio State
Ohio State	(22) 136.3	(21) 171.2	(23) 114.7	(20) 103.3	22 | Texas A&M
Purdue	(23) 136.0	(24) 167.2	(20) 119.0	(19) 103.5	23 | Purdue
Colorado	(24) 134.1	(27) 159.9	(22) 115.3	(9) 113.1	24 | North Carolina
Minnesota	(25) 130.8	(25) 160.9	(25) 114.1	(24) 99.9	25 | Minnesota
SUNY-Buffalo	(26) 130.7	(23) 167.4	(24) 114.5	(33) 88.4	26 | Indiana
Indiana	(27) 129.3	(30) 151.3	(26) 113.7	(14) 110.9	27 | Oregon
Iowa	(28) 127.4	(26) 160.8	(30) 105.3	(26) 97.7	28 | Iowa
Arizona	(29) 126.4	(28) 159.2	(28) 109.9	(31) 90.6	29 | SUNY-Buffalo
Oregon	(30) 122.7	(32) 147.7	(29) 108.8	(27) 97.3	30 | Arizona
Pittsburgh	(31) 120.5	(29) 152.3	(31) 103.9	(34) 86.7	31 | Pittsburgh
Missouri	(32) 119.2	(31) 148.2	(33) 102.3	(30) 90.7	32 | Iowa State
Iowa State	(33) 115.3	(33) 137.9	(32) 102.7	(29) 92.1	33 | Missouri
Kansas	(34) 110.4	(34) 133.5	(34) 96.0	(32) 88.8	34 | Kansas

The Ohio State University
2023-24 Faculty Salary Comparisons

Living Cost Adjustments

2023-2024 AAU Institutions - Overall - Living Cost Adjusted vs Unadjusted

Institution	Living Cost Index	Salary Adjusted by Index	Rank (Adjusted)	Salary Unadjusted	Rank (Unadjusted)
Duke	99	191.7	1	189.8	12
Princeton	116	191.4	2	222.0	4
Columbia	129	187.2	3	241.5	1
Penn	112	186.9	4	209.3	6
Yale	112	185.2	5	207.4	7
Vanderbilt	101	169.7	6	171.4	20
Harvard	132	168.8	7	222.8	3
MIT	132	168.0	8	221.8	5
Rice	105	167.1	9	175.5	16
Johns Hopkins	109	164.7	10	179.5	15
Cornell	107	161.4	11	172.7	19
Texas	104	159.6	12	166.0	24
Wash. Univ - St Louis	104	157.4	13	163.7	26
Virginia	103	156.7	14	161.4	28
Northwestern	121	156.4	15	189.3	13
Brown	107	156.0	16	166.9	23
Emory	101	155.4	17	156.9	29
Chicago, Univ of	134	154.0	18	206.4	8
Caltech	132	152.9	19	201.8	9
Georgia Tech	101	148.5	20	150.0	33
UCLA	136	147.3	21	200.3	11
Michigan	104	147.0	22	152.9	30
Texas A&M	98	146.1	23	143.2	38
Wisconsin	103	145.2	24	149.6	34
Stanford	162	144.7	25	234.5	2
Purdue	94	144.6	26	136.0	49
Illinois	100	144.0	27	144.0	37
Maryland	114	144.0	27	164.1	25
UC San Diego	125	143.6	29	179.6	14
Florida	98	139.7	30	136.9	46
Penn State	102	139.1	31	141.8	39
North Carolina	99	137.8	32	136.4	47
Carnegie-Mellon (Updtd)	110	137.4	33	151.1	31
Michigan State	100	137.4	34	137.4	44
Tulane	102	137.1	35	139.9	41
Ohio State	100	136.3	36	136.3	48
Case Western	101	135.7	37	137.0	45
Indiana	96	134.7	38	129.3	53
Rochester	106	133.2	39	141.1	40
UC Davis	114	130.6	40	148.9	35
Boston University	132	129.6	41	171.1	21
UC Irvine	130	129.5	42	168.4	22
Minnesota	101	129.5	43	130.8	51
Iowa	100	127.4	44	127.4	54
UC Berkeley	140	125.3	45	175.4	17
Arizona	101	125.1	46	126.4	55
Rutgers	121	124.9	47	151.1	31
SUNY-Buffalo	105	124.5	48	130.7	52
Missouri	96	124.2	49	119.2	58
Southern Cal	132	123.6	50	163.2	27
Colorado	109	123.0	51	134.1	50
SUNY-Stony Brook	124	119.8	52	148.5	36
Washington	117	118.9	53	139.1	43
Oregon	104	118.0	54	122.7	56
Iowa State	101	114.1	55	115.3	59
Kansas	100	110.4	56	110.4	60
Pittsburgh	110	109.6	57	120.5	57
UC Santa Barbara	159	109.1	58	173.4	18
Brandeis	132	105.6	59	139.4	42
NYU	222	90.5	60	200.9	10

AAU Institutions Overall (Living Cost Adjusted)

2023-2024 Salaries and Rank

Institution	Overall	Professor	Associate Professor	Assistant Professor	Last Year Rank 2022-2023
Duke	(1) 191.7	(2) 249.0	(2) 155.9	(2) 137.9	1 | Duke
Princeton	(2) 191.4	(1) 258.1	(3) 153.8	(6) 123.9	2 | Columbia
Columbia	(3) 187.2	(5) 238.5	(1) 161.4	(3) 131.4	3 | Princeton
Penn	(4) 186.9	(4) 242.0	(6) 146.9	(1) 141.6	4 | Penn
Yale	(5) 185.2	(3) 244.9	(5) 149.4	(4) 127.0	5 | Yale
Vanderbilt	(6) 169.7	(6) 223.7	(15) 133.7	(10) 121.7	6 | Vanderbilt
Harvard	(7) 168.8	(7) 217.0	(10) 138.4	(8) 123.7	7 | Harvard
MIT	(8) 168.0	(9) 214.9	(8) 141.5	(13) 120.7	8 | Emory
Rice	(9) 167.1	(8) 216.5	(13) 133.8	(7) 123.8	9 | Rice
Johns Hopkins	(10) 164.7	(11) 206.1	(7) 142.9	(11) 121.0	10 | MIT
Cornell	(11) 161.4	(17) 197.7	(9) 139.7	(5) 126.1	11 | Johns Hopkins
Texas	(12) 159.6	(15) 201.0	(11) 136.6	(16) 117.1	12 | Wash. Univ - St Lo
Wash. Univ - St Louis	(13) 157.4	(18) 196.4	(14) 133.8	(14) 120.1	13 | Texas
Virginia	(14) 156.7	(12) 206.0	(17) 131.4	(31) 103.9	14 | Cornell
Northwestern	(15) 156.4	(13) 204.2	(18) 129.4	(23) 108.1	15 | Brown
Brown	(16) 156.0	(16) 198.5	(12) 134.2	(19) 110.2	16 | Virginia
Emory	(17) 155.4	(14) 202.5	(20) 128.6	(24) 108.0	17 | Northwestern
Chicago, Univ of	(18) 154.0	(10) 207.1	(30) 120.0	(29) 105.2	18 | Chicago, Univ of
Caltech	(19) 152.9	(32) 173.5		(15) 118.2	19 | Caltech
Georgia Tech	(20) 148.5	(27) 177.2	(19) 129.3	(9) 123.2	20 | Georgia Tech
UCLA	(21) 147.3	(19) 195.4	(25) 122.9	(42) 95.3	21 | Michigan
Michigan	(22) 147.0	(21) 186.2	(22) 125.2	(27) 106.9	22 | UCLA
Texas A&M	(23) 146.1	(24) 181.8	(27) 122.4	(18) 114.2	23 | UC Davis
Wisconsin	(24) 145.2	(28) 176.6	(16) 131.8	(22) 108.3	24 | Purdue
Stanford	(25) 144.7	(20) 188.8	(28) 121.4	(38) 98.2	25 | Illinois
Purdue	(26) 144.6	(26) 177.9	(21) 126.6	(20) 110.1	25 | Wisconsin
Illinois	(27) 144.0	(25) 179.5	(26) 122.6	(21) 109.5	27 | Stanford
Maryland	(27) 144.0	(23) 181.8	(23) 123.8	(30) 104.2	28 | Penn State
UC San Diego	(29) 143.6	(22) 182.9	(24) 123.4	(35) 101.6	29 | Florida
Florida	(30) 139.7	(29) 176.4	(32) 119.2	(34) 102.1	30 | UC San Diego
Penn State	(31) 139.1	(33) 172.8	(34) 118.3	(26) 107.0	31 | Texas A&M
North Carolina	(32) 137.8	(31) 176.3	(38) 114.3	(36) 100.8	32 | Michigan State
Carnegie-Mellon (Updtd)	(33) 137.4	(36) 170.1	(35) 116.6	(25) 107.1	33 | Maryland
Michigan State	(34) 137.4	(30) 176.3	(31) 119.4	(47) 93.2	34 | Ohio State
Tulane	(35) 137.1	(37) 164.2	(40) 112.5	(12) 120.9	35 | Tulane
Ohio State	(36) 136.3	(34) 171.2	(36) 114.7	(33) 103.3	36 | Case Western
Case Western	(37) 135.7	(39) 163.5	(29) 121.0	(28) 106.4	37 | North Carolina
Indiana	(38) 134.7	(47) 157.6	(33) 118.5	(17) 115.5	38 | UC Berkeley
Rochester	(39) 133.2	(35) 170.6	(43) 110.7	(41) 96.8	39 | Indiana
UC Davis	(40) 130.6	(38) 163.6	(41) 111.8	(40) 97.5	40 | Rochester
Boston University	(41) 129.6	(42) 161.2	(37) 114.6	(43) 94.5	41 | Carnegie-Mellon (
UC Irvine	(42) 129.5	(40) 163.5	(42) 111.6	(45) 93.7	42 | Minnesota
Minnesota	(43) 129.5	(45) 159.3	(39) 113.0	(37) 98.9	43 | Boston University
Iowa	(44) 127.4	(43) 160.8	(50) 105.3	(39) 97.7	44 | UC Irvine
UC Berkeley	(45) 125.3	(48) 157.1	(46) 108.1	(49) 92.1	45 | Iowa
Arizona	(46) 125.1	(46) 157.6	(45) 108.8	(52) 89.7	46 | Colorado
Rutgers	(47) 124.9	(41) 162.6	(47) 106.5	(55) 83.4	47 | Arizona
SUNY-Buffalo	(48) 124.5	(44) 159.4	(44) 109.1	(54) 84.1	48 | Oregon
Missouri	(49) 124.2	(50) 154.3	(48) 106.5	(44) 94.5	49 | Missouri
Southern Cal	(50) 123.6	(49) 156.3	(54) 103.2	(48) 93.0	50 | Southern Cal
Colorado	(51) 123.0	(52) 146.7	(49) 105.8	(32) 103.8	51 | Rutgers
SUNY-Stony Brook	(52) 119.8	(51) 152.3	(52) 104.7	(56) 82.9	52 | SUNY-Buffalo
Washington	(53) 118.9	(53) 144.8	(51) 104.8	(49) 92.1	53 | Washington
Oregon	(54) 118.0	(55) 142.0	(53) 104.6	(46) 93.6	54 | SUNY-Stony Broo
Iowa State	(55) 114.1	(57) 136.5	(55) 101.7	(51) 91.1	55 | Iowa State
Kansas	(56) 110.4	(58) 133.5	(56) 96.0	(53) 88.8	56 | Pittsburgh
Pittsburgh	(57) 109.6	(56) 138.5	(57) 94.5	(58) 78.8	57 | Kansas
UC Santa Barbara	(58) 109.1	(54) 142.7	(59) 89.7	(59) 75.5	58 | UC Santa Barbara
Brandeis	(59) 105.6	(59) 130.2	(58) 91.5	(57) 81.2	59 | Brandeis
NYU	(60) 90.5	(60) 121.6	(60) 71.2	(60) 61.1	60 | NYU

Ohio State - AAU Institutions - Living Cost Adjusted

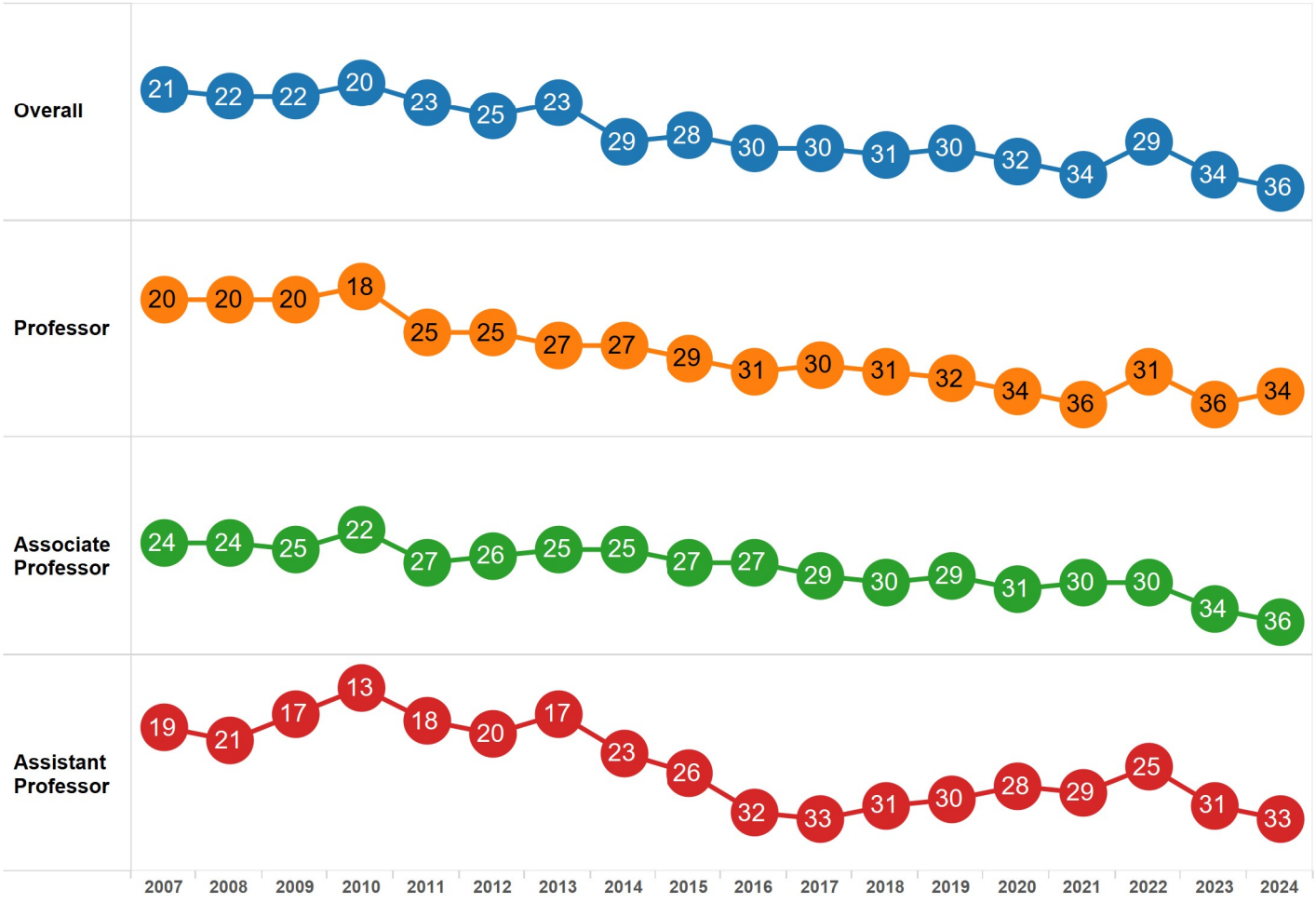
Salary history

Academic Year	Overall	Professor	Associate Professor	Assistant Professor
2023-2024	136.3	171.2	114.7	103.3
2022-2023	132.5	165.1	112.0	100.5
2021-2022	129.7	161.2	109.1	100.2
2020-2021	125.5	154.9	106.9	97.1
2019-2020	124.8	154.7	106.1	96.2
2018-2019	121.5	152.2	103.5	92.3
2017-2018	118.9	150.0	101.3	89.5
2016-2017	118.0	149.5	99.8	87.3
2015-2016	115.7	145.5	98.0	86.0
2014-2015	113.6	142.2	96.1	85.2
2013-2014	111.3	139.2	94.2	84.8
2012-2013	110.4	137.0	92.0	85.1
2011-2012	107.7	134.2	89.3	81.5
2010-2011	105.5	131.6	87.7	79.4
2009-2010	103.5	129.5	85.8	78.0
2008-2009	100.7	126.5	84.2	75.0
2007-2008	95.9	121.6	80.5	70.9
2006-2007	92.6	117.2	76.9	69.4

Rank history (change relative to prior year)

Academic Year	Overall	Professor	Associate Professor	Assistant Professor
2023-2024	36 ↓	34 ↑	36 ↓	33 ↓
2022-2023	34 ↓	36 ↓	34 ↓	31 ↓
2021-2022	29 ↑	31 ↑	30	25 ↑
2020-2021	34 ↓	36 ↓	30 ↑	29 ↓
2019-2020	32 ↓	34 ↓	31 ↓	28 ↑
2018-2019	30 ↑	32 ↓	29 ↑	30 ↑
2017-2018	31 ↓	31 ↓	30 ↓	31 ↑
2016-2017	30	30 ↑	29 ↓	33 ↓
2015-2016	30 ↓	31 ↓	27	32 ↓
2014-2015	28 ↑	29 ↓	27 ↓	26 ↓
2013-2014	29 ↓	27	25	23 ↓
2012-2013	23 ↑	27 ↓	25 ↑	17 ↑
2011-2012	25 ↓	25	26 ↑	20 ↓
2010-2011	23 ↓	25 ↓	27 ↓	18 ↓
2009-2010	20 ↑	18 ↑	22 ↑	13 ↑
2008-2009	22	20	25 ↓	17 ↑
2007-2008	22 ↓	20	24	21 ↓
2006-2007	21	20	24	19

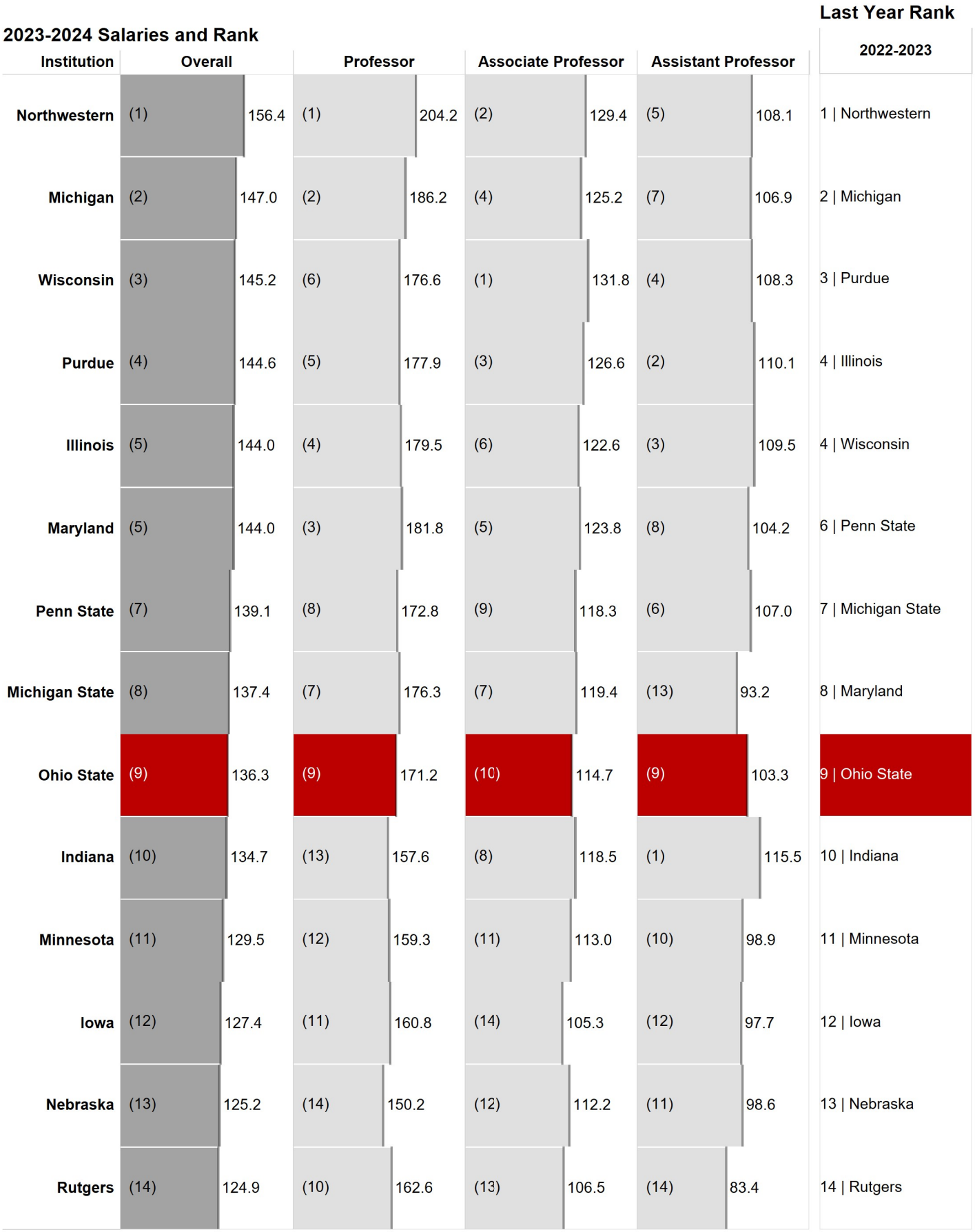
Ohio State - AAU Institutions Rank - Living Cost Adjusted



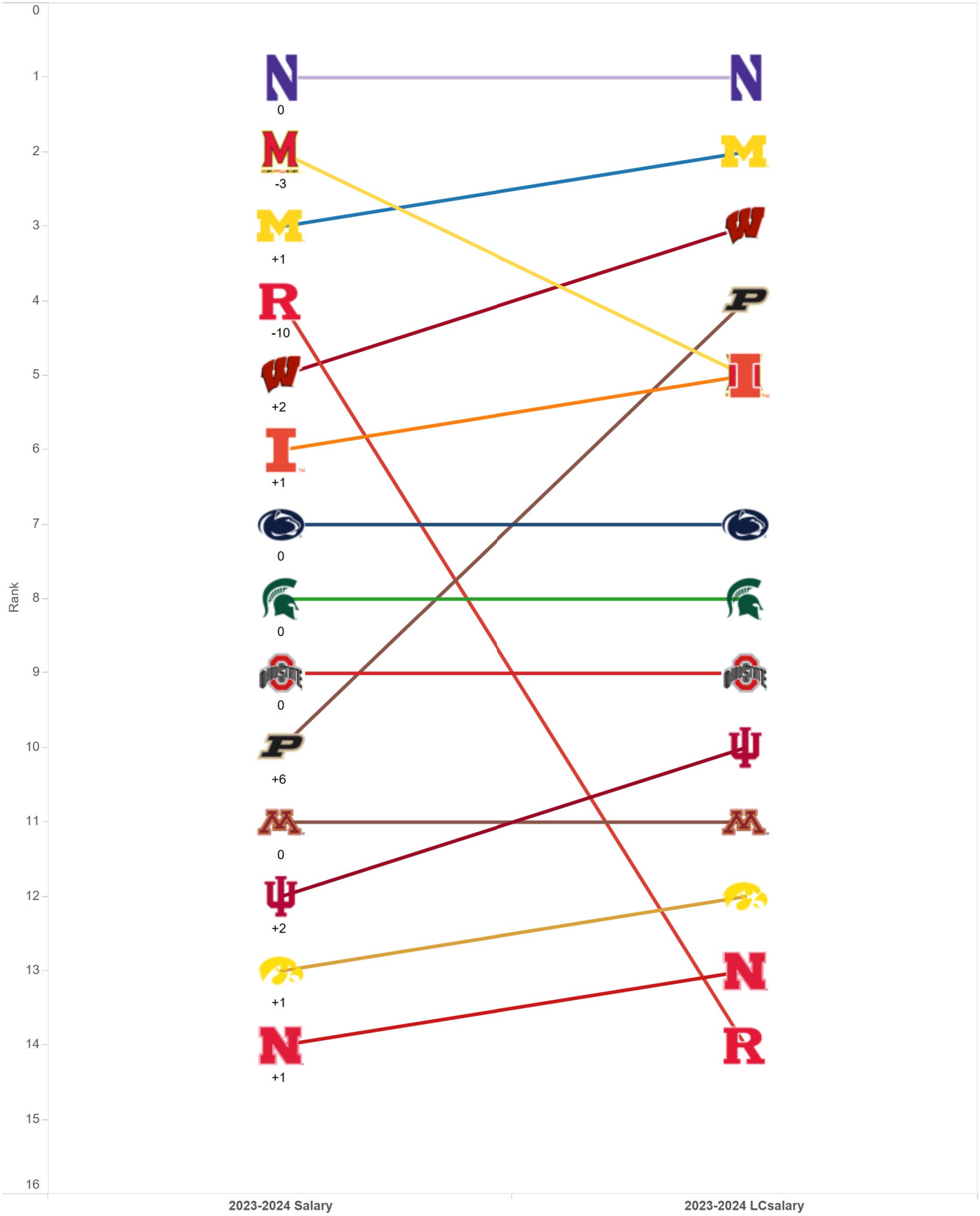
2023-2024 Big Ten Institutions - Overall - Living Cost Adjusted vs Unadjusted

Institution	Living Cost Index	Salary Adjusted by Index	Rank (Adjusted)	Salary Unadjusted	Rank (Unadjusted)
Northwestern	121	156.4	1	189.3	1
Michigan	104	147.0	2	152.9	3
Wisconsin	103	145.2	3	149.6	5
Purdue	94	144.6	4	136.0	10
Illinois	100	144.0	5	144.0	6
Maryland	114	144.0	5	164.1	2
Penn State	102	139.1	7	141.8	7
Michigan State	100	137.4	8	137.4	8
Ohio State	100	136.3	9	136.3	9
Indiana	96	134.7	10	129.3	12
Minnesota	101	129.5	11	130.8	11
Iowa	100	127.4	12	127.4	13
Nebraska	97	125.2	13	121.5	14
Rutgers	121	124.9	14	151.1	4

Big Ten Institutions Overall (Living Cost Adjusted)



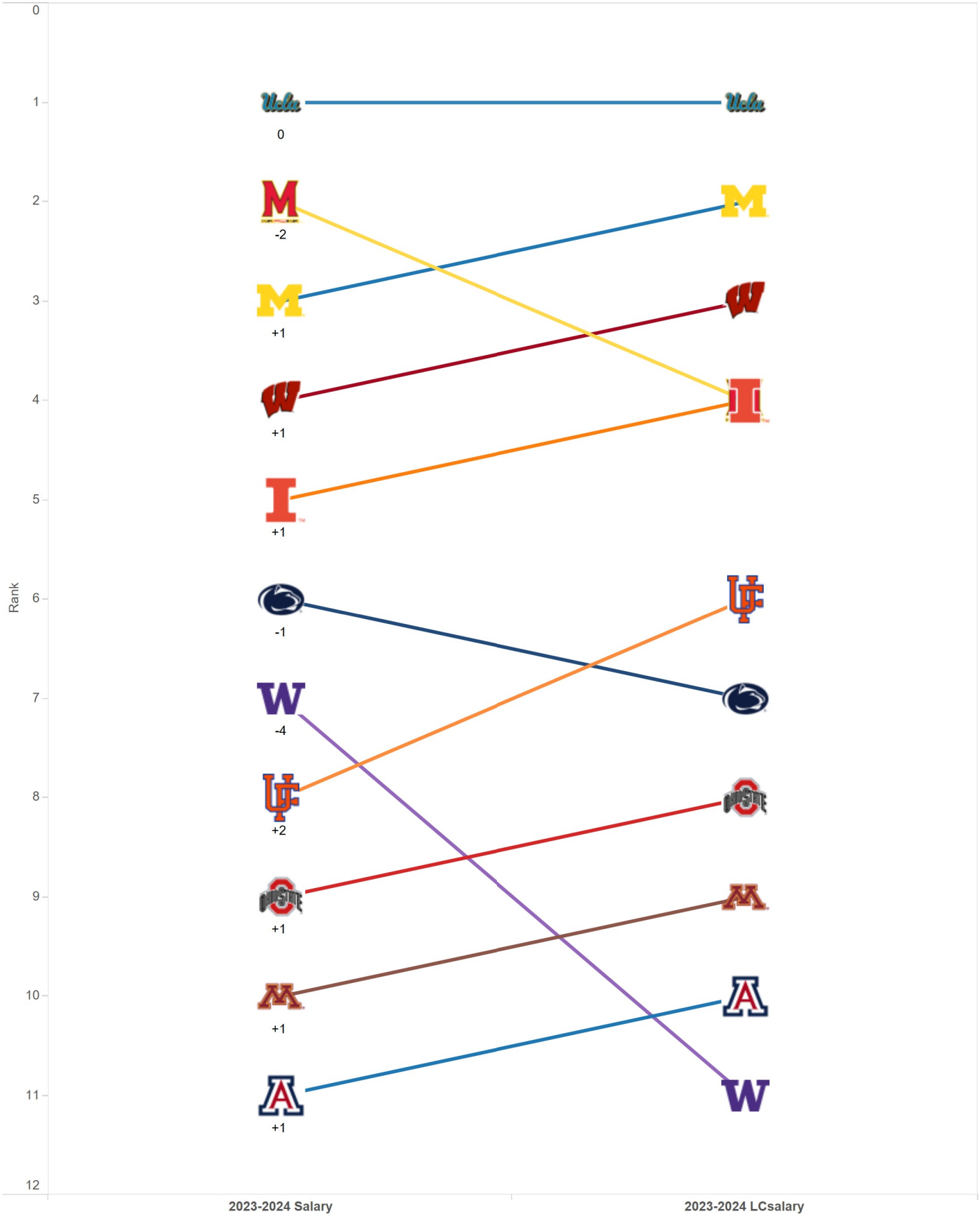
2023-2024 Big Ten Institutions Overall Change in Rank - After Adjust for Living Cost



