

# UNIVERSITY RANKINGS BY COST OF LIVING ADJUSTED FACULTY COMPENSATION

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## ABSTRACT

*In this paper we rank 574 universities based on compensation paid to their faculty. The analysis examines universities both on a raw basis and on a cost of living adjusted basis. Rankings based on salary data and benefit data are presented. In addition rankings based on total compensation are presented. Separate rankings are provided for universities offering different degrees. The results indicate that rankings of universities based on raw and cost of living adjusted data are markedly different. The results suggest that faculty seeking employment opportunities should carefully consider cost of living issues. Administrators should design salary packages that reflect the cost of living conditions in their area in order to attract quality faculty.*

**JEL:** J31, J44

**KEYWORDS:** cost of living, ranking, faculty compensation, higher education salaries, State ranking.

## INTRODUCTION

Faculty in the academic job market are well aware that institutions offer different salary packages. They should also be aware that institutions sometimes have dramatically different benefit packages. Moreover, states, cities and localities sometimes vary substantially in their cost of living. The job applicant must aggregate data regarding each of these issues and others to identify the best offer of employment.

Of interest to administrators is the extent to which paying higher salaries contributes to the quality of professor hired. Indeed if there is no relationship between salaries and quality of professor, lower salary strategies would be optimal. Figlio (2002) however found a positive relationship between salary levels and the quality of teachers hired at U.S. public schools. The evidence suggests that universities experience benefits by paying higher salaries. As a result, administrators and legislators must develop compensation plans that optimally balance compensation with desirable quality faculty.

The impact of differential costs of living (COL) on the value of salaries has been the subject of studies dating at least back to a 1933 book authored by Viva Boothe (Boothe, 1933) and an article by Winakor (1943). More recent researchers have adjusted professor salaries within a locality or university to reflect cost of living differences (See Stoops 2007, and Foster 2002, and Guilkey, Mroz, Rhode and Salemi, 2009). Other studies examine cost of living adjusted salaries and a few rank small subsets of universities based on cost of living adjusted (COLA) salaries. No known study in the past twenty years, however, has provided a comprehensive ranking of cost of living adjusted university salaries.

This paper extends the literature on several fronts. First, the research here provides the most comprehensive ranking known to exist of universities based on both raw and COLA salaries and benefits paid. Indeed this study ranks more than five times as many universities as have been ranked in previous studies. Moreover, it is the only known study to have computed any such ranking of universities in recent years. This study also extends the literature by ranking universities not only in the aggregate, but also based on the specific degrees that they offer. Previous research has generally been limited to doctorate

granting institutions. The results indicate that cost of living adjusted salaries differ widely from raw salary figures. Universities rank dramatically different on a raw basis than on a cost of living adjusted basis. Statistical tests verify that these ranking differences are significant. The findings contained in this article indicate that faculty should consider COLA salaries when evaluating employment offers. Ideally, administrators should design compensation packages that reflect COL characteristics of their community.

This paper is one in a series of three papers. Jalbert, Jalbert and Hayashi (2009) examined aggregated salaries by state for doctorate, master and bachelor degree granting universities. Jalbert, Jalbert and Hayashi (2010) examine data for community colleges. This paper examines university level data for doctorate, master and bachelor degree granting institutions. The remainder of the paper is organized as follows. In the next section literature on the relative salaries of faculty are presented. In the following section, we provide a discussion of the data and methodology utilized in the study. Rankings and analysis are provided in the results section. Some statistical analysis is presented in the test results section. The paper closes with some concluding comments and suggestions for future research.

## **LITERATURE REVIEW**

A significant literature exists on faculty compensation. Fournier and Rasmussen (1986) estimated cost of living differences among states. They found that state rankings of salaries in public education differ substantially when salaries are adjusted for differences in purchasing power. They note that states should be aware of purchasing power differentials when designing compensation packages.

Ong and Mitchel (2000) examined cost of living adjusted salaries at institutions throughout the world using the Big Mac cost index and purchasing power parity to adjust faculty salaries. The Big Mac index compares the cost of a Big Mac at various locations throughout the world. The results show widely varying cost of living adjusted salaries across countries. Hong Kong and Singapore pay the highest cost of living adjusted salaries with the United States ranking in the middle of the countries considered.

Fogg (2006) examined COLA salaries at eleven top research universities. He found that on a COLA basis, the University of Chicago offers the highest pay. Five of eleven schools changed ranks by 3 or more places when raw rankings were compared to COLA rankings. While NYU ranked 6<sup>th</sup> on a raw basis, it ranked 11<sup>th</sup> on a COLA basis. Interestingly on a raw basis, the range of salaries was \$40,300. However, on a COLA basis, the range was \$52,096. The larger variation in COLA salaries again indicates the importance of evaluating job offers on a COLA basis.

Browne and Trieschmann (1991) examined COLA salaries at major research institutions. They ranked 106 universities based on real and nominal salaries earned in 1988. They found that in nominal terms, Harvard University paid the highest salaries, however, in real terms, Harvard ranked 51<sup>st</sup>. In real terms Notre Dame paid the highest salary. COLA data was not available for eleven schools. From those with available real salary data, Northeastern University paid the least. In general, the authors noted that real salaries differ substantially from nominal salaries in some instances. Moreover, they argue that nominal salaries are a misleading indicator of the competitiveness of a universities compensation practices. The marginal state income tax rate and the union status of the faculty were found not to impact the level of employee benefits. Variations in taxes and cost of living, however, do affect the competitiveness of salaries across universities.

Zeglen and Tesfagiorgis (1993) examined full professor salaries. Their sample consists of one doctoral granting institution from each of the United States. They use annual data from the 1991-1992 American Association of University Professors annual survey. Salaries were adjusted for geographic differences, cost of living differences and tax burdens. They found that rankings of faculty salaries among institutions

differ substantially when adjustments are made for both cost of living and tax differences. Rankings were more affected by cost of living differences than by tax differences.

Stoddard (2005) examined cost of living adjusted salaries of high school and elementary school teachers. She argues that many studies that examine COLA salaries do not account for area amenities and opportunities. She argues that amenity and opportunity adjusted salaries produces more accurate salary comparisons. Her regressions control for a number of variables such as race, marital status, and children. She also examined the relationship between student test scores, dropout rates and salaries. She found that adjusting salaries for cost of living differences versus amenity and opportunity adjusted salaries produce significantly different state rankings.

Alexander (2001) examined data from the American Association of University Professors covering the time period from 1979-1998. He examined raw salaries, unadjusted for cost of living differences, to identify differences between compensation at public and private universities. He compared data for 139 public universities to that of 75 private universities, both at the research and doctorate granting levels. He found that both salaries and benefit levels are higher at private institutions than at public institutions. He writes that competitiveness of public institutions for both salary and benefits has declined over time. Many other authors have also documented the declining competitiveness of public universities including Bell, 2000, Hamermesh, 2002, Zogni 2003, and Ehrenberg, 2003.

There is also a significant body of literature that examines salary compression. Barbezat and Donihue (1998) examined the relationship between job seniority and faculty salaries using 1988 data from the National Survey of Postsecondary Faculty and National Center for Education Statistics. They found a negative relationship between seniority and salary. However, for untenured faculty, a positive relationship was found between seniority and salary. A number of other authors document a negative relationship between seniority and salary including Siow, 1994 and Hoffman, 1976.

Twigg, Velentine and Elias (2002) also examined salary compression at five year intervals at a public university and the predictions of four different models of faculty salaries. They found that compression does exist, and further that the different models indicate different degrees of compression. Others have found that the salary compression phenomenon is not limited to higher education, but is also present in the corporate world (see Jalbert, Rao and Jalbert, 2002 and Jalbert, Jalbert and Perrina, 2004). This research provides additional insights on salary compression by examining cost of living adjusted salaries.

Related to faculty compensation is the extent to which faculty supplement their compensation with consulting and other external activities. To the extent that professors earn supplemental income, and there is variation in these earnings across universities, direct salary comparisons, or even COLA salary comparisons may be problematic. Marsh and Dillon (1980) found that on average faculty supplement their income with external activities by about 15 percent. They note that some of this income is earned during the summer by faculty who are on nine month appointments.

A significant body of literature examines gender equity in higher education salaries. Strathman (2000) examines the effect of rank on salary models specifically with regard to models intended to detect gender discrimination. He utilizes data from Portland State University during the 1994-1995 academic years. He argues that rank needs to be treated as an endogenous variable in the models to avoid estimation bias. He found no confounding effects when rank is treated as an exogenous variable.

## **DATA AND METHODOLOGY**

Data on the salaries of faculty at U.S. institutions were obtained from the 2008 special salary issue of *NEA Higher Education Advocate*. The data includes salary information by academic rank. The data is

categorized by the highest level of degree offered by the institution. Schools are classified as associate degree, bachelor degree, master degree and doctorate degree granting respectively. To limit the study to a manageable size, universities listed as offering associate degrees were eliminated from the current study. These institutions will be examined separately in a later study. The data includes five hundred ninety one schools that offer a bachelor, master or doctorate level degree. Although listed in the NEA dataset, seventeen institutions were deleted from the dataset because no salary information was reported. These non-reporting institutions were primarily medical centers. The final dataset includes 574 useable observations. Sixty-nine schools were classified as bachelor conferring, 240 were classified as master conferring and 265 were classified as conferring doctorate degrees.

The NEA data reports salaries for instructors, assistant, associate and full professors. In addition, a weighted average of salaries paid by the university are reported. The average dollars spent on benefits per faculty member are reported separately. To manage the study size, the reported rankings in this study are limited to average salary and benefit information. An examination of salaries by rank will be reported in other papers in this series. It is important to point out that the dataset is not exhaustive as many notable universities do not report salary information. While it is not possible to identify every non-reporting school, a pattern does emerge; private institutions are notably absent from the NEA dataset.

In order to determine the relevant cost of living index for each university, the city where the university is located was identified. The identification was made based on information provided on the University’s website. Each city was searched against the Yahoo.com real estate website, neighborhood information section. This section reports, among other things, a cost of living index for U.S. cities.

To complete the analysis, the average COLA salary paid by each university was computed. Consider a university that is located in a city with cost of living index, *COLIndex*. The university reports a nominal average salary for its faculty, *Salary*. Then the COLA salary, *COLSal*, is computed as follows:

$$COLSal = \frac{Salary}{COLIndex\left(\frac{1}{100}\right)} \tag{1}$$

For example, consider a University that reports an average nominal salary of \$100,000 per year. The city is located in a city with a cost of living index of 125. The COLA salary is computed as:

$$COLSal = \frac{\$100,000}{125\left(\frac{1}{100}\right)} = \$80,000$$

The interpretation is that a salary of \$100,000 in this city is comparable to a salary of \$80,000 in a city with COL Index equal to 100. In a similar fashion, we compute COLA salaries, benefits and total compensation. COLA total compensation is the sum of COLA salary and benefits.

Next, we rank the universities on several criteria. We rank universities on their nominal salaries as well as COLA salaries, benefits and total compensation. Finally, we use the Wilcoxon paired sample test and Kendall Tau correlation test on the rankings to determine if the COLA rankings differ from nominal data rankings (Wilcoxon, 1945 and Kendall, 1938).

## RANKING RESULTS

Summary statistics of the data are reported in Table 1. Table 1 shows the number of reporting universities within each state. The total number of reporting universities is identified in the column titled

ALL. Pennsylvania had the largest number of reporting institutions at 41. Wyoming and the District of Columbia each had a single reporting institution. The remaining columns break the data down by the types of degrees offered.

Table 1: Summary Statistics

STATE	ALL	DOCTORATE	MASTER	BACHELOR	STATE	ALL	DOCTORATE	MASTER	BACHELOR
AL	14	7	6	1	MT	7	3	3	1
AK	3	1	2	0	NE	7	3	4	0
AZ	6	6	0	0	NV	4	2	1	1
AR	10	4	5	1	NH	4	1	2	1
CA	32	16	15	1	NJ	13	7	6	0
CO	12	6	3	3	NM	6	3	3	0
CT	6	4	1	1	NY	38	6	24	8
DE	2	2	0	0	NC	16	10	6	0
DC	1	0	1	0	ND	6	2	2	2
FL	11	9	1	1	OH	24	11	11	2
GA	21	8	11	2	OK	14	3	8	3
HI	3	2	0	1	OR	8	4	4	0
ID	4	3	0	1	PA	41	7	13	21
IL	12	9	3	0	RI	2	2	0	0
IN	14	5	9	0	SC	12	3	8	1
IA	3	3	0	0	SD	6	4	2	0
KS	7	4	3	0	TN	9	7	2	0
KY	8	3	5	0	TX	35	26	9	0
LA	13	8	5	0	UT	6	2	2	2
ME	7	2	1	4	VT	5	1	3	1
MD	14	9	4	1	VA	15	10	3	2
MA	13	4	9	0	WA	8	3	5	0
MI	15	10	5	0	WV	11	2	5	4
MN	11	5	4	2	WI	13	2	11	0
MS	8	5	3	0	WY	1	1	0	0
MO	13	5	7	1	<b>Total</b>	<b>574</b>	<b>265</b>	<b>240</b>	<b>69</b>

*This table shows the number of observations used in the analysis of each state. The column labeled ALL indicate the number of observations in the full sample without regard to type of degree offered. The columns labeled D, BA+ and BA, indicate the number of observations in each state that were Doctorate, Master and BA granting institutions respectively.*

Next, we rank universities as a single group based on their nominal salaries, cost of living adjusted salaries, cost of living adjusted benefits and combined cost of living adjusted salaries and benefits. The results are presented in Exhibit 1. The results are ordered based on the state in which the universities are located. The first data column indicates the highest level of degree offered by the University. D, BA+ and BA indicate that the school offers at least one doctorate, masters, or bachelor level degree respectively. The second column indicates the state where the university is located. The third column indicates the cost of living index for the city in which the university is located. The column labeled Raw Sal is the nominal salary figure reported by NEA, unadjusted for COL. The next column labeled Raw Sal Rank provides a ranking of the nominal salaries.

Examining the raw salary rankings reveals that the University of Maryland Baltimore pays the highest average salaries in the country at \$116,200. The University of California Davis ranks second at \$114,500. On the other end of the spectrum, The University of Maryland University College ranks last paying an average of \$36,100. Oklahoma Panhandle ranks second to last at \$37,800.

In the next two columns, the cost of living adjusted salaries are examined. In the column labeled COL Sal, COLA salaries as computed using equation 1 are reported. In the column labeled, COL SAL RANK, the COLA salaries are ranked across all reporting universities. The results show SUNY Buffalo is the highest paying university on a COLA basis at \$113,200. The University of Maryland Baltimore ranks

second with a COLA pay of \$112,800. On the other end of the spectrum, CUNY Purchase ranks lowest with a COLA salary of only \$18,600. CUNY NY City Technology ranks second to last at \$18,700. These two colleges are located in areas with substantially higher cost of living indexes than schools in the rest of the country.

The evidence indicates that the leading universities on a raw basis also perform well on a COLA basis. The University of Maryland Baltimore ranked first on a nominal basis and second on a COLA basis. The University of California Davis ranked second on a nominal basis and third on a COLA basis. The same does not hold at the bottom end of the scale where some significant ranking differences exist. The University of Maryland University College improves to 569<sup>th</sup> from 574. Oklahoma Panhandle State University improves from 574 to 553.

To further examine the differences in rankings, we compute the change in ranking for each university in the sample. Defining the raw ranking for university  $i$  as  $RRNK_i$  and the COLA ranking to be  $COLRNK_i$ , then the rank difference is computed by:

$$RDIF = COLRNK - RRNK \quad (2)$$

To conserve space we do not report the individual rank changes. The average rank change for all universities in the sample is 121.28 places out of 574 data observations. This change in ranks is significant. Ramapo College of New Jersey declined by 509 ranks from 54<sup>th</sup> place to 563<sup>rd</sup> place. The University of South Carolina Aiken ranked 456<sup>th</sup> on both a nominal and COLA basis. The evidence is clear that an individual who examines only nominal salaries could rank a job offer substantially in error.

The COLA benefits for each faculty are reported in the column titled COL BEN. The corresponding ranking is reported in the column titled COL BEN RANK. Western Michigan University sports the highest COLA benefit package averaging \$42,000 per faculty member. Second place goes to Michigan Tech at \$35,900. On the other end of the spectrum, University of Maryland University College pays only \$2,600 per faculty member in COLA benefits. Southern University of New Orleans ranks second to last, providing \$4,700 in benefits.

Finally, we examine the combined salaries and benefits on a cost of living adjusted bases. The combined, COLA, salaries and benefits along with their corresponding rankings are presented in the final two columns of Exhibit 1. The highest paying university is SUNY Buffalo at \$146,800. In second place is University of Maryland Baltimore at \$138,700. CUNY NY City College of Technology ranks lowest at \$24,700 and SUNY Purchase ranks second lowest at \$24,800. At the lower end of the spectrum, the results are driven by an exceptionally high cost of living in these areas.

The evidence presented in Exhibit 1 depicts a limited picture because it ranks all universities together regardless of degrees offered. Schools that offer different degree programs hire different classifications of faculty and typically pay them differently. For example, a top tier university that offers doctorate degrees will hire the highest qualified faculty available and expect these faculty to publish in top tier journals. To attract highly qualified faculty the university pays top-dollar. On the other hand a university that limits itself to bachelor degree offerings can typically hire faculty with lower research expectations, sometimes hiring faculty without Ph.D.'s. In this case the university can expect to pay lower wages.

To control for university level, we group the data by highest degree offered, doctorate degrees, master degrees and bachelor degrees. We then rank the universities within each of these groups. The results for doctorate granting institutions are presented in Exhibit 2. The rankings are presented with the same column headings as in Exhibit 1. On a COLA basis, SUNY Buffalo and University of Maryland Baltimore are the highest paying schools at \$146,800 and \$138,700 respectively. The more interesting

results are at the bottom end of the spectrum. Not surprisingly, given the previous results, University of Maryland University College receives the lowest ranking at \$35,700. The University of Hawaii at Manoa ranks second to last at \$57,000. The other doctoral granting school in Hawaii, The University of Hawaii at Hilo also ranks near the bottom at 257<sup>th</sup> out of 265. Unfortunately, these findings cannot be compared to the findings of Browne and Trieschmann (1991) because they specifically note that they were unable to evaluate the University of Hawaii on a COLA basis.

Next, we examine the master's degree granting universities. The rankings of master degree universities are provided in Exhibit 3. On a COLA basis, California Polytechnic Panoma is the best paying school at \$136,100. Rutgers University Camden takes the second ranking at \$128,200. On the bottom end SUNY Purchase and CUNY Brooklyn pay \$24,800 and \$27,200 respectively. An interesting finding is that SUNY places schools both at the top and the bottom of the rankings. SUNY Buffalo ranks eighth while SUNY Purchase ranks last, indicating significant disparity within the SUNY system. Hawaii did not report a master degree school.

Finally we examine the Bachelor degree granting universities. The rankings are provided in Exhibit 4. Pennsylvania College of Technology and Athens State rank at the top with COLA salaries of \$107,300 and \$106,200 respectively. CUNY NY City College of Technology and CUNY Medgar Evers rank at the bottom COLA salaries of \$24,700 and \$25,800 respectively. The University of Hawaii West Oahu ranks third to last with a COLA salary of \$54,600. Similar to the doctorate level, Hawaii ranks among the worst paying schools in the nation.

## TEST RESULTS

Next, we wish to determine the extent to which the COLA rankings differ from nominal rankings. If the ordering of the COLA salaries is the same as the nominal salaries, the problems associated with comparing raw salaries are substantially reduced. If universities rank in the same order, salaries would be different by a scale factor only. On the other hand, if rankings of nominal and COLA salaries are significantly different, an individual could make a serious error by comparing raw salaries. To determine the significance of the salary differences, we conduct two tests of rank association.

