

FACULTY SENATE

WESTERN KENTUCKY UNIVERSITY

Committee on Faculty Status and Welfare

REPORT ON TRENDS IN FACULTY SALARIES

For Academic Years 1975-1976 through 1984-1985

(Using 1970-71 as Base Year)

VIII FSW: 11/8/84

Yearly Comparisons of the Average Gross Salary,
the Average of Various Payroll Deductions
and the Average Net Salary
(Nine Month Basis)

	Academic Year	Gross Salary a	Federal Tax b	State Tax b	City Tax	Social Security c	Retirement	Life Insurance	Blue Cross Blue Shield	Net Salary
Professors	70-71	14,671	1898	450	208	395	1027	90	147	10,456
	75-76	19,106	2622	678	287	872	1471	96	363	12,717
	76-77	21,098	3090	761	316	942	1625	106	383	13,875
	77-78	22,142	3273	813	332	1036	1705	110	460	14,413
	78-79	23,049	3333	864	346	1293	1780	115	409	14,909
	79-80	24,068	3516	914	361	1452	1820	120	322	15,563
	80-81	25,936	4039	995	389	1679	1459	125	322	16,928
	81-82	28,356	4460	1115	425	1886	1595	139	417	18,319
	82-83	30,227	4106	1159	453	2025	1700	149	440	20,195
	83-84	32,008	4066	1238	480	2145	1800	158	528	21,593
84-85	32,507	4186	1238	488	2243	1920	188	562	21,682	
Associates	70-71	13,082	1590	375	185	395	916	84	147	9,388
	75-76	16,435	1980	556	247	872	1266	82	363	11,069
	76-77	17,587	2210	604	264	942	1354	86	383	11,744
	77-78	18,551	2354	653	278	1036	1428	91	460	12,251
	78-79	19,178	2376	689	288	1141	1481	96	409	12,698
	79-80	19,756	2447	720	296	1211	1494	96	322	13,170
	80-81	21,272	2810	789	319	1378	1197	106	322	14,351
	81-82	23,288	3128	891	349	1549	1310	115	417	15,529
	82-83	24,817	2810	942	372	1663	1396	120	440	17,074
	83-84	26,252	2832	997	394	1759	1477	127	528	18,138
84-85	26,760	2938	997	402	1847	1580	154	562	18,280	

Yearly Comparisons of the Average Gross Salary,
the Average of Various Payroll Deductions
and the Average Net Salary
(Nine Month Basis)

Academic Year	Gross Salary a	Federal Tax b	State Tax b	City Tax	Social Security c	Retirement	Life Insurance	Blue Cross Blue Shield	Net Salary
70-71	10,844	1172	267	154	395	759	66	147	7,884
75-76	13,695	1514	419	205	801	1055	67	363	9,271
76-77	14,613	1616	461	219	855	1125	72	383	9,882
77-78	15,587	1669	516	234	933	1200	77	460	10,498
78-79	16,196	1719	550	243	988	1251	82	409	10,954
79-80	16,520	1744	568	248	1013	1249	82	322	11,294
80-81	17,785	2010	627	267	1152	1000	86	322	12,321
81-82	19,657	2219	727	295	1307	1106	96	417	13,490
82-83	21,114	2135	771	317	1415	1188	106	440	14,742
83-84	22,497	2183	830	337	1507	1265	113	528	15,734
84-85	22,909	2183	830	344	1581	1353	131	562	15,925
70-71	8,914	857	176	126	395	624	43	147	6,546
75-76	11,760	1178	323	176	688	906	43	363	8,083
76-77	12,635	1275	363	190	739	973	47	383	8,665
77-78	12,097	1001	347	181	724	931	47	460	8,406
78-79	12,346	978	363	185	754	954	47	409	8,656
79-80	13,027	1067	399	195	799	985	50	322	9,210
80-81	14,347	1305	464	215	929	807	54	322	10,251
81-82	16,009	1477	553	240	1065	901	61	417	11,295
82-83	17,905	1439	626	269	1200	1007	65	440	12,859
83-84	18,792	1530	655	282	1259	1057	68	528	13,413
84-85	18,834	1530	655	283	1300	1112	108	562	13,284

a) Source: AAUP Bulletins 1971-78, Higher Education General Information Survey XI, XII, XIII, XIV, and XV and WKU Personnel Services (1981-82 through 1984-85)

b) Withholding for married person with 2 children, total of 4 exemptions

c) Computed on monthly basis, and totaled

Yearly Percentage Comparisons of
Payroll Deductions and Net Salary
to Gross Salary