2023-2024 Benchmark Institutions - Overall - Living Cost Adjusted vs Unadjusted

Institution	Living Cost Index	Salary Adjusted by Index	Rank (Adjusted)	Salary Unadjusted	Rank (Unadjusted)
UCLA	136	147.3	1	200.3	1
Michigan	104	147.0	2	152.9	3
Wisconsin	103	145.2	3	149.6	4
Illinois	100	144.0	4	144.0	5
Maryland	114	144.0	4	164.1	2
Florida	98	139.7	6	136.9	8
Penn State	102	139.1	7	141.8	6
Ohio State	100	136.3	8	136.3	9
Minnesota	101	129.5	9	130.8	10
Arizona	101	125.1	10	126.4	11
Washington	117	118.9	11	139.1	7

2023-2024 Benchmark Institutions Overall Change in Rank - After Adjust for Living Cost



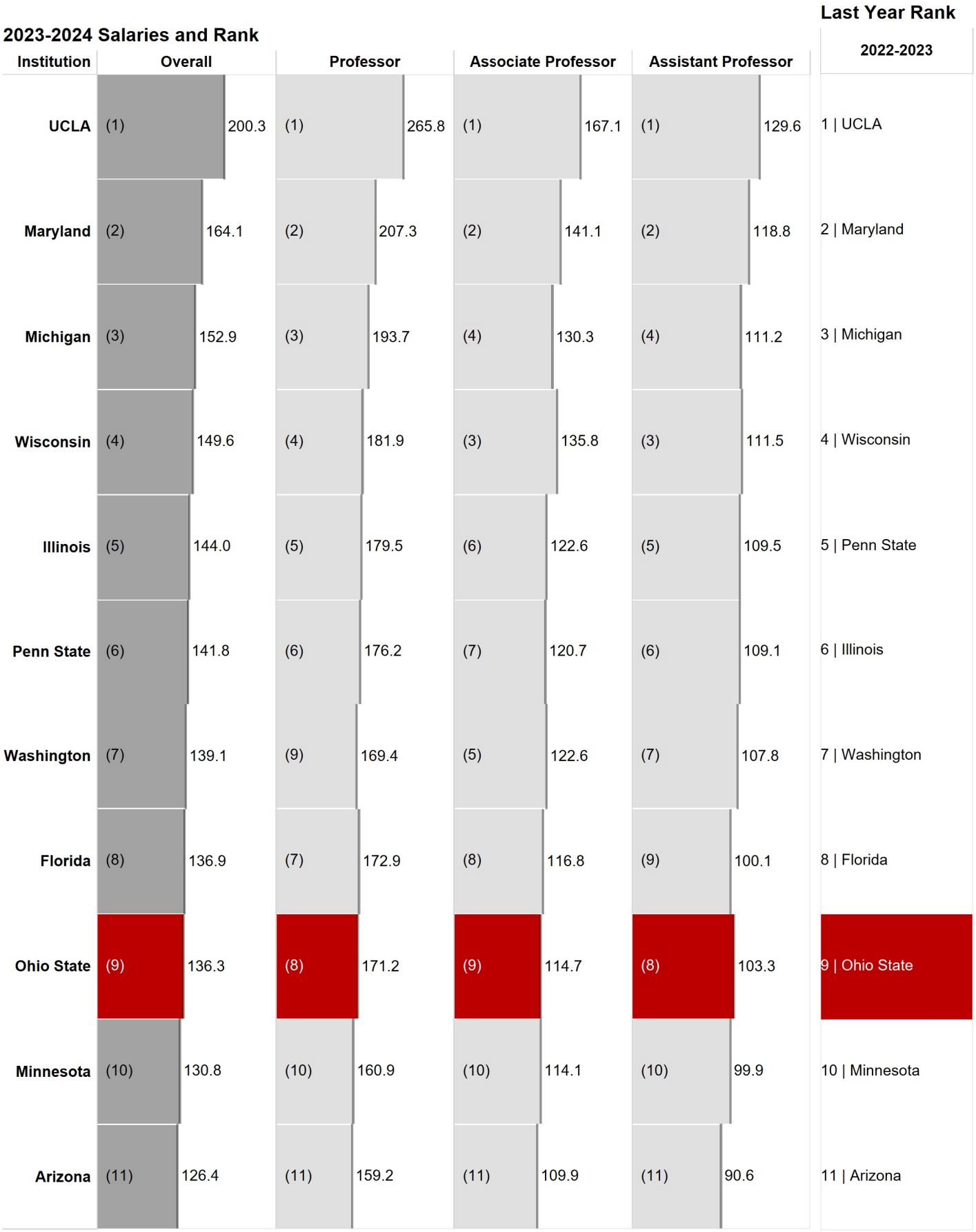
U.S. News Top 25 Public Institutions (Living Cost Adjusted)

	2023-2024 Salaries				2023-2024 Ranks			
Institution (US News Ranking)	Overall	Professor	Associate Professor	Assistant Professor	Overall	Professor	Associate Professor	Assistant Professor
Texas (#9)	159.6	201.0	136.6	117.1	1	2	1	2
Virginia (#5)	156.7	206.0	131.4	103.9	2	1	3	9
Georgia Tech (#10)	148.5	177.2	129.3	123.2	3	10	4	1
UCLA (#2)	147.3	195.4	122.9	95.3	4	3	9	20
Michigan (#3)	147.0	186.2	125.2	106.9	5	4	6	7
Texas A&M (#20)	146.1	181.8	122.4	114.2	6	7	11	3
Wisconsin (#12)	145.2	176.6	131.8	108.3	7	11	2	6
Purdue (#17)	144.6	177.9	126.6	110.1	8	9	5	4
Illinois (#12)	144.0	179.5	122.6	109.5	9	8	10	5
Maryland (#19)	144.0	181.8	123.8	104.2	9	6	7	8
UC San Diego (#6)	143.6	182.9	123.4	101.6	11	5	8	14
Florida (#6)	139.7	176.4	119.2	102.1	12	12	13	12
Virginia Tech (#20)	139.5	173.5	121.4	103.8	13	14	12	10
North Carolina (#4)	137.8	176.3	114.3	100.8	14	13	16	15
Ohio State (#17)	136.3	171.2	114.7	103.3	15	15	15	11
UC Davis (#6)	130.6	163.6	111.8	97.5	16	16	19	18
Florida State (#23)	129.7	157.7	117.1	97.6	17	20	14	17
UC Irvine (#10)	129.5	163.5	111.6	93.7	18	17	20	21
Minnesota (#23)	129.5	159.3	113.0	98.9	19	19	17	16
UC Berkeley (#1)	125.3	157.1	108.1	92.1	20	21	22	22
Georgia (#20)	125.0	147.2	113.0	101.9	21	22	18	13
Rutgers (#15)	124.9	162.6	106.5	83.4	22	18	23	24
William & Mary (#23)	121.7	145.4	110.1	95.6	23	23	21	19
Washington (#15)	118.9	144.8	104.8	92.1	24	24	24	22
UC Santa Barbara (#12)	109.1	142.7	89.7	75.5	25	25	25	25

The Ohio State University
2023-24 Faculty Salary Comparisons

Benchmark Institutions

Benchmark Institutions Overall (Unadjusted)



Ohio State - Benchmark Institutions - Unadjusted

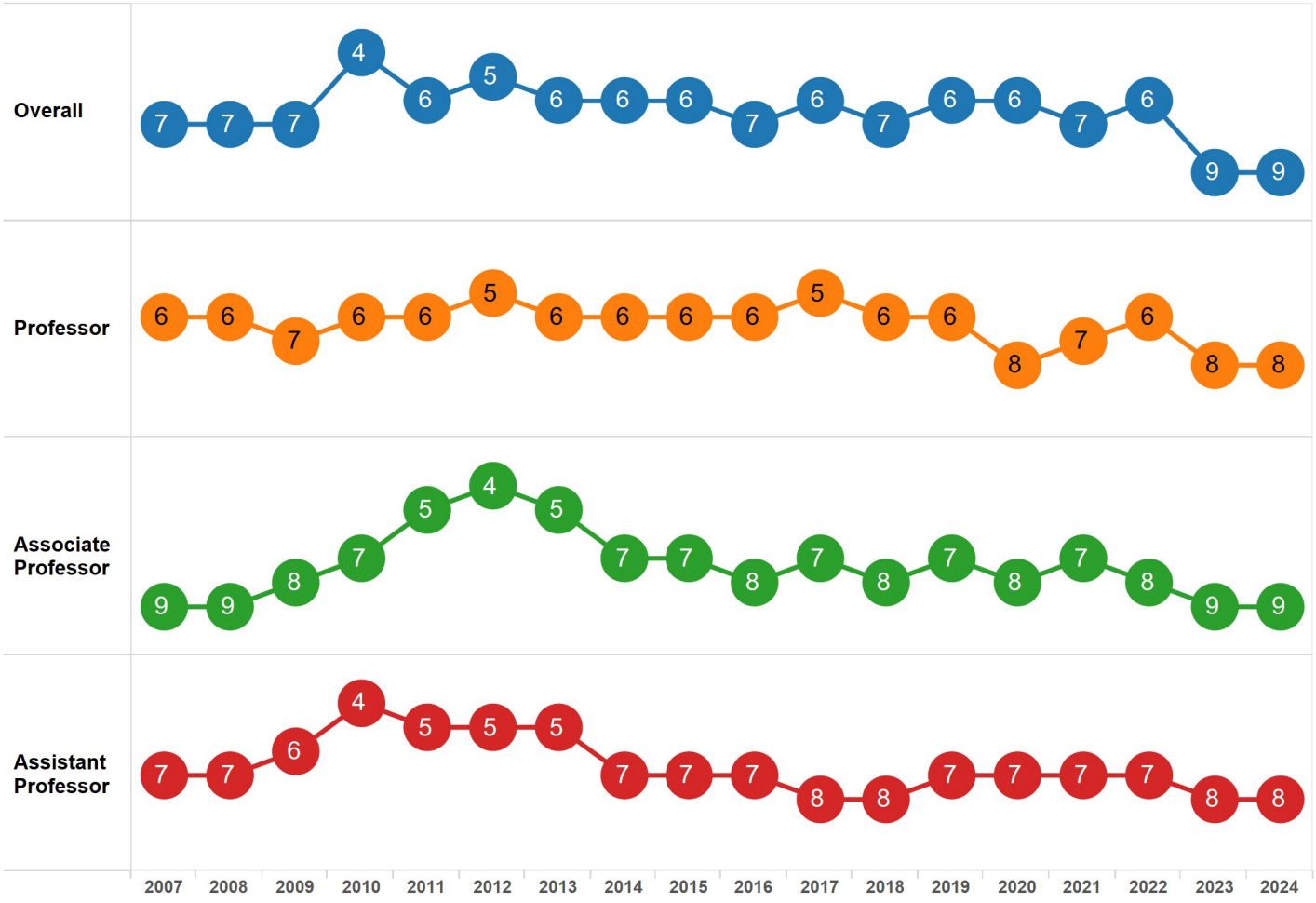
Salary history

Academic Year	Overall	Professor	Associate Professor	Assistant Professor
2023-2024	136.3	171.2	114.7	103.3
2022-2023	132.5	165.1	112.0	100.5
2021-2022	129.7	161.2	109.1	100.2
2020-2021	125.5	154.9	106.9	97.1
2019-2020	124.8	154.7	106.1	96.2
2018-2019	121.5	152.2	103.5	92.3
2017-2018	118.9	150.0	101.3	89.5
2016-2017	118.0	149.5	99.8	87.3
2015-2016	115.7	145.5	98.0	86.0
2014-2015	113.6	142.2	96.1	85.2
2013-2014	111.3	139.2	94.2	84.8
2012-2013	110.4	137.0	92.0	85.1
2011-2012	107.7	134.2	89.3	81.5
2010-2011	105.5	131.6	87.7	79.4
2009-2010	103.5	129.5	85.8	78.0
2008-2009	100.7	126.5	84.2	75.0
2007-2008	95.9	121.6	80.5	70.9
2006-2007	92.6	117.2	76.9	69.4

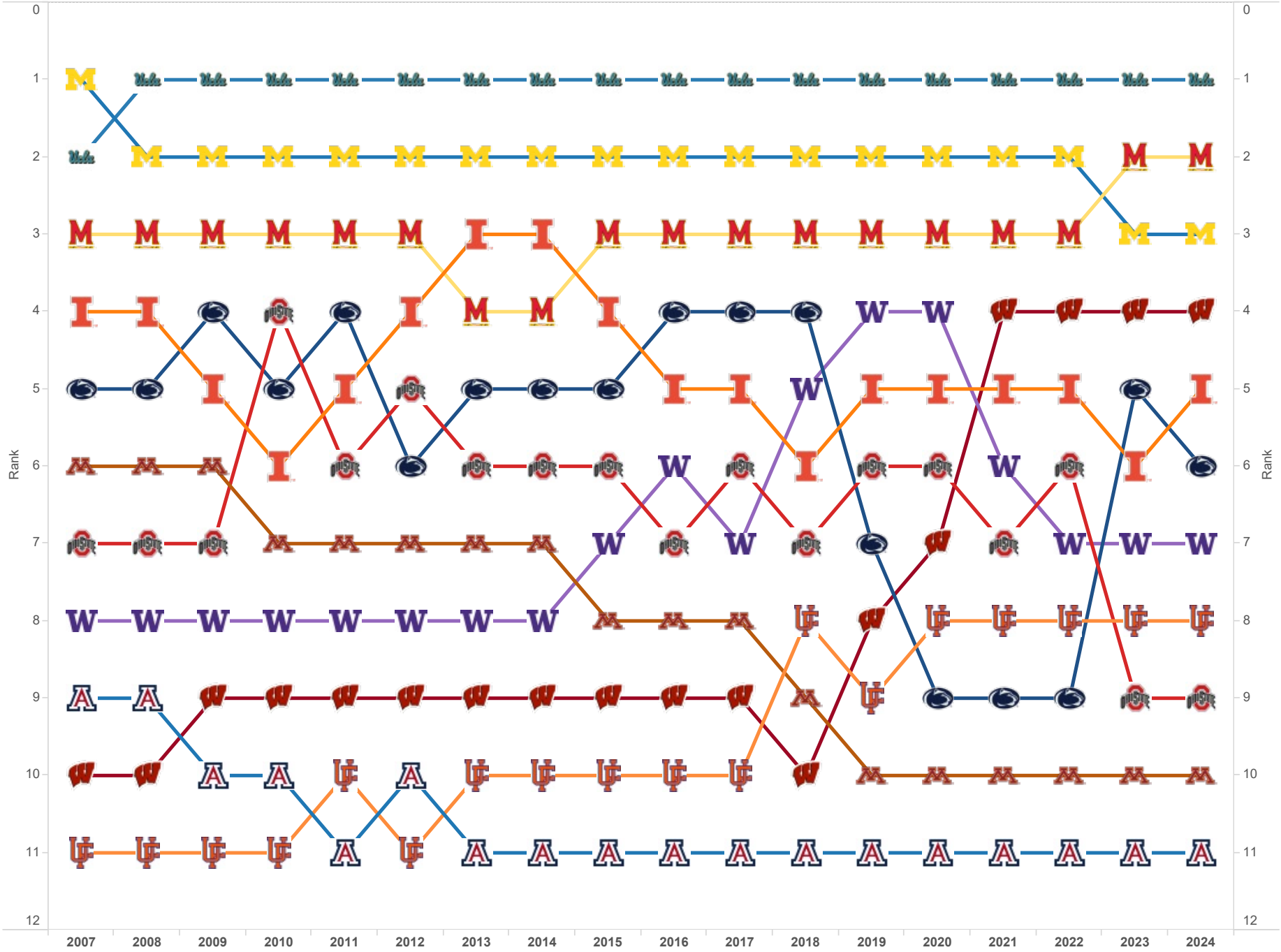
Rank history (change relative to prior year)

Academic Year	Overall	Professor	Associate Professor	Assistant Professor
2023-2024	9	8	9	8
2022-2023	9 ↓	8 ↓	9 ↓	8 ↓
2021-2022	6 ↑	6 ↑	8 ↓	7
2020-2021	7 ↓	7 ↑	7 ↑	7
2019-2020	6	8 ↓	8 ↓	7
2018-2019	6 ↑	6	7 ↑	7 ↑
2017-2018	7 ↓	6 ↓	8 ↓	8
2016-2017	6 ↑	5 ↑	7 ↑	8 ↓
2015-2016	7 ↓	6	8 ↓	7
2014-2015	6	6	7	7
2013-2014	6	6	7 ↓	7 ↓
2012-2013	6 ↓	6 ↓	5 ↓	5
2011-2012	5 ↑	5 ↑	4 ↑	5
2010-2011	6 ↓	6	5 ↑	5 ↓
2009-2010	4 ↑	6 ↑	7 ↑	4 ↑
2008-2009	7	7 ↓	8 ↑	6 ↑
2007-2008	7	6	9	7
2006-2007	7	6	9	7

Ohio State - Benchmark Institutions Rank - Unadjusted



Benchmark Institutions - Overall (Unadjusted) - Change in Rank



The Ohio State University
2023-24 Faculty Salary Comparisons

Top 25 Public Institutions

U.S. News Top 25 Public Institutions (Unadjusted)

	2023-2024 Salaries				2023-2024 Ranks			
Institution (US News Ranking)	Overall	Professor	Associate Professor	Assistant Professor	Overall	Professor	Associate Professor	Assistant Professor
UCLA (#2)	200.3	265.8	167.1	129.6	1	1	1	1
UC San Diego (#6)	179.6	228.6	154.3	127.0	2	2	2	3
UC Berkeley (#1)	175.4	220.0	151.3	129.0	3	4	3	2
UC Santa Barbara (#12)	173.4	226.9	142.6	120.0	4	3	5	7
UC Irvine (#10)	168.4	212.5	145.1	121.8	5	5	4	5
Texas (#9)	166.0	209.1	142.1	121.8	6	7	6	5
Maryland (#19)	164.1	207.3	141.1	118.8	7	8	7	8
Virginia (#5)	161.4	212.2	135.3	107.0	8	6	9	15
Michigan (#3)	152.9	193.7	130.3	111.2	9	10	11	11
Rutgers (#15)	151.1	196.7	128.9	100.9	10	9	12	20
Georgia Tech (#10)	150.0	179.0	130.6	124.4	11	14	10	4
Wisconsin (#12)	149.6	181.9	135.8	111.5	12	12	8	10
UC Davis (#6)	148.9	186.5	127.5	111.1	13	11	13	12
Illinois (#12)	144.0	179.5	122.6	109.5	14	13	15	13
Texas A&M (#20)	143.2	178.1	119.9	111.9	15	15	17	9
Virginia Tech (#20)	139.5	173.5	121.4	103.8	16	17	16	16
Washington (#15)	139.1	169.4	122.6	107.8	17	20	14	14
Florida (#6)	136.9	172.9	116.8	100.1	18	18	20	21
North Carolina (#4)	136.4	174.5	113.2	99.8	19	16	23	23
Ohio State (#17)	136.3	171.2	114.7	103.3	20	19	21	18
Purdue (#17)	136.0	167.2	119.0	103.5	21	21	18	17
Minnesota (#23)	130.8	160.9	114.1	99.9	22	22	22	22
Florida State (#23)	129.7	157.7	117.1	97.6	23	23	19	24
Georgia (#20)	125.0	147.2	113.0	101.9	24	24	24	19
William & Mary (#23)	121.7	145.4	110.1	95.6	25	25	25	25

ANNEX 2

College	Department	CIP Code	Rank	Appointment Length	Headcount	Avg. Primary Benchmark Group Time In Rank 2022	Avg. Ohio State Time In Rank 2022	Avg. Ohio State Salary 2022	85% of Primary Benchmark Group Average 2022	Primary Benchmark Group Average 2022	85% of Primary Benchmark Group Average adjusted 2023	Primary Benchmark Group Average adjusted 2023
Arts and Sciences	African American and African Studies	050201	Assistant Professor	9-10 Month	1	4	1	$78,000	$78,230	$92,036	$81,359.59	$95,717.17
			Associate Professor	9-10 Month	3		18	$100,438	$99,561	$117,130	$103,543.04	$121,815.35
			Professor	9-10 Month	1		17	$120,248	$138,670	$163,142	$144,217.32	$169,667.43
	Anthropology	450201	Assistant Professor	9-10 Month	3	5	4	$83,871	$75,975	$89,382	$79,013.67	$92,957.26
			Associate Professor	9-10 Month	2		7	$96,319	$88,823	$104,498	$92,375.95	$108,677.59
			Professor	9-10 Month	12		12	$131,774	$133,611	$157,190	$138,955.54	$163,477.10
	Art	500701	Assistant Professor	9-10 Month	1	4	6	$74,003	$68,564	$80,663	$71,306.43	$83,889.92
			Associate Professor	9-10 Month	8		10	$89,406	$80,473	$94,674	$83,691.67	$98,460.79
			Professor	9-10 Month	5	4	13	$119,207	$115,465	$135,841	$120,083.25	$141,274.41
	Arts Administration Education and Policy	131302	Assistant Professor	9-10 Month	3		4	$79,829	$74,882	$88,097	$77,877.51	$91,620.60
			Associate Professor	9-10 Month	5		9	$87,064	$89,926	$105,795	$93,522.82	$110,026.84
			Professor	9-10 Month	1		1	$112,174	$113,630	$133,682	$118,175.31	$139,029.78
	Astronomy	400201	Assistant Professor	9-10 Month	1	4	5	$90,672	$79,555	$93,594	$82,737.19	$97,337.87
			Associate Professor	9-10 Month	2		14	$101,652	$98,543	$115,933	$102,484.51	$120,570.01
			Professor	9-10 Month	13		14	$151,006	$133,293	$156,815	$138,624.50	$163,087.65
	Chemistry and Biochemistry Administration	400501	Assistant Professor	9-10 Month	6	5	4	$100,950	$84,451	$99,354	$87,829.14	$103,328.40
			Associate Professor	9-10 Month	9	3	6	$109,166	$95,379	$112,211	$99,194.46	$116,699.37
			Professor	9-10 Month	33	3	11	$165,437	$159,256	$187,360	$165,626.64	$194,854.87
	Classics	161200	Assistant Professor	9-10 Month	3	4	1	$75,000	$70,103	$82,474	$72,907.11	$85,773.07
			Associate Professor	9-10 Month	3		7	$87,550	$85,378	$100,445	$88,793.60	$104,463.06
			Professor	9-10 Month	5		19	$138,157	$125,405	$147,535	$130,420.74	$153,436.16
	Comparative Studies	240103	Assistant Professor	9-10 Month	1		7	$78,948	$59,380	$69,859	$61,755.59	$72,653.64
			Associate Professor	9-10 Month	3		6	$98,431	$81,139	$95,457	$84,384.38	$99,275.74
			Professor	9-10 Month	5		9	$118,616	$138,384	$162,804	$143,918.90	$169,316.35
	Dance	500301	Assistant Professor	9-10 Month	3	4	3	$76,425	$68,328	$80,385	$71,060.70	$83,600.83
			Associate Professor	9-10 Month	5	2	3	$86,933	$79,945	$94,053	$83,142.63	$97,814.86
			Professor	9-10 Month	3		7	$126,433	$103,595	$121,877	$107,738.88	$126,751.62
	Design	500401	Assistant Professor	9-10 Month	2	2	5	$90,774	$68,807	$80,950	$71,559.72	$84,187.91
			Associate Professor	9-10 Month	8		8	$98,786	$76,775	$90,324	$79,846.27	$93,936.79
			Professor	9-10 Month	4		10	$170,578	$128,757	$151,478	$133,906.98	$157,537.62
	Earth Sciences	400601	Assistant Professor	9-10 Month	2	4	3	$96,789	$80,677	$94,915	$83,904.47	$98,711.14
			Associate Professor	9-10 Month	6	3	7	$108,273	$91,315	$107,429	$94,967.22	$111,726.14
			Professor	9-10 Month	15	4	16	$172,913	$141,290	$166,223	$146,941.40	$172,872.23
				11-12 Month	1		6	$165,358	$172,688	$203,162	$179,595.04	$211,288.28
	East Asian Languages and Literatures	160399	Assistant Professor	9-10 Month	1		7	$75,849	$74,554	$87,710	$77,535.98	$91,218.80
			Associate Professor	9-10 Month	10		19	$87,589	$88,812	$104,485	$92,364.70	$108,664.35
				11-12 Month	1		11	$133,098	$108,548	$127,704	$112,890.18	$132,811.98
			Professor	9-10 Month	5		14	$121,581	$135,705	$159,653	$141,133.27	$166,039.14
	Economics	450601	Assistant Professor	9-10 Month	5	5	2	$157,339	$130,542	$153,578	$135,763.36	$159,721.60
			Associate Professor	9-10 Month	7	1	8	$175,592	$159,048	$187,115	$165,409.44	$194,599.34
			Professor	9-10 Month	14	3	13	$249,093	$233,608	$274,833	$242,952.69	$285,826.69
	English	230101	Associate Professor	9-10 Month	31		11	$91,900	$89,071	$104,789	$92,633.59	$108,980.70
			Professor	9-10 Month	26		12	$140,284	$127,825	$150,382	$132,937.94	$156,397.57
	Evolution Ecology and Organismal Biology	260701	Assistant Professor	9-10 Month	6		6	$91,089	$79,758	$93,833	$82,948.78	$97,586.80
			Associate Professor	9-10 Month	3		9	$114,521	$91,671	$107,848	$95,337.66	$112,161.95
			Professor	9-10 Month	10		9	$137,404	$129,194	$151,993	$134,361.78	$158,072.68

French and Italian	160901	Assistant Professor	9-10 Month	1	3	3	$73,057	$68,701	$80,825	$71,448.90	$84,057.53
		Associate Professor	9-10 Month	5		9	$94,249	$80,660	$94,894	$83,886.01	$98,689.43
		Professor	9-10 Month	2		12	$114,899	$118,788	$139,751	$123,539.88	$145,341.04
Geography	450701	Assistant Professor	9-10 Month	2	4	5	$88,402	$77,412	$91,073	$80,508.30	$94,715.65
		Associate Professor	9-10 Month	4		6	$92,613	$90,569	$106,552	$94,191.77	$110,813.85
		Professor	9-10 Month	12		9	$144,167	$143,247	$168,525	$148,976.37	$175,266.32
Germanic Languages and Literatures	160500	Assistant Professor	9-10 Month	1		1	$73,000	$66,932	$78,743	$69,608.97	$81,892.91
		Associate Professor	9-10 Month	4		11	$94,950	$76,588	$90,103	$79,651.26	$93,707.37
		Professor	9-10 Month	4		8	$136,220	$117,780	$138,565	$122,491.57	$144,107.72
History	540101	Assistant Professor	9-10 Month	2	4	3	$76,829	$74,331	$87,448	$77,304.15	$90,946.06
		Associate Professor	9-10 Month	19	6	11	$97,246	$91,259	$107,363	$94,909.31	$111,658.01
		Professor	9-10 Month	27		10	$133,792	$138,554	$163,004	$144,095.65	$169,524.30
History of Art	500703	Associate Professor	9-10 Month	6		5	$93,956	$80,473	$94,674	$83,691.67	$98,460.79
		Professor	9-10 Month	3		19	$128,308	$115,465	$135,841	$120,083.25	$141,274.41
Linguistics	160102	Assistant Professor	9-10 Month	1	3	1	$84,000	$73,764	$86,781	$76,714.58	$90,252.45
		Associate Professor	9-10 Month	7		5	$91,308	$81,844	$96,287	$85,117.50	$100,138.23
		Professor	9-10 Month	7		15	$135,167	$131,023	$154,145	$136,264.25	$160,310.88
Mathematics	270101	Assistant Professor	9-10 Month	9	4	3	$97,695	$86,841	$102,165	$90,314.24	$106,252.05
		Associate Professor	9-10 Month	14	1	6	$110,727	$96,333	$113,332	$100,185.89	$117,865.76
		Professor	9-10 Month	32		11	$144,361	$143,396	$168,701	$149,131.71	$175,449.07
Microbiology Administration	260502	Assistant Professor	9-10 Month	3		4	$99,315	$83,012	$97,661	$86,332.58	$101,567.74
		Associate Professor	9-10 Month	3		5	$111,801	$103,253	$121,474	$107,383.02	$126,332.96
		Professor	9-10 Month	10		9	$169,526	$140,218	$164,962	$145,826.41	$171,560.48
	260509	Professor	11-12 Month	1		22	$224,623	$171,377	$201,620	$178,232.28	$209,685.03
Molecular Genetics Administration	260802	Associate Professor	9-10 Month	7		9	$109,574	$97,554	$114,769	$101,456.21	$119,360.25
		Professor	9-10 Month	14		13	$143,324	$146,483	$172,333	$152,342.68	$179,226.68
Music	500901	Associate Professor	9-10 Month	14	3	13	$87,722	$77,346	$90,996	$80,440.12	$94,635.43
			11-12 Month	1		1	$132,910	$94,534	$111,217	$98,315.70	$115,665.53
		Professor	9-10 Month	17		11	$115,444	$110,080	$129,505	$114,482.70	$134,685.53
Near Eastern and South Asian Languages and Culture	161199	Assistant Professor	9-10 Month	1	5	10	$78,091	$76,583	$90,098	$79,646.63	$93,701.92
		Associate Professor	9-10 Month	5		12	$93,057	$94,110	$110,718	$97,874.81	$115,146.83
		Professor	9-10 Month	3		9	$121,306	$123,967	$145,844	$128,925.68	$151,677.27
Philosophy	380101	Assistant Professor	9-10 Month	1	4	1	$71,500	$74,351	$87,472	$77,325.38	$90,971.04
		Associate Professor	9-10 Month	3	1	10	$107,406	$90,361	$106,307	$93,975.57	$110,559.50
		Professor	9-10 Month	12		17	$146,307	$155,414	$182,840	$161,630.41	$190,153.42
Physics Administration	400801	Assistant Professor	9-10 Month	2	3	7	$100,991	$88,198	$103,762	$91,725.79	$107,912.70
		Associate Professor	9-10 Month	8	3	12	$107,942	$99,044	$116,522	$103,005.74	$121,183.22
		Professor	9-10 Month	40		15	$158,867	$146,020	$171,788	$151,860.46	$178,659.36
Political Science	451001	Assistant Professor	9-10 Month	5	5	5	$98,523	$86,601	$101,883	$90,064.90	$105,958.70
		Associate Professor	9-10 Month	7	2	4	$125,599	$106,267	$125,020	$110,517.90	$130,021.06
		Professor	9-10 Month	14		9	$170,849	$164,156	$193,125	$170,722.13	$200,849.56
Psychology	420101	Assistant Professor	9-10 Month	3	5	5	$96,196	$81,740	$96,165	$85,009.50	$100,011.17
		Associate Professor	9-10 Month	12	2	5	$108,277	$93,486	$109,983	$97,224.99	$114,382.34
		Professor	9-10 Month	24		15	$182,502	$147,186	$173,160	$153,073.58	$180,086.57
School of Communication	090101	Assistant Professor	9-10 Month	6	5	4	$91,885	$75,109	$88,364	$78,113.75	$91,898.53
		Associate Professor	9-10 Month	15	4	8	$106,034	$87,890	$103,400	$91,405.51	$107,535.90
		Professor	9-10 Month	8	2	10	$201,469	$129,944	$152,875	$135,141.56	$158,990.07
Slavic and East European Languages and Cultures	160400	Assistant Professor	9-10 Month	2	5	6	$74,624	$73,118	$86,021	$76,042.79	$89,462.10
		Associate Professor	9-10 Month	4		11	$92,432	$86,522	$101,790	$89,982.73	$105,862.04
		Professor	9-10 Month	3		8	$121,127	$120,775	$142,089	$125,606.30	$147,772.11
Sociology	451101	Assistant Professor	9-10 Month	2	5	3	$95,018	$84,443	$99,345	$87,821.09	$103,318.92