The first test of association is the Wilcoxon paired sample test on the rankings (Wilcoxon, 1945). The results are presented in Table 2. Panel A, B, C and D present the results for the full data set, doctorate granting schools, master degree granting schools and bachelor degree granting schools respectively. The rows within each panel present the results for different compensation components, combined salary and benefits, salary alone and benefits alone. Benefits are only reported on an average basis as data on the benefits by rank are not available. The columns indicate the academic rank of the individual as well as an average across ranks. The first figure in each cell is the number of observations. The second figure is the average change in rank between nominal rankings and COLA rankings. The third figure in each cell is the maximum rank change for any university. The final figure in each cell is the test statistic.

In Panel A of Table 2, the combined analysis of all schools are presented. The results indicate that the COLA rankings differ significantly from the nominal rankings. For full professors, the average rank change for combined salary and benefits is 115.31 places across 566 observations. The maximum rank change for any one school is 499 places for the University of California Santa Barbara ranking 40<sup>th</sup> on a raw basis and 539<sup>th</sup> on a COLA basis. The rankings are different at a one percent level of significance. Panel B presents the results of the doctoral granting institutions. Significant differences are found at the full professor, instructor and average levels, but not at the associate and assistant levels. In addition, significant ranking differences are identified for average benefits. Similar results are noted at the master's degree level. Another significant difference is found for associate level salaries. When salary and benefits are combined there is no significant difference for associate professors.

Table 2: Wilcoxon Pairwise Tests for Differences in Rankings

<b>Panel A: All Schools</b>					
	<b>Full</b>	<b>Associate</b>	<b>Assistant</b>	<b>Instructor</b>	<b>Average</b>
Sal and Benefits	566	569	569	558	573
	115.31	139.39	142.72	135.14	126.43
	499	532	513	511	525
	3.429***	2.962***	2.83***	2.875***	3.243***
Salary	566	569	569	557	574
	106.35	132.81	144.12	126.54	121.28
	487	516	520	508	509
	3.603***	3.04***	2.5**	2.747***	3.123***
Benefits					573
					93.65
					496
					3.589***
<b>Panel B: Doctorate Degree Granting</b>					
	<b>Full</b>	<b>Associate</b>	<b>Assistant</b>	<b>Instructor</b>	<b>Average</b>
Sal and Benefits	262	265	265	262	265
	52.43	67.91	68.79	60.04	54.08
	221	233	229	221	231
	2.141**	1.62	1.525	1.932*	2.198**
Salary	262	265	265	262	265
	49.94	70.08	72.37	58.65	53.90
	229	234	234	239	239
	2.075**	1.422	1.358	1.81*	1.948*
Benefits					265
					38.35
					203
					2.394**
<b>Panel C: Master Degree Granting</b>					
	<b>Full</b>	<b>Associate</b>	<b>Assistant</b>	<b>Instructor</b>	<b>Average</b>
Sal and Benefits	236	236	236	227	240
	64.96	69.78	70.65	60.61	68.78
	225	226	223	202	228
	1.749*	1.578	1.50	1.705*	1.594
Salary	236	236	236	227	240
	61.06	66.37	69.04	55.59	67.74
	224	223	229	196	226
	1.910*	1.670*	1.495	1.776*	1.408
Benefits					240
					45.90
					212
					2.921***
<b>Panel D: Bachelor Degree Granting</b>					
	<b>Full</b>	<b>Associate</b>	<b>Assistant</b>	<b>Instructor</b>	<b>Average</b>
Sal and Benefits	68	68	68	68	69
	13.31	12.93	14.59	14.74	15.93
	63	64	64	64	64
	1.073	1.311	1.207	1.192	1.187
Salary	68	68	68	68	69
	12.01	11.60	13.49	13.46	15.38
	60	63	60	62	65
	1.165	1.318	0.837	0.856	1.094
Benefits					68
					13.88
					59
					1.724*

*This table tests shows the results of the Wilcoxon Paired Sample Test. The reported test statistic is for a two tailed test. The four panels indicate the types of schools included in the sample. The first figure in each cell is the number of observations. The second figure is the average change in rank between raw rankings and cost of living adjusted rankings. The third figure in each cell is the maximum rank change for any university. The final figure in each cell is the test statistic from the Wilcoxon Paired Sample test. \*\*\*, \*\* and \* indicate significance at the 1, 5 and 10 percent levels respectively.*



The bachelor degree results, presented in Panel D, show no significant differences with the exception of average benefits. This finding is surprising when one realizes that the individual's schools change in ranking by as many as 64 out of a possible 68 places. This suggests that the lack of significance may be driven by a small number of observations, as opposed to differences in the underlying distributions. Overall, the results suggest a significant difference in raw rankings versus COLA rankings.

The second test of association between the ranks is based on Kendall's Tau (Kendall, 1938). Kendall's Tau is a test of rank correlation. Kendall's Tau tests the extent of agreement between two rankings. To the extent that the raw rankings and COLA rankings are highly correlated, there is little reason to examine cost of living adjusted salaries. In the case of perfect correlation, any differences would be by a scale factor only and would not change the ranking of the individual states. On the other hand if the two rankings are not highly correlated, the two rankings are said to be significantly different.

The results are presented in Table 3. The results indicate rank correlations that range from a minimum of 0.141 to a maximum of 0.607. The minimum correlation occurred for assistant professor total compensation at master degree granting institutions. The maximum correlation was for average benefits at doctorate institutions. In each instance the correlations were significant indicating that the two rankings are not independent. The correlations on average are relatively low, however, indicating that there are substantial differences between raw salary rankings and COLA salary rankings. In sum the results clearly indicate that professors should carefully consider cost of living issues when evaluating a job offer. Administrators should design their compensation packages with COL differences in mind.

## CONCLUDING COMMENTS

Equitable faculty compensation has long been an issue in higher education. In this paper we rank 574 universities based on the salaries and benefits paid to faculty. This is the most comprehensive ranking of cost of living adjusted (COLA) university salaries known to exist in the literature. It is also the first such ranking to appear in the literature in more than twenty years. Separate rankings are made based on nominal and COLA data. A comprehensive analysis across all schools as well as separate analysis based on the levels of degrees offered by the institution.

The analysis indicates that comparing salary and compensation data on a cost of living adjusted basis produces substantially different rankings than comparing raw salary figures. The average difference between the raw salary rankings and the COLA rankings was 121 places in a ranking of 574 schools. The ranking differences are found to be significantly different using a Wilcoxon paired ranking test.

The analysis here indicates that faculty should take significant care in examining compensation packages on a cost of living adjusted basis. Faculty should compare combined salary and benefit data to make their employment decisions. Administrators should consider the rankings presented in this article to position their institutions in highly competitive faculty markets. It is unlikely that low ranked universities will be able to attract the highest quality faculty. In other instances administrators of highly ranked universities might reduce salaries yet still attract the highest quality faculty, particularly during economic downturns.

The analysis is limited in several ways. First, some U.S. universities are not included in the sample. Private universities are notably absent from the sample. A second limitation is that different academic fields have different academic salary levels. For example, business professors are consistently high paid in contrast to faculty in the humanities discipline. While humanities professors are generally paid less. To the extent that different schools have different program mixes, it should not be surprising that salaries differ across universities. We also are not able to account for supplemental earnings of faculty members. The extent to which supplemental earnings differ across universities is unknown. These and other areas remain a fertile area for additional research.

Table 3: Kendall’s Tau Test for Rank Correlation

<b>Panel A: All Schools</b>					
	<b>Full</b>	<b>Associate</b>	<b>Assistant</b>	<b>Instructor</b>	<b>Average</b>
Sal and Benefits	0.430	0.306	0.291	0.315	0.382
	0.001***	0.001***	0.001***	0.001***	0.001***
	0.185	0.094	0.084	0.099	0.146
Salary	0.46	0.341	0.267	0.351	0.405
	0.001***	0.001***	0.001***	0.001***	0.001***
	0.226	0.116	0.071	0.124	0.164
Benefits					0.540
					0.001***
					0.292
<b>Panel B: Doctorate Degree Granting</b>					
	<b>Full</b>	<b>Associate</b>	<b>Assistant</b>	<b>Instructor</b>	<b>Average</b>
Sal and Benefits	0.431	0.268	0.258	0.344	0.422
	0.001***	0.001***	0.001***	0.001***	0.001
	0.185	0.072	0.067	0.118	0.178
Salary	0.458	0.244	0.216	0.361	0.422
	0.001***	0.001***	0.001***	0.001***	0.001***
	0.210	0.059	0.047	0.130	0.178
Benefits					0.607
					0.001***
					0.369
<b>Panel C: Master Degree Granting</b>					
	<b>Full</b>	<b>Associate</b>	<b>Assistant</b>	<b>Instructor</b>	<b>Average</b>
Sal and Benefits	0.216	0.149	0.141	0.237	0.180
	0.001***	0.000	0.001***	0.001***	0.001***
	0.047	0.022	0.020	0.056	0.033
Salary	0.266	0.186	0.156	0.296	0.196
	0.001***	0.001***	0.000***	0.001	0.001***
	0.071	0.035	0.024	0.087	0.038
Benefits					0.471
					0.001***
					0.221
<b>Panel D: Bachelor Degree Granting</b>					
	<b>Full</b>	<b>Associate</b>	<b>Assistant</b>	<b>Instructor</b>	<b>Average</b>
Sal and Benefits	0.445	0.435	0.387	0.391	0.332
	0.001***	0.001***	0.001	0.001***	0.001***
	0.198	0.190	0.150	0.153	0.110
Salary	0.509	0.447	0.445	0.431	0.349
	0.001	0.001***	0.001***	0.001***	0.001***
	0.259	0.227	0.198	0.186	0.122
Benefits					0.434
					0.001***
					0.188

*This table shows the results of the Kendall’s Tau test for rank correlation. The first figure in each cell is the correlation. The second figure in each cell is the significance. The third figure in each cell is the coefficient of determination. \*\*\*, \*\*, and \* indicate significance at the 1, 5 and 10 percent levels respectively. The number of observations in each sample is the same as indicated in Table 2.*

Exhibit 1: Rankings of All Universities by Average Faculty Compensation

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW RANK	COLA SAL	COLA RANK	COLA BEN	COLA RANK	COLA S+B	COLA RANK
ATHENS ST	BA	AL	85	67	217	78.8	119	27.4	32	106.2	75
AUBURN U MONTG.	BA+	AL	83	63.5	283	76.5	141	20.4	251	96.9	156
JACKSONVILLE ST	BA+	AL	84	56.9	418	67.7	306	27.3	37	95.0	183
TROY	BA+	AL	82	55.3	456	67.4	311	20.9	216	88.3	287
UOF MONTEVALLO	BA+	AL	85	57.4	405	67.5	310	12.8	533	80.4	416
U OF NORTH ALABAMA	BA+	AL	81	62.9	294	77.7	131	22.0	171	99.6	134
U OF WEST ALABAMA	BA+	AL	82	52.8	509	64.4	381	21.2	198	85.6	327
ALABAMA A&M	D	AL	76	54.4	474	71.6	216	18.8	334	90.4	248
ALABAMA ST	D	AL	83	61.2	333	73.7	181	18.9	328	92.7	210
AUBURN U MAIN	D	AL	90	78.2	89	86.9	51	22.9	134	109.8	55
THE U OF ALABAMA	D	AL	88	81.7	70	92.8	26	32.4	5	125.2	14
U OF AL BIRMINGHAM	D	AL	90	70.3	177	78.1	125	30.1	11	108.2	65
U OF AL HUNTSVILLE	D	AL	87	73.6	138	84.6	68	23.2	128	107.8	68
U OF SOUTH ALABAMA	D	AL	87	63.5	283	73.0	194	18.7	339	91.7	226
U OF ANCHORAGE	BA+	AK	117	64.2	267	54.9	512	25.6	57	80.5	413
ALASKA SOUTHEAST	BA+	AK	126	57.8	397	45.9	558	21.4	192	67.3	537
ALASKA FAIRBANKS	D	AK	116	64.9	254	55.9	501	25.3	62	81.2	399
ARIZONA ST DT PX	D	AZ	98	68.3	203	69.7	257	20.8	219	90.5	245
ARIZONA ST POLY	D	AZ	97	70.7	170	72.9	196	22.6	147	95.5	174
ARIZONA ST U TEMPE	D	AZ	100	86.6	45	86.6	53	24.8	78	111.4	44
ARIZONA ST U WEST	D	AZ	98	67.7	208	69.1	271	20.3	254	89.4	269
NORTHERN ARIZONA	D	AZ	119	66.4	228	55.8	502	18.6	346	74.4	494
U OF ARIZONA	D	AZ	96	86	47	89.6	33	24.2	99	113.8	36
U OF AR FORT SMITH	BA	AR	82	54	484	65.9	354	19.4	300	85.2	332
ARKANSAS TECH	BA+	AR	83	49.9	549	60.1	455	16.0	466	76.1	479
HENDERSON ST	BA+	AR	81	55.4	451	68.4	284	18.0	377	86.4	317
SOUTHERN ARKANSAS	BA+	AR	78	51.2	530	65.6	358	20.0	265	85.6	326
U OF ARKANSAS MONT	BA+	AR	81	47.4	564	58.5	471	15.8	474	74.3	495
U OF ARKANSAS PB	BA+	AR	78	45.1	569	57.8	481	15.3	490	73.1	507
ARKANSAS ST U MAIN	D	AR	74	53.4	498	72.2	207	18.6	343	90.8	238
U OF ARKANSAS MAIN	D	AR	89	73.5	139	82.6	82	19.6	289	102.1	110
U OF ARKANSAS LR	D	AR	91	64	272	70.3	235	16.5	448	86.8	309
CENTRAL ARKANSAS	D	AR	87	53.8	487	61.8	421	14.7	501	76.6	474
CA MARITIME ACAD	BA	CA	108	58.7	371	54.4	517	19.9	270	74.3	496
CA POLY SLO	BA+	CA	132	62.7	295	47.5	552	17.3	413	64.8	543
CA POLY PANOMA	BA+	CA	77	81.4	71	105.7	5	30.4	8	136.1	4
CA ST BAKERSFIELD	BA+	CA	93	71.5	163	76.9	139	23.3	124	100.2	127
CA ST CHANNEL ISL	BA+	CA	155	76	109	49.0	548	14.5	505	63.5	547
CA ST CHICO	BA+	CA	108	75.5	113	69.9	249	20.7	225	90.6	242
CA ST DH	BA+	CA	118	77.8	92	65.9	351	19.3	304	85.3	330
CA ST EAST BAY	BA+	CA	123	77.7	93	63.2	399	18.5	349	81.7	389
CA ST MONTEY BAY	BA+	CA	151	69.8	183	46.2	557	14.2	511	60.4	557
CA ST NORTHRIDGE	BA+	CA	183	75.1	116	41.0	566	12.2	544	53.2	565
CA ST SAN BERN	BA+	CA	129	74.3	126	57.6	484	17.2	415	74.8	490
CA ST SAN MARCOS	BA+	CA	124	76.6	106	61.8	422	18.2	367	80.0	422
CA ST STANISLAUS	BA+	CA	102	71.6	160	70.2	239	20.6	236	90.8	239
HUMBOLDT ST	BA+	CA	113	75	118	66.4	342	19.7	281	86.1	321
SAN JOSE ST	BA+	CA	141	80.3	81	57.0	491	16.5	452	73.4	502
SANOMA ST	BA+	CA	118	74	133	62.7	406	18.7	340	81.4	394
CA ST U - FRESNO	D	CA	99	72.1	156	72.8	199	22.3	157	95.2	181
CA ST: U-FULLERTON	D	CA	128	74.6	121	58.3	474	17.0	429	75.3	486
CA ST: U-LONG BEACH	D	CA	121	76	109	62.8	403	18.3	361	81.2	401
CA ST: U-LOS ANGELES	D	CA	131	79	87	60.3	453	17.2	419	77.5	457
CA ST: U-SACRAMENTO	D	CA	102	74.3	126	72.8	198	22.5	148	95.4	175
SAN DIEGO ST	D	CA	129	79.6	84	61.7	423	17.2	415	78.9	438

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
SAN FRANCISCO ST	D	CA	166	79.9	82	48.1	550	13.9	520	62.0	552
U OF CA BERKELEY	D	CA	147	113.7	3	77.3	137	15.7	479	93.1	201
U OF CA SANTA BARB.	D	CA	179	96	19	53.6	526	9.3	563	63.0	548
U OF CA MERCED	D	CA	96	96.4	17	100.4	9	16.6	445	117.0	28
U OF CA-DAVIS	D	CA	102	114.5	2	112.3	3	15.6	482	127.8	8
U OF CA-IRVINE	D	CA	153	72	159	47.1	554	10.9	557	58.0	559
U OF CA-SAN DIEGO	D	CA	129	88.5	38	68.6	281	11.1	556	79.7	424
U OF CA-LOS ANGELES	D	CA	131	100.2	11	76.5	142	11.8	550	88.2	288
U OF CA-SANTA CRUZ	D	CA	150	100.7	9	67.1	323	10.7	558	77.9	453
U OF CA-RIVERSIDE	D	CA	106	90.2	28	85.1	63	15.2	492	100.3	125
FORT LEWIS C	BA	CO	117	52.1	523	44.5	561	10.2	561	54.7	563
METRO ST C OF DEN	BA	CO	101	56.8	420	56.2	497	9.5	562	65.7	540
WESTERN ST C OF CO	BA	CO	104	52.3	520	50.3	542	12.2	543	62.5	550
ADAMS ST C	BA+	CO	89	50.7	539	57.0	490	11.5	552	68.4	533
CORADO ST PUEBLO	BA+	CO	81	54.6	470	67.4	314	13.2	528	80.6	411
MESA SATE C	BA+	CO	98	48.8	557	49.8	545	12.3	541	62.1	551
CORADO SCHL OF MINES	D	CO	118	80.6	77	68.3	287	18.6	348	86.9	307
CORADO ST	D	CO	99	76.6	106	77.4	136	17.7	396	95.1	182
U OF CORADO BOULDER	D	CO	130	86.4	46	66.5	339	15.9	469	82.4	377
U OF CORADO CO SPRGS	D	CO	90	62.2	309	69.1	270	14.1	515	83.2	367
U OF CO DEN & HLTH SCI	D	CO	101	66.5	226	65.8	355	14.5	506	80.3	417
U OF NORTHERN CORADO	D	CO	88	58.5	381	66.5	338	13.1	529	79.5	428
US COAST GUARD ACAD	BA	CT	108	99.3	12	91.9	27			91.9	
EASTERN CONNECTICUT	BA+	CT	112	69.8	183	62.3	415	24.7	81	87.1	302
CENTRAL CONNECTICUT	D	CT	108	73.8	137	68.3	286	21.6	183	89.9	257
SOUTHERN CONNECTICUT	D	CT	111	73.9	136	66.6	336	20.4	252	86.9	304
U OF CONNECTICUT	D	CT	114	96.5	16	84.6	67	25.3	61	109.9	52
WESTERN CONNECTICUT	D	CT	129	76.8	103	59.5	460	21.2	201	80.7	406
DELAWARE ST U	D	DE	100	65	251	65.0	372	21.2	199	86.2	320
U OF DELAWARE	D	DE	106	90.2	28	85.1	63	27.0	41	112.1	38
U OF THE DC	BA+	DC	129	73.3	142	56.8	492	8.9	564	65.7	541
NEW C OF FLORIDA	BA	FL	108	64.2	267	59.4	462	17.7	395	77.1	464
FLORIDA GULF COAST	BA+	FL	101	62.2	309	61.6	428	17.0	430	78.6	443
FLORIDA A&M	D	FL	97	65.8	235	67.8	302	13.6	525	81.4	393
FLORIDA ATLANTIC	D	FL	136	68.5	201	50.4	541	12.4	539	62.7	549
FLORIDA INTERNATIONAL	D	FL	115	77.5	96	67.4	316	20.3	255	87.7	296
FLORIDA ST	D	FL	97	77.6	94	80.0	106	21.1	203	101.1	118
U OF CENTRAL FLORIDA	D	FL	102	69.5	188	68.1	291	19.5	294	87.6	297
U OF FLORIDA	D	FL	93	82.5	64	88.7	37	23.5	117	112.3	37
U OF NORTH FLORIDA	D	FL	93	61	337	65.6	359	17.6	397	83.2	366
U OF SOUTH FLORIDA	D	FL	98	74	133	75.5	153	18.5	355	94.0	192
U OF WEST FLORIDA	D	FL	90	63	292	70.0	244	18.9	329	88.9	273
DALTON ST	BA	GA	84	51.1	534	60.8	444	22.1	164	83.0	371
MACON ST	BA	GA	84	51.2	530	61.0	441	17.0	431	78.0	450
ALBANY ST	BA+	GA	82	52.6	516	64.1	387	18.5	350	82.7	376
ARMSTRONG ATLANTIC	BA+	GA	92	54.5	472	59.2	465	16.5	446	75.8	482
AUGUSTA ST	BA+	GA	80	56.7	422	70.9	229	15.6	480	86.5	313
CLAYTON ST	BA+	GA	86	55.4	451	64.4	379	18.5	353	82.9	374
CUMBUS ST	BA+	GA	85	54.6	470	64.2	385	16.6	444	80.8	404
FORT VALLEY ST	BA+	GA	82	50.2	545	61.2	435	17.6	402	78.8	439
GEORGIA	BA+	GA	88	53.1	504	60.3	452	16.5	449	76.8	471
GEORGIA SW ST	BA+	GA	82	53.4	498	65.1	369	19.4	300	84.5	345
NORTH GEORGIA	BA+	GA	91	54.4	474	59.8	458	14.4	507	74.2	497
SAVANNAH ST	BA+	GA	92	56.4	429	61.3	433	19.9	273	81.2	400
SOUTHERN POLY ST	BA+	GA	99	58.7	371	59.3	464	13.8	521	73.1	506
GEORGIA INST OF TECH	D	GA	104	96.7	15	93.0	25	21.9	173	114.9	33