Academic Year	Gross Salary	Federal Tax	State Tax	City Tax	Social Security	Retirement	Life Insurance	Blue Cross Blue Shield	Net Salary
70-71	100	12.9	3.1	1.4	2.7	7.0	0.6	1.0	71.3
75-76	100	13.7	3.5	1.5	4.6	7.7	0.5	1.9	66.6
76-77	100	14.6	3.6	1.5	4.5	7.7	0.5	1.8	65.8
77-78	100	14.8	3.7	1.5	4.7	7.7	0.5	2.1	65.1
78-79	100	14.5	3.7	1.5	5.6	7.7	0.5	1.8	64.7
79-80	100	14.6	3.8	1.5	6.0	7.6	0.5	1.3	64.7
80-81	100	15.6	3.8	1.5	6.5	5.6	0.5	1.2	65.3
81-82	100	15.7	3.9	1.5	6.7	5.6	0.5	1.5	64.6
82-83	100	13.6	3.8	1.5	6.7	5.6	0.5	1.5	66.8
83-84	100	12.7	3.9	1.5	6.7	5.6	0.5	1.6	67.5
84-85	100	12.9	3.8	1.5	6.9	5.9	0.6	1.7	66.7
70-71	100	12.2	2.9	1.4	3.0	7.0	0.6	1.1	71.8
75-76	100	12.0	3.4	1.5	5.3	7.7	0.5	2.2	67.4
76-77	100	12.6	3.4	1.5	5.4	7.7	0.5	2.2	66.8
77-78	100	12.7	3.5	1.5	5.6	7.7	0.5	2.5	66.0
78-79	100	12.4	3.6	1.5	5.9	7.7	0.5	2.1	66.2
79-80	100	12.4	3.6	1.5	6.1	7.6	0.5	1.6	66.7
80-81	100	13.2	3.7	1.5	6.5	5.6	0.5	1.5	67.5
81-82	100	13.4	3.8	1.5	6.7	5.6	0.5	1.8	66.7
82-83	100	11.3	3.8	1.5	6.7	5.6	0.5	1.8	68.8
83-84	100	10.8	3.8	1.5	6.7	5.6	0.5	2.0	69.1
84-85	100	11.0	3.7	1.5	6.9	5.9	0.6	2.1	68.3

Yearly Percentage Comparisons of
Payroll Deductions and Net Salary
to Gross Salary

Academic Year	Gross Salary	Federal Tax	State Tax	City Tax	Social Security	Retirement	Life Insurance	Blue Cross Blue Shield	Net Salary
70-71	100	10.8	2.5	1.4	3.6	7.0	0.6	1.4	72.7
75-76	100	11.1	3.1	1.5	5.8	7.7	0.5	2.7	67.7
76-77	100	11.1	3.2	1.5	5.9	7.7	0.5	2.6	67.6
77-78	100	10.7	3.3	1.5	6.0	7.7	0.5	2.9	67.4
78-79	100	10.6	3.4	1.5	6.1	7.7	0.5	2.5	67.6
79-80	100	10.6	3.4	1.5	6.1	7.6	0.5	1.9	68.4
80-81	100	11.3	3.5	1.5	6.5	5.6	0.5	1.8	69.3
81-82	100	11.3	3.7	1.5	6.7	5.6	0.5	2.1	68.6
82-83	100	10.1	3.7	1.5	6.7	5.6	0.5	2.1	69.8
83-84	100	9.7	3.7	1.5	6.7	5.6	0.5	2.4	69.9
84-85	100	9.5	3.6	1.5	6.9	5.9	0.6	2.5	69.5
70-71	100	9.6	2.0	1.4	4.4	7.0	0.5	1.7	73.4
75-76	100	10.0	2.8	1.5	5.9	7.7	0.4	3.1	68.7
76-77	100	10.1	2.9	1.5	5.9	7.7	0.4	3.0	68.6
77-78	100	8.3	2.9	1.5	6.0	7.7	0.4	3.8	69.5
78-79	100	7.9	2.9	1.5	6.1	7.7	0.4	3.3	70.1
79-80	100	8.2	3.1	1.5	6.1	7.6	0.4	2.5	70.7
80-81	100	9.1	3.2	1.5	6.5	5.6	0.4	2.2	71.5
81-82	100	9.2	3.5	1.5	6.7	5.6	0.4	2.6	70.5
82-83	100	8.0	3.5	1.5	6.7	5.6	0.4	2.5	71.8
83-84	100	8.1	3.5	1.5	6.7	5.6	0.4	2.8	71.4
84-85	100	8.1	3.5	1.5	6.9	5.9	0.6	3.0	70.5