			Associate Professor	9-10 Month	9		10	$108,777	$97,906	$115,184	$101,822.36	$119,791.02
			Professor	9-10 Month	15		9	$159,261	$153,794	$180,934	$159,946.04	$188,171.82
	Spanish and Portuguese	160905	Assistant Professor	9-10 Month	2	2	3	$74,055	$68,701	$80,825	$71,448.90	$84,057.53
			Associate Professor	9-10 Month	8		11	$92,342	$80,660	$94,894	$83,886.01	$98,689.43
			Professor	9-10 Month	9		7	$111,077	$118,788	$139,751	$123,539.88	$145,341.04
	Speech Hearing Science	510202	Assistant Professor	9-10 Month	1		5	$85,536	$73,924	$86,969	$76,880.79	$90,447.99
			Associate Professor	9-10 Month	5		5	$103,587	$85,526	$100,619	$88,947.49	$104,644.10
			Professor	9-10 Month	4		11	$162,863	$130,846	$153,936	$136,079.72	$160,093.79
				11-12 Month	1		28	$239,844	$159,923	$188,144	$166,319.66	$195,670.19
	Statistics	270501	Assistant Professor	9-10 Month	4	4	5	$105,211	$94,278	$110,916	$98,049.43	$115,352.28
			Associate Professor	9-10 Month	8		4	$120,356	$107,465	$126,430	$111,763.72	$131,486.73
			Professor	9-10 Month	10		10	$157,648	$154,324	$181,558	$160,497.48	$188,820.56
	Theatre, Film, and Media Arts	500501	Assistant Professor	9-10 Month	2	4	3	$73,471	$66,140	$77,811	$68,785.34	$80,923.93
			Associate Professor	9-10 Month	5	2	6	$85,526	$80,737	$94,984	$83,965.98	$98,783.51
			Professor	9-10 Month	5	2	6	$111,886	$119,766	$140,901	$124,556.86	$146,537.49
	Womens Gender and Sexuality Studies	050207	Assistant Professor	9-10 Month	2	4	2	$81,654	$78,230	$92,036	$81,359.59	$95,717.17
			Associate Professor	9-10 Month	2		7	$89,876	$99,561	$117,130	$103,543.04	$121,815.35
			Professor	9-10 Month	6		8	$135,231	$138,670	$163,142	$144,217.32	$169,667.43
Dentistry	Biosciences	510602	Assistant Professor	11-12 Month	2	2	3	$116,529	$97,382	$114,567	$101,277.39	$119,149.88
			Associate Professor	11-12 Month	1		2	$120,552	$117,403	$138,121	$122,099.36	$143,646.31
			Professor	9-10 Month	1		28	$207,465	$145,693	$171,404	$151,521.13	$178,260.15
				11-12 Month	3		17	$153,209	$178,070	$209,494	$185,192.49	$217,873.52
	Dental Hygiene	510602	Associate Professor	11-12 Month	1		7	$108,209	$117,403	$138,121	$122,099.36	$143,646.31
	Endodontics	510506	Associate Professor	11-12 Month	1		3	$140,181	$117,403	$138,121	$122,099.36	$143,646.31
			Professor	11-12 Month	2		7	$229,465	$178,070	$209,494	$185,192.49	$217,873.52
	Oral and Maxillofacial Pathology	510401	Professor	11-12 Month	1		20	$198,944	$178,070	$209,494	$185,192.49	$217,873.52
	Oral and Maxillofacial Surgery and Anesthesiology	510507	Associate Professor	11-12 Month	1		4	$187,433	$117,403	$138,121	$122,099.36	$143,646.31
			Professor	11-12 Month	1		23	$269,709	$178,070	$209,494	$185,192.49	$217,873.52
	Orthodontics	510508	Professor	11-12 Month	3		4	$185,107	$178,070	$209,494	$185,192.49	$217,873.52
	Pediatric Dentistry	510509	Assistant Professor	11-12 Month	1	3	3	$118,060	$97,382	$114,567	$101,277.39	$119,149.88
			Professor	11-12 Month	1		20	$162,049	$178,070	$209,494	$185,192.49	$217,873.52
	Periodontology	510510	Professor	11-12 Month	3		17	$212,935	$178,070	$209,494	$185,192.49	$217,873.52
Education & Human Ecology	Educational Studies Administration	130101	Assistant Professor	9-10 Month	6	4	3	$88,270	$75,329	$88,623	$78,342.63	$92,167.80
			Associate Professor	9-10 Month	19		9	$101,807	$90,417	$106,373	$94,033.73	$110,627.92
				11-12 Month	1		40	$113,560	$110,510	$130,011	$114,930.12	$135,211.90
			Professor	9-10 Month	23	11	8	$146,996	$141,246	$166,171	$146,895.38	$172,818.09
				11-12 Month	1	3	4	$271,936	$172,633	$203,098	$179,538.79	$211,222.11
	Human Sciences Administration	190101	Assistant Professor	9-10 Month	8		3	$91,167	$76,920	$90,494	$79,997.10	$94,114.24
			Associate Professor	9-10 Month	15		6	$104,193	$89,944	$105,816	$93,541.67	$110,049.02
				11-12 Month	4		3	$115,113	$109,931	$129,331	$114,328.71	$134,504.36
			Professor	9-10 Month	20		10	$147,431	$128,473	$151,144	$133,611.71	$157,190.25
				11-12 Month	2		11	$208,489	$157,022	$184,732	$163,303.20	$192,121.42
	Teaching and Learning Administration	130101	Assistant Professor	9-10 Month	5	4	4	$85,931	$75,329	$88,623	$78,342.63	$92,167.80
			Associate Professor	9-10 Month	8		4	$99,396	$90,417	$106,373	$94,033.73	$110,627.92
			Professor	9-10 Month	18	11	7	$125,585	$141,246	$166,171	$146,895.38	$172,818.09
				11-12 Month	1	3	8	$226,604	$172,633	$203,098	$179,538.79	$211,222.11
Engineering	Biomedical Engineering	140501	Assistant Professor	9-10 Month	7	5	5	$106,009	$91,132	$107,214	$94,777.41	$111,502.83
			Associate Professor	9-10 Month	5	2	5	$126,118	$107,503	$126,474	$111,802.81	$131,532.72
			Professor	9-10 Month	6		5	$174,961	$163,151	$191,942	$169,676.78	$199,619.74
				11-12 Month	1	4	1	$185,000	$199,406	$234,596	$207,382.73	$243,979.69
	Chemical and Biomolecular Engineering	140701	Assistant Professor	9-10 Month	3	5	5	$105,590	$92,739	$109,104	$96,448.31	$113,468.60
			Associate Professor	9-10 Month	2	1	9	$115,016	$105,478	$124,091	$109,696.86	$129,055.13
			Professor	9-10 Month	16	6	15	$197,721	$167,587	$197,161	$174,290.41	$205,047.54

	Civil Environmental and Geodetic Engineering	140801	Assistant Professor	9-10 Month	7	4	6	$104,849	$89,440	$105,224	$93,017.69	$109,432.58
			Associate Professor	9-10 Month	7	4	4	$116,905	$102,836	$120,983	$106,949.41	$125,822.83
			Professor	9-10 Month	9		9	$149,657	$144,788	$170,339	$150,579.80	$177,152.71
	Computer Science and Engineering	110101	Assistant Professor	9-10 Month	12	4	2	$123,088	$102,620	$120,730	$106,725.03	$125,558.86
			Associate Professor	9-10 Month	15	3	8	$139,308	$119,635	$140,747	$124,420.18	$146,376.68
			Professor	9-10 Month	17		12	$187,758	$159,770	$187,965	$166,160.69	$195,483.16
	Electrical and Computer Engineering	141001	Assistant Professor	9-10 Month	5	4	5	$110,447	$96,922	$114,026	$100,799.11	$118,587.19
			Associate Professor	9-10 Month	8	1	12	$123,389	$107,694	$126,699	$112,001.82	$131,766.85
			Professor	9-10 Month	31	1	11	$175,097	$155,472	$182,909	$161,691.24	$190,224.99
	Engineering Education	140101	Assistant Professor	9-10 Month	2	4	6	$102,986	$88,445	$104,053	$91,982.97	$108,215.26
			Associate Professor	9-10 Month	4		2	$122,514	$98,530	$115,918	$102,471.10	$120,554.23
			Professor	9-10 Month	2		7	$171,204	$138,195	$162,583	$143,723.08	$169,085.98
	Integrated Systems Engineering	143501	Assistant Professor	9-10 Month	7	4	5	$109,019	$89,025	$104,735	$92,585.91	$108,924.60
			Associate Professor	9-10 Month	5	6	14	$125,789	$105,618	$124,256	$109,842.73	$129,226.74
			Professor	9-10 Month	9		12	$174,198	$149,259	$175,598	$155,228.95	$182,622.29
	Knowlton School of Architecture Administration	040201	Assistant Professor	9-10 Month	10	4	5	$83,578	$70,273	$82,675	$73,084.33	$85,981.56
			Associate Professor	9-10 Month	15	1	4	$102,242	$87,361	$102,777	$90,855.12	$106,888.37
			Professor	9-10 Month	12		6	$131,770	$124,696	$146,701	$129,683.92	$152,569.32
	Materials Science and Engineering	141801	Assistant Professor	9-10 Month	9	4	4	$103,506	$94,041	$110,636	$97,802.55	$115,061.82
			Associate Professor	9-10 Month	9		10	$126,546	$105,090	$123,636	$109,293.93	$128,581.10
			Professor	9-10 Month	17	6	14	$187,947	$169,249	$199,117	$176,019.04	$207,081.22
				11-12 Month	1		12	$458,870	$206,860	$243,365	$215,134.38	$253,099.27
	Mechanical and Aerospace Engineering	141901	Assistant Professor	9-10 Month	10	4	4	$107,180	$91,720	$107,906	$95,388.93	$112,222.27
			Associate Professor	9-10 Month	15	2	5	$123,574	$103,699	$121,999	$107,846.89	$126,878.69
			Professor	9-10 Month	29		12	$178,844	$154,686	$181,984	$160,873.90	$189,263.41
				11-12 Month	1		3	$311,100	$189,061	$222,425	$196,623.66	$231,321.95
Fisher College of Business	Accounting	520301	Assistant Professor	9-10 Month	6	5	3	$241,347	$219,500	$234,900	$228,280.00	$244,296.00
			Associate Professor	9-10 Month	5		12	$235,427	$231,600	$258,700	$240,864.00	$269,048.00
			Professor	9-10 Month	6		14	$335,247	$263,600	$300,400	$274,144.00	$312,416.00
	Decision Sciences	520203	Professor	9-10 Month	1		24	$376,166	$246,700	$281,600	$256,568.00	$292,864.00
		520205	Associate Professor	9-10 Month	1		1	$196,589	$190,850	$220,000	$198,484.00	$228,800.00
			Professor	9-10 Month	1		9	$274,540	$246,700	$281,600	$256,568.00	$292,864.00
		520301	Professor	9-10 Month	1		14	$242,317	$246,700	$281,600	$256,568.00	$292,864.00
	Finance	520801	Assistant Professor	9-10 Month	6	5	5	$247,071	$204,500	$239,900	$212,680.00	$249,496.00
			Associate Professor	9-10 Month	3		16	$222,137	$229,375	$258,700	$238,550.00	$269,048.00
			Professor	9-10 Month	9		14	$396,831	$262,300	$305,300	$272,792.00	$317,512.00
	Management	521001	Assistant Professor	9-10 Month	8		4	$177,840	$168,300	$179,700	$175,032.00	$186,888.00
			Associate Professor	9-10 Month	3		11	$216,281	$203,750	$220,400	$211,900.00	$229,216.00
			Professor	9-10 Month	13		9	$279,284	$231,125	$255,400	$240,370.00	$265,616.00
		--	Professor	Faculty - 9/12	1		10	$302,774	$231,125	$255,400	$240,370.00	$265,616.00
	Marketing	520203	Assistant Professor	9-10 Month	6	4	4	$168,809	$179,000	$192,100	$186,160.00	$199,784.00
			Associate Professor	9-10 Month	4		10	$189,410	$206,700	$220,000	$214,968.00	$228,800.00
			Professor	9-10 Month	2		3	$264,905	$250,700	$289,700	$260,728.00	$301,288.00
	Production/Operations Management	520205	Assistant Professor	9-10 Month	5	4	4	$184,194	$179,000	$186,550	$186,160.00	$194,012.00
			Associate Professor	9-10 Month	1		13	$215,296	$199,700	$213,000	$207,688.00	$221,520.00
			Professor	9-10 Month	4		19	$244,188	$242,750	$263,850	$252,460.00	$274,404.00
		--	Professor	Faculty - 9/12	1		3	$239,021	$242,750	$263,850	$252,460.00	$274,404.00
	Supply Chain Management/Transportation/Logistics	520203	Assistant Professor	9-10 Month	3	4	4	$169,904	$113,900	$162,100	$118,456.00	$168,584.00
			Associate Professor	9-10 Month	2		5	$214,807	$185,050	$194,700	$192,452.00	$202,488.00
			Professor	9-10 Month	3		10	$233,947	$205,300	$222,500	$213,512.00	$231,400.00
Food, Agricultural	Agricultural, Environmental and	010103	Assistant Professor	9-10 Month	3	3	2	$116,291	$94,472	$111,143	$98,250.53	$115,588.86

, and Environmental Sciences	Development Econom		Associate Professor	9-10 Month	3	10	3	$136,401	$117,392	$138,108	$122,087.64	$143,632.52
			Professor	9-10 Month	11		12	$177,828	$140,773	$165,615	$146,403.41	$172,239.31
				11-12 Month	1		17	$270,164	$172,055	$202,418	$178,937.50	$210,514.71
	Agriculture Communication Education and Leadership	131301	Assistant Professor	9-10 Month	4	2	3	$85,539	$74,882	$88,097	$77,877.51	$91,620.60
			Associate Professor	9-10 Month	2		3	$104,529	$89,926	$105,795	$93,522.82	$110,026.84
				11-12 Month	1		24	$145,119	$109,909	$129,305	$114,305.66	$134,477.25
			Professor	9-10 Month	1		14	$134,546	$113,630	$133,682	$118,175.31	$139,029.78
				11-12 Month	2		4	$166,185	$138,881	$163,390	$144,436.49	$169,925.29
	Animal Sciences	010901	Assistant Professor	9-10 Month	5	5	4	$95,315	$79,316	$93,313	$82,488.97	$97,045.85
			Associate Professor	9-10 Month	1		2	$100,130	$92,778	$109,150	$96,488.74	$113,516.17
			Professor	9-10 Month	3		5	$143,816	$122,415	$144,017	$127,311.39	$149,778.11
				11-12 Month	8		12	$160,699	$149,618	$176,021	$155,602.81	$183,062.13
	Entomology	260702	Assistant Professor	9-10 Month	2	4	6	$92,088	$79,758	$93,833	$82,948.78	$97,586.80
			Professor	9-10 Month	2		7	$130,940	$129,194	$151,993	$134,361.78	$158,072.68
				11-12 Month	1		4	$192,742	$157,904	$185,769	$164,219.95	$193,199.94
	Food Science and Technology	011001	Assistant Professor	9-10 Month	1	5	6	$92,189	$79,232	$93,214	$82,401.48	$96,942.91
			Associate Professor	9-10 Month	4	10	3	$106,040	$93,227	$109,678	$96,955.60	$114,065.41
				11-12 Month	1		26	$94,422	$113,944	$134,051	$118,501.29	$139,413.28
			Professor	9-10 Month	8		11	$188,344	$133,347	$156,879	$138,680.70	$163,153.76
				11-12 Month	6		14	$152,055	$162,979	$191,741	$169,498.63	$199,410.16
	Food, Agricultural and Biological Engineering	140301	Assistant Professor	9-10 Month	3	3	5	$109,075	$83,583	$98,332	$86,925.86	$102,265.72
			Professor	9-10 Month	9		12	$138,141	$126,272	$148,555	$131,322.77	$154,497.38
				11-12 Month	3		17	$202,104	$154,332	$181,567	$160,505.61	$188,830.13
	Horticulture and Crop Science	011102	Assistant Professor	9-10 Month	4	3	4	$97,331	$78,066	$91,842	$81,188.56	$95,515.95
			Associate Professor	9-10 Month	3		4	$102,575	$90,449	$106,410	$94,066.78	$110,666.80
			Professor	9-10 Month	4		5	$123,486	$121,846	$143,348	$126,719.94	$149,082.28
				11-12 Month	7		12	$142,923	$148,923	$175,204	$154,879.93	$182,211.68
	Plant Pathology	260305	Assistant Professor	9-10 Month	2	4	3	$95,245	$79,769	$93,846	$82,959.94	$97,599.93
			Associate Professor	9-10 Month	3		3	$93,718	$94,721	$111,436	$98,509.73	$115,893.80
			Professor	9-10 Month	2		14	$139,633	$136,432	$160,509	$141,889.67	$166,929.03
				11-12 Month	1		6	$191,846	$166,751	$196,177	$173,420.71	$204,024.37
	School of Environment and Natural Resources	030101	Assistant Professor	9-10 Month	4	4	5	$86,231	$87,526	$102,972	$91,027.14	$107,090.76
			Associate Professor	9-10 Month	15	1	5	$104,193	$103,768	$122,080	$107,918.38	$126,962.80
				11-12 Month	1		21	$124,843	$126,827	$149,208	$131,900.25	$155,176.76
			Professor	9-10 Month	11	18	10	$162,869	$144,931	$170,507	$150,728.61	$177,327.78
				11-12 Month	1		32	$145,250	$177,138	$208,398	$184,223.86	$216,733.95
John Glenn College of Public Affairs	Academic	440401	Assistant Professor	9-10 Month	5		4	$91,254	$87,675	$103,147	$91,181.70	$107,272.59
			Associate Professor	9-10 Month	6		8	$113,630	$107,930	$126,977	$112,247.63	$132,056.04
			Professor	9-10 Month	7		4	$173,486	$160,856	$189,243	$167,290.60	$196,812.47
Law	Law Reserve	220101	Assistant Professor	9-10 Month	2	3	4	$136,807	$121,954	$143,476	$126,832.44	$149,214.63
			Associate Professor	9-10 Month	4	2	3	$160,909	$130,836	$153,925	$136,069.87	$160,082.20
			Professor	9-10 Month	15		17	$219,982	$209,546	$246,525	$217,927.68	$256,385.51
Medicine	Anatomy	260403	Assistant Professor	11-12 Month	1		3	$106,769	$113,304	$133,298	$117,835.70	$138,630.24
			Associate Professor	11-12 Month	2		8	$131,832	$130,415	$153,429	$135,631.59	$159,566.58
			Professor	11-12 Month	1		10	$216,611	$199,688	$234,927	$207,675.27	$244,323.85
	Anesthesiology: General	--	Associate Professor	Faculty - 12/12	1		17	$109,721	$404,759	$454,369	$420,949.36	$472,543.76
			Professor	Faculty - 9/12	1		17	$147,185	$183,501	$203,593	$190,841.04	$211,736.72
				Faculty - 12/12, Physician (FGP)	3		6	$539,949	$394,421	$478,421	$410,197.84	$497,557.84
	Biomedical Informatics	261103	Assistant Professor	11-12 Month	5	4	4	$135,448	$102,532	$120,626	$106,633.60	$125,451.29
			Associate Professor	11-12 Month	6		4	$183,115	$118,762	$139,720	$123,512.27	$145,308.55
			Professor	11-12 Month	4		8	$287,894	$189,219	$222,611	$196,788.00	$231,515.30
	Cardiology: Invasive Interventional-Med.	--	Associate Professor	Faculty - 12/12, Physician (FGP)	2		22	$462,961	$383,953	$456,977	$399,311.12	$475,256.08

Cardiology: Non-invasive-Med.	--	Assistant Professor	Faculty - 12/12	1	2	$105,000	$67,500	$86,000	$70,200.00	$89,440.00
		Associate Professor	Faculty - 12/12, Physician (FGP)	2	3	$395,706	$322,000	$394,218	$334,880.00	$409,986.72
		Professor	Faculty - 12/12	1	12	$270,000	$155,092	$208,693	$161,295.68	$217,040.72
			Faculty - 12/12, Physician (FGP)	4	8	$554,688	$364,683	$457,799	$379,270.32	$476,110.96
Diagnostic Radiology: Non-interventional	--	Associate Professor	Faculty - 12/12, Physician (FGP)	1	20	$553,599	$419,419	$456,828	$436,195.76	$475,101.12
		Professor	Faculty - 12/12, Physician (FGP)	2	11	$712,627	$407,573	$446,818	$423,875.92	$464,690.72
Emergency Medicine	--	Assistant Professor	Faculty - 12/12	1	3	$119,025	$97,821	$123,575	$101,733.84	$128,518.00
			Faculty - 12/12, Physician (FGP)	2	3	$308,527	$278,142	$309,616	$289,267.68	$322,000.64
		Associate Professor	Faculty - 12/12	1	6	$139,663	$123,514	$138,921	$128,454.56	$144,477.84
		Professor	Faculty - 12/12, Physician (FGP)	3	3	$445,279	$318,788	$353,521	$331,539.52	$367,661.84
Endocrinology-Med.	--	Assistant Professor	Faculty - 12/12, Physician (FGP)	1	7	$204,259	$178,208	$199,666	$185,336.32	$207,652.64
		Professor	Faculty - 12/12	1	6	$334,025	$159,077	$174,105	$165,440.08	$181,069.20
			Faculty - 12/12, Physician (FGP)	5	12	$336,713	$211,805	$261,359	$220,277.20	$271,813.36
Family Medicine: General	--	Associate Professor	Faculty - 12/12	1	1	$125,000	$122,084	$129,985	$126,967.36	$135,184.40
		Professor	Faculty - 12/12	2	8	$269,075	$161,681	$182,883	$168,148.24	$190,198.32
			Faculty - 12/12, Physician (FGP)	2	5	$274,702	$233,083	$260,422	$242,406.32	$270,838.88
Gastroenterology-Med.	--	Assistant Professor	Faculty - 12/12	1	6	$100,000	$65,182	$80,210	$67,789.28	$83,418.40
		Professor	Faculty - 12/12, Physician (FGP)	1	4	$646,250	$360,803	$456,481	$375,235.12	$474,740.24
General Internal Medicine	--	Assistant Professor	Faculty - 12/12	2	2	$105,000	$100,193	$115,000	$104,200.72	$119,600.00
			Faculty - 12/12, Physician (FGP)	1	2	$225,847	$217,640	$245,303	$226,345.60	$255,115.12
		Associate Professor	Faculty - 12/12, Physician (FGP)	2	2	$276,942	$234,723	$271,362	$244,111.92	$282,216.48
		Professor	Faculty - 12/12, Physician (FGP)	1	3	$412,200	$261,559	$290,193	$272,021.36	$301,800.72
General Surgery	--	Assistant Professor	Faculty - 12/12, Physician (FGP)	1	5	$299,438	$327,400	$371,802	$340,496.00	$386,674.08
		Professor	Faculty - 12/12, Physician (FGP)	3	3	$591,967	$415,203	$498,000	$431,811.12	$517,920.00
Health and Rehabilitation Sciences	512300	Assistant Professor	11-12 Month	3	2	$100,263	$92,497	$108,820	$96,196.51	$113,172.36
		Associate Professor	11-12 Month	4	4	$141,844	$117,403	$138,121	$122,099.36	$143,646.31
Hematology/Oncology-Med.	--	Assistant Professor	Faculty - 12/12	12	6	$110,718	$75,331	$100,000	$78,344.24	$104,000.00

			Faculty - 12/12, Physician (FGP)	15	5	$275,543	$211,241	$250,401	$219,690.43	$260,417.39
		Associate Professor	Faculty - 12/12	5	3	$141,830	$124,468	$152,689	$129,446.72	$158,796.56
			Faculty - 12/12, Physician (FGP)	6	2	$311,951	$277,477	$317,382	$288,576.08	$330,077.28
		Professor	Faculty - 12/12	6	6	$203,738	$199,872	$240,667	$207,867.23	$250,293.33
			Faculty - 12/12, Physician (FGP)	12	9	$461,934	$316,924	$388,250	$329,600.96	$403,780.00
Microbiology	260508	Assistant Professor	11-12 Month	8	3	$112,733	$101,459	$119,364	$105,517.60	$124,138.35
		Associate Professor	11-12 Month	7	6	$146,707	$126,198	$148,468	$131,245.91	$154,406.95
		Professor	11-12 Month	4	6	$228,143	$171,377	$201,620	$178,232.28	$209,685.03
Molecular & Cellular Biology	260102	Assistant Professor	11-12 Month	4	5	$125,045	$97,906	$115,184	$101,822.22	$119,790.85
		Associate Professor	11-12 Month	2	6	$155,389	$110,353	$129,827	$114,767.36	$135,020.42
		Professor	9-10 Month	1	31	$116,542	$127,878	$150,444	$132,992.66	$156,461.96
			11-12 Month	5	7	$258,473	$156,295	$183,876	$162,546.59	$191,231.28
	--	Professor	11-12 month	1	22	$346,781	$156,295	$183,876	$162,546.59	$191,231.28
Nephrology-Med.	--	Assistant Professor	Faculty - 12/12	1	2	$110,000	$73,100	$81,125	$76,024.00	$84,370.00
		Professor	Faculty - 12/12, Physician (FGP)	1	22	$413,135	$279,616	$325,814	$290,800.64	$338,846.56
Neurology	--	Assistant Professor	Faculty - 12/12	1	2	$105,000	$102,459	$120,022	$106,557.36	$124,822.88
			Faculty - 12/12, Physician (FGP)	3	3	$233,111	$219,403	$250,000	$228,179.12	$260,000.00
		Professor	Faculty - 12/12, Physician (FGP)	5	3	$359,702	$264,787	$306,631	$275,378.48	$318,896.24
Neurosciences	261501	Assistant Professor	11-12 Month	11	4	$121,298	$114,219	$134,376	$118,788.20	$139,750.82
		Associate Professor	11-12 Month	5	11	$138,935	$130,535	$153,571	$135,756.84	$159,713.93
		Professor	11-12 Month	10	12	$224,536	$200,267	$235,608	$208,277.79	$245,032.70
Neurosurgery	--	Assistant Professor	Faculty - 12/12	2	4	$269,838	$302,253	$375,004	$314,343.12	$390,004.16
		Associate Professor	Faculty - 12/12	1	3	$150,075	$130,000	$163,100	$135,200.00	$169,624.00
			Faculty - 12/12, Physician (FGP)	1	5	$676,351	$574,579	$738,239	$597,562.16	$767,768.56
		Professor	Faculty - 12/12	1	2	$330,000	$175,322	$272,455	$182,334.88	$283,353.20
			Faculty - 12/12, Physician (FGP)	4	5	$1,143,042	$606,245	$782,983	$630,494.80	$814,302.32
Nuclear Medicine	--	Assistant Professor	Faculty - 12/12, Physician (FGP)	1	11	$359,794	$361,542	$391,294	$376,003.68	$406,945.76
OB/GYN: General	--	Associate Professor	Faculty - 12/12	2	7	$158,830	$132,696	$138,799	$138,003.84	$144,350.96
		Professor	Faculty - 9/12	1	25	$111,649	$183,333	$196,350	$190,666.32	$204,204.00
			Faculty - 12/12	1	3	$160,169	$183,333	$196,350	$190,666.32	$204,204.00
OB/GYN: Gynecologic Oncology	--	Assistant Professor	Faculty - 12/12, Physician (FGP)	1	4	$473,439	$331,852	$361,821	$345,126.08	$376,293.84
		Professor	Faculty - 12/12, Physician (FGP)	3	17	$686,610	$452,592	$538,340	$470,695.68	$559,873.60
OB/GYN: Maternal & Fetal	--	Assistant Professor	Faculty - 12/12, Physician (FGP)	1	3	$427,502	$352,161	$404,340	$366,247.44	$420,513.60