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
GEORGIA SOUTHERN	D	GA	85	58.9	365	69.3	262	18.7	342	88.0	289
GEORGIA ST	D	GA	104	70.5	172	67.8	304	16.7	439	84.5	344
KENNESAW ST	D	GA	95	58.6	378	61.7	424	11.5	551	73.2	505
MEDICAL C OF GEORGIA	D	GA	80	66.9	221	83.6	72	19.1	322	102.8	107
U OF GEORGIA	D	GA	96	83.5	57	87.0	50	22.0	170	109.0	59
U OF WEST GEORGIA	D	GA	91	55.5	447	61.0	439	16.6	443	77.6	456
VALDOSTA ST	D	GA	86	55.8	440	64.9	375	17.9	385	82.8	375
U OF HAWAII WEST OAHU	BA	HI	155	64.1	269	41.4	565	13.2	527	54.6	564
U OF HAWAII HILO	D	HI	128	64.8	257	50.6	540	16.1	464	66.7	539
U OF HAWAII MANOA	D	HI	188	83	61	44.1	562	12.9	531	57.0	560
LEWIS-CLARK ST	BA	ID	85	47.6	561	56.0	500	16.5	450	72.5	510
BOISE ST	D	ID	95	58.2	388	61.3	434	20.0	265	81.3	396
IDAHO ST	D	ID	83	54.2	478	65.3	365	21.6	184	86.9	306
U OF IDAHO	D	ID	88	66.6	225	75.7	152	23.9	110	99.5	135
EASTERN ILLINOIS	BA+	IL	84	60.3	351	71.8	212	17.9	387	89.6	261
NORTHEASTERN ILLINOIS	BA+	IL	114	55.3	456	48.5	549	12.3	542	60.8	555
SOUTHERN IL U EDWARD	BA+	IL	92	55.8	440	60.7	449	19.6	288	80.2	419
CHICAGO ST	D	IL	114	58.9	365	51.7	538	12.1	546	63.8	546
GOVERNORS ST	D	IL	96	77.5	96	80.7	100	20.7	227	101.5	116
ILLINOIS ST	D	IL	92	63	292	68.5	283	19.1	320	87.6	298
NOTHERN ILLINOIS	D	IL	94	65.1	247	69.3	265	20.2	258	89.5	267
SOUTHERN ILLINOIS CARB	D	IL	85	61.3	331	72.1	208	20.8	218	92.9	203
U OF ILLINOIS CHICAGO	D	IL	114	82.2	66	72.1	209	17.0	432	89.1	272
U OF IL SPRINGFIELD	D	IL	82	61.1	335	74.5	171	20.7	226	95.2	178
U OF ILLINOIS UC	D	IL	88	92.6	26	105.2	6	23.4	121	128.6	6
WESTERN ILLINOIS	D	IL	85	61.7	319	72.6	204	18.2	365	90.8	237
INDIANA U EAST	BA+	IN	78	53.6	492	68.7	279	19.6	286	88.3	285
INDIANA U KOKOMO	BA+	IN	80	55.4	451	69.3	266	20.3	256	89.5	266
INDIANA U NORTHWEST	BA+	IN	80	56.1	437	70.1	240	22.3	162	92.4	217
INDIANA U-PURDUE U FW	BA+	IN	80	58.1	392	72.6	203	27.5	29	100.1	128
INDIANA U SOUTH BEND	BA+	IN	80	53	506	66.3	345	20.4	249	86.6	311
INDIANA U SOUTHEAST	BA+	IN	83	61.5	324	74.1	178	23.4	122	97.5	153
PURDUE U CALUMET	BA+	IN	80	59.1	362	73.9	180	26.3	47	100.1	128
PURDUE U NORTH CNTRL	BA+	IN	91	53.8	487	59.1	468	22.1	165	81.2	398
U OF SOUTHERN INDIANA	BA+	IN	79	55.3	456	70.0	244	23.7	113	93.7	196
BALL ST	D	IN	81	57.7	400	71.2	225	27.9	24	99.1	141
INDIANA ST	D	IN	80	58.7	371	73.4	188	21.9	174	95.3	177
INDIANA ST BLOOM.	D	IN	85	85.2	50	100.2	10	25.5	59	125.8	11
INDIANA U-PURDUE U-IND	D	IN	82	67.2	214	82.0	86	22.4	153	104.4	89
PURDUE U-MAIN	D	IN	94	83.2	60	88.5	39	28.1	23	116.6	29
IOWA ST	D	IA	87	77	102	88.5	40	26.8	42	115.3	31
U OF IOWA	D	IA	92	88.1	40	95.8	18	25.9	55	121.6	20
U OF NORTHERN IOWA	D	IA	85	64.4	265	75.8	148	25.5	59	101.3	117
FORT HAYS ST	BA+	KS	78	52.8	509	67.7	308	18.6	345	86.3	319
PITTSBURG ST	BA+	KS	85	56.8	420	66.8	330	19.2	315	86.0	323
WASHBURN	BA+	KS	81	65.9	234	81.4	93	20.9	215	102.2	108
EMPORIA ST	D	KS	78	54.4	474	69.7	255	20.0	265	89.7	259
KANSAS ST	D	KS	83	67.3	213	81.1	95	18.2	369	99.3	139
U OF KANSAS	D	KS	86	83.9	55	97.6	15	23.3	126	120.8	21
WICHITA ST	D	KS	82	66.9	221	81.6	90	21.5	190	103.0	100
EASTERN KENTUCKY	BA+	KY	85	59.9	353	70.5	234	19.9	277	90.4	249
KENTUCKY ST	BA+	KY	86	52.4	518	60.9	443	14.9	497	75.8	481
MOREHEAD ST	BA+	KY	73	54.2	478	74.2	177	24.2	93	98.5	148
MURRAY ST	BA+	KY	83	60.5	347	72.9	195	19.5	291	92.4	215
NORTHERN KENTUCKY	BA+	KY	84	61.4	326	73.1	192	18.6	346	91.7	227
U OF KENTUCKY	D	KY	90	78.1	90	86.8	52	21.1	204	107.9	67

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
U OF LOUISVILLE	D	KY	85	74.9	120	88.1	42	23.9	109	112.0	39
WESTERN KENTUCKY	D	KY	86	58.1	392	67.6	309	21.2	201	88.7	279
LOUISIANA SHREVEPORT	BA+	LA	83	56.9	418	68.6	282	17.3	409	85.9	324
MCNEESE ST	BA+	LA	84	57.8	397	68.8	274	18.5	356	87.3	301
NICHOLLS ST	BA+	LA	85	52.4	518	61.6	426	17.4	407	79.1	436
NW ST U OF LOUISIANA	BA+	LA	86	54.1	482	62.9	401	15.6	483	78.5	447
SOUTHERN U NEW ORL.	BA+	LA	95	49.3	553	51.9	536	4.7	572	56.6	562
GRAMBLING ST	D	LA	83	56.3	432	67.8	303	24.0	105	91.8	224
LOUISIANA ST U & A&M	D	LA	87	75.8	111	87.1	47	22.1	166	109.2	57
LOUISIANA TECH	D	LA	84	58.2	388	69.3	263	23.2	129	92.5	212
SOUTHEASTERN LA	D	LA	85	54.2	478	63.8	392	16.7	441	80.5	415
SOUTHERN U AND A&M	D	LA	87	55.6	445	63.9	390	14.0	518	77.9	452
U OF LA LAFAYETTE	D	LA	88	68.3	203	77.6	132	19.2	312	96.8	157
U OF LOUISIANA MONROE	D	LA	81	53.8	487	66.4	340	18.1	373	84.6	342
U OF NEW ORLEANS	D	LA	95	64.7	259	68.1	292	14.8	498	82.9	372
U OF MAINE FARMINGTON	BA	ME	94	54.7	468	58.2	476	19.6	287	77.8	454
U OF MAINE FORT KENT	BA	ME	90	52.2	521	58.0	479	19.4	298	77.4	459
U OF MAINE MACHIAS	BA	ME	92	50.3	544	54.7	515	17.3	412	72.0	515
U OF MAINE PRESQUE ISLE	BA	ME	90	54.7	468	60.8	445	20.8	222	81.6	390
U OF MAINE AUGUSTA	BA+	ME	91	56.7	422	62.3	416	19.5	297	81.8	385
U OF MAINE	D	ME	95	74.5	122	78.4	123	23.1	132	101.5	115
U OF SOUTHERN MAINE	D	ME	104	70.9	167	68.2	290	20.7	229	88.8	275
US NAVAL ACAD	BA	MD	128	113.1	4	88.4	41	15.1	493	103.4	96
COPPIN ST	BA+	MD	103	61.4	326	59.6	459	15.7	478	75.3	485
FROSTBURG ST	BA+	MD	93	65.6	238	70.5	230	20.2	257	90.8	240
SALISBURY	BA+	MD	99	63.6	280	64.2	384	24.2	94	88.5	281
ST MARY'S C MD	BA+	MD	103	63.5	283	61.7	425	17.1	425	78.7	440
BOWIE ST	D	MD	118	62.5	302	53.0	530	11.1	555	64.1	545
MORGAN ST	D	MD	103	61	337	59.2	467	19.3	305	78.5	445
TOWSON	D	MD	120	62.4	303	52.0	535	15.8	476	67.8	534
U OF BALTIMORE	D	MD	103	93.8	23	91.1	31	27.3	36	118.3	24
U OF MD EASTERN SHORE	D	MD	95	59.4	359	62.5	408	18.8	332	81.4	395
U OF MD BALTIMORE	D	MD	103	116.2	1	112.8	2	25.9	54	138.7	2
U OF MD BALTIMORE CTY	D	MD	103	75.6	112	73.4	187	19.5	293	92.9	204
U OF MD C PARK	D	MD	111	92.7	25	83.5	74	21.8	177	105.3	80
U OF MD U C	D	MD	109	36.1	574	33.1	569	2.6	573	35.7	569
BRIDGEWATER ST	BA+	MA	124	64.9	254	52.3	534	20.9	212	73.2	504
FITCHBURG ST	BA+	MA	99	64.1	269	64.7	376	11.9	548	76.7	472
FRAMINGHAM ST	BA+	MA	119	63.1	291	53.0	529	20.9	209	73.9	499
MASS C OF ART & DESIGN	BA+	MA	127	68	206	53.5	527	15.5	485	69.1	530
MASS C OF LIBERAL ARTS	BA+	MA	99	67.7	208	68.4	285	25.3	63	93.6	197
MASS MARITIME ACAD	BA+	MA	121	69.5	188	57.4	486	24.6	85	82.1	380
SALEM ST	BA+	MA	120	64.9	254	54.1	520	14.8	499	68.9	531
WESTFIELD ST	BA+	MA	105	62.2	309	59.2	466	23.1	131	82.4	378
WORCHESTER ST	BA+	MA	102	66.2	231	64.9	374	24.9	75	89.8	258
U OF MASS AMHERST	D	MA	128	88.4	39	69.1	272	14.5	504	83.6	360
U OF MASS BOSTON	D	MA	127	82.7	62	65.1	370	12.8	532	78.0	451
U OF MASS DARTMOUTH	D	MA	134	81	74	60.4	451	24.6	89	85.0	337
U OF MASS LOWELL	D	MA	116	94.3	22	81.3	94	23.6	114	104.9	81
FERRIS ST	BA+	MI	83	63.9	276	77.0	138	27.5	31	104.5	88
LAKE SUPERIOR ST	BA+	MI	79	55.1	464	69.7	254	30.8	7	100.5	124
NORTHERN MICHIGAN	BA+	MI	87	62	316	71.3	224	28.9	18	100.1	130
SANGINAW VALLEY ST	BA+	MI	83	61.9	317	74.6	169	26.1	51	100.7	121
U OF MI DEARBORN	BA+	MI	85	73.1	145	86.0	54	25.2	65	111.2	45
CENTRAL MICHIGAN	D	MI	85	67.5	211	79.4	116	30.2	10	109.6	56
EASTERN MICHIGAN	D	MI	92	69.4	191	75.4	155	27.4	33	102.8	105

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
GRAND VALLEY ST	D	MI	84	59	364	70.2	236	25.6	58	95.8	171
MICHIGAN ST	D	MI	90	88.8	35	98.7	13	33.7	4	132.3	5
MICHIGAN TECH	D	MI	83	71.2	166	85.8	57	35.9	2	121.7	18
OAKLAND U	D	MI	96	69.8	183	72.7	201	21.5	191	94.2	191
U OF MI ANN ARBOR	D	MI	98	100.8	8	102.9	7	24.8	79	127.7	9
U OF MICHIGAN FLINT	D	MI	76	60.4	349	79.5	113	24.2	96	103.7	94
WAYNE ST U	D	MI	78	79.5	85	101.9	8	23.5	119	125.4	13
WESTERN MICHIGAN	D	MI	86	73.3	142	85.2	61	42.0	1	127.2	10
U OF MN CROOKSTON	BA	MN	89	54	484	60.7	447	24.6	86	85.3	329
U OF MN MORRIS	BA	MN	88	58.7	371	66.7	334	26.3	47	93.0	202
BEMIDJI ST	BA+	MN	89	62.4	303	70.1	243	20.4	242	90.6	243
METROPOLITAN ST	BA+	MN	101	63.2	288	62.6	407	18.0	379	80.6	412
SOUTHWEST MINNESOTA	BA+	MN	90	62.3	307	69.2	268	20.8	222	90.0	255
U OF MN DULUTH	BA+	MN	91	63.6	280	69.9	250	25.1	68	94.9	184
MINNESOTA ST MANKATO	D	MN	92	64.1	269	69.7	258	20.4	245	90.1	253
MINNESOTA ST MRHEAD	D	MN	84	60.4	349	71.9	210	21.3	194	93.2	199
SAINT CLOUD ST	D	MN	90	64.7	259	71.9	211	20.4	244	92.3	218
U OF MN TWIN CITIES	D	MN	102	92.9	24	91.1	30	26.8	43	117.8	25
WINONA SATE	D	MN	89	62.1	315	69.8	253	19.8	280	89.6	264
ALCORN ST	BA+	MS	78	53.2	503	68.2	288	18.7	341	86.9	305
MISSISSIPPI FOR WOMEN	BA+	MS	81	47.7	559	58.9	469	17.5	404	76.4	476
MISSISSIPPI VALLEY ST	BA+	MS	79	49.6	552	62.8	404	20.4	248	83.2	368
DELTA ST	D	MS	83	51.1	534	61.6	431	15.3	488	76.9	469
JACKSON ST	D	MS	82	54.4	474	66.3	343	12.9	530	79.3	432
MISSISSIPPI ST	D	MS	80	64	272	80.0	106	12.5	536	92.5	212
U OF MISSISSIPPI	D	MS	87	68.7	199	79.0	118	17.8	388	96.8	158
U OF SO MISSISSIPPI	D	MS	85	60.9	340	71.6	214	19.6	282	91.3	231
HARRIS STOWE ST	BA	MO	88	47.5	562	54.0	521	16.1	463	70.1	524
LINCN U	BA+	MO	81	50.6	541	62.5	410	18.4	360	80.9	403
MISSOURI SOUTHERN ST	BA+	MO	73	58.7	371	80.4	103	22.6	145	103.0	101
MISSOURI WESTERN ST	BA+	MO	81	54.9	466	67.8	305	20.6	232	88.4	284
NORTHWEST MISSOURI ST	BA+	MO	81	55.1	464	68.0	296	18.8	335	86.8	310
SOUTHEAST MISSOURI ST	BA+	MO	83	56.5	427	68.1	294	19.3	308	87.3	300
TRUMAN ST	BA+	MO	78	58.2	388	74.6	167	21.8	178	96.4	162
U OF CENTRAL MISSOURI	BA+	MO	83	58.5	381	70.5	233	17.2	414	87.7	294
MISSOURI ST	D	MO	83	57.6	401	69.4	261	20.1	260	89.5	265
U OF MISSOURI CUMBIA	D	MO	85	74.2	129	87.3	46	22.7	139	110.0	51
U OF MISSOURI KANSAS C.	D	MO	88	73.5	139	83.5	73	21.8	175	105.3	79
U OF MISSOURI ROLLA	D	MO	82	81	74	98.8	12	26.7	44	125.5	12
U OF MISSOURI ST LOUIS	D	MO	88	64	272	72.7	200	19.3	306	92.0	221
U OF MONTANA WESTERN	BA	MT	98	44.2	570	45.1	560	14.6	503	59.7	558
MONTANA ST U BILLINGS	BA+	MT	94	51	537	54.3	518	14.9	496	69.1	528
MONTANA ST NORTHERN	BA+	MT	87	45.9	567	52.8	531	15.9	470	68.6	532
MONTANA TECH U	BA+	MT	89	51.3	529	57.6	482	16.5	447	74.2	498
MONTANA ST U BILLINGS	D	MT	94	51.8	526	55.1	508	16.2	462	71.3	520
MONTANA ST NORTHERN	D	MT	87	46.7	565	53.7	525	15.7	477	69.4	527
MONTANA TECH	D	MT	89	57.5	403	64.6	377	19.3	303	83.9	356
CHADRON ST	BA+	NE	76	50.9	538	67.0	327	18.4	358	85.4	328
PERU ST	BA+	NE	73	55.3	456	75.8	150	22.3	156	98.1	150
U OF NEBRASKA KEARNEY	BA+	NE	85	58.7	371	69.1	273	19.5	290	88.6	280
WAYNE ST	BA+	NE	80	55.4	451	69.3	266	20.9	213	90.1	251
U OF NEBRASKA MED CTR	D	NE	84	52	525	61.9	420	12.6	534	74.5	491
U OF NEBRASKA OMAHA	D	NE	84	66.4	228	79.0	117	20.4	253	99.4	138
U OF NEBRASKA LINCN	D	NE	81	80.4	79	99.3	11	24.2	97	123.5	17
NEVADA ST	BA	NV	103	66.5	226	64.6	378	7.6	565	72.1	513
GREAT BASIN	BA+	NV	98	61.2	333	62.4	411	13.3	526	75.7	483