Change in Purchasing Power of Gross Salaries
using 1970-71 as the Base Year

	<u>1970-71</u>	<u>75-76</u>	<u>76-77</u>	<u>77-78</u>	<u>78-79</u>	<u>79-80</u>	<u>80-81</u>	<u>81-82</u>	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
August Consumer Price Index (beginning of academic year)	116.9	162.8	171.9	183.9	197.8	221.1	249.4	276.5	293.1	300.7	313.0
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Professor											
Average WKU Salary	14,671	19,106	21,098	22,142	23,049	24,068	25,936	28,356	30,227	32,008	32,507
CPI Adjusted Salary a	14,671	20,431	21,574	23,004	24,824	27,748	31,300	34,701	36,784	37,738	39,282
Change in Purchasing Power since 1970-71 b	0	-1,325	-476	-862	-1,775	-3,680	-5,364	-6,345	-6,557	-5,730	-6,775
%Change in Purchasing Power since 1970-71 c	0%	-6%	-2%	-4%	-7%	-13%	-17%	-18%	-18%	-15%	-17%
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Associate Professor											
Average WKU Salary	13,082	16,435	17,587	18,551	19,178	19,756	21,272	23,288	24,817	26,252	26,760
CPI Adjusted Salary a	13,082	18,219	19,237	20,513	22,135	24,743	27,910	30,942	32,800	33,650	35,027
Change in Purchasing Power since 1970-71 b	0	-1,784	-1,650	-1,962	-2,957	-4,987	-6,638	-7,654	-7,983	-7,398	-8,267
%Change in Purchasing Power since 1970-71 c	0%	-10%	-9%	-10%	-13%	-20%	-24%	-25%	-24%	-22%	-24%
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Assistant Professor											
Average WKU Salary	10,844	13,695	14,613	15,587	16,196	16,520	17,785	19,657	21,114	22,497	22,909
CPI Adjusted Salary a	10,844	15,102	15,946	17,003	18,349	20,510	23,135	25,649	27,188	27,894	29,035
Change in Purchasing Power since 1970-71 b	0	-1,407	-1,333	-1,416	-2,153	-3,990	-5,350	-5,992	-6,074	-5,397	-6,126
%Change in Purchasing Power since 1970-71 c	0%	-9%	-8%	-8%	-12%	-19%	-23%	-23%	-22%	-19%	-21%
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Instructor											
Average WKU Salary	8,914	11,760	12,635	12,097	12,346	13,027	14,347	16,009	17,905	18,792	18,834
CPI Adjusted Salary a	8,914	12,414	13,108	13,997	15,083	16,860	19,018	21,084	22,350	22,929	23,867
Change in Purchasing Power since 1970-71 b	0	-654	-473	-1,880	-2,737	-3,833	-4,671	-5,075	-4,445	-4,137	-5,033
%Change in Purchasing Power since 1970-71 c	0%	-5%	-4%	-13%	-18%	-23%	-25%	-24%	-20%	-18%	-21%

a) CPI Adjusted Salary = (Average WKU Salary for 1970-71) x (CPI for year) ÷ (CPI for 1970-71)

b) Change in Purchasing Power = Average WKU salary - CPI Adjusted Salary

c) %Change in Purchasing Power = (Average WKU salary - CPI Adjusted Salary) / CPI Adjusted Salary x 100%

Change in Purchasing Power of Net Salaries
using 1970-71 as the Base Year

	<u>1970-71</u>	<u>75-76</u>	<u>76-77</u>	<u>77-78</u>	<u>78-79</u>	<u>79-80</u>	<u>80-81</u>	<u>81-82</u>	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
August Consumer Price Index (beginning of academic year)	116.9	162.8	171.9	183.3	197.8	221.1	249.4	276.5	293.1	300.7	313.0
Professor											
Average WKU Net Salary	10,456	12,717	13,875	14,413	14,909	15,563	16,928	18,319	20,195	21,593	21,682
CPI Adjusted Net Salary a	10,456	14,561	15,375	16,395	17,692	19,776	22,307	24,731	26,216	26,896	27,996
Change in Purchasing Power since 1970-71 b	-0-	-1,844	-1,500	-1,982	-2,783	-4,213	-5,379	-6,312	-6,021	-5,303	-6,314
%Change in Purchasing Power since 1970-71 c	-0-	-13%	-10%	-12%	-16%	-21%	-24%	-26%	-23%	-20%	-23%
Associate Professor											
Average WKU Net Salary	9,388	11,069	11,744	12,251	12,698	13,170	14,351	15,529	17,074	18,138	18,280
CPI Adjusted Net Salary a	9,388	13,075	13,806	14,721	15,886	17,757	20,030	22,205	23,538	24,149	25,136
Change in Purchasing Power since 1970-71 b	-0-	-2,006	-2,062	-2,470	-3,188	-4,587	-5,679	-6,676	-6,464	-6,011	-6,856
%Change in Purchasing Power since 1970-71 c	-0-	-15%	-15%	-17%	-20%	-26%	-28%	-30%	-27%	-25%	-27%
Assistant Professor											
Average WKU Net Salary	7,884	9,270	9,882	10,498	10,954	11,294	12,321	13,490	14,742	15,734	15,925
CPI Adjusted Net Salary a	7,884	10,979	11,592	12,361	13,339	14,910	16,819	18,648	19,767	20,177	21,109
Change in Purchasing Power since 1970-71 b	-0-	-1,709	-1,710	-1,863	-2,385	-3,616	-4,498	-5,158	-5,025	-4,443	-5,184
%Change in Purchasing Power since 1970-71 c	-0-	-16%	-15%	-15%	-18%	-24%	-27%	-28%	-25%	-22%	-25%
Instructor											
Average WKU Net Salary	6,546	8,083	8,665	8,406	8,656	9,210	10,251	11,295	12,859	13,413	13,284
CPI Adjusted Net Salary a	6,546	9,114	9,623	10,261	11,073	12,378	13,962	15,483	16,413	16,838	17,527
Change in Purchasing Power since 1970-71 b	-0-	-1,031	-958	-1,855	-2,417	-3,168	-3711	-4,188	-3,554	-3,425	-4,243
%Change in Purchasing Power since 1970-71 c	-0-	-11%	-10%	-18%	-22%	-26%	-27%	-27%	-22%	-20%	-24%