		Professor	Faculty - 12/12, Physician (FGP)	3		10	$715,334	$421,988	$506,973	$438,867.52	$527,251.92
Ophthalmology	140501	Professor	9-10 Month	1		16	$137,694	$170,362	$193,166	$177,176.48	$200,892.64
	--	Associate Professor	Faculty - 12/12	3		3	$153,367	$129,064	$142,384	$134,226.56	$148,079.36
			Faculty - 12/12, Physician (FGP)	1		9	$382,465	$264,500	$357,520	$275,080.00	$371,820.80
		Professor	Faculty - 12/12, Physician (FGP)	1		3	$661,542	$335,260	$424,180	$348,670.40	$441,147.20
Orthopedic Surgery: Sports Medicine	--	Professor	Faculty - 12/12, Physician (FGP)	1		3	$534,341	$559,131	$714,161	$581,496.24	$742,727.44
Orthopedic Surgery: Trauma	--	Associate Professor	Faculty - 12/12, Physician (FGP)	1		3	$520,943	$520,943	$709,198	$541,780.72	$737,565.92
Other Clinical Sciences	512306	Assistant Professor	11-12 Month	1	4	2	$94,805	$92,163	$94,805	$95,849.52	$98,597.20
	512308	Professor	11-12 Month	1		3	$150,934	$130,342	$150,934	$135,555.68	$156,971.36
	519999	Assistant Professor	11-12 Month	4		5	$96,341	$92,163	$94,805	$95,849.52	$98,597.20
		Associate Professor	11-12 Month	9		5	$117,186	$105,346	$119,815	$109,559.84	$124,607.60
		Professor	11-12 Month	9		5	$159,206	$130,342	$150,934	$135,555.68	$156,971.36
Other Medicine	--	Assistant Professor	Faculty - 12/12	1		10	$114,000	$94,919	$107,141	$98,715.76	$111,426.64
		Associate Professor	Faculty - 12/12	1		15	$94,326	$121,771	$125,778	$126,641.84	$130,809.12
Other Radiology	--	Associate Professor	Faculty - 12/12	1		6	$188,000	$127,301	$139,545	$132,393.04	$145,126.80
Other Surgery	--	Associate Professor	Faculty - 12/12, Physician (FGP)	1		8	$203,220	$358,423	$445,792	$372,759.92	$463,623.68
Otolaryngology	--	Assistant Professor	Associated Faculty - Semester, Faculty - 12/12, Physician (FGP)	1		2	$348,041	$293,172	$337,017	$304,898.88	$350,497.68
			Faculty - 12/12	3		5	$117,376	$96,900	$102,591	$100,776.00	$106,694.64
		Associate Professor	Faculty - 12/12	2		5	$157,140	$246,644	$288,057	$256,509.24	$299,578.76
			Faculty - 12/12, Physician (FGP)	2		8	$437,880	$369,067	$439,704	$383,829.68	$457,292.16
		Professor	Faculty - 12/12	1		6	$202,155	$170,347	$197,404	$177,160.88	$205,300.16
			Faculty - 12/12, Physician (FGP)	4		8	$754,154	$382,677	$444,307	$397,984.08	$462,079.28
Pathology: Anatomic	--	Associate Professor	Faculty - 12/12, Physician (FGP)	1		4	$292,980	$263,933	$287,143	$274,490.32	$298,628.72
		Professor	Faculty - 12/12, Physician (FGP)	3		16	$495,494	$331,876	$373,490	$345,151.04	$388,429.60
Pathology: Clinical	--	Assistant Professor	Faculty - 12/12	3		4	$119,433	$145,359	$175,036	$151,173.71	$182,037.44
		Associate Professor	Faculty - 12/12	4		9	$138,465	$119,389	$175,099	$124,164.56	$182,102.96
			Faculty - 12/12, Physician (FGP)	1		3	$281,347	$265,000	$299,427	$275,600.00	$311,404.08
		Professor	Faculty - 12/12	3		8	$216,008	$284,688	$311,315	$296,075.17	$323,767.60
			Faculty - 12/12, Physician (FGP)	1		8	$406,583	$318,401	$349,175	$331,137.04	$363,142.00
Pharmacology	261001	Assistant Professor	11-12 Month	6	4	4	$110,085	$99,530	$117,094	$103,511.47	$121,778.20

		Associate Professor	11-12 Month	6		13	$129,102	$118,762	$139,720	$123,512.27	$145,308.55
		Professor	11-12 Month	6		15	$215,738	$189,517	$222,961	$197,097.65	$231,879.58
Physical Medicine & Rehabilitation	--	Professor	Faculty - 12/12, Physician (FGP)	1		8	$332,267	$238,647	$304,135	$248,192.88	$316,300.40
Physiology	260901	Assistant Professor	11-12 Month	7	2	5	$116,852	$96,022	$112,967	$99,862.63	$117,485.44
		Associate Professor	11-12 Month	6		6	$153,398	$115,873	$136,321	$120,507.44	$141,773.45
		Professor	11-12 Month	12		6	$215,344	$169,061	$198,895	$175,823.40	$206,851.06
	--	Assistant Professor	11-12 month	1		1	$87,550	$96,022	$112,967	$99,862.63	$117,485.44
Plastic Surgery	--	Assistant Professor	Faculty - 12/12, Physician (FGP)	2		2	$385,233	$360,051	$425,957	$374,453.04	$442,995.28
		Associate Professor	Faculty - 12/12, Physician (FGP)	1		7	$458,446	$458,446	$595,909	$476,783.84	$619,745.36
		Professor	Faculty - 12/12, Physician (FGP)	1		4	$889,554	$477,400	$668,207	$496,496.00	$694,935.28
Psychiatry: General	--	Assistant Professor	Faculty - 12/12, Physician (FGP)	1		10	$198,179	$214,110	$237,436	$222,674.40	$246,933.44
		Associate Professor	Faculty - 12/12	5		4	$143,745	$119,904	$138,865	$124,700.16	$144,419.60
		Professor	Faculty - 12/12	3		3	$264,710	$201,637	$228,750	$209,702.48	$237,900.35
			Faculty - 12/12, Physician (FGP)	1		4	$502,336	$248,529	$271,491	$258,470.16	$282,350.64
Psychiatry: Psychology	--	Assistant Professor	Faculty - 12/12	1		1	$115,000	$109,147	$122,455	$113,512.88	$127,353.20
		Associate Professor	Faculty - 12/12	1		3	$139,050	$132,019	$140,581	$137,299.76	$146,204.24
		Professor	Faculty - 12/12	1		8	$228,446	$170,951	$204,597	$177,789.04	$212,780.88
Pulmonary-Med.	--	Assistant Professor	Faculty - 12/12	2		9	$111,902	$76,594	$97,855	$79,657.76	$101,769.20
			Faculty - 12/12, Physician (FGP)	2		3	$308,496	$250,688	$320,114	$260,715.52	$332,918.56
		Associate Professor	Faculty - 12/12	2		2	$135,750	$106,089	$117,764	$110,332.56	$122,474.56
			Faculty - 12/12, Physician (FGP)	2		3	$356,387	$267,668	$338,388	$278,374.72	$351,923.52
		Professor	Faculty - 12/12, Physician (FGP)	5		8	$495,212	$279,298	$351,872	$290,469.92	$365,946.88
Radiation Oncology	--	Assistant Professor	Faculty - 12/12	5		6	$115,590	$125,000	$171,000	$130,000.00	$177,840.00
			Faculty - 12/12, Physician (FGP)	2		4	$395,659	$356,987	$410,885	$371,266.48	$427,320.40
		Associate Professor	Faculty - 12/12	2		6	$191,774	$155,019	$199,761	$161,219.76	$207,751.44
		Professor	Faculty - 12/12	1		3	$229,278	$198,953	$243,140	$206,911.12	$252,865.60
			Faculty - 12/12, Physician (FGP)	2		11	$797,158	$487,823	$556,356	$507,335.92	$578,610.24
Rheumatology-Med.	--	Assistant Professor	Faculty - 12/12, Physician (FGP)	1		4	$205,675	$184,094	$205,911	$191,457.76	$214,147.44
		Professor	Faculty - 12/12	1		2	$175,000	$130,388	$172,454	$135,603.52	$179,352.16
School Biomed Sci - Biomedical Informatics	261103	Professor	11-12 Month	1		1	$210,000	$189,219	$222,611	$196,788.00	$231,515.30
School Biomedical Sciences Cancer Biology and Gene	260911	Assistant Professor	11-12 Month	1		7	$153,247	$96,022	$112,967	$99,862.63	$117,485.44

	School Biomedical Sciences Microbial Infection and	260508	Assistant Professor	11-12 Month	1		6	$108,333	$101,459	$119,364	$105,517.60	$124,138.35
			Associate Professor	11-12 Month	1		6	$155,578	$126,198	$148,468	$131,245.91	$154,406.95
			Professor	11-12 Month	2		12	$206,725	$171,377	$201,620	$178,232.28	$209,685.03
	Surgical Oncology	--	Assistant Professor	Faculty - 12/12, Physician (FGP)	4		5	$308,106	$287,000	$344,240	$298,480.00	$358,009.60
			Associate Professor	Faculty - 12/12, Physician (FGP)	1		1	$295,000	$356,379	$421,591	$370,634.16	$438,454.64
			Professor	Faculty - 12/12, Physician (FGP)	3		10	$670,834	$420,561	$489,384	$437,383.44	$508,959.36
				Faculty - 12/12, Senior Administrative & Professional	1		10	$659,949	$420,561	$489,384	$437,383.44	$508,959.36
	Thoracic & Cardiovascular Surgery	--	Assistant Professor	Faculty - 12/12, Physician (FGP)	2		4	$528,292	$425,717	$525,676	$442,745.68	$546,703.04
			Professor	Faculty - 12/12	2		3	$196,296	$171,644	$210,000	$178,509.76	$218,400.00
				Faculty - 12/12, Physician (FGP)	2		4	$1,009,691	$678,709	$864,113	$705,857.36	$898,677.52
	Transplant Surgery	--	Assistant Professor	Faculty - 12/12, Physician (FGP)	1		5	$495,276	$335,045	$414,583	$348,446.80	$431,166.32
			Professor	Faculty - 12/12, Physician (FGP)	3		9	$703,447	$506,325	$598,585	$526,578.00	$622,528.40
	Trauma/Critical Care Surgery	--	Assistant Professor	Faculty - 12/12, Physician (FGP)	2		5	$404,964	$362,274	$401,125	$376,764.96	$417,170.00
			Associate Professor	Faculty - 12/12, Physician (FGP)	1		7	$537,061	$432,669	$492,464	$449,975.76	$512,162.56
			Professor	Faculty - 12/12, Physician (FGP)	1		3	$622,532	$446,587	$487,687	$464,450.48	$507,194.48
	Urology	--	Assistant Professor	Faculty - 12/12	1		2	$85,490	$88,145	$99,324	$91,670.80	$103,296.96
				Faculty - 12/12, Physician (FGP)	2		5	$315,715	$343,123	$389,933	$356,847.92	$405,530.32
			Associate Professor	Faculty - 12/12, Physician (FGP)	2		9	$474,112	$419,270	$474,112	$436,040.80	$493,076.48
			Professor	Faculty - 12/12, Physician (FGP)	1		7	$898,426	$483,012	$537,259	$502,332.48	$558,749.36
	Vascular Surgery	--	Associate Professor	Faculty - 12/12, Physician (FGP)	1		3	$450,000	$431,301	$474,624	$448,553.04	$493,608.96
			Professor	Faculty - 12/12, Physician (FGP)	1		5	$711,087	$476,207	$573,473	$495,255.28	$596,411.92
Nursing	College Administration	513801	Assistant Professor	9-10 Month	5	4	3	$94,231	$79,391	$93,401	$82,566.33	$97,136.86
				11-12 Month	10	4	4	$121,979	$97,033	$114,157	$100,914.41	$118,722.83
			Associate Professor	9-10 Month	2	4	3	$121,623	$96,575	$113,617	$100,437.86	$118,162.19
				11-12 Month	12	3	7	$157,921	$118,036	$138,866	$122,757.39	$144,420.45
			Professor	11-12 Month	12		5	$228,193	$164,808	$193,892	$171,400.44	$201,647.58
Optometry	Optometry	511701	Assistant Professor	11-12 Month	2		3	$116,924	$103,594	$109,936	$107,737.76	$114,333.44
			Associate Professor	11-12 Month	10		7	$135,441	$116,344	$128,810	$120,997.76	$133,962.40
			Professor	11-12 Month	7		10	$171,671	$136,772	$152,371	$142,242.88	$158,465.84

		--	Professor	Faculty - 12/12	1		7	$178,793	$136,772	$152,371	$142,242.88	$158,465.84
Pharmacy	Education and Innovation	512001	Professor	11-12 Month	1		10	$186,358	$181,695	$213,759	$188,962.62	$222,308.97
	Medicinal Chemistry	512004	Assistant Professor	11-12 Month	1	4	7	$125,907	$95,768	$112,668	$99,598.43	$117,174.62
			Associate Professor	9-10 Month	3		13	$112,358	$97,721	$114,966	$101,629.67	$119,564.32
				11-12 Month	1		6	$174,144	$119,437	$140,514	$124,214.04	$146,134.17
			Professor	9-10 Month	2		15	$207,624	$148,659	$174,893	$154,605.78	$181,889.16
				11-12 Month	2		4	$239,157	$181,695	$213,759	$188,962.62	$222,308.97
	Outcomes and Translational Sciences	512001	Assistant Professor	11-12 Month	3	4	6	$126,254	$95,768	$112,668	$99,598.43	$117,174.62
	Pharmaceutics and Pharmacology	512001	Assistant Professor	11-12 Month	2	4	7	$130,029	$95,768	$112,668	$99,598.43	$117,174.62
			Associate Professor	9-10 Month	2		9	$114,795	$97,721	$114,966	$101,629.67	$119,564.32
				11-12 Month	1		2	$135,662	$119,437	$140,514	$124,214.04	$146,134.17
			Professor	9-10 Month	4		12	$157,282	$148,659	$174,893	$154,605.78	$181,889.16
				11-12 Month	6		6	$251,984	$181,695	$213,759	$188,962.62	$222,308.97
Public Health	Division of Biostatistics	512201	Assistant Professor	9-10 Month	4	5	3	$91,953	$89,776	$105,619	$93,367.15	$109,843.71
			Associate Professor	9-10 Month	3		8	$114,338	$106,154	$124,887	$110,400.09	$129,882.46
				11-12 Month	1	3	6	$169,864	$129,744	$152,640	$134,933.44	$158,745.23
			Professor	9-10 Month	3		13	$179,027	$157,416	$185,196	$163,713.14	$192,603.69
				11-12 Month	1	3	7	$226,430	$192,398	$226,350	$200,093.84	$235,404.52
	Division of Epidemiology	261309	Assistant Professor	9-10 Month	2	5	2	$91,770	$85,033	$100,039	$88,434.35	$104,040.41
				11-12 Month	1	2	4	$112,301	$103,929	$122,270	$108,086.43	$127,160.51
			Associate Professor	9-10 Month	2		3	$123,466	$100,433	$118,157	$104,450.77	$122,883.26
				11-12 Month	2		3	$134,294	$122,752	$144,414	$127,662.05	$150,190.65
			Professor	9-10 Month	1		4	$144,540	$153,857	$181,008	$160,010.97	$188,248.20
				11-12 Month	4		13	$213,412	$188,047	$221,232	$195,568.96	$230,081.13
	Environmental Health Science	512202	Assistant Professor	9-10 Month	5	2	4	$92,412	$89,776	$105,619	$93,367.15	$109,843.71
			Associate Professor	9-10 Month	2		1	$105,183	$106,154	$124,887	$110,400.09	$129,882.46
			Professor	9-10 Month	2		4	$147,203	$157,416	$185,196	$163,713.14	$192,603.69
				11-12 Month	1		7	$296,525	$192,398	$226,350	$200,093.84	$235,404.52
	Health Behavior and Health Promotion	512207	Assistant Professor	9-10 Month	4	6	5	$91,453	$89,776	$105,619	$93,367.15	$109,843.71
				11-12 Month	1	3	1	$110,000	$109,726	$129,090	$114,115.41	$134,253.42
			Professor	9-10 Month	3		4	$143,435	$157,416	$185,196	$163,713.14	$192,603.69
	Health Services Management and Policy	510702	Assistant Professor	9-10 Month	2		7	$95,330	$79,676	$93,737	$82,863.32	$97,486.26
			Associate Professor	9-10 Month	5		8	$109,978	$96,057	$113,008	$99,899.48	$117,528.80
			Professor	11-12 Month	1		2	$290,000	$178,070	$209,494	$185,192.49	$217,873.52
Social Work	Faculty Affairs	440701	Assistant Professor	9-10 Month	8	4	3	$92,732	$83,194	$97,876	$86,522.03	$101,790.62
			Associate Professor	9-10 Month	14	1	11	$104,926	$98,903	$116,356	$102,859.10	$121,010.71
				11-12 Month	1		18	$111,240	$120,881	$142,213	$125,716.68	$147,901.98
			Professor	9-10 Month	6	4	8	$146,835	$147,832	$173,920	$153,744.94	$180,876.40
Veterinary Medicine	Veterinary Biosciences	018001	Assistant Professor	9-10 Month	6	3	4	$107,758	$105,642	$124,285	$109,867.94	$129,256.40
			Associate Professor	11-12 Month	1	2	26	$148,182	$118,824	$139,793	$123,577.01	$145,384.72
			Professor	9-10 Month	5		10	$177,148	$147,770	$173,847	$153,680.75	$180,800.88
				11-12 Month	4		13	$191,207	$147,770	$173,847	$153,680.75	$180,800.88
	Veterinary Clinical Sciences	018001	Assistant Professor	11-12 Month	2	4	3	$139,984		$128,000	$0.00	$133,120.00
			Associate Professor	11-12 Month	13	2	6	$158,934	$118,824	$156,438	$123,577.01	$162,695.68
			Professor	11-12 Month	8		8	$168,848	$147,770	$184,375	$153,680.75	$191,749.51
	Veterinary Preventive Medicine	018001	Assistant Professor	9-10 Month	1	3	4	$103,719	$105,642	$124,285	$109,867.94	$129,256.40
				11-12 Month	4	4	5	$116,067	$105,642	$122,630	$109,867.94	$127,534.94
			Associate Professor	11-12 Month	3	2	5	$131,905	$118,824	$142,222	$123,577.01	$147,910.88
			Professor	9-10 Month	1		2	$136,304	$147,770	$173,847	$153,680.75	$180,800.88
				11-12 Month	4		10	$184,278	$147,770	$173,847	$153,680.75	$180,800.88

ANNEX 3

Tenure Track Faculty Salary Adjustments - January 2024

College	Rank	Updated Assessment - 9/30/23 [1]		Approved Salary Adjustments [3]			Salary Adjustment Details		
		# of faculty below 85% of market	Cost to close gap	# of faculty below 85% of market who received an adjustment	% of faculty below 85% of market who received an adjustment	Cost of adjustments	# of faculty who received no adjustment	# of faculty adjusted to 85% of market	# of faculty adjusted to less than 85% of market
Arts and Sciences	Assistant	3	$4,966	0	0.0%	$0	3	0	0
	Associate	40	$321,340	15	37.5%	$47,077	25	2	13
	Professor	198	$3,609,149	123	62.1%	$648,615	75	13	110
Total Arts and Sciences		241	$3,935,455	138	57.3%	$695,692	103	15	123
Business	Assistant	2	$8,654	1	50.0%	$3,041	2	0	0
	Associate	4	$204,113	4	100.0%	$31,327	1	0	3
	Professor	5	$84,450	7	140.0%	$48,581	0	1	4
Total Business		11	$297,217	12	109.1%	$82,949	3	1	7
Dentistry	Assistant	0	$0	NA	NA	NA	NA	NA	NA
	Associate	0	$0	NA	NA	NA	NA	NA	NA
	Professor	7	$197,482	6	85.7%	$125,686	1	1	5
Total Dentistry		7	$197,482	6	85.7%	$125,686	1	1	5
Education and Human Ecology	Assistant	0	$0	NA	NA	NA	NA	NA	NA
	Associate	3	$16,020	3	100.0%	$16,021	0	3	0
	Professor	32	$755,017	32	100.0%	$493,145	0	15	17
Total Education and Human Ecology		35	$771,037	35	100.0%	$509,166	0	18	17
Engineering	Assistant	0	$0	NA	NA	NA	NA	NA	NA
	Associate	2	$17,233	1	50.0%	$7,229	1	1	0
	Professor	57	$839,456	55	96.5%	$618,267	2	31	24
Total Engineering		59	$856,689	56	94.9%	$625,496	3	32	24
Food, Agricultural and Environmental Sciences	Assistant	3	$21,243	2	66.7%	$6,482	1	1	1
	Associate	11	$120,642	8	72.7%	$59,942	3	5	3
	Professor	16	$204,541	7	43.8%	$37,497	9	3	4
Total Food, Agricultural and Environmental Sciences		30	$346,426	17	56.7%	$103,921	13	9	8
Public Affairs	Assistant	0	$0	NA	NA	NA	NA	NA	NA
	Associate	0	$0	NA	NA	NA	NA	NA	NA
	Professor	2	$14,104	0	0.0%	$0	2	0	0
Total Public Affairs		2	$14,104	0	0.0%	$0	2	0	0
Law	Assistant	0	$0	NA	NA	NA	NA	NA	NA
	Associate	0	$0	NA	NA	NA	NA	NA	NA
	Professor	8	$189,205	1	12.5%	$21,753	7	0	1
Total Law		8	$189,205	1	12.5%	$21,753	7	0	1
Medicine	Assistant	6	$139,060	0	0.0%	$0	6	0	0
	Associate	5	$384,211	0	0.0%	$0	5	0	0
	Professor	13	$531,197	0	0.0%	$0	13	0	0
Total Medicine		24	$1,054,468	0	0.0%	$0	24	0	0
Nursing	Assistant	0	$0	NA	NA	NA	NA	NA	NA
	Associate	0	$0	NA	NA	NA	NA	NA	NA
	Professor	0	$0	NA	NA	NA	NA	NA	NA
Total Nursing		0	$0	NA	NA	NA	NA	NA	NA
Optometry	Assistant	0	$0	NA	NA	NA	NA	NA	NA
	Associate	0	$0	NA	NA	NA	NA	NA	NA
	Professor	0	$0	NA	NA	NA	NA	NA	NA
Total Optometry		0	$0	NA	NA	NA	NA	NA	NA
Pharmacy	Assistant	0	$0	NA	NA	NA	NA	NA	NA
	Associate	0	$0	NA	NA	NA	NA	NA	NA
	Professor	3	$40,220	2	66.7%	$33,116	1	2	0
Total Pharmacy		3	$40,220	2	66.7%	$33,116	1	2	0
Public Health	Assistant	3	$3,249	3	100.0%	$3,249	0	3	0
	Associate	1	$4,327	1	100.0%	$4,327	0	1	0
	Professor	5	$60,830	5	100.0%	$64,532	0	5	0
Total Public Health		9	$68,406	9	100.0%	$72,108	0	9	0
Social Work	Assistant	0	$0	NA	NA	NA	NA	NA	NA
	Associate	2	$18,339	2	100.0%	$21,044	0	0	2
	Professor	2	$41,846	2	100.0%	$67,706	0	2	0
Total Social Work		4	$60,185	4	100.0%	$88,750	0	2	2
Veterinary Medicine	Assistant	2	$5,064	0	0.0%	$0	2	0	0
	Associate	0	$0	NA	NA	NA	NA	NA	NA
	Professor	3	$31,368	0	0.0%	$0	3	0	0
Total Veterinary Medicine		5	$36,432	0	0.0%	$0	5	0	0
University	**Assistant**	**19**	**$182,236**	**6**	**32%**	**$12,772**	**14**	**4**	**1**
	Associate	**68**	**$1,086,225**	**34**	**50%**	**$186,967**	**35**	**12**	**21**
	Professor	**351**	**$6,598,865**	**240**	**68%**	**$2,158,898**	**113**	**73**	**165**
Total University		**438**	**$7,867,326**	**280**	**64%**	**$2,358,637**	**162**	**89**	**187**

1. The updated assessment uses salaries as of 9/30/23 and excludes faculty departures (resignations, retirements, deaths)

3. Salary adjustments made by colleges after case by case review of faculty paid below 85%

ANNEX 4

Report of the Ad Hoc Committee on the Mitigating Rate

Ohio State University

April 12,2021

Committee Members

Enrico Bonello (Department of Plant Pathology)

John Bridges (Department of Biomedical Informatics and Surgery)

Kari Hoyt (Department of Pharmaceutics and Pharmacology),

Eric MacGilvray (Department of Political Science)

Stephen Post (Graduate Associate Compensation & Benefits Committee, Chair)

Brent Sohngen (Department of Agr., Env. and Development Economics)

Chrissy Sprouse (University Staff Advisory Committee, Chair)

Non-voting Meeting Attendees

Kris Devine (OSU Vice President of Operations and Deputy Chief Financial Officer)

Julie Hovance (OSU Office of Human Resources)

Brian Perera (OSU Office of Government Affairs)

The Ad Hoc Committee on the Mitigating Rate for the Alternative Retirement Plan was convened in February of 2020 in response to a Faculty Council resolution that passed on November 7, 2019. The resolution (see appendix A) requested that several steps be taken at the University to respond to the mitigating rate. On November 21, 2019, the Senate Steering Committee recommended the formation of this committee, with a tentative reporting date of April 2020.

Background:

Before 1999, the only retirement plans available to University faculty and staff were the traditional defined benefit (DB) pension plans maintained by the Ohio State Teachers Retirement System (STRS) and the Ohio Public Employees Retirement System (OPERS). In the late 1990s, the Ohio General Assembly enacted House Bill (HB) 586, which allowed Ohio public colleges and universities to offer alternative retirement plans to their employees. Alternative retirement plans are defined contribution (DC) plans, meaning that individual and the university contributions are made to an individual account, and the individual then controls and bears the risk of their investments. Ohio State adopted its alternative retirement plan, known as the ARP, in 1999.

Also in 1999, the General Assembly required STRS and OPERS to create their own DC plans through HB 628 and SB 190. These plans are similar to private DB plans, except they are maintained by STRS or OPERS rather than private investment companies, and they are available to eligible state employees.

The General Assembly noted that these alternative retirement plans could have a negative financial impact on the traditional defined benefit plans maintained by STRS and OPERS. As a result, the statutes authorizing the alternative retirement plans also required the payment of what is referred to as the "mitigating rate". Section 3305.06(D) of the Ohio Revised Code states:

> "Each public institution of higher education employing an electing employee shall contribute on behalf of that employee to the state retirement system that otherwise applies to the electing employee's position a percentage of the electing employee's compensation to mitigate any negative financial impact of the alternative retirement program on the state retirement system. The percentage shall be determined by the actuarial study conducted under section 145.222, 3307.514, or 3309.212 of the Revised Code, as applicable."

There was considerable debate about the initial mitigating rate, as outlined in a 2014 report on the mitigating rate conducted by the Ohio Retirement Study Council (ORSC)[1]. Studies by consultants for STRS and ORSC suggested mitigating rates in the 5-6% range, while a study based on participation by faculty in other states by consultants for the Inter-University Council (IUC), an organization composed of higher education institutions in Ohio, suggested a much lower rate would be sufficient.

The mitigating rate for alternative retirement plans originally was set by the General Assembly at 6% in HB 586, with a requirement that the ORSC conduct a study and adjust the rate. The rate remained at 6% until 2000 when it fell to 5.76% based on a study by Milliman and Robertson for STRS. However, when STRS created their own defined contribution plan in 2000, they set the mitigating rate for that plan at 3.5%, effectively establishing two mitigating rates, one for private ARP members set at 5.76% and another rate for STRS DC members at 3.5%. The presence of two rates for the same issue was noticed

[1] Ohio Retirement Study Council.2014. Alternative Retirement Plant Mitigation Rate Report on Rate History and Operation, as Required by Am. H.B. 483 of the 130th General Assembly. See www.orsc.org.

by the legislature, and they responded with HB 94 in 2001, which required that the STRS ARP rate could not exceed the rate set for their own DC plan. Also in 2001, HB 535 gave the ORSC discretion over whether to change the ARP mitigating rate

The mitigating rate remained at 3.5% until July 2013, when STRS raised the mitigating rate to 4.5% without a ruling or consent from the ORSC. In 2014, STRS recommended to its board that it further increase the rate to 5.5%. The Ohio Attorney General wrote an opinion stating that ORSC was the only entity that could change the mitigating rate, and the Ohio Legislative Service Commission agreed. The legislature responded with HB 483 in 2014 which put a moratorium on increasing the mitigating rate, capping it at 4.5%. This unilateral increase in the mitigating rate by STRS from July 2013 until HB 483 came into effect was the subject of a class action lawsuit, Clark et al. v STRS filed in 2016. The lawsuit was recently settled for $5.9 million, and the plaintiffs, including faculty at Ohio State University, have received payments from the settlement.

The legislature further addressed the mitigating rate in HB 520 in 2017. This legislation created a formula by statute for calculating the mitigating rate, required an update to the mitigating rate every 5 years, and eliminated the sunset clause, which could have eventually eliminated the mitigating rate, from the Ohio Revised Code. The law maintained the cap on the mitigating rate at 4.5%. The current mitigating rate is 4.47% for faculty (STRS) ARP participants and 2.44% for staff (OPERS) ARP participants. The retirement allocation for those who elected the ARP plan available through OPERS or STRS is shown in table 1.

Table 1: Employee and employer contributions to the DB plans in STRS and OPERS retirement systems as well as the contributions for those eligible for ARP in STRS and OPERS.

	STRS[1]			OPERS[1]		
	DB	DC	ARP	DB	DC[2]	ARP
Employee contribution	14%	14%	14%	10%	10%	10%
Employer contribution to STRS/OPERS on behalf of employee	14%	4.47%	4.47%	14%	2.5%	2.44%
Employer contribution to ARP/DC on behalf of employee	0%	9.53%	9.53%	0%	7.5%	11.56%

[1] The %'s for the Defined Benefit (DB) plans for STRS or OPERS are the contribution as a % of gross salary. Contributions to DB and some DC plans are conditional on vesting and other plan requirements.

[2] The OPERS DC contribution also includes currently a 4% contribution to a retiree medical account, and 0.5% for administrative expenses.

For individuals in an ARP, currently 4.47% or 2.44% of an employee's annual gross income is legally obtained from university contributions to individual ARP retirement accounts and provided to STRS or OPERS in order to mitigate the effect that the individual's decision to join ARP/DC may have had on the retirement system. In the case of a STRS (OPERS) eligible individual, this diversion currently represents 15.9% (8.7%) of their retirement contributions. For individuals in STRS DC, the same contributions as with the ARP apply at present. For individuals in OPERS DC, mitigating rate is lower, but an administrative fee of 0.5% makes it closer. Also, individuals must contribute to a medical account maintained by OPERS.