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
U OF NEVADA LAS VEGAS	D	NV	97	82.7	62	85.3	59	17.6	398	102.9	104
U OF NEBRASKA RENO	D	NV	109	84.7	51	77.7	130	15.0	494	92.8	208
U OF NH MAN.	BA	NH	108	69.5	188	64.4	383	17.1	421	81.5	391
KEENE ST	BA+	NH	104	68.5	201	65.9	353	17.7	393	83.6	361
PLYMOUTH ST	BA+	NH	103	67	217	65.0	371	18.1	376	83.1	370
U OF NEW HAMPSHIRE	D	NH	110	81.1	73	73.7	182	20.5	241	94.2	190
KEAN	BA+	NJ	126	85.5	49	67.9	300	22.2	163	90.1	254
NEW JERSEY CITY	BA+	NJ	126	84.6	52	67.1	322	5.0	571	72.1	512
RAMAPO C NJ	BA+	NJ	197	84	54	42.6	563	14.1	514	56.8	561
RUTGERS U CAMDEN	BA+	NJ	98	96.1	18	98.1	14	30.1	12	128.2	7
THE C OF NEW JERSEY	BA+	NJ	108	80.6	77	74.6	166	25.2	64	99.8	133
WILLIAM PATTERSON NJ	BA+	NJ	136	89.1	34	65.5	361	16.4	455	81.9	382
MONTCLAIR ST	D	NJ	140	87	42	62.1	419	14.1	513	76.3	477
NEW JERSEY TECH	D	NJ	122	101.3	7	83.0	78	22.5	149	105.6	78
ROWAN	D	NJ	107	81	74	75.7	151	25.0	72	100.7	122
RUTGERS NEW BRUN.	D	NJ	119	98.2	13	82.5	83	25.0	69	107.6	71
RUTGERS NEWARK	D	NJ	122	95	21	77.9	127	24.1	101	102.0	112
RICHARD STOCKTON NJ	D	NJ	117	80.4	79	68.7	278	22.6	140	91.4	229
U OF MED AND DENT NJ	D	NJ	122	60.9	340	49.9	544	20.5	240	70.4	523
EASTERN NEW MEXICO	BA+	NM	93	52.2	521	56.1	498	15.8	473	71.9	516
NEW MEXICO HIGHLANDS	BA+	NM	88	49.1	554	55.8	503	15.6	484	71.4	519
WESTERN NEW MEXICO	BA+	NM	93	50.1	546	53.9	523	17.2	417	71.1	521
NEW MEXICO INST M&T	D	NM	85	65.3	244	76.8	140	19.6	282	96.5	161
NEW MEXICO ST	D	NM	91	65.1	247	71.5	219	17.9	383	89.5	268
U OF NEW MEXICO	D	NM	93	74.4	124	80.0	106	18.5	352	98.5	147
CUNY MEDGAR EVERS	BA	NY	377	74.3	126	19.7	572	6.1	569	25.8	572
CUNY NY CITY C OF TECH	BA	NY	377	70.6	171	18.7	573	6.0	570	24.7	574
FARMINGDALE ST	BA	NY	131	72.1	156	55.0	510	18.0	380	73.1	508
MORRISVILLE ST	BA	NY	93	52.8	509	56.8	494	19.2	310	76.0	480
SUNY A&T COBLESKILL	BA	NY	103	57.4	405	55.7	504	19.1	321	74.9	489
SUNY TECH ALFRED	BA	NY	99	52.8	509	53.3	528	19.2	314	72.5	509
SUNY TECH CANTON	BA	NY	96	55.3	456	57.6	483	18.6	344	76.3	478
SUNY TECH DELHI	BA	NY	104	52.1	523	50.1	543	19.0	326	69.1	529
CUNY BERNARD BARUCH	BA+	NY	135	90	30	66.7	335	17.7	391	84.4	347
CUNY BROOKLYN	BA+	NY	377	79.3	86	21.0	570	6.2	567	27.2	571
CUNY CITY	BA+	NY	135	85.7	48	63.5	395	17.6	403	81.0	402
CUNY C OF STN ISLAND	BA+	NY	160	74.4	124	46.5	556	14.4	508	60.9	554
CUNY HUNTER	BA+	NY	135	81.9	68	60.7	448	17.4	408	78.1	449
CUNY JOHN JAY C CRM JST	BA+	NY	135	76.7	104	56.8	493	17.1	424	73.9	500
CUNY LEHMAN	BA+	NY	166	77.6	94	46.7	555	14.0	519	60.7	556
CUNY QUEENS	BA+	NY	204	77.1	99	37.8	567	11.3	553	49.1	568
CUNY YORK	BA+	NY	135	74.2	129	55.0	511	17.0	428	72.0	514
FASHION INST OF TEC	BA+	NY	135	77.1	99	57.1	488	20.6	235	77.7	455
SUNY C BROKPORT	BA+	NY	96	64.7	259	67.4	315	20.4	247	87.8	293
SUNY C BUFFALO	BA+	NY	79	64	272	81.0	96	25.9	53	107.0	73
SUNY C CORTLAND	BA+	NY	100	57.1	413	57.1	489	19.5	295	76.6	473
SUNY C NEW PALITZ	BA+	NY	114	61.3	331	53.8	524	18.0	382	71.8	518
SUNY C OLD WESTBURY	BA+	NY	332	69.1	196	20.8	571	6.4	566	27.3	570
SUNY C ONEONTA	BA+	NY	98	58.3	384	59.5	461	20.6	233	80.1	420
SUNY C OSWEGO	BA+	NY	88	60.5	347	68.8	276	22.4	154	91.1	234
SUNY CLGE PLATTS.	BA+	NY	100	61	337	61.0	438	20.9	211	81.9	383
SUNY CLGE PURCHASE	BA+	NY	349	65	251	18.6	574	6.1	568	24.8	573
SUNY INST OF TECH UR	BA+	NY	95	72.5	151	76.3	143	24.7	80	101.1	119
SUNY MARITIME	BA+	NY	166	62.2	309	37.5	568	12.2	545	49.6	567
SUNY FREDONIA	BA+	NY	94	59.7	355	63.5	394	21.3	197	84.8	339
SUNY GENESEO	BA+	NY	82	63.8	278	77.8	128	24.4	92	102.2	109



UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
SUNY-POTSDAM	BA+	NY	95	56.4	429	59.4	463	19.9	272	79.3	433
CUNY GRAD SCHL & U CTR	D	NY	135	109.1	5	80.8	98	18.2	368	99.0	142
SUNY C OF ENV SCI & FOR	D	NY	90	69.7	186	77.4	134	25.7	56	103.1	99
SUNY ALBANY	D	NY	105	83.4	58	79.4	115	24.1	102	103.5	95
SUNY BINGHAMTON	D	NY	95	81.4	71	85.7	58	26.2	50	111.9	41
SUNY BUFFALO	D	NY	79	89.4	32	113.2	1	33.7	3	146.8	1
STONY BROOK	D	NY	147	89.6	31	61.0	442	18.2	366	79.2	435
ELIZABETH CITY ST	BA+	NC	91	65.7	237	72.2	206	17.9	383	90.1	252
NORTH CAROLINA CNTRL	BA+	NC	90	70.8	168	78.7	122	20.0	265	98.7	145
NC SCHL OF THE ARTS	BA+	NC	87	58.3	384	67.0	326	18.2	372	85.2	334
U OF NC ASHEVILLE	BA+	NC	97	65.4	243	67.4	312	16.4	456	83.8	357
U OF NC PEMBROKE	BA+	NC	85	59.5	358	70.0	244	18.8	333	88.8	276
WINSTON-SALEM ST	BA+	NC	87	69.2	193	79.5	110	18.5	351	98.0	151
APPALACHIAN ST	D	NC	99	69	197	69.7	256	18.2	370	87.9	291
EAST CAROLINA	D	NC	89	67.9	207	76.3	145	19.9	276	96.2	166
FAYETTEVILLE ST	D	NC	91	62.6	297	68.8	275	17.7	392	86.5	314
NORTH CAROLINA A&T	D	NC	89	72.6	149	81.6	91	20.6	237	102.1	111
NC ST U RALEIGH	D	NC	103	84.2	53	81.7	89	20.1	262	101.8	113
U OF NC CHAPEL HILL	D	NC	115	102	6	88.7	38	20.4	245	109.1	58
U OF NC CHARLOTTE	D	NC	96	72.3	153	75.3	157	19.5	296	94.8	187
U OF NC GREENSBORO	D	NC	89	70.1	181	78.8	120	20.4	242	99.2	140
U OF NC- WILMINGTON	D	NC	102	68.2	205	66.9	328	17.5	405	84.3	349
WESTERN CAROLINA	D	NC	97	65.1	247	67.1	324	17.6	398	84.7	340
DICKINSON ST	BA	ND	84	49	555	58.3	473	19.0	325	77.4	460
MAYVILLE ST	BA	ND	81	40.2	572	49.6	547	17.9	386	67.5	536
MINOT ST	BA+	ND	85	50	548	58.8	470	19.9	277	78.7	442
VALLEY CITY ST	BA+	ND	80	44.2	570	55.3	507	21.6	182	76.9	467
NORTH DAKOTA ST	D	ND	84	62.6	297	74.5	170	20.8	217	95.4	176
U OF NORTH DAKOTA	D	ND	85	63.2	288	74.4	174	21.5	187	95.9	169
MIAMI U HAMILTON	BA	OH	85	59.7	355	70.2	237	26.1	52	96.4	163
MIAMI U MIDDLETOWN	BA	OH	85	57.1	413	67.2	321	24.9	74	92.1	219
CENTRAL ST	BA+	OH	89	54.8	467	61.6	430	22.8	136	84.4	346
OHIO ST U LIMA	BA+	OH	88	65.8	235	74.8	164	21.8	175	96.6	160
OHIO ST U MANSFIELD	BA+	OH	81	62.7	295	77.4	135	23.5	120	100.9	120
OHIO ST U MARION	BA+	OH	82	65.2	245	79.5	112	23.3	125	102.8	106
OHIO ST U NEWARK	BA+	OH	87	64.8	257	74.5	173	21.5	189	96.0	168
OHIO U CHILLICOTHE	BA+	OH	85	57.8	397	68.0	297	22.5	152	90.5	247
OHIO U EASTERN	BA+	OH	84	58.2	388	69.3	263	24.6	83	93.9	193
OHIO U LANCASTER	BA+	OH	87	62.4	303	71.7	213	23.8	112	95.5	173
OHIO U SOUTHERN	BA+	OH	82	53.3	502	65.0	372	11.8	549	76.8	470
OHIO U ZANESVILLE	BA+	OH	83	55.4	451	66.7	333	24.0	105	90.7	241
SHAWNEE ST	BA+	OH	78	55.5	447	71.2	226	32.2	6	103.3	98
BOWLING GREEN ST	D	OH	88	61.7	319	70.1	242	18.8	336	88.9	274
CLEVELAND ST	D	OH	84	71.6	160	85.2	60	25.1	67	110.4	50
KENT ST U KENT	D	OH	89	67	217	75.3	158	24.2	100	99.4	137
MIAMI U OXFORD	D	OH	90	72.6	149	80.7	101	30.0	13	110.7	48
OHIO ST	D	OH	88	96.8	14	110.0	4	27.5	29	137.5	3
OHIO	D	OH	85	70.4	175	82.8	81	23.2	130	106.0	76
U OF AKRON MAIN	D	OH	85	67.6	210	79.5	111	22.0	169	101.5	114
U OF CINCINNATI MAIN	D	OH	85	75.5	113	88.8	36	28.2	20	117.1	27
U OF TOLEDO MAIN	D	OH	81	65.1	247	80.4	104	28.1	22	108.5	62
WRIGHT ST U MAIN	D	OH	84	68.8	198	81.9	87	21.1	205	103.0	102
YOUNGSTOWN ST	D	OH	79	66.2	231	83.8	71	27.3	34	111.1	46
OKLAHOMA PANHANDLE	BA	OK	80	37.8	573	47.3	553	14.4	508	61.6	553
ROGERS ST	BA	OK	87	50.5	543	58.0	477	22.6	141	80.7	407
U OF SCI AND ARTS OF OK	BA	OK	74	46.2	566	62.4	412	20.8	220	83.2	365

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
CAMERON	BA+	OK	79	50.6	541	64.1	389	22.8	137	86.8	308
EAST CENTRAL	BA+	OK	80	53.8	487	67.3	320	24.5	90	91.8	225
LANGSTON	BA+	OK	78	55.3	456	70.9	228	13.7	522	84.6	341
NORTHEASTERN ST	BA+	OK	84	52.9	507	63.0	400	21.3	194	84.3	350
NORTHWESTERN OK ST	BA+	OK	76	47.7	559	62.8	405	16.7	440	79.5	429
SOUTHEASTERN OK ST	BA+	OK	85	53.9	486	63.4	396	16.4	457	79.8	423
SOUTHWESTERN OK ST	BA+	OK	82	50.1	546	61.1	437	22.3	158	83.4	363
U OF CENTRAL OK	BA+	OK	89	61.6	323	69.2	269	15.8	471	85.1	336
OKLAHOMA ST	D	OK	85	71.6	160	84.2	70	26.7	45	110.9	47
U OF OK HLTH SCI CTR	D	OK	79	51.8	526	65.6	360	18.1	375	83.7	358
U OF OK NORMAN	D	OK	86	75.1	116	87.3	45	27.7	26	115.0	32
EASTERN OREGON	BA+	OR	93	49	555	52.7	532	26.2	49	78.9	437
OREGON INST OF TECH	BA+	OR	95	53.5	494	56.3	496	27.1	39	83.4	364
SOUTHERN OREGON	BA+	OR	115	52.5	517	45.7	559	22.0	168	67.7	535
WESTERN OREGON	BA+	OR	98	52.8	509	53.9	522	24.7	82	78.6	444
OREGON HLTH & SCI	D	OR	111	70.3	177	63.3	397	14.1	512	77.5	458
OREGON ST	D	OR	102	67.4	212	66.1	347	27.6	27	93.7	195
PORTLAND ST	D	OR	111	61.7	319	55.6	505	24.0	107	79.5	427
U OF OREGON	D	OR	99	70.3	177	71.0	227	28.9	17	99.9	132
PENN C OF TECH	BA	PA	84	66.1	233	78.7	121	28.6	19	107.3	72
PENN ST DELAWARE CTY	BA	PA	114	65.6	238	57.5	485	16.9	435	74.4	493
PENN ST ABINGTON	BA	PA	112	61.4	326	54.8	513	16.1	465	70.9	522
PENN ST ALTOONA	BA	PA	79	59.6	357	75.4	154	20.6	231	96.1	167
PENN ST BEAVER	BA	PA	83	62.2	309	74.9	163	19.5	291	94.5	189
PENN ST BERKS	BA	PA	89	61.8	318	69.4	260	18.9	331	88.3	286
PENN ST DUBOIS	BA	PA	82	63.6	280	77.6	133	22.0	172	99.5	136
PENN ST EBERLY	BA	PA	85	60.6	344	71.3	222	19.6	282	90.9	236
PENN ST GREATER ALLEG.	BA	PA	78	64.7	259	82.9	80	20.8	224	103.7	93
PENN ST HAZELTON	BA	PA	83	60.9	340	73.4	190	19.2	318	92.5	211
PENN ST LEHIGH VALLEY	BA	PA	118	65.5	241	55.5	506	14.1	516	69.6	526
PENN ST MONT ALTO	BA	PA	91	57.2	410	62.9	402	16.7	442	79.6	426
PENN ST NEW KENS.	BA	PA	80	65.5	241	81.9	88	21.5	188	103.4	97
PENN ST SCHUYLKILL	BA	PA	85	64.4	265	75.8	148	19.1	324	94.8	186
PENN ST SHENANGO	BA	PA	78	65	251	83.3	77	21.3	196	104.6	85
PENN ST WILKES-BARRE	BA	PA	85	64.6	263	76.0	147	21.1	206	97.1	154
PENN ST WS	BA	PA	86	63.9	276	74.3	176	18.5	353	92.8	207
PENN ST YORK	BA	PA	90	62.6	297	69.6	259	18.4	357	88.0	289
U OF PITT BRADFORD	BA	PA	81	53.8	487	66.4	340	21.0	207	87.4	299
U OF PITT GREENSBURG	BA	PA	86	52.8	509	61.4	432	17.8	390	79.2	434
U OF PITT JOHNSTOWN	BA	PA	78	53.6	492	68.7	279	20.5	239	89.2	271
CA U OF PENN	BA+	PA	84	73.1	145	87.0	49	21.7	181	108.7	61
CHEYNEY U OF PENN	BA+	PA	159	67.1	215	42.2	564	10.3	560	52.5	566
CLARION U OF PENN	BA+	PA	87	76.2	108	87.6	44	22.3	159	109.9	53
EAST STROUD. U OF PENN	BA+	PA	97	71.5	163	73.7	183	19.2	316	92.9	205
EDINBORO U OF PENN	BA+	PA	88	72.5	151	82.4	85	21.7	180	104.1	90
KUTZTOWN U OF PENN	BA+	PA	94	67	217	71.3	223	19.3	309	90.5	244
LINCN U OF PENN	BA+	PA	94	64.6	263	68.7	277	20.0	263	88.7	278
LOCK HAVEN U OF PENN	BA+	PA	88	68.7	199	78.1	126	20.9	210	99.0	143
MANSFIELD U OF PENN	BA+	PA	87	74.1	132	85.2	62	22.5	150	107.7	69
MILLERSVILLE U OF PENN	BA+	PA	100	74.5	122	74.5	172	20.1	261	94.6	188
PENN ST ERIE BEHREND	BA+	PA	84	70	182	83.3	76	21.5	185	104.9	82
SHIPPENSBURG U OF PENN	BA+	PA	92	73.2	144	79.6	109	20.7	230	100.2	126
WEST CHEST. U OF PENN	BA+	PA	111	70.5	172	63.5	393	17.1	423	80.6	410
BLOOMSBURG U OF PENN	D	PA	78	73.4	141	94.1	21	25.0	70	119.1	23
INDIANA U OF PENN	D	PA	82	74.2	129	90.5	32	24.0	104	114.5	34
PENN ST U MAIN	D	PA	103	86.8	43	84.3	69	19.8	279	104.1	91