a) CPI Adjusted Salary = (Average WKU Net Salary for 1970-71) x (CPI for year) ÷ (CPI for 1970-71)

b) Change in Purchasing Power = Average WKU Net Salary - CPI Adjusted Net Salary.

c) Percent Change in Purchasing Power = (Average WKU Net Salary - CPI Adjusted Net Salary)/CPI Adjusted Net Salary x 100%

Percentage Increases Between Years of
Consumer Price Index, Gross Salary and Net Salary

	<u>1970-71</u>	<u>75-76</u>	<u>76-77</u>	<u>77-78</u>	<u>78-79</u>	<u>79-80</u>	<u>80-81</u>	<u>81-82</u>	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>
August Consumer Price Index (beginning of academic year)	116.9	162.8	171.9	183.3	197.8	221.1	249.4	276.5	293.1	300.7	313.0
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Professor											
Average WKU Gross Salary	14,671	19,106	21,098	22,142	23,049	24,068	25,936	28,356	30,227	32,008	32,507
Average WKU Net Salary	10,456	12,717	13,875	14,413	14,909	15,563	16,928	18,319	20,195	21,593	21,682
% Increase in CPI	0	8.6	5.6	6.6	7.9	11.8	12.8	10.9	6.0	2.6	4.1
% Increase in Gross Salary	0	6.0	10.4	4.9	4.1	4.4	7.8	9.3	6.6	5.9	1.6
% Increase in Net Salary	0	6.2	9.1	3.9	3.4	4.4	8.8	8.2	10.2	6.9	0.4
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Associate Professor											
Average WKU Gross Salary	13,082	16,435	17,587	18,551	19,178	19,756	21,272	23,288	24,817	26,252	26,760
Average WKU Net Salary	9,388	11,069	11,744	12,251	12,698	13,170	14,351	15,529	17,074	18,138	18,280
% Increase in CPI	0	8.6	5.6	6.6	7.9	11.8	12.8	10.9	6.0	2.6	4.1
% Increase in Gross Salary	0	6.4	7.0	5.5	3.4	3.0	7.7	9.5	6.6	5.8	1.9
% Increase in Net Salary	0	6.9	6.1	4.3	3.7	3.7	9.0	8.2	9.9	6.2	0.8
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Assistant Professor											
Average WKU Gross Salary	10,844	13,695	14,613	15,587	16,196	16,520	17,785	19,657	21,114	22,497	22,909
Average WKU Net Salary	7,884	9,270	9,882	10,498	10,954	11,294	12,321	13,490	14,742	15,734	15,925
% Increase in CPI	0	8.6	5.5	6.6	7.9	11.8	12.8	10.9	6.0	2.6	4.1
% Increase in Gross Salary	0	4.7	6.7	6.7	3.9	2.0	7.7	10.5	7.4	6.6	1.8
% Increase in Net Salary	0	4.5	6.6	6.2	4.3	3.1	9.1	9.5	9.3	6.7	1.2
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Instructor											
Average WKU Gross Salary	8,914	11,760	12,635	12,097	12,346	13,027	14,347	16,009	17,905	18,792	18,834
Average WKU Net Salary	6,546	8,083	8,665	8,406	8,656	9,210	10,251	11,295	12,859	13,413	13,284
% Increase in CPI	0	8.6	5.6	6.6	7.9	11.8	12.8	10.9	6.0	2.6	4.1
% Increase in Gross Salary	0	6.4	7.4	-4.3	2.1	5.5	10.1	11.6	11.8	5.0	0.2
% Increase in Net Salary	0	5.7	7.2	-3.0	3.0	6.4	11.3	10.2	13.8	4.1	-1.0

Percent Reduction in Purchasing Power of Salaries Using 1970-71 as the Base Year