Faculty Efforts on the Mitigating Rate

A group of faculty at Ohio State (FAARP – Faculty Association of ARP members) has been working for a number of years to identify ways to reduce and eventually eliminate the mitigating rate. This group has brought its concerns to state legislators, to the Faculty Compensation and Benefits Committee, and to administrators at Ohio State. These concerns include the way in which the presence of the mitigating rate has been communicated to new faculty who must decide what system to join, the perceived negative impact of the mitigating rate on each ARP participant's retirement savings, the lack of a transparent assessment of the effect of individual decisions not to join STRS/OPERS on the financial stability of those systems, a lack of transparency by STRS/OPERS about how funds that have been recovered through the mitigating rate have been used to reduce its unfunded liability, and the calculation of the mitigating rate as implemented in state law.

These concerns, and others, led several faculty members to bring a resolution to the Faculty Council that, if passed by the University Senate, would formally ask the University to take more aggressive actions with respect to the mitigating rate (see appendix). These actions include requesting that the University work more aggressively to change state law in order to reduce the mitigating rate, and to compensate employees for all or part of the employer contributions that have been diverted into STRS/OPERS via the mitigating rate. The purpose of this report is to assess the reasonableness and feasibility of these and other options.

Specifically, the charges of the committee are as follows:

1. Investigate the effect of the mitigating rate on employees at Ohio State.
2. Discuss and review the feasibility and impacts of potential solutions to the mitigating rate, including the resolution approved by the Faculty Council.
3. Develop specific actions to address the mitigating rate across all employee groups.
4. Deliver recommendations for actions the university could consider to address any negative impacts created by the mitigating rate.

The remainder of the report describes the committee's efforts to address these charges. The committee formally began its work in early March 2020. During spring term 2020, we met 5 times, and during spring term 2021 we met an additional 2 times. The following report reflects the consensus of the individuals on the committee.

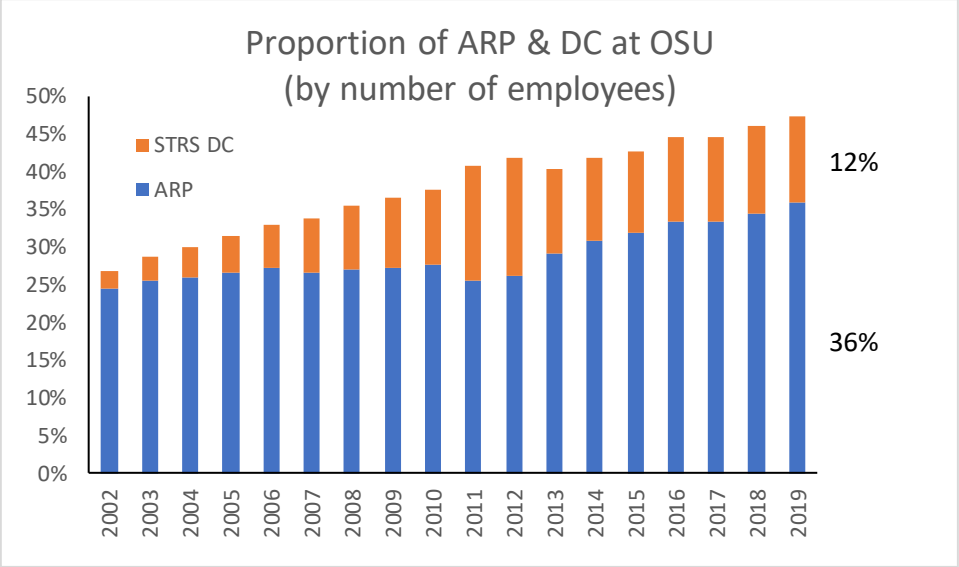
Charge 1: Report on the effect of the mitigating rate on employees at Ohio State

How many people at Ohio State are directly affected by the mitigating rate as members of ARP or a DC plan?

Based on data obtained from STRS through a public records request, as of April 2020, 36% of eligible STRS members at Ohio State participated in ARP, and an additional 12% participated in the STRS DC or combined plan. In dollar amounts, this means that of the total salary pool that is eligible for STRS at Ohio State, 43% is enrolled in ARP, and 12% of the pool is enrolled in the STRS DC/combined plan. Both of these proportions have increased since 2002 (Figure 1a & 1b).[2]

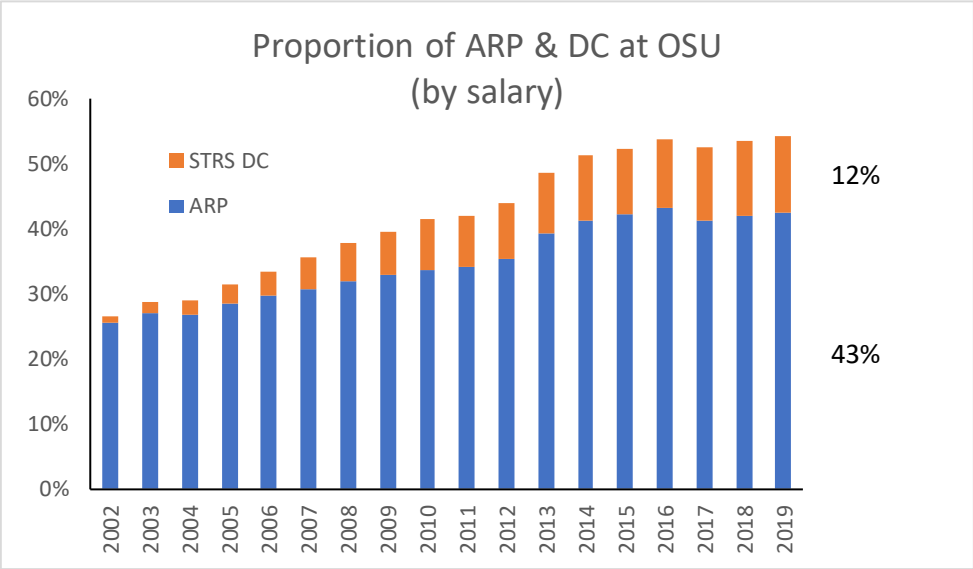
As of December 2020, approximately 10% of OPERS eligible staff at Ohio State have chosen the ARP. We do not have similar data on long-term trends, however, the proportion increase from 8% in 2019.

Figure 1a: Proportion of STRS-ARP and STRS-DC participants among all eligible employees at Ohio State University (Source: Public records request fulfilled by Joy Nelson of STRS on 4/1/2020)



[2] Data from STRS public records request from Joy Nelson on 4/1/2020

Figure 1b: Proportion of STRS-ARP and STRS-DC salaries of all eligible salaries at Ohio State University. (Source: Public records request fulfilled by Joy Nelson of STRS on 4/1/2020)



What is the impact of the mitigating rate on employees in ARP?

The mitigating rate reduces the contribution that the University would otherwise make to employee ARP accounts. For individuals who would be eligible for STRS, the reduction is currently 4.47% of the individual's salary. For individuals who would be eligible for OPERS, the reduction is currently 2.44% of the individual's salary. The mitigating rate is reviewed every 5 years in accordance with state law.

Although OSU continues to pay a retirement benefit rate of 14% of employee salaries, this amount is apportioned in part to the individual's retirement account, and the rest – the mitigating rate – is provided to the retirement system to which the individual would otherwise belong (see Table 1 for current rates). Based on data obtained from STRS[3], between 1999 and 2019, Ohio State University contributed $142 million to STRS on behalf of ARP plan members through the mitigating rate[4]. This amounts to 15.7% of the total potential retirement contribution by Ohio State University if they had contributed the entire amount, $904 million, to employees.[2] The actual impact on individual retirement outcomes will vary depending on when a given employee entered and/or exited the system, as well as their own investment returns.

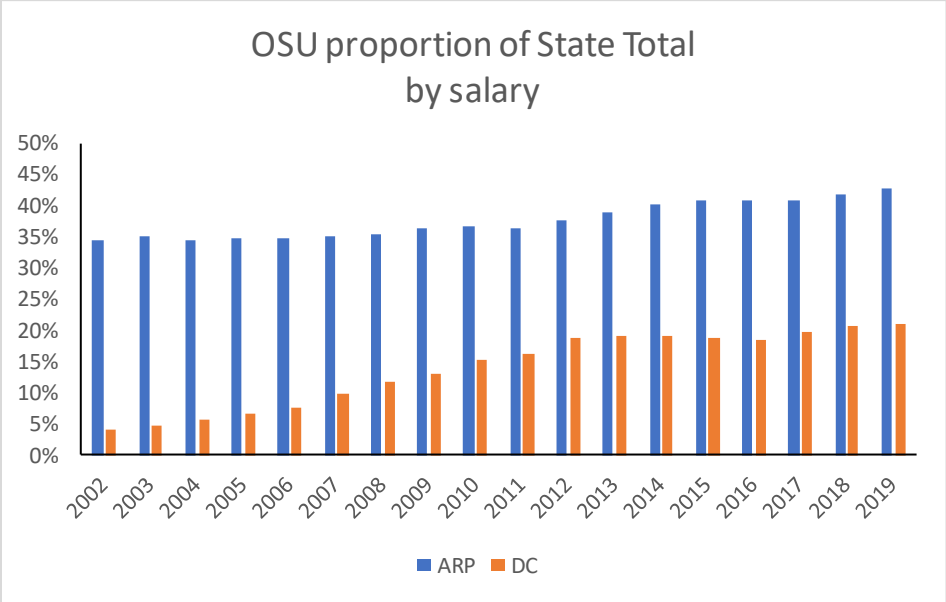
Based on data obtained from STRS via a public records request on April 1, 2020, those who were in STRS DC at Ohio State had experienced a reduction in the employer contribution to their retirement accounts amounting to $30 million since 2002, when these plans were introduced. These individuals would also

[3] Data provided by Joy Nelson to Brent Sohngen of STRS on 4/1/2020 via a public records request
[4] Estimated from Annual Actuarial Valuations of STRS submitted to the Ohio Retirement Study Council and available on their website: http://www.orsc.org/.

have less potential savings at retirement, but because the funds are managed by STRS and there are multiple options for DC or combined DC/DB plans within STRS, it is not possible to know the effect.

Statewide, ARP faculty at Ohio State University represented 43% of the total eligible salaries at all institutions that have elected ARP in March 2020. STRS-DC faculty at Ohio State represent 21% of the total eligible salaries at all institutions that have selected the STRS-DC plan in March 2020. Both of these proportions have grown over time (Figure 2). In total, among all institutions statewide, from 1999 to 2020, $550 million has been mitigated from ARP and STRS DC employer contributions.

Figure 2: ARP and DC salaries at OSU as a proportion of ARP and DC salaries at all institutions statewide.



The committee does not have similar data for individuals in OPERS ARP or OPERS DC. Because the mitigating rate is lower, the impact of mitigation on individuals in OPERS ARP and DC is correspondingly less. However, typical salaries for employees in the OPERS system are also less, suggesting that the financial impact of mitigation could be proportionally large for that population.

What is the impact of the mitigating rate on individuals in STRS DB or OPERS DB?

Across all of Ohio, the mitigating rate provided an additional $550 million in funds for STRS as of 2020 based on salary estimates published in the annual actuarial valuations for STRS. Using the returns STRS achieved over that time period, this amounts to a total of $972 million. To put this number in perspective, in their 2019 actuarial valuation STRS stated assets of $74.4 billion, liabilities of $97.6 billion, and an unfunded liability of $23.1 billion. Therefore, the value of mitigation represents 1.3% of the total assets and 4.1% of the total unfunded liability. With the mitigating rate, ARP participants receive retirement contributions that are 15.9% lower than they would be if the mitigating rate were 0%. In 2020, STRS reported a total mitigation payment of $58.9 million, which amounted to 5.3% of the reduction in the unfunded portion of the liability in 2020.

On the surface, the mitigating rate provides a source of revenue for STRS and OPERS that the two funds otherwise would not have. In this way, the mitigating rate thus benefits current and future retirees in the DB plans. Indeed, the argument advanced by STRS at the time the program was established was that the current unfunded liability was a result of benefit enhancements – agreed to by employers – which was to be funded by employer contributions.[5]

In 2014, the Ohio Retirement Study Council presented a study that examined the history and rationale for the mitigating rate. As described in the 2014 ORSC Mitigating Rate Study on page 5[6], there are three reasons that the ARP might cause additional liabilities for STRS or OPERS:

1) Existing unfunded liabilities are amortized based on current demographics. As some members elect to instead participate in an ARP, the funding base on which the amortization was made is eroded;
2) Those anticipated to participate in the ARP are those who would expect to receive a lesser benefit under STRS than an ARP, and those who stay in STRS are those who expect to receive a higher benefit under STRS than in an ARP. To the extent this *anti-selection* occurs, it would increase costs;
3) University employees are higher paid employees and contribute a higher amount to health care. However, health care *costs* do not vary according to salary. As high income employees participate in an ARP, health care funding is reduced.

The first point above would apply to individuals who were part of STRS initially but then opted out when they had the chance. It could also apply to some of the first cohorts to enter ARP rather than STRS because the benefit formula – which is what creates future liabilities – is relatively fixed and does not change frequently. However, over time, a retirement system like STRS should adjust their funding formula to account for their actual population. STRS has done that in the last 6-8 years, with numerous changes in retirement requirements (increase in years of service required, increase in retirement age, shift to 5-year final average salary calculation, reduction/short-term elimination of COLA, shifts in healthcare benefits, etc.).

The second point, anti-selection, was well researched before enactment. In an analysis of the potential effect of the ARP in 1994, Debra Pelley of Milliman and Robertson examined the role of anti-selection. Debra Pelley's analysis points out that if STRS is actuarily fair, then if employees from the university were randomly removed from STRS they would not cost the system anything. The concern about the ARPs, was that, because the law allowed people to choose which system to join, people who would represent a net cost to the system would remain in it, while those who would otherwise represent a net gain to the system would leave. As discussed in the background section above, there was debate about the scale of anti-selection during early discussions about the laws to introduce the ARPs, and the first two triennial reviews of the mitigating rate by Milliman in 2002 and 2005 did purport to calculate the effects of the specific decisions made by individuals in STRS. No studies were conducted in 2008, 2011, or 2014 before HB 520 was ultimately passed in 2017 and different methods were used to calculate the mitigating rate.

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[5] STRS Fact Sheet:Mitigating rate. 40-307. Dated 02.16.2020. A copy of this document can be found on the OSU Senate website: https://senate.osu.edu/sites/default/files/links_files/STRS_40-307.pdf

[6] Ohio Retirement Study Council.2014. Alternative Retirement Plant Mitigation Rate Report on Rate History and Operation, as Required by Am. H.B. 483 of the 130th General Assembly. See www.orsc.org.

The third point has been alleviated because health care is no longer funded by annual contributions by employees or employers in STRS. This change started in 2014 through a decision by the STRS Board. However, it is useful to note that from 1999 to 2014, STRS included health care payments in their calculation of liabilities caused by the choice to join ARP. Thus, from 1999 to 2014, this issue applied, but after 2014, no employer or employee contributions from individuals within STRS or through the mitigating rate have been allocated to health care.

In addition to providing a rationale for the mitigating rate, the 2014 ORSC report also describes how the mitigating rate was calculated. Milliman and Robertson, who did the calculations in 1999, 2002, and 2005, purported to calculate the rate as "the excess of total contributions which would have been made by the member and the employer over the employee's entire career over the portion of those future contributions which would be provided as a benefit in the future."[7] The 2014 ORSC report on page 8 points out that "the studies are frustratingly opaque. ORSC staff struggled to find a way to replicate or review the analyses to understand their results."

The 2014 ORSC report further details that the method most likely used by Milliman and Robertson is the method currently used to estimate the UAL funding rate, as a direct proportion of salary. This rate is calculated as the difference between what is collected from employers and employees minus the normal cost minus any contributions to health care. The normal cost is the future benefits accrued annually by current plan participants as a proportion of annual salary. In 2019 this calculation was:

Total collected from employees	+ 14.00%
Total collected from employers	+ 14.00%
Normal cost	- 10.83%
Health care	- 0.00%
UAL Funding rate	= 17.17%

This calculation essentially says that current ARP participants should be paying 17.17% of their salaries to fund the UAL, while they are in fact paying 4.47% due to state law.

Importantly, this is not an analysis of the effect of individuals in ARP who have opted out of STRS. Two things happen when an individual chooses ARP over STRS. First, a flow of money that would otherwise have entered the system has been diverted into ARP accounts so current and future assets fall. Second, the accrued liability declines, because individuals in the ARP and DC programs will not collect STRS or OPERS benefits after retirement. As noted by D. Pelley, in an actuarily fair system, if people select out randomly, these two effects are balanced and there is no impact on the unfunded actuarial liability.

However, several circumstances related to the specific population of faculty members in the ARP could cause liabilities to be greater than assets, and thus for the unfunded actuarial liability (UAL) to increase as a result of the ARP. For example, university faculty may move away from Ohio more frequently than K-12 teachers before they are fully vested in the STRS system, thus taking away less than was invested on their behalf. This outcome – that young faculty may have been deterred in the past from coming to Ohio State because they only had access to STRS – is one reason why Ohio State and other institutions, initially lobbied for the ARPs, which would make employment in Ohio more attractive by making retirement more portable. The implication of this, of course, is that compared to the general population

[7] ORSC. 2014. Mitigating Rate Study page 8

of STRS (and likely OPERS), faculty members and university employees receive smaller payouts in net present value terms from STRS than they provide in payments, on average[8].

To date, there has not been a publicly accessible analysis of who joined STRS and OPERS, who joined the ARP, and what impact those choices had on assets and liabilities at STRS or OPERS. This point was made by ORSC in their 2014 report. It is not possible with the aggregate data provided in the STRS or OPERS annual valuation reports to determine how the ARP affected liabilities because each sub-population in STRS and OPERS is different. ***It is thus not possible to determine for the purposes of this report whether individual choices to enter ARP have in fact increased the unfunded liability of STRS or OPERS.***

A review of past annual actuarial valuation reports for STRS[9] indicates that these reports do not provide clear evidence that decisions by faculty to join ARP or STRS DC has affected STRS unfunded actuarial liability (UAL). It also is difficult to know whether the funds obtained through mitigation have in fact reduced the UAL. STRS independent actuaries noted in their 2014 annual actuarial valuation report that until 2015, STRS policy led to negative amortization of the unfunded actuarial lability. Page 17 of the report states:

> *The current approach for amortizing the unfunded actuarial accrued liability is based on a 30-year open period and is determined as a level percentage of payroll. This approach results in negative amortization and the UAAL is expected to grow indefinitely if contributions were to be made on this basis. We recommend that the Board establish a funding policy, which outlines the basis of an actuarially determined contribution rate that is expected to fully fund the UAAL over time.*

This means that until 2015, STRS effectively paid nothing to amortize their unfunded liability, although money was clearly directed for this purpose from ARP members through collection of the mitigating rate. Policy changed in 2015, but until 2017, STRS did not report the payment by ARP and STRS DC members in their annual actuarial valuation. Starting with the 2018 actuarial valuation, STRS began to provide an explicit calculation of the payment made to reduce the unfunded liability (Table IV-3 in 2018 and Table V-3 in 2020). Given the data provided in the various actuarial valuations over the years, it is impossible to know how much of the mitigation payment, or the contributions by STRS members, STRS actually has contributed to reducing the unfunded liability.

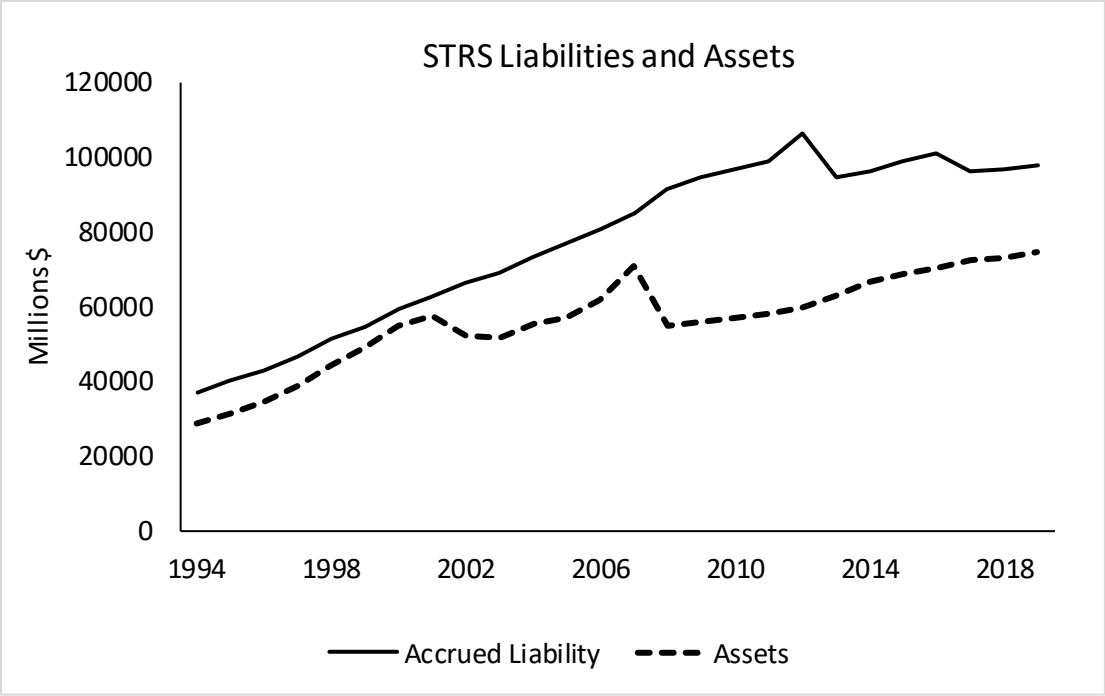
STRS unfunded actuarial liability (UAL) has grown since 1999, but it has declined from its high of $47 billion in 2012. Although it is difficult to determine how ARP members have influenced liabilities, and it is not clear that the mitigating rate has been applied to reducing the UAL, data from the annual actuarial valuation reports do illustrate how liabilities and assets have changed over time, and provide a clear indication about how other decisions made by STRS, or market corrections, have affected the UAL.

Figure 3 shows STRS actuarially projected liabilities and actual assets at the end of the fiscal year from 1994 to 2019, with the difference being the UAL. The effect of two stock market corrections on assets can be seen clearly, one in 2001/02 and another in 2007/08. The effect of the increase in employee contributions after 2013 can also be seen in as a slight uptick in assets. The effect of the decisions to reduce benefits on liabilities can also be seen. The first was the reduction in the COLA in 2012, as well as the changes to final payout calculations which were announced in 2012, and thus affected the valuation

[8] Much of this analysis has been conducted for STRS, but we suspect the same issues for OPERS.
[9] All reports are available at www.orsc.org

of future liabilities in 2013 can be observed as reductions in liabilities in 2013.[10] Additional reductions in liabilities occurred in 2017 as STRS made a series of additional changes to their basic assumptions about the future, including assumptions on inflation, investment return, salary increases, payroll growth, disability and mortality, and retirement rates.[11]

Figure 3: STRS Liabilities and assets 1994-2019.



What is the impact of mitigating rate on employee recruitment?

An additional concern is that the mitigating rate could negatively impact employee recruitment if employees at Ohio State receive lower employer contributions to their retirement accounts than they would receive elsewhere. Table 2 shows contribution amounts at a number of peer institutions.

With the STRS mitigating rate, Ohio State provides less in retirement benefits to individuals in the ARP than several other universities in the Big Ten, and less than peer institutions in other parts of the country (Table 1). Perhaps a more important concern is that employees at Ohio State are not enrolled in Social Security. As a result, Ohio State employees who are enrolled in the ARP do not have the relatively certain income base that Social Security provides to employees at peer institutions.

[10] STRS Annual Actuarial Valuation on July 1, 2013 by Segal Consulting, available at www.orsc.org
[11] STRS Annual Actuarial Valuation on July 1, 2017 by Segal Consulting, available at www.orsc.org

Table 2: Retirement contributions by individuals in comparable defined contribution (DC) plans at peer institutions.

		Retirement Plan		Social Security		Total
		Contribution by		Contribution by		
		Employee	Employer	Employee	Employer	
		%				
OSU STRS	**ARP (DC)**	**14**	**9.53**	**0**	**0**	**23.53**
Mich. State U.	DC	5	10	6.2	6.2	27.4
Penn. State U.	DC	5	9.29	6.2	6.2	26.7
U Wisconsin	DB	6.75	6.75	6.2	6.2	25.9
U Minnesota	DC	5.5	10	6.2	6.2	27.9
Indiana U.	DC	0	10	6.2	6.2	22.4
U Virginia	ORP (DC)	5	8.9	6.2	6.2	26.3
Oregon State U.	ORP (DC)	4	12	6.2	6.2	28.4

How has OSU addressed the mitigating rate?

OSU presumably played a role in achieving a DB option for OSU employees in the 1990s. For example, in a statement to the House Insurance Committee on April 9, 1996, Tim Krouse, Associate Director-Benefits Administration for OSU stated[12]:

> *The Ohio State University, a member of the Inter-University Council, has been supportive of the Ohio Legislature's effort to establish an Alternative Retirement Plan for faculty and staff members of Ohio's Public Colleges and Universities. This University anticipates that by offering a defined-contribution pension option, administered by one or more nationally recognized and respected pension provider, it will enhance its ability to attract the highest quality faculty and staff from across the country. The Alternative Retirement Plan option will be especially helpful in recruiting mid-career faculty members and administrators, many of whom will have established retirement accounts with one of the ARP providers.*

Testimony by Mr. Krouse and Jim McCollum of the Inter-University Council, however, suggest that both entities were clearly hesitant about the mitigating rate, and concerned about its potential size. For example, the record of testimony to the House Insurance Committee on April 9, 1996 notes that "In response to Rep. Jerse's questions regarding the attractiveness of HB482, if OSU had to pay a 6% supplemental contribution, Krouse indicated the proposal would become less attractive and did not know what OSU's position would be." In testimony to the House Insurance Committee on May 1, 1996, Jim McCollum of the IUC stated:

> *They are concerned about the rate chosen for the assessment. They feel that anything over 3% will act as a disincentive to the employees who might chose the plan. Under the bill if the school is now contributing 13% to the retirement plan the assessment (currently at 6%) would go to the existing retirement plan and the remainder (14%-6%)*

[12] Statement obtained from archives of the Ohio State University by B. Sohngen on 9/23/2019.

would go to the employees optional plan. McCollum feels the lower contribution rate would not be enough to make the plan a realistic option and termed it "an exorbitant diversion" of the employees retirement compensation.

Beyond these publicly available records, there is not much more recorded about the role OSU or the IUC played in the establishment of the ARP, the STRS and OPERS DC plans, and the mitigating rate. No records of public statements are available regarding related legislative changes that occurred in the early 2000s or most recently in 2014-2016 when the mitigating rate was increased.

Prior to May of 2014, there was little to no discussion about the mitigating rate within the Ohio State University employee community. In the total compensation package sent to faculty, Ohio State reported the amount of the mitigation as part of the total compensation package for employees. The university chose to do this to represent what the university was paying towards retirement on their behalf. That is, the mitigating rate was not broken out as a separate payment, and based on the total compensation report, there was no indication that these funds did not go into an individual's retirement account. The potential fluctuation of the mitigating rate was included in retirement communications through HR, OPERS and STRS.

On May 7, 2014, Senior Vice President A.J. Douglass emailed faculty at OSU informing them about the increase in the mitigating rate from 3.5% to 4.5% that had occurred in July 2013, as well as the proposed further increase from 4.5% to 5.5%. At that time, Vice President Douglass stated: "Ohio State opposed the additional increase at the time, and we successfully endorsed a legislative moratorium to prevent further increases until July 1, 2015."

In 2014, several faculty took note of the mitigating rate, and formed the FAARP group under the leadership of Professor Smita Mathur. This group advocated to the Faculty Compensation and Benefits Committee, OHR, General Council, Government Affairs, and the State legislature to eliminate the mitigating rate. The Faculty Compensation and Benefits Committee at the time recognized that the University needed to provide more clear documentation to new hires about the mitigating rate, and recommended that the University improve language on materials provided to new hires or prospective hires. In 2015, Ohio State also started to provide information on the mitigating rate in individual paystubs.

Summary conclusions on the impact of the mitigating rate by the committee:

- There is persistent and widespread concern and uncertainty about the mitigating rate for several reasons including its effect on retirement contributions, the permanence of the decision to go into DC or DB plans, and the potential for the rate to change after the irreversible decision to join ARP or a DC plan has been made.
- The effect of ARP/DC membership on the unfunded actuarial liability of the STRS and OPERS DB plans has not clearly been demonstrated by STRS or OPERS. Furthermore, STRS does not provide in its annual actuarial reports historical evidence that the mitigating rate has been used to reduce the liability. Both organizations have a responsibility to explain and illustrate how ARP and DC plans affect their future assets and liabilities, and how any mitigation is applied to

reducing the unfunded actuarial liability. Improved public disclosure of relevant data and analysis, as well as improved communication would benefit members and non-members alike.

- The lack of transparency on the effect of the ARP and DC plans on the DB plans and the calculation of the mitigating rate by STRS and OPERS, combined with the influence of the mitigating rate on contributions by OSU to ARP and DC plans by pits faculty and staff in each system against each other.
- The uncertainty related to the STRS/OPERS unfunded liability, the future size of the mitigating rate and its impact on retirement contributions have an unknown impact on recruitment and retention. Furthermore, the mitigating rate may have differential effects on individuals that are correlated with race, gender, and socio-economic status. The committee did not have sufficient time to explore these issues in any detail.

Part II: What can we do about the mitigating rate?

The committee reviewed and discussed the items under vote in the February 2020 Faculty Council resolution on the mitigating rate. We were able to reach consensus on recommending further action on two of them. We did not reach consensus on the other three for the reasons given below. In addition, based on our discussions, we provide two other recommendations that the committee believes are in the interest of the University to undertake.