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
PENN ST HARRISBURG	D	PA	91	75	118	82.4	84	20.5	238	103.0	103
SLIPPERY RCK U OF PENN	D	PA	87	74	133	85.1	65	22.5	150	107.6	70
TEMPLE U	D	PA	101	86.7	44	85.8	56	22.3	161	108.1	66
U OF PITTSBURGH PITT	D	PA	85	82.1	67	96.6	17	27.5	28	124.1	16
RHODE ISLAND C	D	RI	109	60	352	55.0	509	22.0	167	77.1	465
U OR RHODE ISLAND	D	RI	128	76.7	104	59.9	457	21.3	193	81.3	397
U OF SC BEAUFORT	BA	SC	102	51.7	528	50.7	539	14.8	500	65.5	542
CITADEL MILITARY SC	BA+	SC	103	67.1	215	65.1	368	19.2	311	84.4	348
COSTAL CAROLINA	BA+	SC	90	59.1	362	65.7	357	19.3	302	85.0	337
C OF CHARLESTON	BA+	SC	103	62.3	307	60.5	450	20.2	259	80.7	408
FRANCIS MARION	BA+	SC	88	58.8	368	66.8	331	19.2	312	86.0	322
LANDER UINIVERSITY	BA+	SC	85	49.7	550	58.5	472	18.0	381	76.5	475
U OF SC AIKEN	BA+	SC	92	55.3	456	60.1	456	17.2	420	77.3	461
U OF SC UPST	BA+	SC	86	53.5	494	62.2	418	18.0	378	80.2	418
WINTHROP	BA+	SC	90	61.1	335	67.9	299	19.1	323	87.0	303
CLEMSON	D	SC	93	77.2	98	83.0	79	22.6	146	105.6	77
SOUTH CAROLINA ST	D	SC	84	58.8	368	70.0	244	16.4	453	86.4	315
U OF SC CUMBIA	D	SC	91	77.1	99	84.7	66	21.8	179	106.5	74
BLACK HILLS ST	BA+	SD	92	53.4	498	58.0	478	14.2	510	72.3	511
NORTHERN ST	BA+	SD	84	54.1	482	64.4	380	15.6	481	80.0	421
DAKOTA ST	D	SD	80	58.7	371	73.4	188	17.1	422	90.5	246
SOUTH DAKOTA M&T	D	SD	90	71.5	163	79.4	114	17.4	406	96.9	155
SOUTH DAKOTA ST	D	SD	86	57.2	410	66.5	337	15.8	472	82.3	379
U OF SOUTH DAKOTA	D	SD	84	58.9	365	70.1	241	16.3	459	86.4	315
AUSTIN PEAY ST	BA+	TN	83	55.9	438	67.3	317	22.3	160	89.6	262
U OF TENNESSEE MARTIN	BA+	TN	79	56.6	424	71.6	215	23.5	118	95.2	179
EAST TENNESSEE ST	D	TN	83	56.2	436	67.7	307	23.4	122	91.1	235
MIDDLE TENNESSEE ST	D	TN	87	63.2	288	72.6	202	23.6	116	96.2	165
TENNESSEE ST	D	TN	81	57.1	413	70.5	232	18.9	329	89.4	270
TENNESSEE TECH	D	TN	83	62.6	297	75.4	156	29.3	15	104.7	84
U OF TENNESSEE MARTIN	D	TN	79	75.4	115	95.4	20	29.2	16	124.7	15
U OF TN CHATTANOOGA	D	TN	83	61.7	319	74.3	175	23.3	127	97.6	152
U OF MEMPHIS	D	TN	81	69.6	187	85.9	55	30.4	9	116.3	30
ANGELO ST	BA+	TX	80	55.9	438	69.9	252	15.3	491	85.1	335
MIDWESTERN ST	BA+	TX	83	59.4	359	71.6	217	16.9	437	88.4	283
SUL ROSS ST	BA+	TX	81	53.4	498	65.9	352	18.1	373	84.1	353
TEXAS A&M GALVESTON	BA+	TX	89	60.6	344	68.1	293	16.2	461	84.3	351
TEXAS A&M TEXARKANA	BA+	TX	80	62.6	297	78.3	124	17.6	400	95.9	170
THE U OF TEXAS TYLER	BA+	TX	88	57.6	401	65.5	362	18.8	336	84.2	352
U OF TX PERMIAN BASIN	BA+	TX	80	58.3	384	72.9	197	12.4	538	85.3	331
U OF HOUSTON DT	BA+	TX	91	58.3	384	64.1	388	15.3	489	79.3	431
U OF HOUSTON VICTORIA	BA+	TX	80	70.4	175	88.0	43	20.4	249	108.4	63
LAMAR	D	TX	81	60.9	340	75.2	159	12.5	537	87.7	295
PRAIRIE VIEW A&M	D	TX	88	58.8	368	66.8	331	14.7	502	81.5	392
SAM HOUSTON ST	D	TX	85	63.4	286	74.6	168	17.1	427	91.6	228
STEPHEN F AUSTIN ST	D	TX	84	57	417	67.9	300	10.6	559	78.5	448
TARLETON ST	D	TX	82	55.8	440	68.0	295	16.0	467	84.0	354
TEXAS A&M INTL.	D	TX	83	58.1	392	70.0	244	15.8	475	85.8	325
TEXAS A&M	D	TX	88	82.4	65	93.6	23	18.3	363	111.9	40
TEXAS A&M COMMERCE	D	TX	85	57.2	410	67.3	318	12.4	539	79.6	425
TEXAS A&M COR. CHR.	D	TX	82	66.3	230	80.9	97	19.1	319	100.0	131
TEXAS A&M KINGSVILLE	D	TX	78	56.5	427	72.4	205	17.2	418	89.6	263
TEXAS SOUTHERN	D	TX	91	59.8	354	65.7	356	17.8	389	83.5	362
TEXAS ST U SAN MARCOS	D	TX	93	61.4	326	66.0	350	11.2	554	77.2	463
TEXAS TECH	D	TX	79	70.5	172	89.2	34	19.6	285	108.9	60
TEXAS WOMAN'S	D	TX	70	62.2	309	88.9	35	19.4	299	108.3	64

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
U OF TX HLTH SC CTR SA	D	TX	84	53.1	504	63.2	398	14.0	517	77.3	462
U OF TEXAS ARLINGTON	D	TX	85	69.2	193	81.4	92	22.4	155	103.8	92
U OF TEXAS AUSTIN	D	TX	101	92.3	27	91.4	29	18.4	359	109.8	54
U OF TEXAS BROWNS.	D	TX	77	56.3	432	73.1	191	16.9	436	90.0	255
U OF TEXAS DALLAS	D	TX	98	95.4	20	97.3	16	19.9	271	117.2	26
U OF TEXAS EL PASO	D	TX	83	63.3	287	76.3	146	20.0	263	96.3	164
U OF TEXAS SAN ANT.	D	TX	84	78.3	88	93.2	24	21.2	200	114.4	35
U OF TX PAN AMERICAN	D	TX	83	59.3	361	71.4	220	12.5	535	84.0	355
U OF HOUSTON	D	TX	91	83.3	59	91.5	28	19.9	274	111.4	43
U OF HOUSTON CLR LAKE	D	TX	91	66.8	223	73.4	186	16.8	438	90.2	250
U OF NORTH TEXAS	D	TX	90	72.1	156	80.1	105	13.7	523	93.8	194
WEST TEXAS A&M	D	TX	81	54.5	472	67.3	319	17.3	411	84.6	342
DIXIE ST C OF UTAH	BA	UT	100	56.6	424	56.6	495	23.9	108	80.5	414
UTAH VALLEY ST	BA	UT	92	56.3	432	61.2	436	27.3	35	88.5	282
SOTHERN UTAH	BA+	UT	88	54.2	478	61.6	427	25.0	70	86.6	312
WEBER ST	BA+	UT	88	58.1	392	66.0	349	26.4	46	92.4	216
U OF UTAH	D	UT	98	81.8	69	83.5	75	27.1	38	110.6	49
UTAH ST	D	UT	85	63.7	279	74.9	162	29.9	14	104.8	83
VERMONT TECHNICAL	BA	VT	107	51.1	534	47.8	551	19.2	317	66.9	538
CASLETON ST	BA+	VT	103	51.2	530	49.7	546	20.0	265	69.7	525
JOHNSON ST	BA+	VT	104	56.4	429	54.2	519	20.9	214	75.1	488
LYNDON ST	BA+	VT	99	51.2	530	51.7	537	22.7	138	74.4	492
U OF VERMONT	D	VT	113	72.2	155	63.9	391	19.0	327	82.9	373
U OF THE VIRGINIA'S WISE	BA	VA	83	56.6	424	68.2	289	27.0	40	95.2	180
VIRGINIA MILITARY INST	BA	VA	99	72.7	148	73.4	185	24.9	73	98.4	149
CHRISTOPHER NEWPORT	BA+	VA	97	69.2	193	71.3	221	20.7	228	92.1	220
LONGWOOD	BA+	VA	88	57.4	405	65.2	367	22.6	143	87.8	292
U OF MARY WASHINGTON	BA+	VA	112	65.2	245	58.2	475	18.8	338	77.0	466
C OF WILLIAM AND MARY	D	VA	109	88	41	80.7	99	23.9	111	104.6	86
GEORGE MASON	D	VA	134	88.6	37	66.1	346	17.0	433	83.1	369
JAMES MADISON	D	VA	95	66.7	224	70.2	238	24.6	84	94.8	185
NORFOLK ST	D	VA	97	60.6	344	62.5	409	19.3	307	81.8	386
OLD DOMINION	D	VA	97	69.4	191	71.5	218	21.5	186	93.1	200
RADFORD	D	VA	88	61.5	324	69.9	251	22.6	143	92.5	212
U OF VIRGINIA MAIN	D	VA	105	100.3	10	95.5	19	24.2	98	119.7	22
VIRGINIA COMMON.	D	VA	100	73	147	73.0	193	23.6	115	96.6	159
VA POLY INST AND ST	D	VA	96	83.6	56	87.1	48	24.6	88	111.7	42
VIRGINIA ST	D	VA	93	62.4	303	67.1	325	13.7	524	80.8	405
CENTRAL WASHINGTON	BA+	WA	95	58.5	381	61.6	429	16.9	434	78.5	446
THE EVERGREEN ST	BA+	WA	106	58.1	392	54.8	514	17.1	426	71.9	517
U OF WA BOTHELL	BA+	WA	121	79.9	82	66.0	348	16.0	468	82.0	381
U OF WA TACOMA	BA+	WA	104	78	91	75.0	161	17.7	393	92.7	209
WESTERN WASHINGTON	BA+	WA	106	61.4	326	57.9	480	15.4	487	73.3	503
EASTERN WASHINGTON	D	WA	91	55.3	456	60.8	446	19.9	274	80.7	409
U OF WA SEATTLE	D	WA	120	88.8	35	74.0	179	17.3	410	91.3	230
WASHINGTON ST	D	WA	94	70.2	180	74.7	165	21.0	208	95.6	172
BLUEFIELD ST	BA	WV	75	52.9	507	70.5	231	18.3	364	88.8	277
GLENVILLE ST	BA	WV	78	48.6	558	62.3	416	16.4	454	78.7	441
WEST LIBERTY ST	BA	WV	79	47.5	562	60.1	454	15.4	486	75.6	484
WEST VIRGINIA U PARK	BA	WV	80	45.8	568	57.3	487	16.3	460	73.5	501
CONCORD	BA+	WV	79	50.7	539	64.2	386	17.6	401	81.8	384
FAIRMONT ST	BA+	WV	82	53.5	494	65.2	366	16.5	451	81.7	388
SHEPHERD	BA+	WV	107	56.3	432	52.6	533	12.0	547	64.6	544
WEST VIRGINIA ST	BA+	WV	76	49.7	550	65.4	364	16.3	458	81.7	387
WEST VIRGINIA TECH	BA+	WV	82	52.8	509	64.4	381	15.0	495	79.4	430
MARSHALL	D	WV	78	58.6	378	75.1	160	18.3	362	93.5	198

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
WEST VIRGINIA	D	WV	88	70.8	168	80.5	102	18.2	370	98.6	146
WISCONSIN EAU CLAIRE	BA+	WI	84	57.1	413	68.0	298	24.9	76	92.9	206
WISCONSIN GREEN BAY	BA+	WI	98	53.5	494	54.6	516	20.6	233	75.2	487
WISCONSIN LA CROSSE	BA+	WI	85	57.3	409	67.4	313	24.6	87	92.0	222
WISCONSIN OSHKOSH	BA+	WI	86	57.5	403	66.9	329	24.4	91	91.3	232
WISCONSIN PARKSIDE	BA+	WI	91	55.5	447	61.0	439	22.6	142	83.6	359
WISCONSIN PLATTEVILLE	BA+	WI	99	55.5	447	56.1	499	20.8	221	76.9	468
WISCONSIN RIVER FALLS	BA+	WI	94	58.6	378	62.3	414	24.0	103	86.4	318
WISCONSIN STVNS POINT	BA+	WI	85	55.6	445	65.4	363	24.2	95	89.6	260
WISCONSIN STOUT	BA+	WI	73	55.7	443	76.3	144	28.2	21	104.5	87
WISCONSIN SUPERIOR	BA+	WI	84	55.7	443	66.3	344	24.9	76	91.2	233
WISCONSIN WHITEWATER	BA+	WI	92	57.4	405	62.4	413	22.8	135	85.2	333
WISCONSIN MADISON	D	WI	95	89.2	33	93.9	22	27.8	25	121.7	19
WISCONSIN MILWAUKEE	D	WI	89	65.6	238	73.7	184	25.2	66	98.9	144
U OF WYOMING	D	WY	93	72.3	153	77.7	129	22.9	133	100.6	123

*This table shows the rankings of U.S. Universities based on compensation paid to faculty. DEG is the highest level of degree offered by the university. ST is the state where the university is located. COLA is the cost of living index for the city in which the university is located. RAW SAL is the average salary paid to faculty unadjusted for cost of living differences. RAW SAL RANK is the ranking of each university based on its faculty salaries. COLA SAL is the salary adjusted for the cost of living in the city where the university is located. COLA SAN RANK is the ranking of the university based on COLA adjusted salaries. COLA BEN is the cost of living adjusted benefits in dollars paid on average to each faculty. COLA BEN RANK ranks the universities based on their COLA benefits. COLA S+B is the combined COLA average salaries and benefits. COLA S+B RANK is the ranking based on combined COLA adjusted salary and benefits.*

## Exhibit 2: Ranking of Doctorate Granting Institutions by Faculty Compensation

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
SUNY BUFFALO	D	NY	79	89.4	28	113.2	1	33.7	3	146.8	1
U OF MD BALTIMORE	D	MD	103	116.2	1	112.8	2	25.9	33	138.7	2
OHIO ST	D	OH	88	96.8	12	110.0	4	27.5	22	137.5	3
MICHIGAN ST	D	MI	90	88.8	30	98.7	12	33.7	4	132.3	4
U OF ILLINOIS UC	D	IL	88	92.6	23	105.2	5	23.4	69	128.6	5
U OF CA-DAVIS	D	CA	102	114.5	2	112.3	3	15.6	227	127.8	6
U OF MI ANN ARBOR	D	MI	98	100.8	7	102.9	6	24.8	47	127.7	7
WESTERN MICHIGAN	D	MI	86	73.3	107	85.2	53	42.0	1	127.2	8
INDIANA ST BLMINGTON	D	IN	85	85.2	43	100.2	9	25.5	37	125.8	9
U OF MISSOURI ROLLA	D	MO	82	81	63	98.8	11	26.7	30	125.5	10
WAYNE ST U	D	MI	78	79.5	71	101.9	7	23.5	68	125.4	11
THE U OF ALABAMA	D	AL	88	81.7	60	92.8	24	32.4	5	125.2	12
U OF TENNESSEE MARTIN	D	TN	79	75.4	89	95.4	18	29.2	12	124.7	13
U OF PITTSBURGH PITT	D	PA	85	82.1	58	96.6	15	27.5	21	124.1	14
U OF NEBRASKA LINCN	D	NE	81	80.4	67	99.3	10	24.2	52	123.5	15
MICHIGAN TECH	D	MI	83	71.2	120	85.8	49	35.9	2	121.7	16
WISCONSIN MADISON	D	WI	95	89.2	29	93.9	20	27.8	18	121.7	17
U OF IOWA	D	IA	92	88.1	35	95.8	16	25.9	34	121.6	18
U OF KANSAS	D	KS	86	83.9	46	97.6	13	23.3	71	120.8	19
U OF VIRGINIA MAIN	D	VA	105	100.3	9	95.5	17	24.2	53	119.7	20
BLOOMSBURG U OF PENN	D	PA	78	73.4	106	94.1	19	25.0	44	119.1	21
U OF BALTIMORE	D	MD	103	93.8	20	91.1	28	27.3	25	118.3	22
U OF MN TWIN CITIES	D	MN	102	92.9	21	91.1	27	26.8	29	117.8	23
U OF TEXAS DALLAS	D	TX	98	95.4	17	97.3	14	19.9	140	117.2	24
U OF CINCINNATI MAIN	D	OH	85	75.5	88	88.8	33	28.2	14	117.1	25
U OF CA MERCED	D	CA	96	96.4	15	100.4	8	16.6	214	117.0	26
PURDUE U-MAIN	D	IN	94	83.2	51	88.5	36	28.1	16	116.6	27
U OF MEMPHIS	D	TN	81	69.6	134	85.9	47	30.4	6	116.3	28
IOWA ST	D	IA	87	77	81	88.5	37	26.8	28	115.3	29

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
U OF OK NORMAN	D	OK	86	75.1	90	87.3	39	27.7	19	115.0	30
GEORGIA INST OF TECH	D	GA	104	96.7	13	93.0	23	21.9	95	114.9	31
INDIANA U OF PENN	D	PA	82	74.2	97	90.5	29	24.0	58	114.5	32
U OF TEXAS SAN ANT.	D	TX	84	78.3	73	93.2	22	21.2	109	114.4	33
U OF ARIZONA	D	AZ	96	86	42	89.6	30	24.2	54	113.8	34
U OF FLORIDA	D	FL	93	82.5	55	88.7	34	23.5	67	112.3	35
U OF DELAWARE	D	DE	106	90.2	25	85.1	54	27.0	27	112.1	36
U OF LOUISVILLE	D	KY	85	74.9	92	88.1	38	23.9	61	112.0	37
TEXAS A&M	D	TX	88	82.4	56	93.6	21	18.3	179	111.9	38
SUNY BINGHAMTON	D	NY	95	81.4	61	85.7	50	26.2	32	111.9	39
VA POLY INST AND ST	D	VA	96	83.6	47	87.1	42	24.6	49	111.7	40
U OF HOUSTON	D	TX	91	83.3	50	91.5	25	19.9	141	111.4	41
ARIZONA ST U TEMPE	D	AZ	100	86.6	40	86.6	46	24.8	46	111.4	42
YOUNGSTOWN ST	D	OH	79	66.2	163	83.8	62	27.3	24	111.1	43
OKLAHOMA ST	D	OK	85	71.6	117	84.2	61	26.7	31	110.9	44
MIAMI U OXFORD	D	OH	90	72.6	109	80.7	85	30.0	9	110.7	45
U OF UTAH	D	UT	98	81.8	59	83.5	66	27.1	26	110.6	46
CLEVELAND ST	D	OH	84	71.6	117	85.2	52	25.1	42	110.4	47
U OF MISSOURI CUMBIA	D	MO	85	74.2	97	87.3	40	22.7	79	110.0	48
U OF CONNECTICUT	D	CT	114	96.5	14	84.6	58	25.3	39	109.9	49
U OF TEXAS AUSTIN	D	TX	101	92.3	24	91.4	26	18.4	176	109.8	50
AUBURN U MAIN	D	AL	90	78.2	74	86.9	44	22.9	78	109.8	51
CENTRAL MICHIGAN	D	MI	85	67.5	149	79.4	96	30.2	7	109.6	52
LOUISIANA ST U & A&M	D	LA	87	75.8	86	87.1	41	22.1	91	109.2	53
U OF NC CHAPEL HILL	D	NC	115	102	5	88.7	35	20.4	128	109.1	54
U OF GEORGIA	D	GA	96	83.5	48	87.0	43	22.0	94	109.0	55
TEXAS TECH	D	TX	79	70.5	124	89.2	31	19.6	148	108.9	56
U OF TOLEDO MAIN	D	OH	81	65.1	167	80.4	87	28.1	15	108.5	57
TEXAS WOMAN'S	D	TX	70	62.2	195	88.9	32	19.4	153	108.3	58
U OF AL BIRMINGHAM	D	AL	90	70.3	127	78.1	101	30.1	8	108.2	59
TEMPLE U	D	PA	101	86.7	39	85.8	48	22.3	90	108.1	60
U OF KENTUCKY	D	KY	90	78.1	75	86.8	45	21.1	113	107.9	61
U OF AL HUNTSVILLE	D	AL	87	73.6	103	84.6	59	23.2	73	107.8	62
SLIPPERY RCK U OF PENN	D	PA	87	74	99	85.1	56	22.5	86	107.6	63
RUTGERS NEW BRUN.	D	NJ	119	98.2	11	82.5	71	25.0	43	107.6	64
U OF SC CUMBIA	D	SC	91	77.1	80	84.7	57	21.8	99	106.5	65
OHIO	D	OH	85	70.4	126	82.8	69	23.2	75	106.0	66
CLEMSON	D	SC	93	77.2	79	83.0	68	22.6	82	105.6	67
NEW JERSEY INST OF TECH	D	NJ	122	101.3	6	83.0	67	22.5	85	105.6	68
U OF MISSOURI KANSAS C.	D	MO	88	73.5	104	83.5	64	21.8	97	105.3	69
U OF MD C PARK	D	MD	111	92.7	22	83.5	65	21.8	98	105.3	70
U OF MASS LOWELL	D	MA	116	94.3	19	81.3	79	23.6	64	104.9	71
UTAH ST	D	UT	85	63.7	181	74.9	123	29.9	10	104.8	72
TENNESSEE TECH	D	TN	83	62.6	189	75.4	118	29.3	11	104.7	73
C OF WILLIAM AND MARY	D	VA	109	88	36	80.7	83	23.9	63	104.6	74
INDIANA U-PURDUE U-IND	D	IN	82	67.2	152	82.0	73	22.4	87	104.4	75
PENN ST U MAIN	D	PA	103	86.8	38	84.3	60	19.8	144	104.1	76
U OF TEXAS ARLINGTON	D	TX	85	69.2	138	81.4	78	22.4	88	103.8	77
U OF MICHIGAN FLINT	D	MI	76	60.4	213	79.5	93	24.2	51	103.7	78
SUNY ALBANY	D	NY	105	83.4	49	79.4	95	24.1	57	103.5	79
SUNY C OF ENV SCI & FOR	D	NY	90	69.7	133	77.4	106	25.7	35	103.1	80
WICHITA ST	D	KS	82	66.9	154	81.6	76	21.5	104	103.0	81
WRIGHT ST U MAIN	D	OH	84	68.8	140	81.9	74	21.1	114	103.0	82
PENN ST HARRISBURG	D	PA	91	75	91	82.4	72	20.5	123	103.0	83
U OF NEVADA LAS VEGAS	D	NV	97	82.7	53	85.3	51	17.6	195	102.9	84
EASTERN MICHIGAN	D	MI	92	69.4	136	75.4	117	27.4	23	102.8	85

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
MEDICAL C OF GEORGIA	D	GA	80	66.9	154	83.6	63	19.1	161	102.8	86
U OF ARKANSAS MAIN	D	AR	89	73.5	104	82.6	70	19.6	149	102.1	87
NORTH CAROLINA A&T	D	NC	89	72.6	109	81.6	77	20.6	122	102.1	88
RUTGERS NEWARK	D	NJ	122	95	18	77.9	102	24.1	56	102.0	89
NC ST U RALEIGH	D	NC	103	84.2	45	81.7	75	20.1	136	101.8	90
U OF AKRON MAIN	D	OH	85	67.6	148	79.5	92	22.0	93	101.5	91
U OF MAINE	D	ME	95	74.5	94	78.4	100	23.1	76	101.5	92
GOVERNORS ST	D	IL	96	77.5	77	80.7	84	20.7	120	101.5	93
U OF NORTHERN IOWA	D	IA	85	64.4	176	75.8	113	25.5	37	101.3	94
FLORIDA ST	D	FL	97	77.6	76	80.0	89	21.1	112	101.1	95
ROWAN	D	NJ	107	81	63	75.7	114	25.0	45	100.7	96
U OF WYOMING	D	WY	93	72.3	111	77.7	103	22.9	77	100.6	97
U OF CA-RIVERSIDE	D	CA	106	90.2	25	85.1	54	15.2	229	100.3	98
TEXAS A&M COR. CHR.	D	TX	82	66.3	162	80.9	81	19.1	159	100.0	99
U OF OREGON	D	OR	99	70.3	127	71.0	160	28.9	13	99.9	100
U OF IDAHO	D	ID	88	66.6	158	75.7	115	23.9	62	99.5	101
KENT ST U KENT	D	OH	89	67	153	75.3	120	24.2	55	99.4	102
U OF NEBRASKA OMAHA	D	NE	84	66.4	160	79.0	97	20.4	131	99.4	103
KANSAS ST	D	KS	83	67.3	151	81.1	80	18.2	183	99.3	104
U OF NC GREENSBORO	D	NC	89	70.1	131	78.8	99	20.4	126	99.2	105
BALL ST	D	IN	81	57.7	234	71.2	159	27.9	17	99.1	106
CUNY GRAD SCHL & U CTR	D	NY	135	109.1	4	80.8	82	18.2	182	99.0	107
WISCONSIN MILWAUKEE	D	WI	89	65.6	165	73.7	133	25.2	41	98.9	108
WEST VIRGINIA	D	WV	88	70.8	122	80.5	86	18.2	184	98.6	109
U OF NEW MEXICO	D	NM	93	74.4	95	80.0	89	18.5	174	98.5	110
U OF TN CHATTANOOGA	D	TN	83	61.7	198	74.3	129	23.3	72	97.6	111
SOUTH DAKOTA M&T	D	SD	90	71.5	119	79.4	94	17.4	198	96.9	112
U OF LA LAFAYETTE	D	LA	88	68.3	143	77.6	105	19.2	158	96.8	113
U OF MISSISSIPPI	D	MS	87	68.7	141	79.0	98	17.8	190	96.8	114
VIRGINIA COMMON.	D	VA	100	73	108	73.0	139	23.6	65	96.6	115
NEW MEXICO INST M&T	D	NM	85	65.3	166	76.8	109	19.6	146	96.5	116
U OF TEXAS EL PASO	D	TX	83	63.3	184	76.3	112	20.0	137	96.3	117
MIDDLE TENNESSEE ST	D	TN	87	63.2	185	72.6	146	23.6	66	96.2	118
EAST CAROLINA	D	NC	89	67.9	146	76.3	111	19.9	143	96.2	119
U OF NORTH DAKOTA	D	ND	85	63.2	185	74.4	128	21.5	103	95.9	120
GRAND VALLEY ST	D	MI	84	59	219	70.2	163	25.6	36	95.8	121
WASHINGTON ST	D	WA	94	70.2	130	74.7	124	21.0	115	95.6	122
ARIZONA ST POLY	D	AZ	97	70.7	123	72.9	141	22.6	83	95.5	123
CA ST: U-SACRAMENTO	D	CA	102	74.3	96	72.8	142	22.5	84	95.4	124
NORTH DAKOTA ST	D	ND	84	62.6	189	74.5	126	20.8	116	95.4	125
INDIANA ST	D	IN	80	58.7	225	73.4	136	21.9	96	95.3	126
U OF IL SPRINGFIELD	D	IL	82	61.1	206	74.5	127	20.7	119	95.2	127
CA ST U - FRESNO	D	CA	99	72.1	114	72.8	143	22.3	89	95.2	128
CORADO ST	D	CO	99	76.6	84	77.4	107	17.7	193	95.1	129
JAMES MADISON	D	VA	95	66.7	157	70.2	164	24.6	48	94.8	130
U OF NC CHARLOTTE	D	NC	96	72.3	111	75.3	119	19.5	152	94.8	131
U OF NEW HAMPSHIRE	D	NH	110	81.1	62	73.7	132	20.5	125	94.2	132
OAKLAND U	D	MI	96	69.8	132	72.7	145	21.5	105	94.2	133
U OF SOUTH FLORIDA	D	FL	98	74	99	75.5	116	18.5	175	94.0	134
U OF NORTH TEXAS	D	TX	90	72.1	114	80.1	88	13.7	242	93.8	135
OREGON ST	D	OR	102	67.4	150	66.1	214	27.6	20	93.7	136
MARSHALL	D	WV	78	58.6	227	75.1	122	18.3	178	93.5	137
MINNESOTA ST MRHEAD	D	MN	84	60.4	213	71.9	152	21.3	107	93.2	138
OLD DOMINION	D	VA	97	69.4	136	71.5	156	21.5	102	93.1	139
U OF CA BERKELEY	D	CA	147	113.7	3	77.3	108	15.7	226	93.1	140
SOUTHERN ILLINOIS CARB	D	IL	85	61.3	204	72.1	150	20.8	117	92.9	141

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
U OF MD BALTIMORE CTY	D	MD	103	75.6	87	73.4	135	19.5	150	92.9	142
U OF NEBRASKA RENO	D	NV	109	84.7	44	77.7	104	15.0	230	92.8	143
ALABAMA ST	D	AL	83	61.2	205	73.7	131	18.9	163	92.7	144
LOUISIANA TECH	D	LA	84	58.2	230	69.3	178	23.2	74	92.5	145
MISSISSIPPI ST	D	MS	80	64	178	80.0	89	12.5	251	92.5	145
RADFORD	D	VA	88	61.5	202	69.9	170	22.6	81	92.5	145
SAINT CLOUD ST	D	MN	90	64.7	174	71.9	153	20.4	127	92.3	148
U OF MISSOURI ST LOUIS	D	MO	88	64	178	72.7	144	19.3	156	92.0	149
GRAMBLING ST	D	LA	83	56.3	242	67.8	195	24.0	59	91.8	150
U OF SOUTH ALABAMA	D	AL	87	63.5	182	73.0	140	18.7	169	91.7	151
SAM HOUSTON ST	D	TX	85	63.4	183	74.6	125	17.1	205	91.6	152
RICHARD STOCKTON NJ	D	NJ	117	80.4	67	68.7	184	22.6	80	91.4	153
U OF WA SEATTLE	D	WA	120	88.8	30	74.0	130	17.3	199	91.3	154
U OF SO MISSISSIPPI	D	MS	85	60.9	209	71.6	154	19.6	146	91.3	155
EAST TENNESSEE ST	D	TN	83	56.2	244	67.7	197	23.4	70	91.1	156
WESTERN ILLINOIS	D	IL	85	61.7	198	72.6	147	18.2	180	90.8	157
ARKANSAS ST U MAIN	D	AR	74	53.4	258	72.2	149	18.6	171	90.8	158
ARIZONA ST DT PX	D	AZ	98	68.3	143	69.7	174	20.8	118	90.5	159
DAKOTA ST	D	SD	80	58.7	225	73.4	136	17.1	204	90.5	160
ALABAMA A&M	D	AL	76	54.4	251	71.6	155	18.8	167	90.4	161
U OF HOUSTON CLR LAKE	D	TX	91	66.8	156	73.4	134	16.8	210	90.2	162
MINNESOTA ST MANKATO	D	MN	92	64.1	177	69.7	175	20.4	128	90.1	163
U OF TEXAS BROWNS.	D	TX	77	56.3	242	73.1	138	16.9	209	90.0	164
CENTRAL CONNECTICUT	D	CT	108	73.8	102	68.3	187	21.6	100	89.9	165
EMPORIA ST	D	KS	78	54.4	251	69.7	172	20.0	138	89.7	166
TEXAS A&M KINGSVILLE	D	TX	78	56.5	241	72.4	148	17.2	202	89.6	167
WINONA SATE	D	MN	89	62.1	197	69.8	171	19.8	145	89.6	168
MISSOURI ST	D	MO	83	57.6	235	69.4	176	20.1	135	89.5	169
NOTHERN ILLINOIS	D	IL	94	65.1	167	69.3	179	20.2	134	89.5	170
NEW MEXICO ST	D	NM	91	65.1	167	71.5	157	17.9	188	89.5	171
ARIZONA ST U WEST	D	AZ	98	67.7	147	69.1	181	20.3	132	89.4	172
TENNESSEE ST	D	TN	81	57.1	239	70.5	161	18.9	164	89.4	173
U OF ILLINOIS CHICAGO	D	IL	114	82.2	57	72.1	151	17.0	207	89.1	174
U OF WEST FLORIDA	D	FL	90	63	187	70.0	167	18.9	164	88.9	175
BOWLING GREEN ST	D	OH	88	61.7	198	70.1	166	18.8	168	88.9	176
U OF SOUTHERN MAINE	D	ME	104	70.9	121	68.2	189	20.7	121	88.8	177
WESTERN KENTUCKY	D	KY	86	58.1	232	67.6	198	21.2	110	88.7	178
U OF CA-LOS ANGELES	D	CA	131	100.2	10	76.5	110	11.8	256	88.2	179
GEORGIA SOUTHERN	D	GA	85	58.9	220	69.3	177	18.7	170	88.0	180
APPALACHIAN ST	D	NC	99	69	139	69.7	173	18.2	184	87.9	181
LAMAR	D	TX	81	60.9	209	75.2	121	12.5	252	87.7	182
FLORIDA INTERNATIONAL	D	FL	115	77.5	77	67.4	199	20.3	133	87.7	183
U OF CENTRAL FLORIDA	D	FL	102	69.5	135	68.1	190	19.5	151	87.6	184
ILLINOIS ST	D	IL	92	63	187	68.5	186	19.1	160	87.6	185
SOUTHERN CONNECTICUT	D	CT	111	73.9	101	66.6	207	20.4	130	86.9	186
IDAHO ST	D	ID	83	54.2	254	65.3	220	21.6	101	86.9	187
CORADO SCHL OF MINES	D	CO	118	80.6	66	68.3	188	18.6	173	86.9	188
U OF ARKANSAS LR	D	AR	91	64	178	70.3	162	16.5	215	86.8	189
FAYETTEVILLE ST	D	NC	91	62.6	189	68.8	183	17.7	192	86.5	190
SOUTH CAROLINA ST	D	SC	84	58.8	223	70.0	167	16.4	216	86.4	191
U OF SOUTH DAKOTA	D	SD	84	58.9	220	70.1	165	16.3	217	86.4	191
DELAWARE ST U	D	DE	100	65	171	65.0	222	21.2	108	86.2	193
TEXAS A&M INTL.	D	TX	83	58.1	232	70.0	167	15.8	223	85.8	194
U OF MASS DARTMOUTH	D	MA	134	81	63	60.4	243	24.6	50	85.0	195
WESTERN CAROLINA	D	NC	97	65.1	167	67.1	203	17.6	195	84.7	196
U OF LOUISIANA MONROE	D	LA	81	53.8	256	66.4	211	18.1	186	84.6	197



UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
WEST TEXAS A&M	D	TX	81	54.5	250	67.3	201	17.3	200	84.6	197
GEORGIA ST	D	GA	104	70.5	124	67.8	196	16.7	211	84.5	199
U OF NC- WILMINGTON	D	NC	102	68.2	145	66.9	205	17.5	197	84.3	200
TARLETON ST	D	TX	82	55.8	245	68.0	192	16.0	220	84.0	201
U OF TX PAN AMERICAN	D	TX	83	59.3	218	71.4	158	12.5	250	84.0	202
MONTANA TECH	D	MT	89	57.5	236	64.6	224	19.3	154	83.9	203
U OF OK HLTH SCI CTR	D	OK	79	51.8	261	65.6	219	18.1	187	83.7	204
U OF MASS AMHERST	D	MA	128	88.4	34	69.1	182	14.5	234	83.6	205
TEXAS SOUTHERN	D	TX	91	59.8	216	65.7	217	17.8	191	83.5	206
U OF NORTH FLORIDA	D	FL	93	61	207	65.6	218	17.6	194	83.2	207
U OF CORADO CO SPRGS	D	CO	90	62.2	195	69.1	180	14.1	238	83.2	208
GEORGE MASON	D	VA	134	88.6	32	66.1	213	17.0	208	83.1	209
U OF NEW ORLEANS	D	LA	95	64.7	174	68.1	191	14.8	231	82.9	210
U OF VERMONT	D	VT	113	72.2	113	63.9	226	19.0	162	82.9	211
VALDOSTA ST	D	GA	86	55.8	245	64.9	223	17.9	189	82.8	212
U OF CORADO BOULDER	D	CO	130	86.4	41	66.5	210	15.9	221	82.4	213
SOUTH DAKOTA ST	D	SD	86	57.2	237	66.5	208	15.8	222	82.3	214
NORFOLK ST	D	VA	97	60.6	212	62.5	232	19.3	157	81.8	215
PRAIRIE VIEW A&M	D	TX	88	58.8	223	66.8	206	14.7	233	81.5	216
FLORIDA A&M	D	FL	97	65.8	164	67.8	194	13.6	244	81.4	217
U OF MD EASTERN SHORE	D	MD	95	59.4	217	62.5	231	18.8	166	81.4	218
BOISE ST	D	ID	95	58.2	230	61.3	239	20.0	138	81.3	219
U OR RHODE ISLAND	D	RI	128	76.7	83	59.9	245	21.3	106	81.3	220
ALASKA FAIRBANKS	D	AK	116	64.9	172	55.9	249	25.3	40	81.2	221
CA ST: U-LONG BEACH	D	CA	121	76	85	62.8	230	18.3	177	81.2	222
VIRGINIA ST	D	VA	93	62.4	193	67.1	204	13.7	243	80.8	223
WESTERN CONNECTICUT	D	CT	129	76.8	82	59.5	246	21.2	110	80.7	224
EASTERN WASHINGTON	D	WA	91	55.3	249	60.8	242	19.9	141	80.7	225
SOUTHEASTERN LA	D	LA	85	54.2	254	63.8	227	16.7	212	80.5	226
U OF CO DEN & HLTH SCI	D	CO	101	66.5	159	65.8	216	14.5	235	80.3	227
U OF CA-SAN DIEGO	D	CA	129	88.5	33	68.6	185	11.1	260	79.7	228
TEXAS A&M COMMERCE	D	TX	85	57.2	237	67.3	200	12.4	253	79.6	229
PORTLAND ST	D	OR	111	61.7	198	55.6	251	24.0	60	79.5	230
U OF NORTHERN CORADO	D	CO	88	58.5	229	66.5	209	13.1	245	79.5	231
JACKSON ST	D	MS	82	54.4	251	66.3	212	12.9	246	79.3	232
STONY BROOK	D	NY	147	89.6	27	61.0	241	18.2	181	79.2	233
SAN DIEGO ST	D	CA	129	79.6	70	61.7	236	17.2	201	78.9	234
MORGAN ST	D	MD	103	61	207	59.2	247	19.3	155	78.5	235
STEPHEN F AUSTIN ST	D	TX	84	57	240	67.9	193	10.6	263	78.5	236
U OF MASS BOSTON	D	MA	127	82.7	53	65.1	221	12.8	248	78.0	237
SOUTHERN U AND A&M	D	LA	87	55.6	247	63.9	225	14.0	240	77.9	238
U OF CA-SANTA CRUZ	D	CA	150	100.7	8	67.1	202	10.7	262	77.9	239
U OF WEST GEORGIA	D	GA	91	55.5	248	61.0	240	16.6	213	77.6	240
CA ST: U-LOS ANGELES	D	CA	131	79	72	60.3	244	17.2	203	77.5	241
OREGON HLTH & SCI	D	OR	111	70.3	127	63.3	228	14.1	236	77.5	242
U OF TX HLTH SC CTR SA	D	TX	84	53.1	259	63.2	229	14.0	239	77.3	243
TEXAS ST U SAN MARCOS	D	TX	93	61.4	203	66.0	215	11.2	258	77.2	244
RHODE ISLAND C	D	RI	109	60	215	55.0	253	22.0	92	77.1	245
DELTA ST	D	MS	83	51.1	263	61.6	238	15.3	228	76.9	246
CENTRAL ARKANSAS	D	AR	87	53.8	256	61.8	235	14.7	232	76.6	247
MONTCLAIR ST	D	NJ	140	87	37	62.1	233	14.1	237	76.3	248
CA ST: U-FULLERTON	D	CA	128	74.6	93	58.3	248	17.0	206	75.3	249
U OF NEBRASKA MED CTR	D	NE	84	52	260	61.9	234	12.6	249	74.5	250
NORTHERN ARIZONA	D	AZ	119	66.4	160	55.8	250	18.6	172	74.4	251
KENNESAW ST	D	GA	95	58.6	227	61.7	237	11.5	257	73.2	252
MONTANA ST U BILLINGS	D	MT	94	51.8	261	55.1	252	16.2	218	71.3	253