Consensus Recommendations

(1) The Ohio State Office of Human Resources should continue to clarify the language in materials provided to new employees, provide educational opportunities for employees to learn about various retirement options, and provide opportunities for employees to learn about the risks, benefits, and costs of investing on their own.

Discussion among the committee members suggests that there continue to be concerns about how the Office of Human Resources describes the mitigating rate in documentation provided to faculty and staff as they are making decisions about whether to work at Ohio State. There is no doubt that the information provided is legally adequate, but it may be possible to do better than the minimum legal requirement. For instance, the documentation provided to new employees retrieved online at hr.osu.edu currently states that "Ohio law (Ohio Revised Code Section 3305.06) requires a portion of the employer contribution for an ARP member go to the state retirement system to mitigate any negative financial impact of the ARP on the state retirement system. This portion is known as the mitigating rate."

This language could be clarified by making it explicit that employees do not receive any current or future benefit from the current 4.47% that goes "to the state retirement system". New hires may believe that they will receive future benefits from STRS as a result of this contribution. It should be made abundantly clear that these funds will not be returned to the employee in the future. Ohio State can also provide the total proportion or percentage of income that is provided to the individual's retirement account.

The language could also be clarified to indicate that the mitigating rate can fluctuate from year to year.

Finally, the Committee understands that the Office of Human Resources provides financial literacy and training courses for new employees on the basics of defined benefit plans, defined contribution plans, market risks and returns, and other issues related to retirement planning. The Committee recommends that the Office of Human Resources continue to evaluate these educational programs and work to provide the highest quality educational materials, and to routinely advertise these educational materials through a range of university mediums.

(2) The University should work with the legislature, STRS, and OPERS, to increase the amount of time an individual must decide which system to join.

The length of time a new employee must decide whether to join ARP, STRS DC or STRS DB is 120 days from employment by statute (ORC 3305.05(B)2). Given the importance of the decision, the uncertainty about future fluctuations in the mitigating rate, the uncertainty about future benefit calculations for STRS or OPERS, and uncertainty about employment longevity, especially for untenured faculty as well as staff members, the Committee recommends that the time period during which an employee can decide which plan to join should be extended to 1 year. This would better allow new employees to educate themselves about the available options.

(3) OSU retirees deserve transparency about how the mitigating rate is calculated, how ARP and DC member mitigation payments have been used to reduce the UAL, and how STRS and OPERS DB member contributions have been used to reduce the mitigating rate. The Committee recommends that the University hire an independent auditor to conduct an audit of STRS and OPERS to achieve this goal.

The 2014 ORSC report on the mitigating rate highlighted numerous inadequacies in the historical calculation of the mitigating rate by STRS and its actuaries. For example, the auditors who estimated the mitigating rate in the early 2000s purported to calculate the difference between an individual's contributions to STRS and the benefits that they would ultimately receive. However, the methodology that was used to arrive at these estimates was not made public, and the analysis could not be replicated. Thus, the actual effect that the existence of the ARP and DC programs has on the assets and liabilities of the STRS or OPERS systems is not known. Further, until 2017 STRS did not document contributions of funds from the mitigating rate to the UAL in their annual actuarial reports. These are now documented annually, but should be documented historically.

The legislature has implemented a formula to calculate the mitigating rate that does not actually account for the effect of ARP on the UAL. The formula uses a sum of two estimates of the mitigating rate. One estimate assumes that employers are liable to pay a percentage of an ARP members income for the UAL that is equal to the ratio of ARP payroll to the entire STRS DB eligible payroll, or about 6% presently. A second estimate assumes that employers pay the amount equivalent to the total employee + employer contribution minus the normal rate, or around 17.4% in 2020. The normal rate is the accumulation of benefits by a typical individual in a given year.

To put this in perspective, the normal rate was 10.6% in 2020, so a person earning $100,000 per year earned $10,600 in benefits that year in the DB plan. Because their total employee + employer contribution was 28%, or $28,000, this same person also provided 17.4% in payments to reduce the UAL according to this second approach, or $17,400. The implication is that an individual in the ARP is also responsible for this $17,400.

The Committee is concerned that the current mitigating rate calculation does not represent the actual impact of ARP members on the UAL of STRS or OPERS. The Committee recommends that the mitigating rate should be determined by a calculation that reflects the actual effect of ARP participants on the UAL, using an approach that calculates the effect of ARP participation on STRS assets and liabilities. Th methodology used should be publicly presented, and the data should be publicly available and reproducible. The Committee believes that an independent auditor is the best and most cost-effective way to achieve both of these goals.

(4) *The Committee recommends that the independent auditors hired by the University examine alternatives for implementing a phase-down or cap on individual mitigation payments*

The possibility that the mitigating rate would sunset was written into the original ARP legislation, but was removed in 2017 under HB 520 in favor of the current approach, which uses a specified formula to calculate the mitigating rate. One of the most important variables in this formula is the size of the UAL, which can be influenced by many decisions made by STRS including accounting practices, benefit levels, investment decisions, and management costs. It can also be influenced by decisions that cannot be controlled by STRS, including unanticipated market corrections, employee demographics, longevity and mortality rates, payroll and hiring growth, and legislative decisions about contribution rates.

The statutory formula yields a mitigating rate that has a large effect on individual ARP participants. For example, an employee starting at $80,000 today, with 2% annual salary increases, and working for 35 years would pay nearly $200,000 in mitigation (undiscounted) over their career. This amount is more than their highest salary over the 35-year period. In the case of market corrections that affect the mitigating rate, an ARP participant might experience an increase in the mitigating rate and a decrease in their own investment portfolio at the same time.

The Committee recommends that the auditor examine the possibility of implementing a cap on the mitigation owed by individual employees, either a time-certain period of contribution or an individual cap (e.g., $100,000). This would satisfy the current legislative requirement to mitigate for the decision to enter ARP versus STRS/OPERS, but would limit the liability that individual ARP =participants are exposed to over time.

Items from the Faculty Vote that the Committee did not achieve consensus on recommending.
The committee investigated the following proposals from the Faculty Council resolution and could not agree on recommending that the university move forward in implementing them.

(1) The President, Provost, and Senior VP for Talent, Culture, and Human Resources actively work to abolish the mitigating rate as soon as possible, using all appropriate tools at their disposal.

The committee examined the historical rationale for the mitigating rate, how it has been calculated over the years, and how the legislature has changed state law to adjust those calculations. As stated in the 2014 ORSC report on the mitigating rate, before HB 520 in 2017 the method used by STRS to calculate the mitigating rate was not clearly described, and the data have not been made available for independent bodies like ORSC to reproduce or evaluate the results.

That said, the mitigating rate has a large effect on ARP and DC employees, currently amounting to a reduction in their potential annual retirement contributions of 15.9%. We have not found evidence

that there is a similarly large impact on individuals who have remained in the STRS DB plan, although numerous changes in the retirement system over the last 9 years have led to increased employee contributions and lower retirement benefits for future retirees. The extent to which ARP has contributed to the need for these reductions is not clear.

While new information provided through a university-sponsored audit of STRS may ultimately reveal the need for additional efforts by the university or IUC to persuade the legislature to repeal the mitigating rate, current information is not sufficient to recommend taking this step now.

(2) The university provides an additional match to ARP and STRS/OPERS DC participants to make up for the mitigating rate.

This suggestion is based on the Faculty Council resolution "That all faculty receive 100% of the University contribution to their retirement accounts" which passed 28-3 with 8 abstentions and 8 individuals not voting. Based on current information, the university would spend an additional $4.2 to $18.7 million per year if it provided a 1% or 4.47% additional payment to STRS-eligible employees (Table 3). We do not have the data to conduct the same calculation for OPERS-eligible employees.

Table 3: Calculation of additional contribution required to pay the mitigating rate for faculty in ARP who otherwise would be in STRS.

	STRS Eligible
# of employees	8601
Total Salary in 2019	$776,368,981
% ARP & STRS DC	54%
ARP & STRS DC Salary	$419,239,250
1% of Salary	$4,192,392
4.47% of Salary	$18,739,994

We are uncertain about what the implications of increasing payroll costs to this extent would be. Budgets within the university are generally zero-sum games, meaning that increasing payroll costs could have a negative impact on other important areas of investment, such as hiring new faculty or increasing the annual AMCP pool.

(3) The university compensates individuals in ARP and STRS/OPERS DC to make up for the mitigating rate applied historically.

This suggestion is based on the Faculty Council resolution item 2: "That ARP faculty be fully compensated by the University for the amount diverted through the mitigating rate, retroactive to the date of election into ARP." This resolution received a vote of 19-11 with 9 abstentions and 8 individuals not voting. We estimate that the cost of historical compensation for STRS ARP and DC members is $172 million.

As is evident in the Faculty Council vote, there was significantly less agreement on this proposal. The committee agrees with Faculty Council that this outcome has little potential of success.

Appendix

Faculty Council Voting Results: ARP Mitigating Rate Resolution

Prepared for Senate Steering Committee Ad Hoc Committee on the Mitigating Rate
2/10/2020

Item 1:
I vote to approve the proposed resolution below: That all faculty receive 100% of the University contribution to their retirement accounts.

Yes- 71.79% 28
No- 7.69% 3
Abstain- 20.51% 8

Item 2:
I vote to approve the proposed resolution below: That ARP faculty be fully compensated by the University for the amount diverted through the mitigating rate, retroactive to the date of election into ARP.

Yes- 48.72% 19
No- 28.21% 11
Abstain- 23.08% 9

Item 3:
I vote to approve the proposed resolution below: That the President, Provost, and Senior VP for Talent, Culture, and Human Resources actively work to abolish the mitigating rate as soon as possible, using all appropriate tools at their disposal.

Yes- 76.92% 30
No- 10.26% 4
Abstain- 12.82% 5

Item 4:
I vote to approve the proposed resolution below: That the Steering Committee of the Senate places this resolution for discussion and vote by the full University senate.

Yes- 82.05% 32
No- 5.13% 2
Abstain- 12.82% 5

39/47 Responding

ANNEX 5

Retirement Update
FCBC

October 25, 2023

THE OHIO STATE UNIVERSITY
HUMAN RESOURCES

Secure 2.0

On December 29, 2022, President Biden signed into law the Consolidated Appropriations Act of 2023, which includes 92 retirement provisions referred to as “SECURE 2.0”.

The provisions continue the reforms offered by the SECURE Act of 2019.

There are optional and mandatory provisions included in Secure 2.0.

Affected Plans

The Ohio State retirement plans that are affected by the SECURE 2.0 changes:

- **Alternative Retirement Plan (ARP)**
- **Supplemental Retirement Plans (403(b) and 457(b))**
- **Executive Plans (Retirement Continuation Plan and 415(m))**

The university does not have the authority to adjust the provisions of the following plans:

- **Ohio Public Employees Retirement System (OPERS)**
- **State Teachers Retirement System (STRS)**
- **Ohio Deferred Compensation (ODC)**

Required Minimum Distribution (RMD)

A calculated amount of money you must withdraw from a retirement account each year after reaching a specified age.

Mandatory Provisions

Examples:

- RMD age increase (age 73)

2023 – Age 73

2033 – Age 75

- RMD's no longer required from Roth balances
- Penalty for RMD failures is reduced
- Roth catch-up contributions for employees who make over $145k

Mandatory Provision – Roth Catch-up

Salary $145,000 or under	403(b)	457(b)
Employees under 50 years old	$22,500	$22,500
Employees 50 years old or over	$22,500	$22,500
Catch-up contributions	$7,500	$7,500
Total limit	$30,000	$30,000

Contributions can be pre-tax or Roth or a combination of both

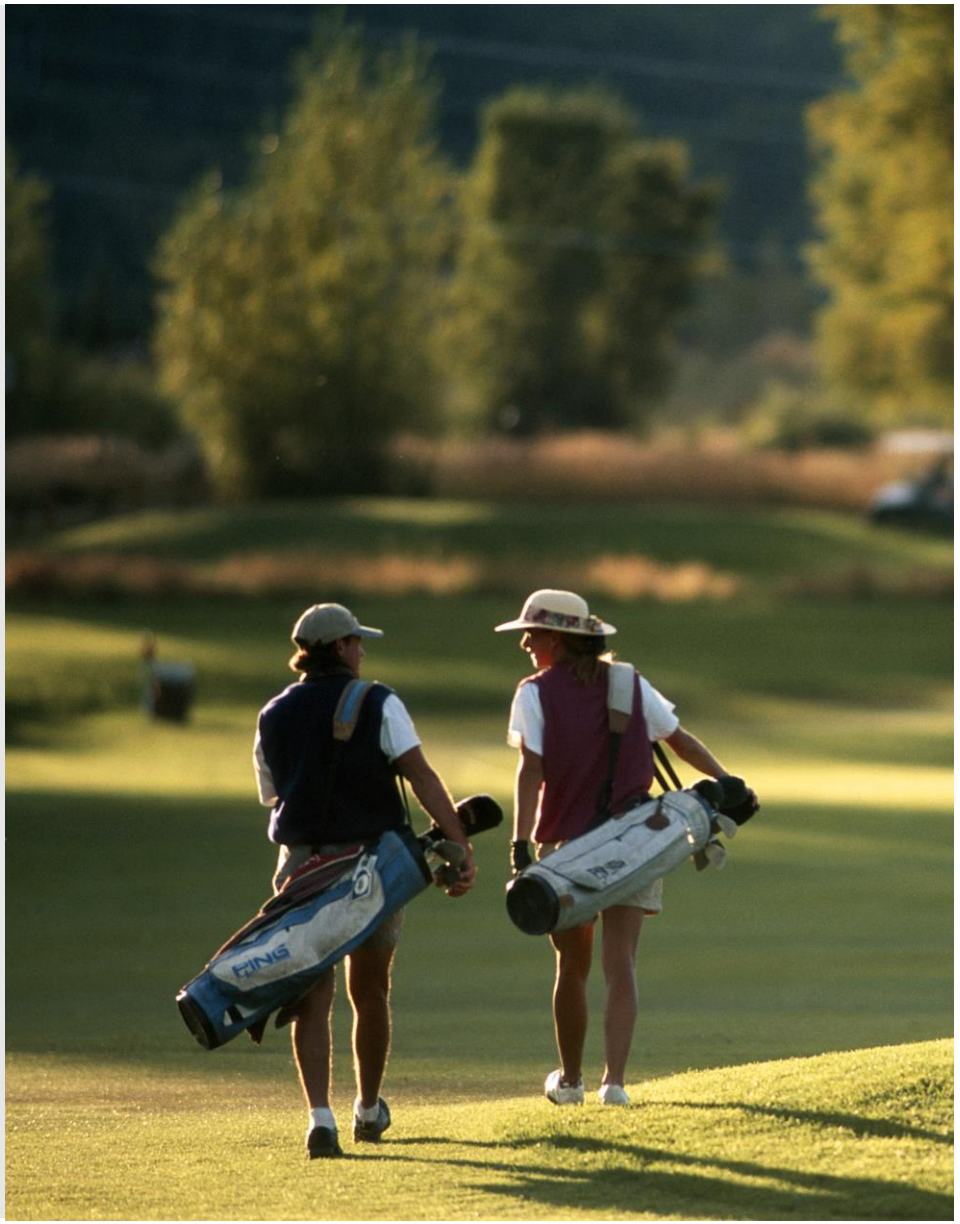
Salary over $145,000	403(b)	457(b)
Employees under 50 years old	$22,500	$22,500
Employees 50 years old or over	$22,500	$22,500
Catch-up contributions	$7,500	$7,500
Total limit	$30,000	$30,000

These contributions must be made on a Roth basis

Optional Provisions

Examples:

- 457(b) election start date (*already implemented)*
- Self-certification for hardship distributions
- No early withdrawal penalty for certain near-death distributions
- Higher catch-up contribution limit for employees aged 60-63



Optional Provision – Additional Catch-up

	403(b)	457(b)
Employees under 50 years old	$22,500	$22,500
Employees 50 years old or over	$22,500	$22,500
Catch-up contributions	$7,500	$7,500
Total limit	$30,000	$30,000
Employees 60-63 years old	$22,500	$22,500
Catch-up contributions	$11,250	$11,250
Total limit	$33,750	$33,750

**Limits are CY2023; example used for illustrative purposes*

Optional Provision – Employer Responsibilities

The Employee Plans Compliance Resolution System (EPCRS) is used by employers if a mistake is made in a retirement plan.

- Updates to EPCRS
  - Allows fiduciaries to not seek recovery of overpayments from participants.
  - Allows more types of errors to be corrected through a self-correction process.

Implementation

While we are in the early stages, Ohio State is working towards implementing the following provisions:

- All applicable mandatory provisions
- Optional provisions:
  - No early withdrawal penalty for certain near-death distributions
  - Hardship distribution self-certification for eligibility
  - Age 60-63 catch-up contributions
  - Align 403(b) hardship distribution rules with 401(k) rules
- Changes will occur at the providers and within Workday

Implementation Summary Timeline

2023

- 457(b) start date
- RMD age increase (72 to 73)
- RMD for partial annuitization
- No early withdrawal for near-death
- EPCRS updates

2024

- RMD Excise Tax Penalty
- No RMD's from Roth
- RMD for surviving spouse
- 403(b) hardship rules

2025

- Additional catch-up contribution (ages 60-63)

2026

- Required Roth catch-up (145k)

2033

- RMD age increase (73 to 75)

Letter to the IRS- update

- Approach for RMD and other terminated provider issues:
  - Sent letter to the IRS to influence regulations in May 2023
  - Collaborated with other IUC member institutions who also signed the letter
  - Collaborated with providers to influence regulations- some providers have agreed to discuss with the IRS during scheduled meetings
  - If successful, would solve RMD and other plan compliance concerns with legacy providers
  - Received acknowledgment of receipt of the letter from an IRS staff member
  - Continued commitment to pursuit of this effort

Video Education

New Hire Videos (Mandatory Plans)

- Faculty
- Staff

University Sponsored Retirement Plans

- Investments
- Fees

Website and Webinars

Retirement Website Changes

(in progress)

- Easier to navigate between retirement plans and retirement eligibility i.e. new hire page, current employee page, retiree page

Retirement Fair

- Two-week period in September
- Webinars held on various retirement topics and for all periods of employment

Retirement Fair Stats

23 Webinars Offered

15 Unique Presentations

8 Vendors Presented

3,544 Total Attendees

Average Registration Rate
vs Attendance Rate

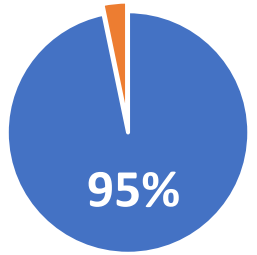
73.2%

Industry Standard: 44%

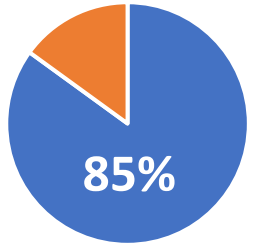
Vendor Presentations

Total Presentations - 11
Total Unique Presentations - 8
Early to Mid Career Presentations - 3
Mid to Late Career Presentations - 5

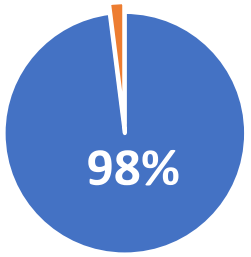
Presentation	Attendees
OPERS Ready to Retire	300
OPERS Estimating Retirement Income with OPERS and Closing the Gap (2x)	450
STRS General Information Overview	85
Understanding the Value of Your OPERS Retirement	377
STRS Retirement Countdown 12 months and Out	30
SSA & Medicare Part 1: Retirement 101 (2x)	456
SSA and Medicare Part 2: Medicare A/B Enrollment (2x)	333
STRS Tools and Financial Fitness	36
TOTAL VENDOR ATTENDEES	**2,067**



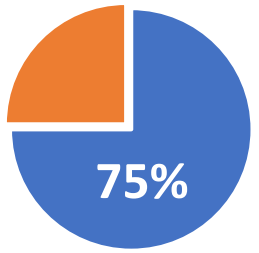
Rated the Overall Presentations as **Excellent or Good**



Rated the Presentations as **Very Informative**



Rated the Presenter as **Excellent or Good**

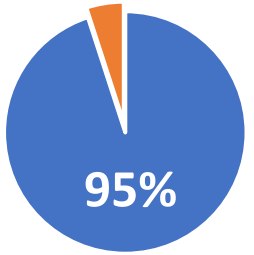


Responded they **are prepared** to make the next step in their retirement journey

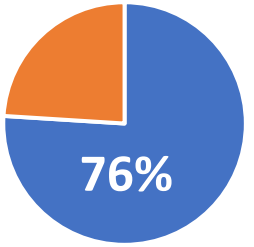
Ohio State Presentations

Total Presentations - 13
Total Unique Presentations - 7
Early to Mid Career Presentations - 4
Mid to Late Career Presentations - 3

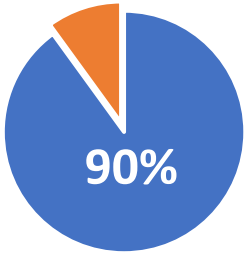
Presentation	Attendees
403(b) and 457(b) Supplemental Retirement Plans	348
Preparing to Retire under the Alternative Retirement Plan	269
Alternative Retirement Plan Basics and Tools	221
Ohio State: Preparing to Retire	159
Supplemental Retirement Plans and Your Final Paycheck	160
Secure Act 2.0	140
Exploring Ohio State Legacy Accounts: What You Need to Know	180
TOTAL ATTENDEES	1,477



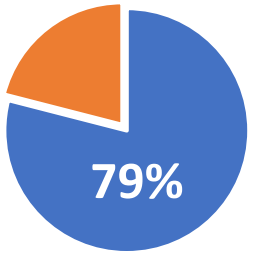
Rated the Overall Presentations as **Excellent or Good**



Rated the Presentations as **Very Informative**



Rated the Presenter as **Excellent or Good**



Responded they **are prepared** to make the next step in their retirement journey

Feedback

403(b) & 457(b) SRA

The OSU Virtual Retirement Fair was awesome and very informative! I hope this becomes an annual event. Thank you HR!

ARP Basics and Tools

This was really helpful. I had no idea where to start, and this gave me a great sense of my options. I loved being able to talk to my ARP provider in the breakout session as well, and to know that I can contact them with questions!

Preparing to Retire under the ARP

Gave some good insight into the steps I need to be taking as I wind down my career and move toward retirement

SRA and Your Final Paycheck

I found the information very helpful and wish a presentation would have been available a couple of years ago to help me prepare for retirement sooner

OPERS - Estimating Retirement Income and Closing the Gap

I immediately opened my Roth 457 account. I am grateful for this but wish I would have heard it earlier in my career.

Preparing to Retire under the ARP

Nice job! Very clear content and great to be able to connect with our specific vendor!

Observations

Learn more about the current rates of return coming in for the university sponsored retirement plans

Continued communication on the advantages and reasoning behind the fund line up under the university sponsored retirement plans- tiers 1 and 2

Re-emphasize changes were made to the university sponsored plans to benefit the majority and tier 3 is available for additional fund options

Some desire deeper education on investments and how to monitor accounts

Many wish they planned earlier. Continue to try and reach faculty and staff early in their career to encourage retirement savings/understanding throughout employment.

Faculty and staff appreciate and desire retirement education

ANNEX 6

Emeritus Faculty Benefits
Report to the Faculty Compensation and Benefits Committee
Prepared by Evelyn Freeman, Emerita Faculty
February 2024

According to the Office of Academic Affairs, Policies and Procedures Handbook, Volume 1, rev. August 2021, Volume 1: Chapter 1: Governance Documents, p. 25, the Faculty Emeritus benefits are as follows:

2.3.1.6 Emeritus Faculty Revised 7/1/19; 5/15/20

Various offices within the university offer perquisites to emeritus faculty. Some of these include, but are subject to the discretion of the unit and modification at any time:

- Emeritus parking hangtag free of charge (application provided by the BOT).
- Emeritus permanent university ID card permitting library privileges.
- Continuing use of OSU e-mail account (requested by calling the Office of Information Technology's Help Line at 614-688-4357).
- Reduced membership fee offered by the Faculty Club.
- Use of recreational facilities on same basis as university faculty. Athletic tickets, including football ticket applications, offered by the Department of Athletics at university faculty prices.
- Emeritus faculty are eligible to receive campus-wide news publications issued by the university.
- At the discretion of the TIU and/or college, emeritus faculty may attend certain faculty meetings without vote. Unit Patterns of Administration provide information about the participation of emeritus faculty in faculty meetings. Emeritus faculty may not participate in meetings involving personnel decisions.
- Use of hotel contracts and car rental contracts with OSU/Big Ten.
- The provision of office space, secretarial support, office supplies, and computer use, either at retirement or anytime thereafter, at the sole discretion of each TIU and/or college.

Human Resources Benefit: https://hr.osu.edu/benefits/retirement/preparing-to-retire/

Group Term Life Insurance
If you retire before age 70, you may continue Group Term Life Insurance coverage after retirement at your expense. This benefit may be continued until age 70.
Post-Retirement Life Insurance Benefit
A university provided post-retirement life insurance benefit is available to faculty and staff with at least 10+ years of continuous service in at least a 50 percent FTE regular appointment at the time of retirement. The benefit amount is available to individuals who do not continue Retiree Group Term Life Insurance at retirement or reach age 70 (when Retiree Group Term Life Insurance coverage ends)

The benefit amount is based on your years of continuous service in an eligible appointment at the time of retirement from the university. It is payable to your designated beneficiary (-ies) as follows:

- 10-14 years of service: $2,000

- 15-19 years of service: $3,000
- 20-24 years of service: $4,000
- 25 years of service of more: $5,000

Questions to select Emeritus Faculty

In order to assess how a small group of emeritus faculty feel about these benefits, I sent an email to those Emeritus faculty serving on the Ohio State University Retirees Association (OSURA) Board and the OSURA Benefits Committee (14 emeritus faculty). I asked three questions.

1. Are you satisfied with the benefits you receive as an emeritus faculty member?
2. Are there any other benefits you would like to have?
3. Were these benefits clearly communicated to you prior to retirement?

Results and Suggestions

I received responses from eight people. They all were very satisfied with these benefits and also indicated that there were other benefits that were not listed.

1. Since you can continue to use your OSU email account, you also have Microsoft 365 access which was mentioned as an appreciated benefit.
2. If you have an OSU emeritus ID, you can receive a discount to buy products at Tech Hub.
3. Emeritus Faculty also expressed gratitude for the tech support HELP line.

People felt that the benefits had been clearly communicated to them prior to retirement but a few indicated that they didn't really remember. There were also a few **suggestions**:

1. The OSU Board of Trustees has a Retirement Oversight Committee to oversee the various OSU retirement and SRA programs. Currently of the three stakeholders, Faculty, Staff & Retirees, only the faculty has a representative on the ROC. In 2021, the OSURA Board made a formal recommendation to the ROC to add an OSURA member as a retiree stakeholder member. This request was denied. It was suggested that this possibility be revisited.
2. Although retirees cannot have OSU health insurance, would it be possible for them to participate in some of the wellness activities, such as teams for walking and the educational webinars.
3. Someone asked if it would be possible to get business cards with official OSU branding.

ANNEX 7

THE OHIO STATE UNIVERSITY

The Ohio State University Health Plan Member Survey

December 13, 2023

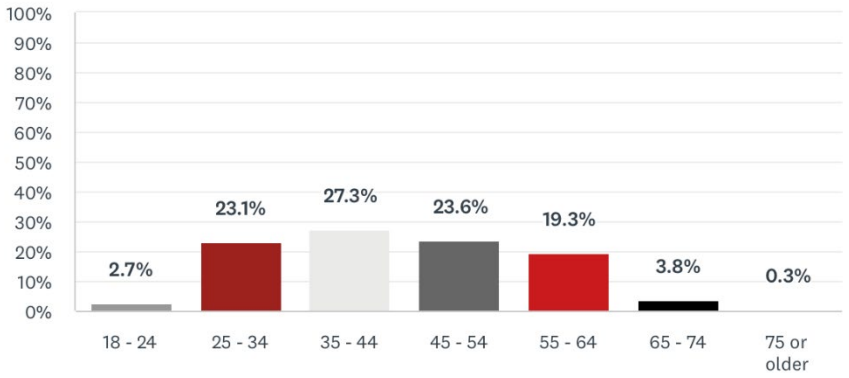
5,038 Digital survey responses (completed all questions)

Five Focus groups and an additional four union-specific focus groups

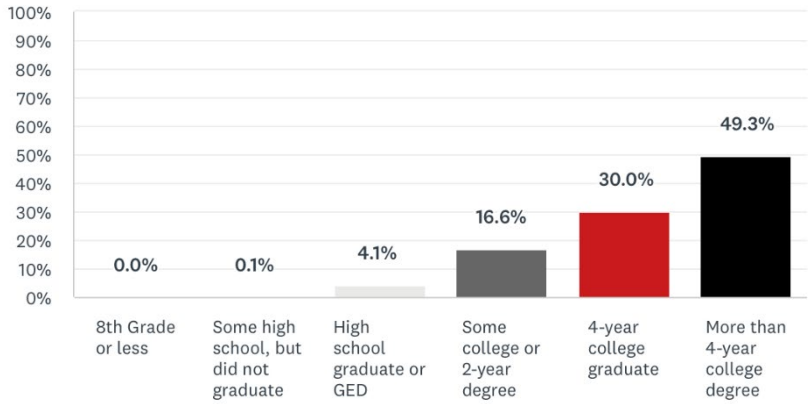
Digital Survey Respondent Panel – similar to last year's panel

- Predominantly Female - 72.9%
  - 25.1% male
  - 1.6% prefer not to answer
  - .4% not listed
- Broad range of ages
- Highly educated – 80% have at least a 4-year degree.
- Primarily Caucasian - 82.4%
  - 6.4% Black/African American,
  - 6% Asian
  - 2.2% Hispanic
- 99.1% prefer English
  - .4% Chinese
  - .1% Spanish

AGE



EDUCATION



Digital Survey Respondents and OSU Health Plan

They are familiar with OSUHP

- 39% members 10+ years
- 39% members for 2-10 years
- 21% less than 2 years

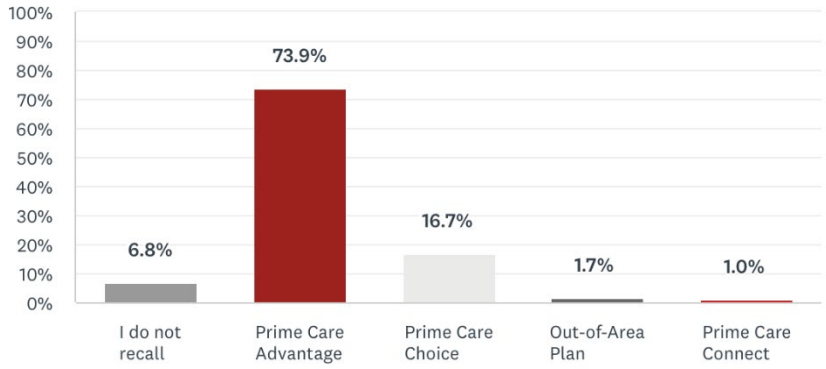
- 74% in Prime Care Advantage.
- 16.7% in Prime Care Choice
- Note: *Fewer than 100 respondents each in the Out-of-Area Plan and Prime Care Connect*

Almost one-third (31.2%) met their out-of-pocket spending limit last year.

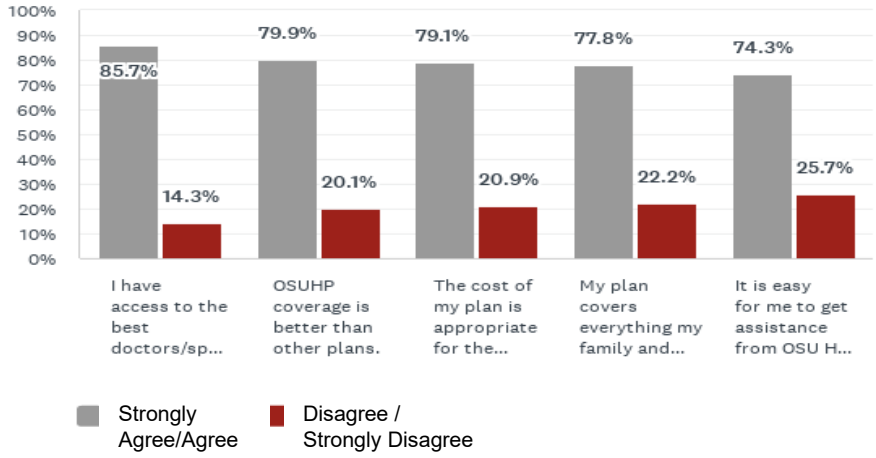
Overall, respondents have positive impressions of their health plan coverage.

86% believe they have access to the best doctors and specialists.

2022 Medical Plan Enrollment



Panel Attitudes



Digital Survey - OSU HP Attitudes by Medical Plan*

Plan (# of responses)	Prime Care Advantage (3723)	Prime Care Choice (840)	Out of Area (85)	Prime Care Connect (49)
OSU health coverage is better than other plans	81% + 19%	76% + 24%	65% + 35%	94% + 6%
It is easy for me to get help from OSUHP customer service	74% + 26%	75% +. 25%	60% + 40%	80% + 20%
The cost of my plan is appropriate for the coverage I receive	79% + 21%	77% + 23%	72% + 28%	84% + 16%
My plan covers everything my family and I need	79% + 21%	75% + 25%	64% + 36%	92% + 8%
I have access to the best doctors and specialists	86% + 14%	86% + 14%	70% + 30%	96% + 4%

Prime Care Advantage and Prime Care Choice responses are representative.

*Negative attitude %'s in red; Positive attitudes followed by +

Focus Groups - OSU HP Attitudes

During focus groups, participants rated Ohio State University Health Plan good or very good. There were only two participants out of 30 who rated it below average.

"Compared to other people, we have really good coverage and service."

"I came back to Ohio State for the health plan. The price for my family coverage is less than I paid at my other job, and I don't really worry that something won't be covered."

"There are issues sometimes, but overall, I feel like I get great service and coverage."

"If I call to get help from OSU HP, I feel like they listen to me and try to fix anything that's not right."

"I love that I can do a payment plan and they make it so easy to sign up for one."

Despite reminders during the focus groups to differentiate, there were still occasions when focus group participants confused OSU Human Resources with OSU Health Plan.

"This new lifestyle program is great! I would never have spent money on nice yarn, but crocheting relaxes me so I went for it. Getting reimbursed was easy."

Focus Groups - OSU HP Attitudes

Opportunities to improve OSU Health Plan satisfaction hinged on clearer communication, access and central scheduling customer service.

"The bills (EOBs) are confusing, and they change. I don't pay until I get a "collection" notice."

"They do a good job, but I wish the communication was better.
I get EOBs and MyChart billing updates, but the service dates don't match up."

"You're on hold forever (central scheduling), and then when you finally get someone,
they aren't always able to help. I prefer to call the provider's office directly."

"Trustmark customer service is the worst. I feel like they don't care."

"You just have to expect and accept that
you're going to wait months to get in to see a specialist."

"Can they add more doctors? It takes forever to find someone who will take new patients and half the time, the website is wrong, so you have to call every office to ask."

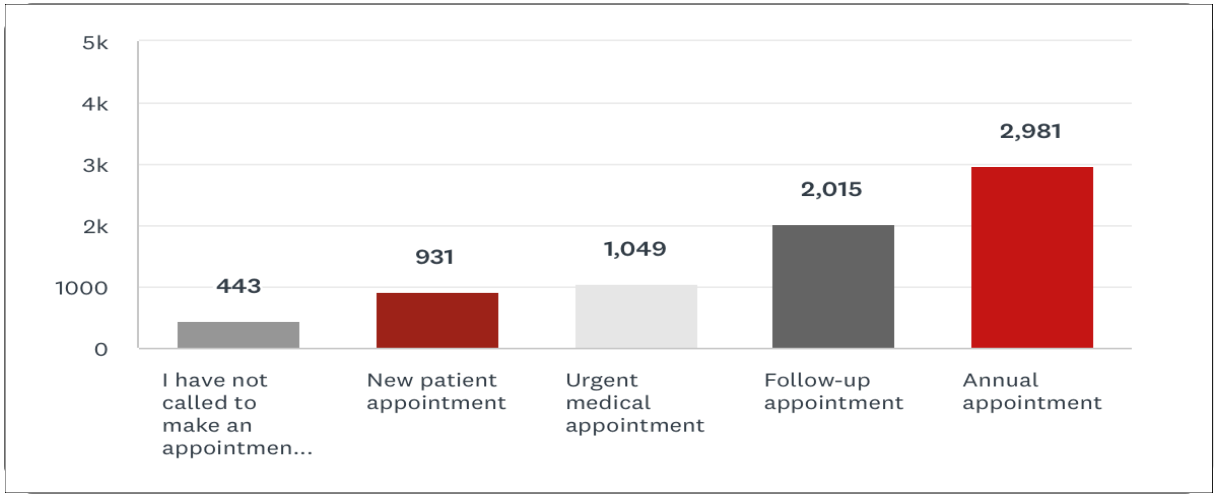
"Making an appointment is so frustrating and the schedulers
(central scheduling) are unable to help because they have a script to follow."

Digital Survey - Primary Care Appointments

Survey respondents are engaged in their healthcare.

- 87% have a PCP although respondents younger than 34 were much less likely to have a PCP than other age groups
- Two-thirds *telephoned* to make an annual appointment within the last year.
- 46% have *telephoned* to make follow-up appointments.
- Sample sizes for different types of PCP appointments are statistically relevant.

Within the last year have you called your PCP to make any of the following types of appointments?



Digital Survey - 2022 Primary Care Appointments

How satisfied were you with how quickly you were seen?

Type of appointment	VERY SATISFIED	SATISFIED	DISSATISFIED	VERY DISSATISFIED	TOTAL
New patient appointment	35.2% 330	40.4% 379	16.1% 151	8.2% 77	937
Urgent medical appointment	47.2% 496	32.4% 340	12.3% 129	8.2% 86	1,051
Follow-up appointment	50.3% 1,012	40.8% 821	6.1% 123	2.7% 54	2,010
Annual appointment	48.3% 1,447	41.4% 1,241	7.2% 217	3.0% 90	2,995

24.3%

91.3%

How satisfied were you with the helpfulness of the scheduler?

Type of appointment	VERY SATISFIED	SATISFIED	DISSATISFIED	VERY DISSATISFIED	TOTAL
New patient appointment	49.7% 464	42.8% 399	5.6% 52	1.9% 18	933
Urgent medical appointment	49.4% 517	39.0% 408	8.2% 86	3.4% 36	1,047
Follow-up appointment	55.1% 1,107	40.3% 809	3.6% 73	1.0% 20	2,009
Annual appointment	53.6% 1,594	42.3% 1,259	2.9% 85	1.2% 35	2,973

95.4%

95.9%

Comparing 2021 | 2022 Digital Surveys

In 2021, the digital survey was designed to uncover issues to probe during focus groups.

E.G. We asked respondents if their last experience making appointments was above average, average or below average. Then, in the focus groups, we went into depth about what parts of the appointment making process were most important.

In the 2022 survey, we refined the digital survey to get more quantifiable data on the "hot button" issues that arose during the previous focus groups.

E.G. We asked specifically about *access and customer service experiences related to new patient appointment making by telephone* as those issues had been identified in the previous focus groups as areas of concern.

In the 2022 survey, we also adapted possible answers to:

- Eliminate neutral options
- Shift away from non personal ratings like average and toward personal ratings like satisfaction and intent to reuse.

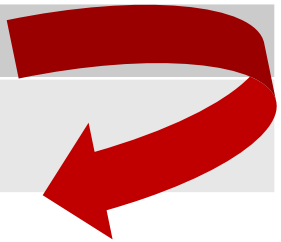
As a result of those changes, a direct comparison between the two studies isn't possible although we are able to provide directional insights.

Moving forward, we recommend benchmarking topics to the 2022 survey.

Digital Survey – Primary Care New Patient Appointments 2021 v 2022

2021 PCP New Patient	Above Average	Average	Below Average
Overall experience	42%	45%	12%

2022 PCP New Patient	Very Satisfied/ Satisfied	No Neutral Option	Dissatisfied/ Very Dissatisfied
2022 Access	75.6%		24.3%
2022 Helpfulness of Scheduler	92.5%		7.5%



Focus Groups – Primary Care New Patient Appointments

Participants discussed their frustrations with finding a new PCP.

- Access times are “crazy," especially if they have a preference on location, gender, etc.
- The OSU HP website isn’t accurate, so they don’t know if providers are taking new patients.
- The large majority didn’t know COPC providers are covered by Prime Care Advantage.
- They want to know a provider’s area of expertise without having to schedule, wait months to be seen and then discovering the chemistry isn’t there.

“I don’t like my doctor, we’re not a good fit, but I can’t imagine having to find a new one.”

Digital Survey – Primary Care Follow-Up Appointments 2021 v 2022

2021 PCP Follow Up	Above Average	Average	Below Average
Overall experience	57%	37%	6%

2022 PCP Follow Up	Very Satisfied/ Satisfied	No Neutral Option	Dissatisfied/ Very Dissatisfied
2022 Access	91.3%		8.7%
2022 Helpfulness of Scheduler	95.9%		4.1%

Focus Groups – Primary Care Follow-Up Appointments

Once they have a relationship with a provider, most are happy with access, but prefer to schedule follow-up visits by calling the provider's office or using MyChart vs. calling central scheduling.

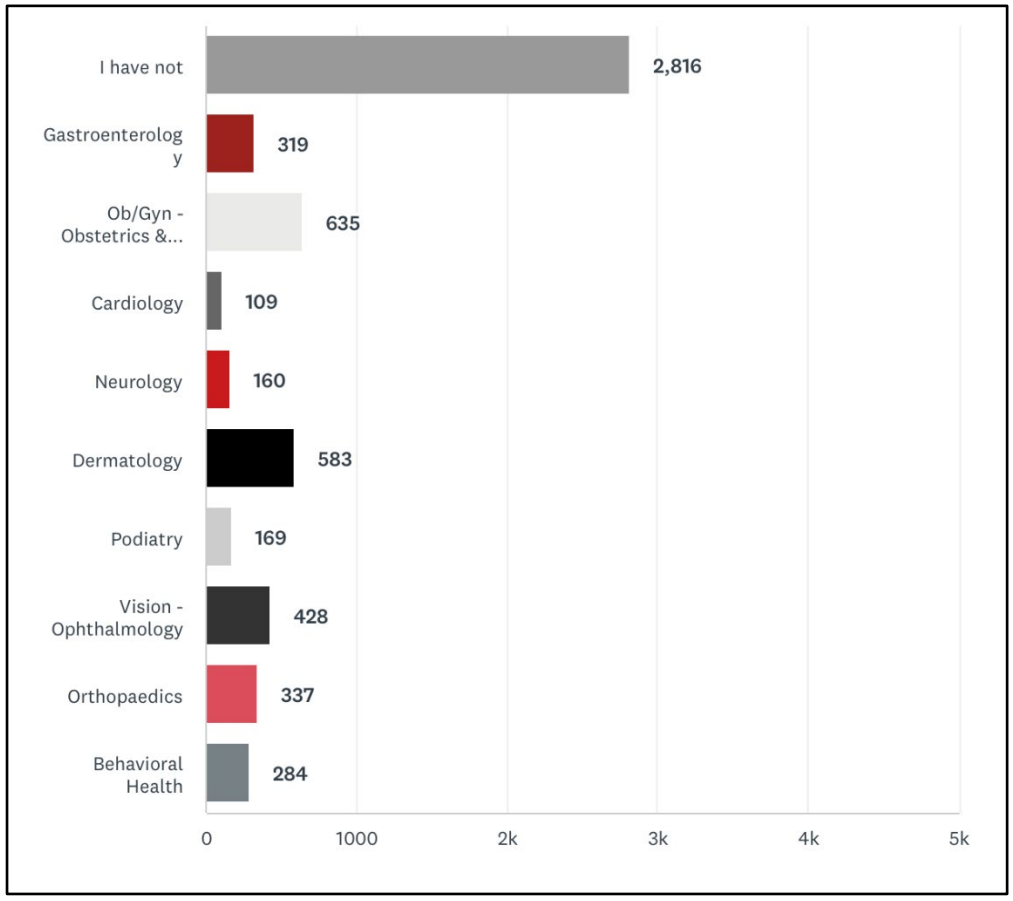
"I just call the office, tell them what's wrong and they get me in right away."

"I get better service if I call the office, they know me now and they can make sure I get in."

"Sometimes I message through MyChart, but usually I just call to make an appointment."

Digital Survey - Specialists New Patient Appointments

Actual number of respondents calling to make new patient appointments by specialty within the last year.



- More than half of respondents did not telephone to make a new patient appointment in any of the listed specialties within the last year.
- Sample sizes less than 200, do not include enough members to give us confidence in understanding Member experiences.
- Based on comments from the original focus groups, Behavioral Health was added to the list of specialties for this survey.

Specialists New Patient Appointment - Access

How satisfied were you with how quickly you were seen?

Access	VERY SATISFIED	SATISFIED	DISSATISFIED	VERY DISSATISFIED	TOTAL
Gastroenterology	32.3% 103	25.7% 82	23.5% 75	18.5% 59	319
Ob/Gyn - Obstetrics & Gynecology	33.8% 215	36.7% 234	17.0% 108	12.6% 80	637
Cardiology	38.2% 42	36.4% 40	14.5% 16	10.9% 12	110
Neurology	34.8% 56	37.9% 61	16.8% 27	10.6% 17	161
Dermatology	32.5% 191	35.6% 209	18.6% 109	13.3% 78	587
Podiatry	53.3% 90	34.3% 58	9.5% 16	3.0% 5	169
Vision - Ophthalmology	59.2% 257	34.3% 149	3.5% 15	3.0% 13	434
Orthopaedics	56.1% 189	30.3% 102	8.6% 29	5.0% 17	337
Behavioral Health	36.3% 105	28.4% 82	16.3% 47	19.0% 55	289

42%*

29.6%

87.6%

93.5%

86.5%

31.9%

35.3%

*Factors limiting GI access in 2021, included limited hours at one of the busier procedure facilities, delayed opening of the Dublin Ambulatory Care Center and a provider shortage.

Specialists New Patient Appointments – Helpfulness of Scheduler

How satisfied were you with the helpfulness of the scheduler?

Helpfulness of Scheduler	VERY SATISFIED	SATISFIED	DISSATISFIED	VERY DISSATISFIED	TOTAL
Gastroenterology	39.5% 126	41.7% 133	9.4% 30	9.4% 30	319
Ob/Gyn - Obstetrics & Gynecology	45.4% 289	44.7% 284	6.4% 41	3.5% 22	636
Cardiology	45.0% 49	43.1% 47	7.3% 8	4.6% 5	109
Neurology	45.0% 72	43.8% 70	7.5% 12	3.8% 6	160
Dermatology	45.7% 268	44.4% 260	6.8% 40	3.1% 18	586
Podiatry	59.8% 101	32.5% 55	5.9% 10	1.8% 3	169
Vision - Ophthalmology	60.1% 259	36.7% 158	1.9% 8	1.4% 6	431
Orthopaedics	60.8% 205	32.0% 108	5.3% 18	1.8% 6	337
Behavioral Health	43.3% 123	36.3% 103	12.3% 35	8.1% 23	284

18.6%

92.3%

96.8%

92.8%

20.4%

Digital Survey – ObGyn New Patient Appointments 2021 v 2022

2021 ObGYN New Patient	Above Average	Average	Below Average
Overall experience	46%	39%	15%

2022 ObGYN New Patient	Very Satisfied/ Satisfied	No Neutral Option	Dissatisfied/ Very Dissatisfied
2022 Access	70.5%		29.5%
2022 Helpfulness of Scheduler	90%		10%

Focus Groups – ObGyn Appointments

"I waited 9 months for an appointment, then she cancelled, and it took 6 more months to get in."

"My surgeon (ObGyn) left OSU, I had to find a new doctor. I'm going to have to wait a year."

"I specifically choose Prime Care Choice so that I can keep my OB. I won't go anywhere else."

Digital Survey – Gastroenterology New Patient Appointments 2021 v 2022

2021 Gastro New Patient	Above Average	Average	Below Average
Overall experience	42%	42%	16%

2022 Gastro New Patient	Very Satisfied/ Satisfied	No Neutral Option	Dissatisfied/ Very Dissatisfied
2022 Access	58%		42%
2022 Helpfulness of Scheduler	81.2%		18.8%

- The 2021 digital survey indicated a problem with new patient gastro access similar to that of ObGyn new patient access.
- In 2022, we know that the factors impacting Gastro access extend beyond the backlog created by COVID, including:
  - Fewer available appointments at the Stoneridge location
  - Delay opening Dublin Ambulatory Center
  - Provider shortages
- Respondents were dissatisfied with both access and the helpfulness of the scheduler in making gastroenterology new patient appointments.
  - A new system for appointment setting also resulted in some communication and availability challenges.

Digital Survey – Behavioral Health New Patient Appointments 2022

2022 Behavioral Health New Patient	Very Satisfied/ Satisfied	No Neutral Option	Dissatisfied/ Very Dissatisfied
2022 Access	64.7%		35.5%
2022 Helpfulness of Scheduler	79.6%		20.4%

Focus Groups – Behavioral Health Appointments

"It's so hard to get in to see someone. I was able to wait, but what about the people who are at risk? What are they supposed to do?"

"I was able to get my wife an appointment through EAP, but she only got 5 sessions."

"It was hard for me to find someone I liked, then when I did, I could only see him for 5 sessions."

"It takes forever to get in to see someone and then, you don't know if they'll be a good fit."

*There is confusion around Behavioral Health benefits. Members aren't always told they can continue with care past the five sessions (coinsurance, etc.).

Digital Survey - Appointment Cancellations & Rescheduling

How satisfied were you with how quickly you were able to be seen?	PERCENTAGE	ACTUAL
I did not reschedule the appointment.	9.38%	188
Very satisfied	18.06%	362
Satisfied	40.57%	813
Unsatisfied	18.61%	373
Very unsatisfied	13.37%	268

How satisfied were you with your scheduler's helpfulness?	PERCENTAGE	ACTUAL
I did not speak with a scheduler.	3.80%	69
Very satisfied	33.26%	604
Satisfied	49.72%	903
Unsatisfied	7.93%	144
Very unsatisfied	5.29%	96

- There were no statistical differences between genders in terms of their satisfaction with access and scheduler's helpfulness in rescheduling cancelled appointments by telephone

Similar to 2021, 40% cancelled or had a provider cancel within the last year.

- 32% were unsatisfied or very unsatisfied with access after the cancellation.
- 83% were very satisfied or satisfied with scheduler's helpfulness.

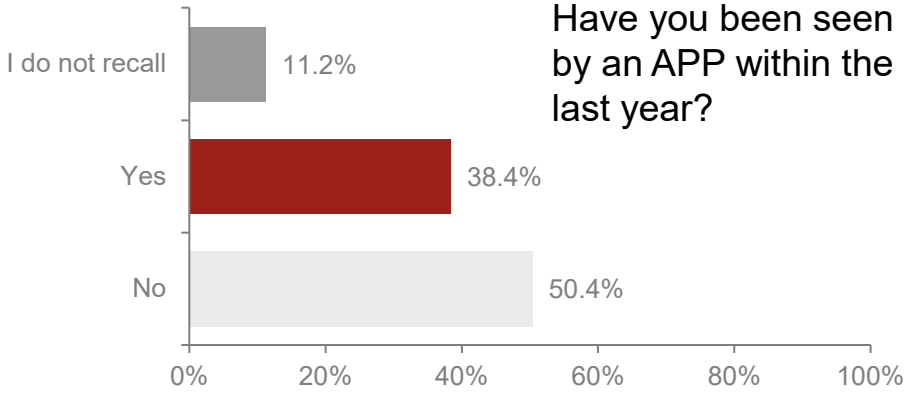
Focus Groups

"If they cancel, they need to get me in again quickly, especially for something serious."

"I want them to give me choices for first available, seeing someone else at the practice or the same provider at the same location."

2022 vs 2021 - similar findings.

Digital Survey - APPs



Would you be seen by an APP again for similar care?	RESPONSES	ACTUAL
Definitely would	64.98%	1258
Probably would	28.77%	557
Probably would not	4.75%	92
Definitely would not	1.50%	29

- 91% of men and 96% of Women would be seen by an APP again for similar care.
- Older members are less likely to have been seen and much less likely to be seen again by an APP.

Focus Groups – APPs

Attitudes were positive, no negative comments.

"I'll see an APP, especially if it gets me in more quickly."

"They're good, but for sometimes I just want to see a regular doctor."

2022 vs 2021

APPs gained ground as trusted providers with both men and women.

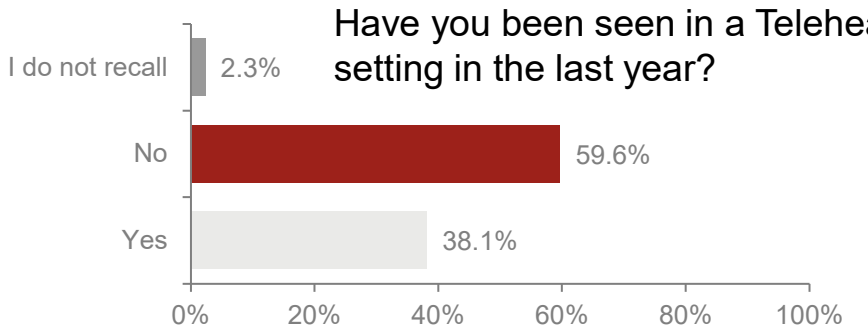
Men

- 2021 – 72.2% had not seen
- 2022 – Just 61% had not seen

Women

- 2021 - 56% had not seen
- 2022 – Just 47% had not seen

Digital Surveys – Telehealth



Would you make a Telehealth appointment again for similar care?	PERCENTAGES	ACTUAL
Definitely would	54.91%	1057
Probably would	34.65%	667
Probably would not	8.68%	167
Definitely would not	1.77%	34

- 88% of men and 91% of women would be seen in a Telehealth setting again for similar care.
- Older members remain less likely to have used Telehealth and are less likely to be seen again.

Focus Groups - Telehealth

"I don't want to be forced into a Telehealth appointment. It needs to be my choice. Sometimes I feel like providers are pushing."

"Telehealth is great for Behavioral Health."

"They need to make sure they're on time for appointments. My time is just as important as theirs and sometimes I feel like I missed an appointment when they haven't started."

2022 vs 2021

Member reported Telehealth usage declined in 2022 according to the digital surveys.

Men
- 2021 – 46.6% had seen
- 2022 –27.6% had seen

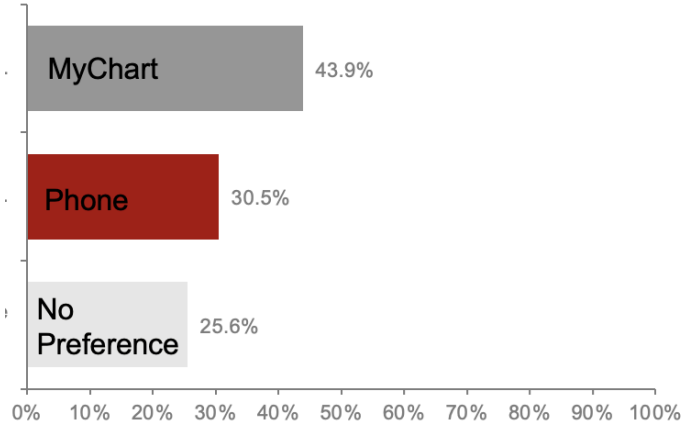
Women
- 2021 - 61% had seen
- 2022 – 41.4% had seen

"Telehealth is here to stay. It saves so much time and I can always go into the office if I need to."

Digital Survey – Scheduling preferences

- 98% of respondents have scheduled an appointment using MyChart.
- Men are more likely to have no preference on how they make their appointments.
- Respondents 55+ are much more likely to prefer telephoning to make appointments.

How do you prefer to schedule appointments?



Focus Groups – Scheduling preferences

"I always call the office directly if I need to get in right away."

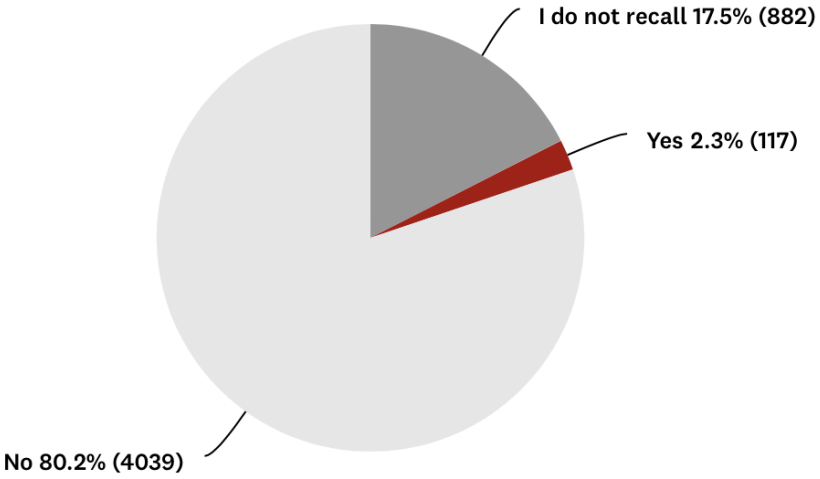
"MyChart is good for making follow-up appointments, but they don't always have the most up-to-date availability."

"I use them both, but I think you get better treatment if you call the office directly."

"The main scheduling line is a pain, you're better off calling the office."

Digital Survey - Prime Access

In the past year, has your scheduler told you that you were getting a Prime Access appointment?



Focus Groups – Prime Access

Focus group participants did not recall being given prime access appointments.

"I don't think they've ever told me that, I didn't even know it was a thing."

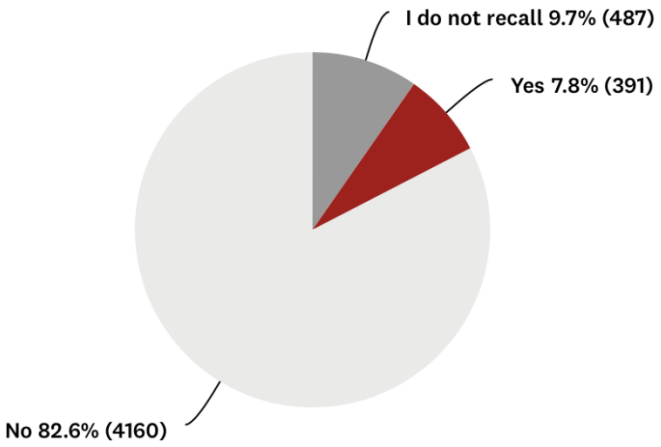
"Is that fair to people who need care more quickly? I feel like it's cheating to be. A health plan member."

"Can you ask for a Prime Access appointment?"

"Oh, so the key is to be flexible in terms of provider and location?"

Digital Survey - Concierge Service

Have you ever used the OSU HP Concierge Service?



Digital Survey - Dedicated Support

- Based on the description provided, 68% of digital respondents would be inclined to contact Dedicated Support.

Focus Groups – Dedicated Support

Focus group participants made many positive comments about the idea of dedicated support, but despite the recent ads in On Campus Today, only one or two knew about the program prior to the group.

"I've used the Concierge Service when I was traveling, and they were really helpful."

"It sounds great, but I didn't know it was an option. I really like that you can try to get my appointment moved closer."

"When did you announce this program? It seems like it would be really helpful in certain situations."

2022 vs 2021

Concierge service use increased from 6% of digital respondents in 2021 to 8% of digital respondents in 2022.