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
U OF MED AND DENT NJ	D	NJ	122	60.9	209	49.9	261	20.5	124	70.4	254
MONTANA ST NORTHERN	D	MT	87	46.7	264	53.7	254	15.7	225	69.4	255
TOWSON	D	MD	120	62.4	193	52.0	257	15.8	224	67.8	256
U OF HAWAII HILO	D	HI	128	64.8	173	50.6	259	16.1	219	66.7	257
BOWIE ST	D	MD	118	62.5	192	53.0	256	11.1	259	64.1	258
CHICAGO ST	D	IL	114	58.9	220	51.7	258	12.1	255	63.8	259
U OF CA SANTA BARB.	D	CA	179	96	16	53.6	255	9.3	264	63.0	260
FLORIDA ATLANTIC	D	FL	136	68.5	142	50.4	260	12.4	253	62.7	261
SAN FRANCISCO ST	D	CA	166	79.9	69	48.1	262	13.9	241	62.0	262
U OF CA-IRVINE	D	CA	153	72	116	47.1	263	10.9	261	58.0	263
U OF HAWAII MANOA	D	HI	188	83	52	44.1	264	12.9	247	57.0	264
U OF MD U C	D	MD	109	36.1	265	33.1	265	2.6	265	35.7	265

*This table shows the rankings of U.S. doctorate degree granting universities based on compensation paid to faculty. DEG is the highest level of degree offered by the university. ST is the state where the university is located. COLA INDX is the cost of living index for the city in which the university is located. RAW SAL is the average salary paid to faculty unadjusted for cost of living differences. RAW SAL RANK is the ranking of each university based on its faculty salaries. COLA SAL is the salary adjusted for the cost of living in the city where the university is located. COLA SAL RANK is the ranking of the university based on COLA adjusted salaries. COLA BEN is the cost of living adjusted benefits in dollars paid on average to each faculty. COL BEN RANK ranks the universities based on their COLA benefits. COLA S+B is the combined COLA average salaries and benefits. COLA S+B RANK is the ranking based on combined COLA adjusted salary and benefits.*

**Exhibit 3: Rankings of Master Degree Granting Universities by Average Faculty Compensation**

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
CA POLY PANOMA	BA+	CA	77	81.4	9	105.7	1	30.4	3	136.1	1
RUTGERS U CAMDEN	BA+	NJ	98	96.1	1	98.1	2	30.1	4	128.2	2
U OF MI DEARBORN	BA+	MI	85	73.1	35	86.0	6	25.2	19	111.2	3
CLARION U OF PENN	BA+	PA	87	76.2	22	87.6	4	22.3	59	109.9	4
CA U OF PENN	BA+	PA	84	73.1	35	87.0	5	21.7	69	108.7	5
U OF HOUSTON VICTORIA	BA+	TX	80	70.4	44	88.0	3	20.4	98	108.4	6
MANSFIELD U OF PENN	BA+	PA	87	74.1	31	85.2	7	22.5	54	107.7	7
SUNY C BUFFALO	BA+	NY	79	64	76	81.0	11	25.9	15	107.0	8
PENN ST ERIE BEHREND	BA+	PA	84	70	45	83.3	8	21.5	71	104.9	9
WISCONSIN STOUT	BA+	WI	73	55.7	159	76.3	26	28.2	6	104.5	10
FERRIS ST	BA+	MI	83	63.9	77	77.0	22	27.5	8	104.5	11
EDINBORO U OF PENN	BA+	PA	88	72.5	37	82.4	9	21.7	68	104.1	12
SHAWNEE ST	BA+	OH	78	55.5	162	71.2	51	32.2	1	103.3	13
MISSOURI SOUTHERN ST	BA+	MO	73	58.7	118	80.4	12	22.6	53	103.0	14
OHIO ST U MARION	BA+	OH	82	65.2	66	79.5	15	23.3	45	102.8	15
WASHBURN	BA+	KS	81	65.9	61	81.4	10	20.9	83	102.2	16
SUNY GENESEO	BA+	NY	82	63.8	78	77.8	19	24.4	33	102.2	17
SUNY INST OF TECH UR	BA+	NY	95	72.5	37	76.3	25	24.7	25	101.1	18
OHIO ST U MANSFIELD	BA+	OH	81	62.7	86	77.4	21	23.5	42	100.9	19
SANGINAW VALLEY ST	BA+	MI	83	61.9	97	74.6	32	26.1	14	100.7	20
LAKE SUPERIOR ST	BA+	MI	79	55.1	176	69.7	65	30.8	2	100.5	21
SHIPPENSBURG U OF PENN	BA+	PA	92	73.2	34	79.6	13	20.7	89	100.2	22
CA ST BAKERSFIELD	BA+	CA	93	71.5	40	76.9	23	23.3	44	100.2	23
INDIANA U-PURDUE U FW	BA+	IN	80	58.1	130	72.6	42	27.5	7	100.1	24
PURDUE U CALUMET	BA+	IN	80	59.1	115	73.9	37	26.3	12	100.1	24
NORTHERN MICHIGAN	BA+	MI	87	62	96	71.3	50	28.9	5	100.1	26
THE C OF NEW JERSEY	BA+	NJ	108	80.6	10	74.6	30	25.2	18	99.8	27
U OF NORTH ALABAMA	BA+	AL	81	62.9	85	77.7	20	22.0	65	99.6	28
LOCK HAVEN U OF PENN	BA+	PA	88	68.7	52	78.1	18	20.9	78	99.0	29
NORTH CAROLINA CNTRL	BA+	NC	90	70.8	42	78.7	16	20.0	106	98.7	30
MOREHEAD ST	BA+	KY	73	54.2	184	74.2	35	24.2	34	98.5	31

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
PERU ST	BA+	NE	73	55.3	170	75.8	27	22.3	57	98.1	32
WINSTON-SALEM ST	BA+	NC	87	69.2	49	79.5	14	18.5	140	98.0	33
INDIANA U SOUTHEAST	BA+	IN	83	61.5	99	74.1	36	23.4	43	97.5	34
AUBURN U MONTG.	BA+	AL	83	63.5	81	76.5	24	20.4	100	96.9	35
OHIO ST U LIMA	BA+	OH	88	65.8	62	74.8	29	21.8	66	96.6	36
TRUMAN ST	BA+	MO	78	58.2	128	74.6	31	21.8	67	96.4	37
OHIO ST U NEWARK	BA+	OH	87	64.8	71	74.5	34	21.5	72	96.0	38
TEXAS A&M TEXARKANA	BA+	TX	80	62.6	88	78.3	17	17.6	159	95.9	39
OHIO U LANCASTER	BA+	OH	87	62.4	89	71.7	45	23.8	39	95.5	40
U OF TENNESSEE MARTIN	BA+	TN	79	56.6	149	71.6	46	23.5	41	95.2	41
JACKSONVILLE ST	BA+	AL	84	56.9	144	67.7	88	27.3	9	95.0	42
U OF MN DULUTH	BA+	MN	91	63.6	79	69.9	63	25.1	20	94.9	43
MILLERSVILLE U OF PENN	BA+	PA	100	74.5	27	74.5	33	20.1	104	94.6	44
OHIO U EASTERN	BA+	OH	84	58.2	128	69.3	66	24.6	28	93.9	45
U OF SOUTHERN INDIANA	BA+	IN	79	55.3	170	70.0	60	23.7	40	93.7	46
MASS C OF LIBERAL ARTS	BA+	MA	99	67.7	55	68.4	78	25.3	17	93.6	47
EAST STROUD. U OF PENN	BA+	PA	97	71.5	40	73.7	38	19.2	128	92.9	48
WISCONSIN EAU CLAIRE	BA+	WI	84	57.1	142	68.0	84	24.9	23	92.9	49
U OF WA TACOMA	BA+	WA	104	78	14	75.0	28	17.7	157	92.7	50
MURRAY ST	BA+	KY	83	60.5	108	72.9	40	19.5	117	92.4	51
WEBER ST	BA+	UT	88	58.1	130	66.0	110	26.4	11	92.4	52
INDIANA U NORTHWEST	BA+	IN	80	56.1	155	70.1	58	22.3	61	92.4	53
CHRISTOPHER NEWPORT	BA+	VA	97	69.2	49	71.3	48	20.7	88	92.1	54
WISCONSIN LA CROSSE	BA+	WI	85	57.3	141	67.4	93	24.6	30	92.0	55
EAST CENTRAL	BA+	OK	80	53.8	189	67.3	97	24.5	31	91.8	56
NORTHERN KENTUCKY	BA+	KY	84	61.4	100	73.1	39	18.6	137	91.7	57
WISCONSIN OSHKOSH	BA+	WI	86	57.5	137	66.9	101	24.4	32	91.3	58
WISCONSIN SUPERIOR	BA+	WI	84	55.7	159	66.3	107	24.9	23	91.2	59
SUNY C OSWEGO	BA+	NY	88	60.5	108	68.8	73	22.4	56	91.1	60
CA ST STANISLAUS	BA+	CA	102	71.6	39	70.2	57	20.6	94	90.8	61
FROSTBURG ST	BA+	MD	93	65.6	64	70.5	54	20.2	102	90.8	62
OHIO U ZANESVILLE	BA+	OH	83	55.4	165	66.7	104	24.0	38	90.7	63
CA ST CHICO	BA+	CA	108	75.5	24	69.9	62	20.7	87	90.6	64
BEMIDJI ST	BA+	MN	89	62.4	89	70.1	59	20.4	95	90.6	65
KUTZTOWN U OF PENN	BA+	PA	94	67	58	71.3	49	19.3	124	90.5	66
OHIO U CHILLICOTHE	BA+	OH	85	57.8	133	68.0	83	22.5	55	90.5	67
EASTERN KENTUCKY	BA+	KY	85	59.9	111	70.5	56	19.9	111	90.4	68
WAYNE ST	BA+	NE	80	55.4	165	69.3	67	20.9	81	90.1	69
ELIZABETH CITY ST	BA+	NC	91	65.7	63	72.2	43	17.9	154	90.1	70
KEAN	BA+	NJ	126	85.5	5	67.9	86	22.2	62	90.1	71
SOUTHWEST MINNESOTA	BA+	MN	90	62.3	91	69.2	69	20.8	86	90.0	72
WORCHESTER ST	BA+	MA	102	66.2	60	64.9	126	24.9	22	89.8	73
WISCONSIN STVNS POINT	BA+	WI	85	55.6	161	65.4	118	24.2	36	89.6	74
EASTERN ILLINOIS	BA+	IL	84	60.3	110	71.8	44	17.9	155	89.6	75
AUSTIN PEAY ST	BA+	TN	83	55.9	156	67.3	96	22.3	60	89.6	76
INDIANA U KOKOMO	BA+	IN	80	55.4	165	69.3	67	20.3	101	89.5	77
U OF NC PEMBROKE	BA+	NC	85	59.5	113	70.0	60	18.8	130	88.8	78
LINCN U OF PENN	BA+	PA	94	64.6	73	68.7	74	20.0	105	88.7	79
U OF NEBRASKA KEARNEY	BA+	NE	85	58.7	118	69.1	71	19.5	116	88.6	80
SALISBURY	BA+	MD	99	63.6	79	64.2	132	24.2	35	88.5	81
MIDWESTERN ST	BA+	TX	83	59.4	114	71.6	47	16.9	179	88.4	82
MISSOURI WESTERN ST	BA+	MO	81	54.9	178	67.8	87	20.6	90	88.4	83
INDIANA U EAST	BA+	IN	78	53.6	191	68.7	75	19.6	114	88.3	84
TROY	BA+	AL	82	55.3	170	67.4	91	20.9	84	88.3	85
LONGWOOD	BA+	VA	88	57.4	138	65.2	121	22.6	52	87.8	86
SUNY C BROKPORT	BA+	NY	96	64.7	72	67.4	95	20.4	96	87.8	87

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
U OF CENTRAL MISSOURI	BA+	MO	83	58.5	122	70.5	55	17.2	168	87.7	88
SOUTHEAST MISSOURI ST	BA+	MO	83	56.5	150	68.1	81	19.3	123	87.3	89
MCNEESE ST	BA+	LA	84	57.8	133	68.8	72	18.5	142	87.3	90
EASTERN CONNECTICUT	BA+	CT	112	69.8	46	62.3	153	24.7	26	87.1	91
WINTHROP	BA+	SC	90	61.1	105	67.9	85	19.1	129	87.0	92
ALCORN ST	BA+	MS	78	53.2	200	68.2	79	18.7	135	86.9	93
CAMERON	BA+	OK	79	50.6	221	64.1	137	22.8	49	86.8	94
NORTHWEST MISSOURI ST	BA+	MO	81	55.1	176	68.0	82	18.8	131	86.8	95
INDIANA U SOUTH BEND	BA+	IN	80	53	202	66.3	108	20.4	98	86.6	96
SOTHERN UTAH	BA+	UT	88	54.2	184	61.6	159	25.0	21	86.6	97
AUGUSTA ST	BA+	GA	80	56.7	147	70.9	53	15.6	199	86.5	98
HENDERSON ST	BA+	AR	81	55.4	165	68.4	77	18.0	149	86.4	99
WISCONSIN RIVER FALLS	BA+	WI	94	58.6	121	62.3	152	24.0	37	86.4	100
FORT HAYS ST	BA+	KS	78	52.8	204	67.7	89	18.6	136	86.3	101
HUMBOLDT ST	BA+	CA	113	75	26	66.4	106	19.7	113	86.1	102
FRANCIS MARION	BA+	SC	88	58.8	117	66.8	103	19.2	126	86.0	103
PITTSBURG ST	BA+	KS	85	56.8	146	66.8	102	19.2	127	86.0	104
LOUISIANA SHREVEPORT	BA+	LA	83	56.9	144	68.6	76	17.3	166	85.9	105
SOUTHERN ARKANSAS	BA+	AR	78	51.2	214	65.6	115	20.0	106	85.6	106
U OF WEST ALABAMA	BA+	AL	82	52.8	204	64.4	130	21.2	76	85.6	107
CHADRON ST	BA+	NE	76	50.9	218	67.0	100	18.4	143	85.4	108
CA ST DH	BA+	CA	118	77.8	15	65.9	111	19.3	122	85.3	109
U OF TX PERMIAN BASIN	BA+	TX	80	58.3	124	72.9	41	12.4	224	85.3	110
WISCONSIN WHITEWATER	BA+	WI	92	57.4	138	62.4	151	22.8	47	85.2	111
NC SCHL OF THE ARTS	BA+	NC	87	58.3	124	67.0	99	18.2	146	85.2	112
ANGELO ST	BA+	TX	80	55.9	156	69.9	64	15.3	207	85.1	113
U OF CENTRAL OK	BA+	OK	89	61.6	98	69.2	70	15.8	195	85.1	114
COSTAL CAROLINA	BA+	SC	90	59.1	115	65.7	114	19.3	121	85.0	115
SUNY FREDONIA	BA+	NY	94	59.7	112	63.5	139	21.3	75	84.8	116
LANGSTON	BA+	OK	78	55.3	170	70.9	52	13.7	220	84.6	117
GEORGIA SW ST	BA+	GA	82	53.4	196	65.1	123	19.4	120	84.5	118
CENTRAL ST	BA+	OH	89	54.8	179	61.6	162	22.8	48	84.4	119
CUNY BERNARD BARUCH	BA+	NY	135	90	2	66.7	105	17.7	156	84.4	120
CITADEL MILITARY SC	BA+	SC	103	67.1	56	65.1	122	19.2	125	84.4	121
NORTHEASTERN ST	BA+	OK	84	52.9	203	63.0	143	21.3	74	84.3	122
TEXAS A&M GALVESTON	BA+	TX	89	60.6	107	68.1	80	16.2	191	84.3	123
THE U OF TEXAS TYLER	BA+	TX	88	57.6	136	65.5	117	18.8	132	84.2	124
SUL ROSS ST	BA+	TX	81	53.4	196	65.9	112	18.1	147	84.1	125
U OF NC ASHEVILLE	BA+	NC	97	65.4	65	67.4	92	16.4	188	83.8	126
WISCONSIN PARKSIDE	BA+	WI	91	55.5	162	61.0	167	22.6	51	83.6	127
KEENE ST	BA+	NH	104	68.5	53	65.9	113	17.7	157	83.6	128
SOUTHWESTERN OK ST	BA+	OK	82	50.1	224	61.1	165	22.3	58	83.4	129
OREGON INST OF TECH	BA+	OR	95	53.5	192	56.3	200	27.1	10	83.4	130
MISSISSIPPI VALLEY ST	BA+	MS	79	49.6	230	62.8	145	20.4	97	83.2	131
PLYMOUTH ST	BA+	NH	103	67	58	65.0	124	18.1	148	83.1	132
CLAYTON ST	BA+	GA	86	55.4	165	64.4	128	18.5	141	82.9	133
ALBANY ST	BA+	GA	82	52.6	208	64.1	135	18.5	139	82.7	134
WESTFILED ST	BA+	MA	105	62.2	93	59.2	181	23.1	46	82.4	135
MASS MARITIME ACAD	BA+	MA	121	69.5	48	57.4	193	24.6	29	82.1	136
U OF WA BOTHELL	BA+	WA	121	79.9	12	66.0	109	16.0	193	82.0	137
WILLIAM PATTERSON NJ	BA+	NJ	136	89.1	3	65.5	116	16.4	187	81.9	138
SUNY CELGE PLATTS.	BA+	NY	100	61	106	61.0	166	20.9	79	81.9	139
CONCORD	BA+	WV	79	50.7	219	64.2	134	17.6	160	81.8	140
U OF MAINE AUGUSTA	BA+	ME	91	56.7	147	62.3	154	19.5	119	81.8	141
WEST VIRGINIA ST	BA+	WV	76	49.7	228	65.4	119	16.3	190	81.7	142
FAIRMONT ST	BA+	WV	82	53.5	192	65.2	120	16.5	185	81.7	143

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW SAL RANK	COLA SAL	COLA SAL RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
CA ST EAST BAY	BA+	CA	123	77.7	16	63.2	142	18.5	138	81.7	144
SANOMA ST	BA+	CA	118	74	32	62.7	147	18.7	134	81.4	145
PURDUE U NORTH CNTRL	BA+	IN	91	53.8	189	59.1	182	22.1	63	81.2	146
SAVANNAH ST	BA+	GA	92	56.4	151	61.3	163	19.9	110	81.2	147
CUNY CITY	BA+	NY	135	85.7	4	63.5	140	17.6	162	81.0	148
LINCN U	BA+	MO	81	50.6	221	62.5	149	18.4	144	80.9	149
CUMBUS ST	BA+	GA	85	54.6	180	64.2	133	16.6	181	80.8	150
C OF CHARLESTON	BA+	SC	103	62.3	91	60.5	171	20.2	103	80.7	151
WEST CHEST. U OF PENN	BA+	PA	111	70.5	43	63.5	138	17.1	172	80.6	152
CORADO ST PUEBLO	BA+	CO	81	54.6	180	67.4	94	13.2	222	80.6	153
METROPOLITAN ST	BA+	MN	101	63.2	83	62.6	148	18.0	151	80.6	154
U OF ANCHORAGE	BA+	AK	117	64.2	74	54.9	206	25.6	16	80.5	155
UOF MONTEVALLO	BA+	AL	85	57.4	138	67.5	90	12.8	223	80.4	156
U OF SC UPST	BA+	SC	86	53.5	192	62.2	155	18.0	150	80.2	157
SOUTHERN IL U EDWARD	BA+	IL	92	55.8	158	60.7	170	19.6	115	80.2	158
SUNY C ONEONTA	BA+	NY	98	58.3	124	59.5	177	20.6	91	80.1	159
NORTHERN ST	BA+	SD	84	54.1	186	64.4	129	15.6	200	80.0	160
CA ST SAN MARCOS	BA+	CA	124	76.6	21	61.8	156	18.2	145	80.0	161
SOUTHEASTERN OK ST	BA+	OK	85	53.9	188	63.4	141	16.4	189	79.8	162
NORTHWESTERN OK ST	BA+	OK	76	47.7	235	62.8	146	16.7	180	79.5	163
WEST VIRGINIA TECH	BA+	WV	82	52.8	204	64.4	130	15.0	208	79.4	164
U OF HOUSTON DT	BA+	TX	91	58.3	124	64.1	136	15.3	205	79.3	165
SUNY-POTSDAM	BA+	NY	95	56.4	151	59.4	178	19.9	109	79.3	166
NICHOLLS ST	BA+	LA	85	52.4	210	61.6	158	17.4	164	79.1	167
EASTERN OREGON	BA+	OR	93	49	233	52.7	218	26.2	13	78.9	168
FORT VALLEY ST	BA+	GA	82	50.2	223	61.2	164	17.6	161	78.8	169
ST MARY'S C MD	BA+	MD	103	63.5	81	61.7	157	17.1	174	78.7	170
MINOT ST	BA+	ND	85	50	226	58.8	184	19.9	111	78.7	171
FLORIDA GULF COAST	BA+	FL	101	62.2	93	61.6	160	17.0	177	78.6	172
WESTERN OREGON	BA+	OR	98	52.8	204	53.9	212	24.7	27	78.6	173
CENTRAL WASHINGTON	BA+	WA	95	58.5	122	61.6	161	16.9	178	78.5	174
NW ST U OF LOUISIANA	BA+	LA	86	54.1	186	62.9	144	15.6	201	78.5	175
CUNY HUNTER	BA+	NY	135	81.9	8	60.7	169	17.4	165	78.1	176
FASHION INST OF TEC	BA+	NY	135	77.1	18	57.1	194	20.6	93	77.7	177
U OF SC AIKEN	BA+	SC	92	55.3	170	60.1	174	17.2	171	77.3	178
U OF MARY WASHINGTON	BA+	VA	112	65.2	66	58.2	187	18.8	133	77.0	179
VALLEY CITY ST	BA+	ND	80	44.2	240	55.3	204	21.6	70	76.9	180
WISCONSIN PLATTEVILLE	BA+	WI	99	55.5	162	56.1	202	20.8	85	76.9	181
OHIO U SOUTHERN	BA+	OH	82	53.3	199	65.0	125	11.8	231	76.8	182
GEORGIA	BA+	GA	88	53.1	201	60.3	172	16.5	184	76.8	183
FITCHBURG ST	BA+	MA	99	64.1	75	64.7	127	11.9	230	76.7	184
SUNY C CORTLAND	BA+	NY	100	57.1	142	57.1	195	19.5	118	76.6	185
LANDER UINIVERSITY	BA+	SC	85	49.7	228	58.5	186	18.0	152	76.5	186
MISSISSIPPI FOR WOMEN	BA+	MS	81	47.7	235	58.9	183	17.5	163	76.4	187
ARKANSAS TECH	BA+	AR	83	49.9	227	60.1	173	16.0	192	76.1	188
KENTUCKY ST	BA+	KY	86	52.4	210	60.9	168	14.9	210	75.8	189
ARMSTRONG ATLANTIC	BA+	GA	92	54.5	182	59.2	180	16.5	182	75.8	190
GREAT BASIN	BA+	NV	98	61.2	104	62.4	150	13.3	221	75.7	191
COPPIN ST	BA+	MD	103	61.4	100	59.6	176	15.7	198	75.3	192
WISCONSIN GREEN BAY	BA+	WI	98	53.5	192	54.6	208	20.6	91	75.2	193
JOHNSON ST	BA+	VT	104	56.4	151	54.2	210	20.9	82	75.1	194
CA ST SAN BERN	BA+	CA	129	74.3	29	57.6	192	17.2	169	74.8	195
LYNDON ST	BA+	VT	99	51.2	214	51.7	222	22.7	50	74.4	196
U OF ARKANSAS MONT	BA+	AR	81	47.4	237	58.5	185	15.8	197	74.3	197
NORTH GEORGIA	BA+	GA	91	54.4	183	59.8	175	14.4	213	74.2	198
MONTANA TECH U	BA+	MT	89	51.3	213	57.6	191	16.5	183	74.2	199

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW	COLA	COLA	COLA	COLA	COLA	COLA
					SAL	SAL	SAL	BEN	S+B	S+B	RANK
FRAMINGHAM ST	BA+	MA	119	63.1	84	53.0	216	20.9	77	73.9	200
CUNY JOHN JAY C CRM JST	BA+	NY	135	76.7	20	56.8	199	17.1	173	73.9	201
SAN JOSE ST	BA+	CA	141	80.3	11	57.0	197	16.5	186	73.4	202
WESTERN WASHINGTON	BA+	WA	106	61.4	100	57.9	189	15.4	204	73.3	203
BRIDGEWATER ST	BA+	MA	124	64.9	69	52.3	220	20.9	80	73.2	204
SOUTHERN POLY ST	BA+	GA	99	58.7	118	59.3	179	13.8	219	73.1	205
U OF ARKANSAS PB	BA+	AR	78	45.1	239	57.8	190	15.3	206	73.1	206
BLACK HILLS ST	BA+	SD	92	53.4	196	58.0	188	14.2	215	72.3	207
NEW JERSEY CITY	BA+	NJ	126	84.6	6	67.1	98	5.0	239	72.1	208
CUNY YORK	BA+	NY	135	74.2	30	55.0	205	17.0	176	72.0	209
EASTERN NEW MEXICO	BA+	NM	93	52.2	212	56.1	201	15.8	196	71.9	210
THE EVERGREEN ST	BA+	WA	106	58.1	130	54.8	207	17.1	175	71.9	211
SUNY C NEW PALITZ	BA+	NY	114	61.3	103	53.8	214	18.0	153	71.8	212
NEW MEXICO HIGHLANDS	BA+	NM	88	49.1	232	55.8	203	15.6	202	71.4	213
WESTERN NEW MEXICO	BA+	NM	93	50.1	224	53.9	213	17.2	170	71.1	214
CASLETON ST	BA+	VT	103	51.2	214	49.7	224	20.0	106	69.7	215
MONTANA ST U BILLINGS	BA+	MT	94	51	217	54.3	209	14.9	209	69.1	216
MASS C OF ART & DESIGN	BA+	MA	127	68	54	53.5	215	15.5	203	69.1	217
SALEM ST	BA+	MA	120	64.9	69	54.1	211	14.8	211	68.9	218
MONTANA ST NORTHERN	BA+	MT	87	45.9	238	52.8	217	15.9	194	68.6	219
ADAMS ST C	BA+	CO	89	50.7	219	57.0	196	11.5	232	68.4	220
SOUTHERN OREGON	BA+	OR	115	52.5	209	45.7	232	22.0	64	67.7	221
ALASKA SOUTHEAST	BA+	AK	126	57.8	133	45.9	231	21.4	73	67.3	222
U OF THE DC	BA+	DC	129	73.3	33	56.8	198	8.9	235	65.7	223
CA POLY SLO	BA+	CA	132	62.7	86	47.5	227	17.3	167	64.8	224
SHEPHERD	BA+	WV	107	56.3	154	52.6	219	12.0	229	64.6	225
CA ST CHANNEL ISL	BA+	CA	155	76	23	49.0	225	14.5	212	63.5	226
MESA SATE C	BA+	CO	98	48.8	234	49.8	223	12.3	225	62.1	227
CUNY C OF STN ISLAND	BA+	NY	160	74.4	28	46.5	229	14.4	214	60.9	228
NORTHEASTERN ILLINOIS	BA+	IL	114	55.3	170	48.5	226	12.3	226	60.8	229
CUNY LEHMAN	BA+	NY	166	77.6	17	46.7	228	14.0	218	60.7	230
CA ST MONTEY BAY	BA+	CA	151	69.8	46	46.2	230	14.2	216	60.4	231
RAMAPO C NJ	BA+	NJ	197	84	7	42.6	233	14.1	217	56.8	232
SOUTHERN U NEW ORL.	BA+	LA	95	49.3	231	51.9	221	4.7	240	56.6	233
CA ST NORTHRIDGE	BA+	CA	183	75.1	25	41.0	235	12.2	227	53.2	234
CHEYNEY U OF PENN	BA+	PA	159	67.1	56	42.2	234	10.3	234	52.5	235
SUNY MARITIME	BA+	NY	166	62.2	93	37.5	237	12.2	228	49.6	236
CUNY QUEENS	BA+	NY	204	77.1	18	37.8	236	11.3	233	49.1	237
SUNY C OLD WESTBURY	BA+	NY	332	69.1	51	20.8	239	6.4	236	27.3	238
CUNY BROOKLYN	BA+	NY	377	79.3	13	21.0	238	6.2	237	27.2	239
SUNY CLEGA PURCHASE	BA+	NY	349	65	68	18.6	240	6.1	238	24.8	240

*This table shows the rankings of U.S. master degree granting universities based on compensation paid to faculty. DEG is the highest level of degree offered by the university. ST is the state where the university is located. COLA INDX is the cost of living index for the city in which the university is located. RAW SAL is the average salary paid to faculty unadjusted for cost of living differences. RAW SAL RANK is the ranking of each university based on its faculty salaries. COLA SAL is the salary adjusted for the cost of living in the city where the university is located. COLA SAL RANK is the ranking of the university based on COLA adjusted salaries. COLA BEN is the cost of living adjusted benefits in dollars paid on average to each faculty. COL BEN RANK ranks the universities based on their COLA benefits. COLA S+B is the combined COLA average salaries and benefits. COLA S+B RANK is the ranking based on combined COLA adjusted salary and benefits.*

Exhibit 4: Average Salaries for BA Institutions Only

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW RANK	COLA SAL	COLA RANK	COLA BEN	COLA BEN RANK	COLA S+B	COLA S+B RANK
PENN C OF TECH	BA	PA	84	66.1	10	78.7	7	28.6	1	107.3	1
ATHENS ST	BA	AL	85	67	8	78.8	6	27.4	2	106.2	2
PENN ST SHENANGO	BA	PA	78	65	14	83.3	3	21.3	15	104.6	3
PENN ST GREATER ALLEG.	BA	PA	78	64.7	15	82.9	4	20.8	20	103.7	4
US NAVAL ACAD	BA	MD	128	113.1	1	88.4	2	15.1	57	103.4	5
PENN ST NEW KENS.	BA	PA	80	65.5	12	81.9	5	21.5	14	103.4	6
PENN ST DUBOIS	BA	PA	82	63.6	21	77.6	8	22.0	13	99.5	7
VIRGINIA MILITARY INST	BA	VA	99	72.7	4	73.4	14	24.9	7	98.4	8
PENN ST WILKES-BARRE	BA	PA	85	64.6	16	76.0	9	21.1	16	97.1	9
MIAMI U HAMILTON	BA	OH	85	59.7	28	70.2	18	26.1	6	96.4	10
PENN ST ALTOONA	BA	PA	79	59.6	29	75.4	11	20.6	21	96.1	11
U OF THE VIRGINIA'S WISE	BA	VA	83	56.6	36	68.2	22	27.0	4	95.2	12
PENN ST SCHUYLKILL	BA	PA	85	64.4	17	75.8	10	19.1	34	94.8	13
PENN ST BEAVER	BA	PA	83	62.2	23	74.9	12	19.5	26	94.5	14
U OF MN MORRIS	BA	MN	88	58.7	30	66.7	24	26.3	5	93.0	15
PENN ST WS	BA	PA	86	63.9	20	74.3	13	18.5	39	92.8	16
PENN ST HAZELTON	BA	PA	83	60.9	26	73.4	15	19.2	32	92.5	17
MIAMI U MIDDLETOWN	BA	OH	85	57.1	34	67.2	23	24.9	8	92.1	18
PENN ST EBERLY	BA	PA	85	60.6	27	71.3	16	19.6	24	90.9	20
U OF PITT JOHNSTOWN	BA	PA	78	53.6	45	68.7	21	20.5	22	89.2	21
BLUEFIELD ST	BA	WV	75	52.9	46	70.5	17	18.3	41	88.8	22
UTAH VALLEY ST	BA	UT	92	56.3	38	61.2	33	27.3	3	88.5	23
PENN ST BERKS	BA	PA	89	61.8	24	69.4	20	18.9	37	88.3	24
PENN ST YORK	BA	PA	90	62.6	22	69.6	19	18.4	40	88.0	25
U OF PITT BRADFORD	BA	PA	81	53.8	44	66.4	25	21.0	17	87.4	26
U OF MN CROOKSTON	BA	MN	89	54	42	60.7	37	24.6	9	85.3	27
U OF AR FORT SMITH	BA	AR	82	54	42	65.9	26	19.4	28	85.2	28
U OF SCI AND ARTS OF OK	BA	OK	74	46.2	65	62.4	30	20.8	18	83.2	29
DALTON ST	BA	GA	84	51.1	56	60.8	35	22.1	12	83.0	30
U OF MAINE PRESQUE ISLE	BA	ME	90	54.7	40	60.8	36	20.8	19	81.6	31
U OF NH MAN.	BA	NH	108	69.5	7	64.4	28	17.1	47	81.5	32
ROGERS ST	BA	OK	87	50.5	58	58.0	42	22.6	11	80.7	33
DIXIE ST C OF UTAH	BA	UT	100	56.6	36	56.6	48	23.9	10	80.5	34
PENN ST MONT ALTO	BA	PA	91	57.2	33	62.9	29	16.7	50	79.6	35
U OF PITT GREENSBURG	BA	PA	86	52.8	47	61.4	32	17.8	44	79.2	36
GLENVILLE ST	BA	WV	78	48.6	61	62.3	31	16.4	52	78.7	37
MACON ST	BA	GA	84	51.2	55	61.0	34	17.0	48	78.0	38
U OF MAINE FARMINGTON	BA	ME	94	54.7	40	58.2	41	19.6	25	77.8	39
U OF MAINE FORT KENT	BA	ME	90	52.2	51	58.0	43	19.4	27	77.4	40
DICKINSON ST	BA	ND	84	49	60	58.3	40	19.0	35	77.4	41
NEW C OF FLORIDA	BA	FL	108	64.2	18	59.4	39	17.7	45	77.1	42
SUNY TECH CANTON	BA	NY	96	55.3	39	57.6	44	18.6	38	76.3	43
MORRISVILLE ST	BA	NY	93	52.8	47	56.8	47	19.2	29	76.0	44
WEST LIBERTY ST	BA	WV	79	47.5	63	60.1	38	15.4	56	75.6	45
SUNY A&T COBLESKILL	BA	NY	103	57.4	32	55.7	51	19.1	33	74.9	46
PENN ST DELAWARE CTY	BA	PA	114	65.6	11	57.5	45	16.9	49	74.4	47
CA MARITIME ACAD	BA	CA	108	58.7	30	54.4	56	19.9	23	74.3	48
WEST VIRGINIA U PARK	BA	WV	80	45.8	66	57.3	46	16.3	53	73.5	49
FARMINGDALE ST	BA	NY	131	72.1	5	55.0	53	18.0	42	73.1	50
SUNY TECH ALFRED	BA	NY	99	52.8	47	53.3	58	19.2	30	72.5	51
LEWIS-CLARK ST	BA	ID	85	47.6	62	56.0	50	16.5	51	72.5	52
NEVADA ST	BA	NV	103	66.5	9	64.6	27	7.6	66	72.1	53
U OF MAINE MACHIAS	BA	ME	92	50.3	59	54.7	55	17.3	46	72.0	54
PENN ST ABINGTON	BA	PA	112	61.4	25	54.8	54	16.1	55	70.9	55

UNIVERSITY	DEG	ST	COLA INDX	RAW SAL	RAW	COLA	COLA	COLA	COLA	COLA	COLA
					SAL	SAL	SAL	BEN	S+B	S+B	
					RANK	RANK	RANK	RANK	RANK	RANK	RANK
HARRIS STOWE ST	BA	MO	88	47.5	63	54.0	57	16.1	54	70.1	56
PENN ST LEHIGH VALLEY	BA	PA	118	65.5	12	55.5	52	14.1	61	69.6	57
SUNY TECH DELHI	BA	NY	104	52.1	52	50.1	61	19.0	36	69.1	58
MAYVILLE ST	BA	ND	81	40.2	68	49.6	62	17.9	43	67.5	59
VERMONT TECHNICAL	BA	VT	107	51.1	56	47.8	63	19.2	31	66.9	60
METRO ST C OF DEN	BA	CO	101	56.8	35	56.2	49	9.5	65	65.7	61
U OF SC BEAUFORT	BA	SC	102	51.7	54	50.7	59	14.8	58	65.5	62
WESTERN ST C OF CO	BA	CO	104	52.3	50	50.3	60	12.2	63	62.5	63
OKLAHOMA PANHANDLE	BA	OK	80	37.8	69	47.3	64	14.4	60	61.6	64
U OF MONTANA WESTERN	BA	MT	98	44.2	67	45.1	65	14.6	59	59.7	65
FORT LEWIS C	BA	CO	117	52.1	52	44.5	66	10.2	64	54.7	66
U OF HAWAII WEST OAHU	BA	HI	155	64.1	19	41.4	67	13.2	62	54.6	67
CUNY MEDGAR EVERS	BA	NY	377	74.3	3	19.7	68	6.1	67	25.8	68
CUNY NY CITY C OF TECH	BA	NY	377	70.6	6	18.7	69	6.0	68	24.7	69

*This table shows the rankings of U.S. bachelor degree granting universities based on compensation paid to faculty. DEG is the highest level of degree offered by the university. ST is the state where the university is located. COLA is the cost of living index for the city in which the university is located. RAW SAL is the average salary paid to faculty unadjusted for cost of living differences. RAW SAL RANK is the ranking of each university based on its faculty salaries. COLA SAL is the salary adjusted for the cost of living in the city where the university is located. COLA SAN RANK is the ranking of the university based on COLA adjusted salaries. COLA BEN is the cost of living adjusted benefits in dollars paid on average to each faculty. COL BEN RANK ranks the universities based on their COLA benefits. COLA S+B is the combined COLA average salaries and benefits. COLA S+B RANK is the ranking based on combined COLA adjusted salary and benefits.*

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