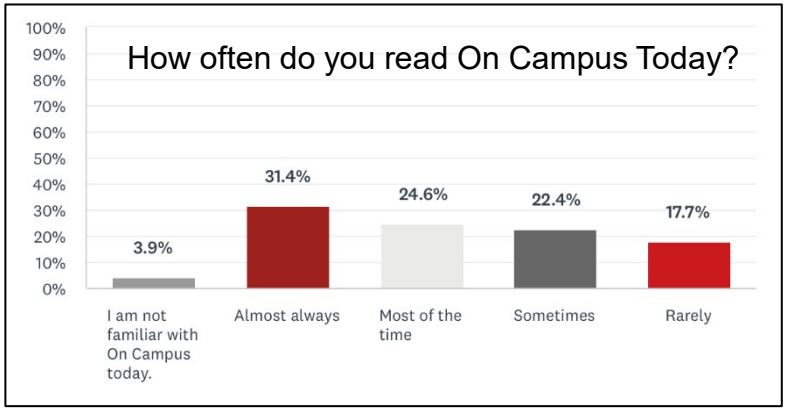
Digital Survey - Education & Outreach

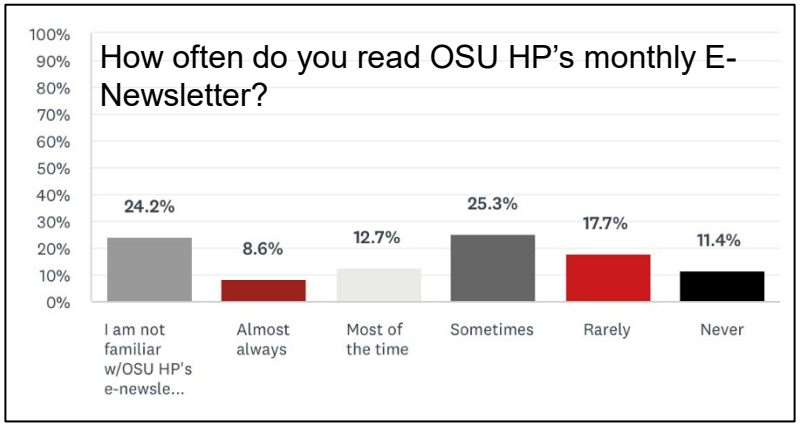
On Campus Today

- 56% read almost always or most of the time. 17.7% read it rarely

OSU Health Plan's Monthly E-Newsletter

- 21% read almost always or most of the time. 17.7% read it rarely
- 24% don't know about the OSU Health Plan's monthly E-newsletter





Focus Groups - Education & Outreach

"I try to read everything, but let's face it, there are so many emails that I just can't keep up."

"I didn't know there was an OSU Health Plan monthly newsletter, what is it called?"

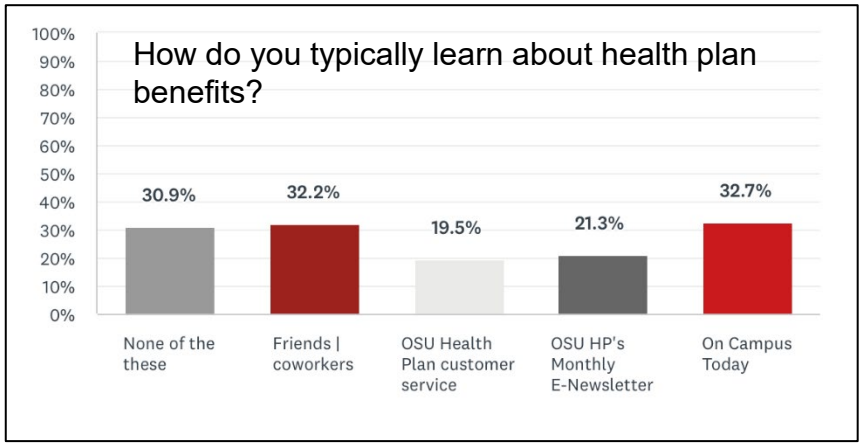
"Does anyone have time to read all the stuff they (OSU) send out? I just read what I need for my job."

"My coworkers tell me if there's something I should know."

Digital Survey – Education & Outreach

Health Plan Benefits
- 32.7% count on On Campus today for health plan updates.
- 32% rely on friends/coworkers

Health & wellness activities
- 46.4% On Campus today
- 35.7% rely on friends/coworkers



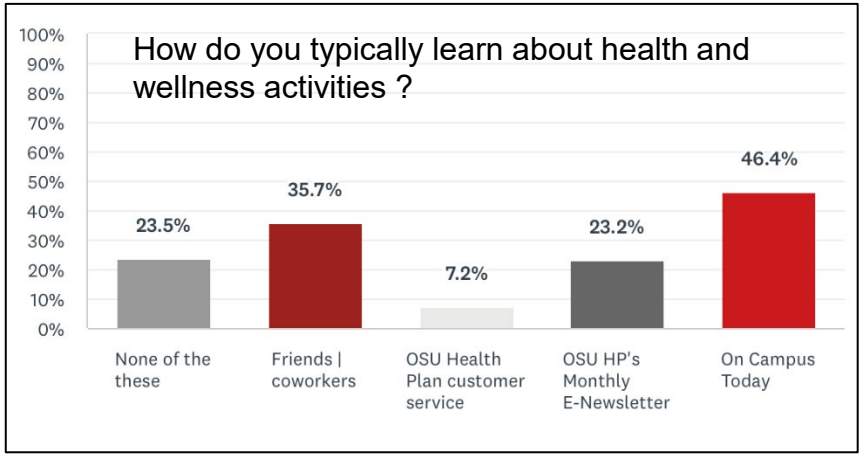
Focus Groups - Education & Outreach

"Can the Health Plan send us a mailer that explains programs? I never have time to read all my email."

"The only time I read everything is during enrollment. Maybe they could add a section?""

—

"It would be great if HR could make up tables to help making choosing our plans easier, e.g., coverage changes, differences between plans and associated costs. Maybe a quiz to help us figure it out."



Next Steps

Prime Care Connect

- Improve awareness of Prime Care Connect and completion of applications prior to December deadline. [April–December]
    - Create simple PCC flyers for distribution that includes verbiage related to finding the medical plan option that both fits family needs and assists financially.
        - Develop toolkit/checklist that assists in determining if PCC is an option for them.
        - Provide translations for PCC materials.

Union Staff

- Review and adapt all communication materials for union staff to include information relative to Dedicated Support, telehealth, PCC, Prime Access. [Completed]

Provider Search Tool

- Complete refreshment of Provider Search tool with investigation around solving the “Accepting New Patients” flag and work with the Medical Center to improve data that populates the “Accepting New Patients” flag. [Ongoing]

Next Steps

Employee Assistance Program

- Resolve awareness issue for members related to lapse of care once the complementary five-session cap is met with the Employee Assistance Program. [Ongoing]
  - With Human Resources, design materials related to the five-session cap and the transition to coinsurance.
  - Disseminate materials through EAP and through the EAP newsletter.

Central Scheduling

- Central Scheduling seeking to expand the number of conditions where a patient can self-schedule for and technology that would improve communications w/patients for appt (text messaging).
- Technology being developed for courtesy callbacks: if more than 5 minutes, you can request a courtesy callback and preserve line in place.

APPs

- The Wexner Medical Center set new goals in 2023 for increased utilization of APPs and in addition set in place new metrics to monitor increased usage.

Appendix

1. Progress Update
2. Attitudes by Medical Plan
3. Specialty New Patient Appointment satisfaction
    - Cardiology
    - Neurology
    - Dermatology
    - Podiatry
    - Ophthalmology
    - Orthopedics

Progress Update

MyChart scheduling available for new patient appointments (January – October 2022)

- 80% of digital respondents know they can make Telehealth Primary Care and Specialist appointments online.

Clarify Prime Access appointment communication with new script (March 2022)

- 2.3% of digital respondents remember being told they were receiving a Prime Access appointment, 17.5% don't recall if it was mentioned.

Communicate Telehealth benefits leading up to cold and flu season. (July-October 22)

- While self-reported Telehealth visits declined, focus group members discussed occasions when Telehealth is ideal, particularly for flu, potential covid and behavioral health.

Change name of Concierge program and begin marketing services. (March-July 2022)

- In 2021 6% of respondents had used Concierge Services, 8% in 2022.
- Given the positive response (68% would think about using) in digital surveys and in focus groups, use of Dedicated Support is expected to increase as awareness grows.

Address member hesitancy to see an APP (April/May 2022 and September 2022)

- Self-reported APP visits increased 10% in 2022.
- For those who were seen by an APP, 94% definitely would or probably would visit an APP again for similar care.

Progress Update

Employee Assistance Program: Hybrid delivery approach made up of employed clinical counselors and our external vendor (All One Health).

Clinical Counseling: Members can choose to see one of our internal counselors or one of the counselors contracted by All One Health

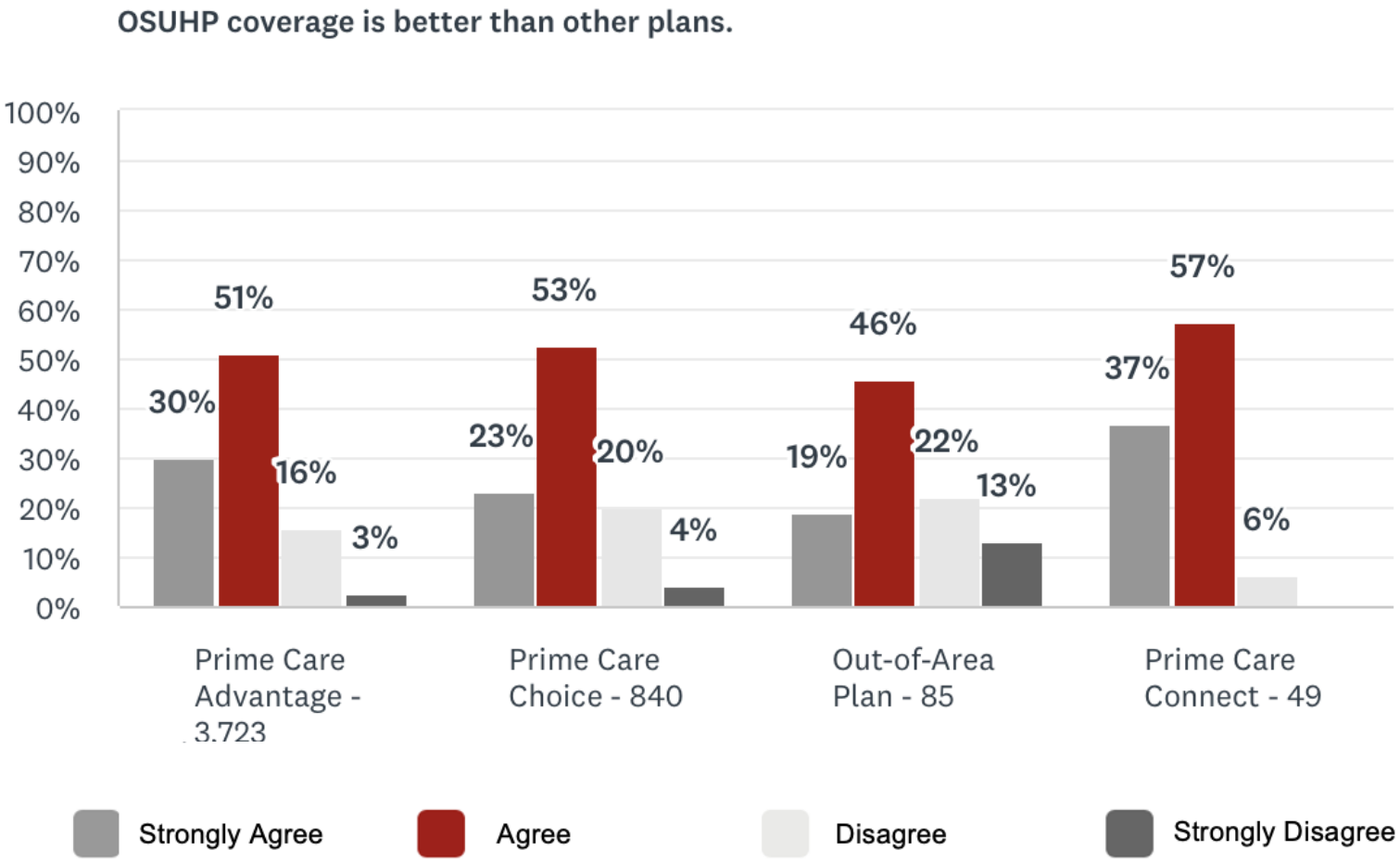
All One Health

- 24/7 Call line
- Financial Education
- Legal consultation
- Work-Life Resources and Referrals

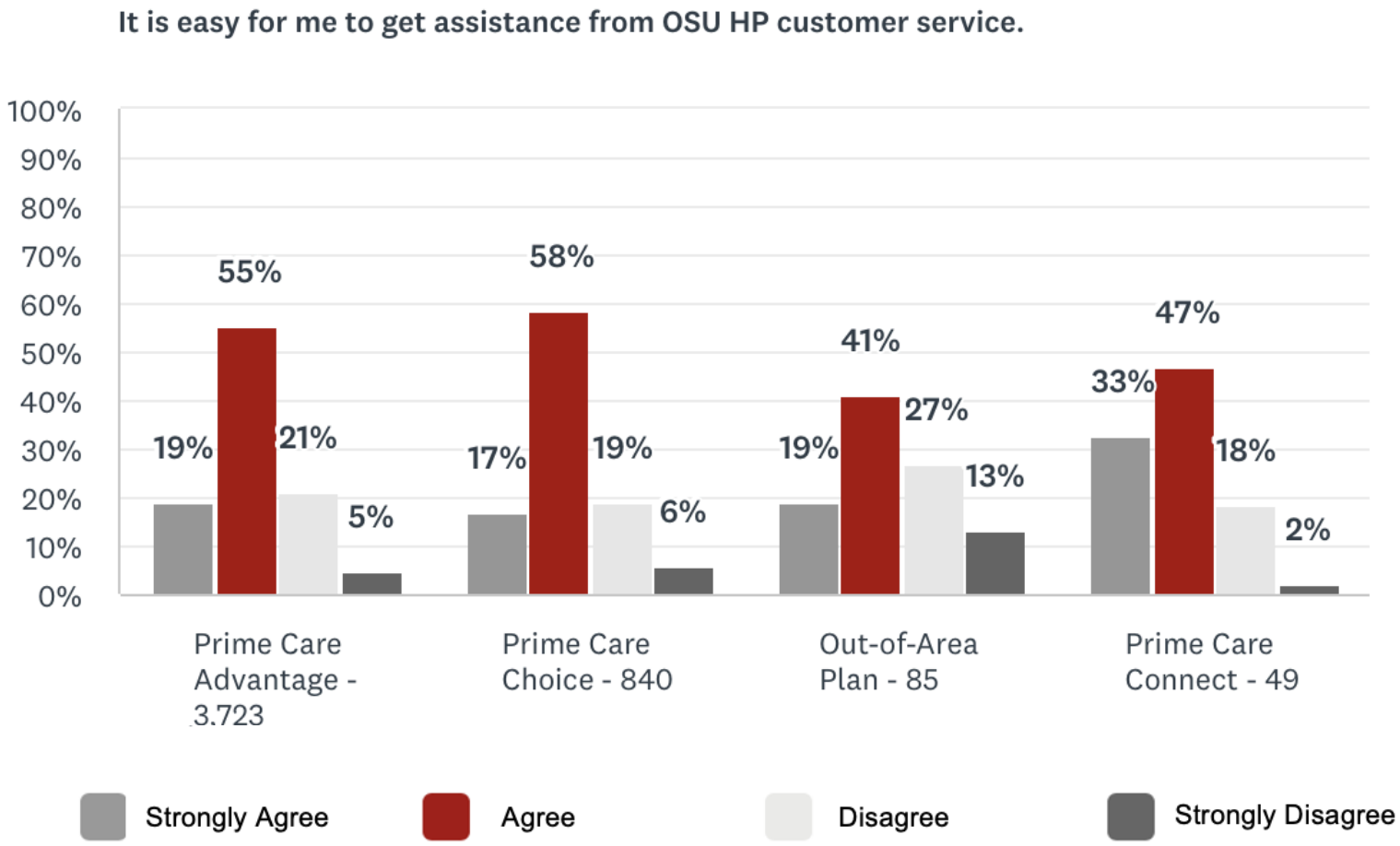
Internal Team

- **Crisis Response Sessions (group or individual)**: processing sessions in partnership with OIE, leveraging community resources when needed.
- **Consultative Role for Human Resources:** Fitness for Duty, Formal Management Referrals, Drug Free Workplace Policy, Integrated Absence Management
- **Organizational Role**: Foundations of Leadership, Advancing Managers, Resident Wellness Program, OSU Works Well-workplace suicide prevention, EAP Educational Series, Employee Emergency Fund Administration

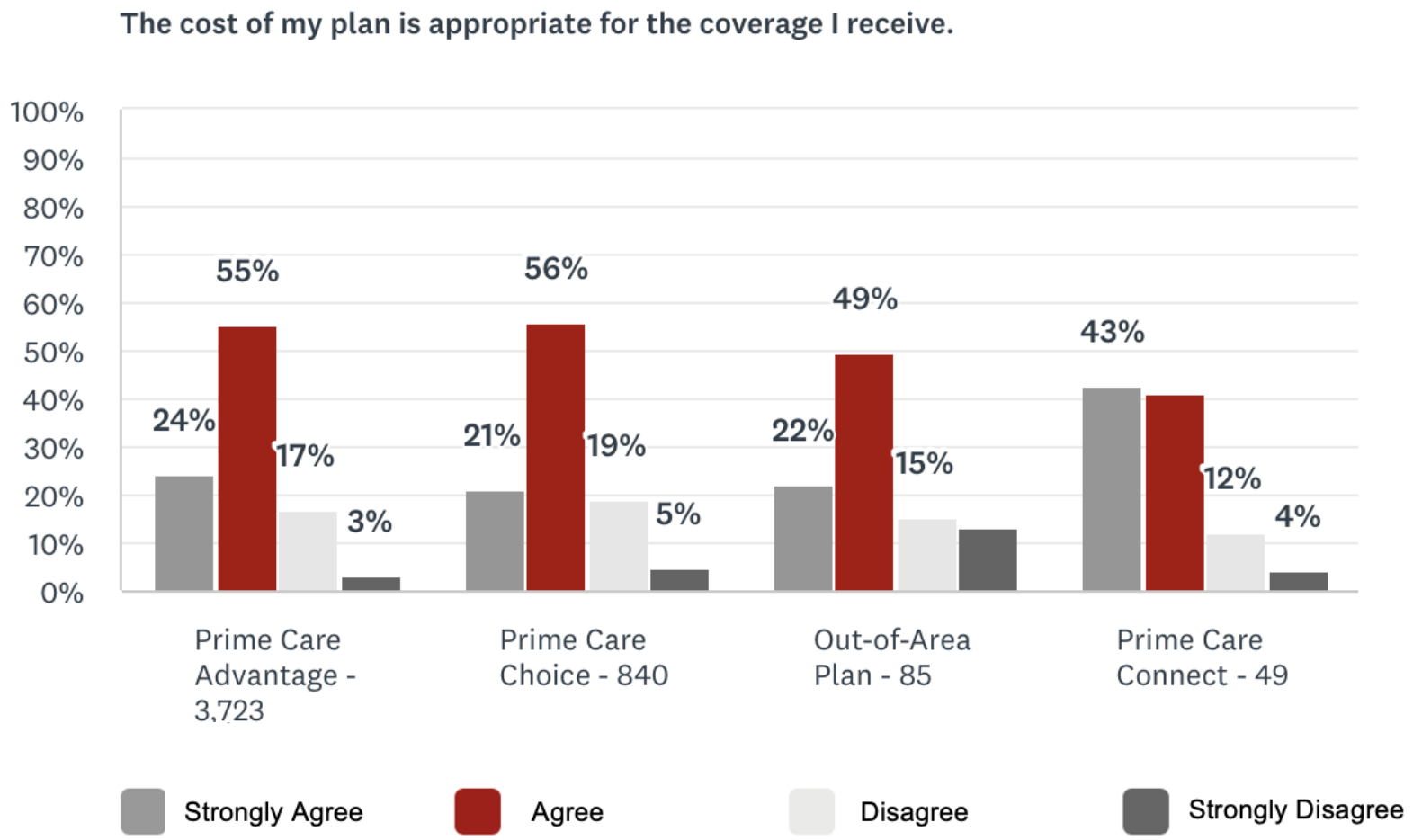
Attitudes by Medical Plan



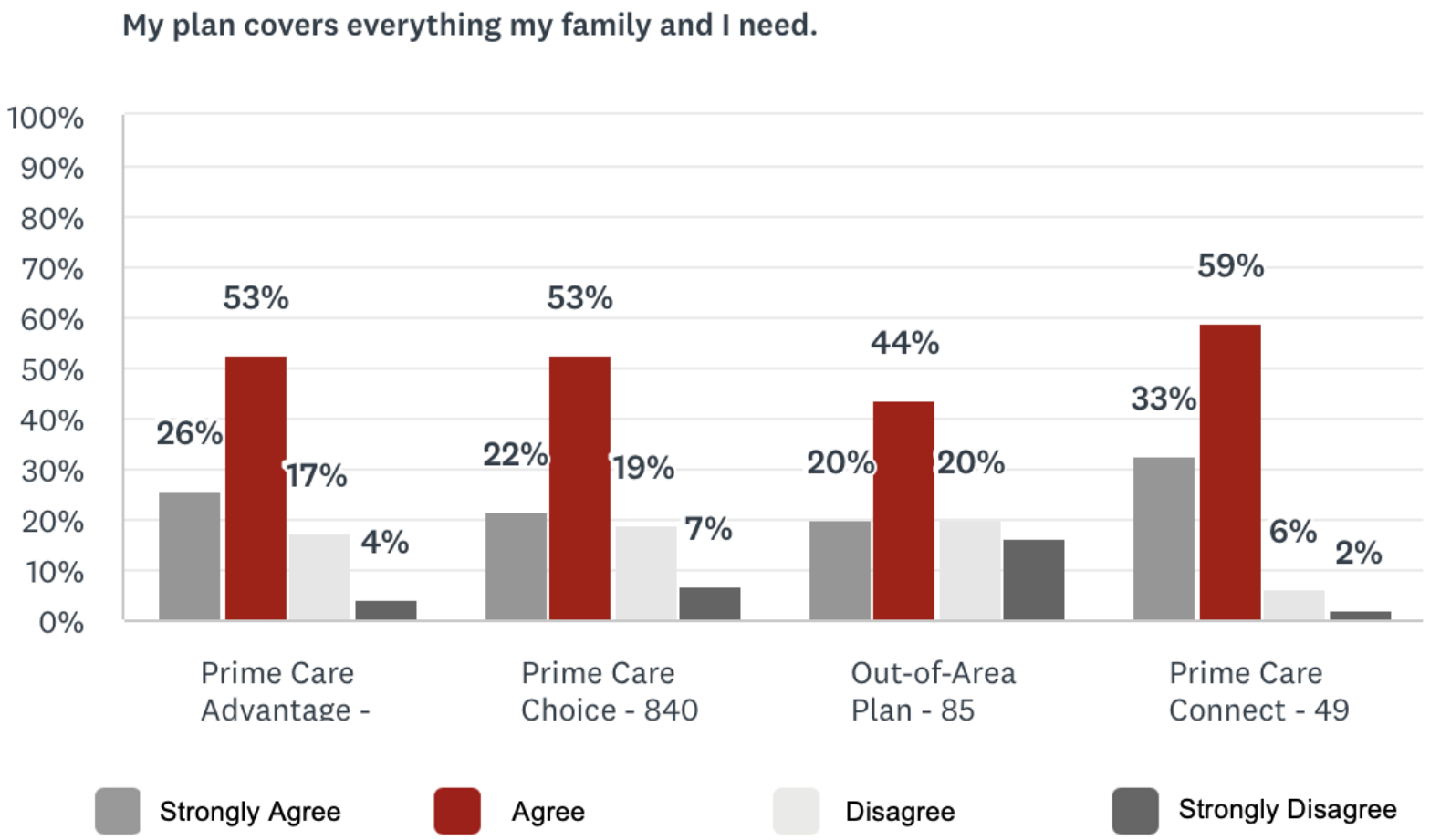
Attitudes by Medical Plan



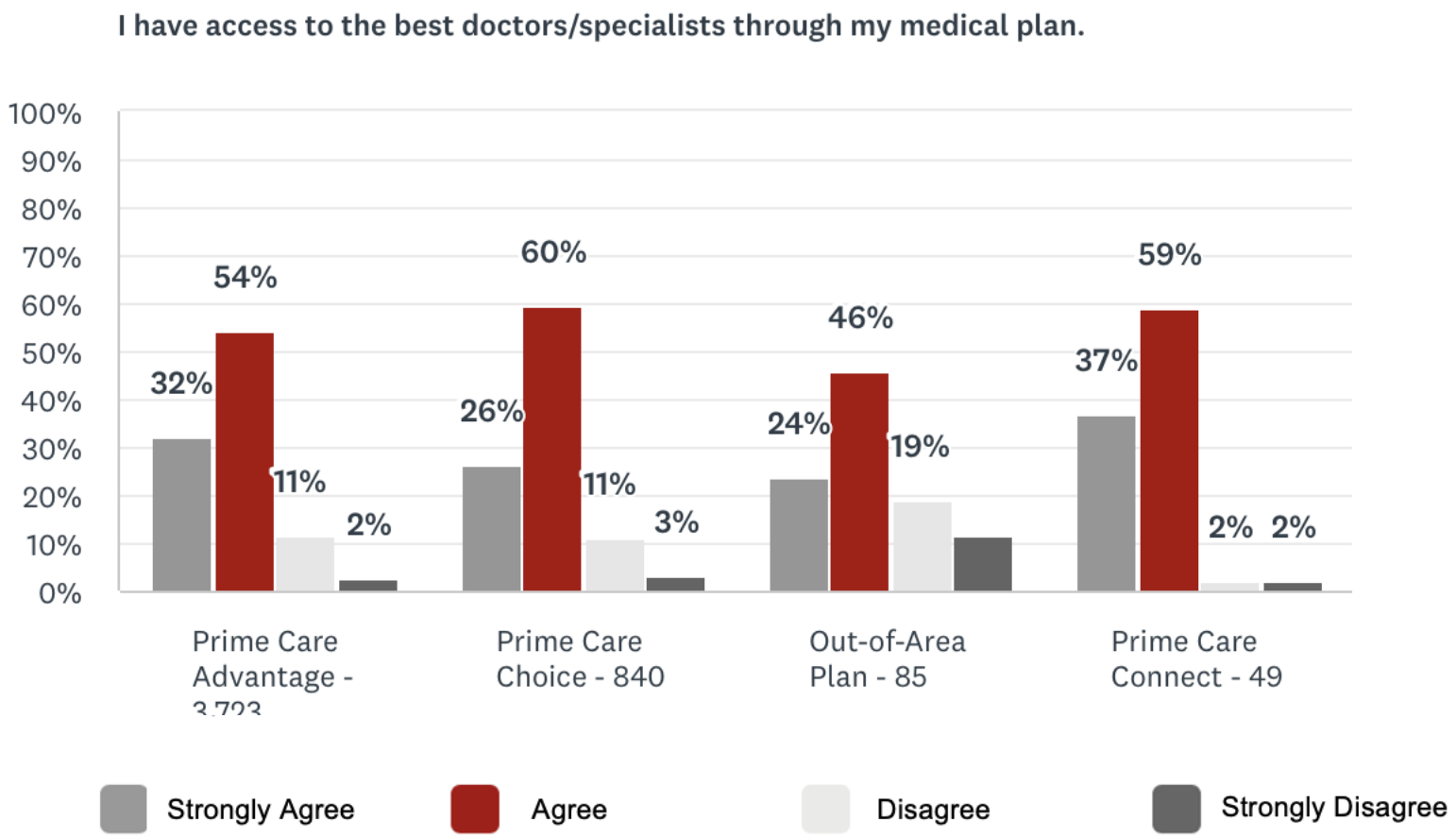
Attitudes by Medical Plan



Attitudes by Medical Plan



Attitudes by Medical Plan



Digital Survey – Cardiology New Patient Appointments 2021 v 2022

2021 Cardiology New Patient	Above Average	Average	Below Average
Overall experience	48%	42%	11%

2022 Cardiology New Patient	Very Satisfied/ Satisfied	No Neutral Option	Dissatisfied/ Very Dissatisfied
2022 Access	74.6%		25.4%
2022 Helpfulness of Scheduler	88%		12%

Digital Survey – Neurology New Patient Appointments 2021 v 2022

2021 Neurology New Patient	Above Average	Average	Below Average
Overall experience	49%	38%	12%

2022 Neurology New Patient	Very Satisfied/ Satisfied	No Neutral Option	Dissatisfied/ Very Dissatisfied
2022 Access	72.7%		27.3%
2022 Helpfulness of Scheduler	88.8%		11.2%

Digital Survey – Dermatology New Patient Appointments 2021 v 2022

2021 Dermatology New Patient	Above Average	Average	Below Average
Overall experience	51%	44%	5%

2022 Dermatology New Patient	Very Satisfied/ Satisfied	No Neutral Option	Dissatisfied/ Very Dissatisfied
2022 Access	68.1%		31.9%
2022 Helpfulness of Scheduler	90%		10%

Digital Survey – Podiatry New Patient Appointments 2021 v 2022

2021 Podiatry New Patient	Above Average	Average	Below Average
Overall experience	61%	35%	4%

2022 Podiatry New Patient	Very Satisfied/ Satisfied	No Neutral Option	Dissatisfied/ Very Dissatisfied
2022 Access	87.6%		12.4%
2022 Helpfulness of Scheduler	92.3%		7.7%

Digital Survey – Ophthalmology New Patient Appointments 2021 v 2022

2021 Ophthalmology New Patient	Above Average	Average	Below Average
Overall experience	63%	34%	3%

2022 Ophthalmology New Patient	Very Satisfied/ Satisfied	No Neutral Option	Dissatisfied/ Very Dissatisfied
2022 Access	93.5%		6.5%
2022 Helpfulness of Scheduler	96.8%		3.3%

Digital Survey – Orthopedics New Patient Appointments 2021 v 2022

2021 Orthopedics New Patient	Above Average	Average	Below Average
Overall experience	67%	31%	2%

2022 Orthopedics New Patient	Very Satisfied/ Satisfied	No Neutral Option	Dissatisfied/ Very Dissatisfied
2022 Access	86.5%		13.6%
2022 Helpfulness of Scheduler	92.8%		7.1%