

# OHIO AUDITOR OF STATE KEITH FABER



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## Auditor of State Bulletin 2019-001

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**Date Issued:** April 30, 2019

**TO:** County Auditors  
County Clerks of Courts  
County Commissioners  
County Coroners  
County Engineers  
County Prosecuting Attorneys  
County Recorders  
County Sheriffs  
County Treasurers  
Judges  
Boards of Elections Members

**FROM:** Keith Faber  
Ohio Auditor of State

**SUBJECT:** Compensation Increase Legislation pertaining to Nonjudicial State, County, and Township Elected Officials, and Boards of Elections Members (Senate Bill Number 296)

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Attached is a copy of the County Commissioners Association of Ohio Advisory Bulletin 2019-02 outlining the various compensation increases for county elected officials set forth in Senate Bill 296, which was passed by the General Assembly as a public benefits bill and took effect on December 27, 2018. The information in the CCAO's Advisory Bulletin has been reviewed by the Auditor of State's Office, which concurs with the substantive content.

This Bulletin makes note of the effect of the 2020 decennial census on county officials' compensation, as well as several points relating to compensation increases discussed in 2016 OAG 008, regarding changes in the compensation of elected officials which become effective during a current term in office.

## **Decennial Census**

The Auditor of State's Office directs attention to page 3 of the CCAO bulletin regarding New Census Numbers in 2021. County compensation classes, currently based on 2010 census figures, should be used until the 2020 decennial data is available. The Attorney General has opined that the new population figures, and therefore county compensation classes, take effect the date that the Governor receives the data. OAG 82-047.

If the decennial census reveals an increase in population that causes the elected official to be eligible for a salary in a higher pay class, the individual can receive the higher salary in-term.

However, if a population decrease places an elected official in a lower pay class, such official is to remain in their current pay class for the remainder of his/her current term of office; it cannot be reduced in-term. R.C. 325.22. The official shall be paid at the lower salary to correspond with the 2020 census data at the start of the next term.

## **Timing of Compensation Increases**

Article II, Section 20 of the Ohio Constitution generally prohibits the compensation of an elected official being modified during the elected official's current term of office. What has been less clear is whether a person appointed to a vacancy in a county elected office (due to the death, resignation, or retirement of the incumbent thereby commences a "new term of office." And if so, whether the appointee is entitled to the benefit of an increase in compensation that was enacted prior to his/her appointment, but after the commencement of his/her predecessor's term of office.

The Attorney General, in 2016 OAG 008, opines that "term in office" attaches to the person who is holding office, and not the length of time established by law for a single "term" of a particular public office. Accordingly, in conjunction with 1969 OAG 194, it is the opinion of the Attorney General that an individual who fills a vacancy in an elected position is entitled to a rate of compensation in effect at the time he or she commences his/her term of office, rather than the rate in effect when the appointee's predecessor began his/her term of office. However, the Attorney General, in 2016 OAG 008, makes the following distinction: while a person appointed to a vacant position is entitled to the rate of compensation in effect at the time he/she commences his/her term of office, this is true only if the appointee and the incumbent officeholder are not the same person. Thus, an officeholder may not receive an increase in compensation by simply resigning and then being reappointed to the same office in the same term. Therefore, commissioners and other county elected officials in office prior to December 27, 2018, will not be able to receive the pay adjustments included in S.B. 296 until their next term of office begins after December 27, 2018.

Members of the judiciary may accept in-term raises, as can board of elections members, pursuant to R.C. 3501.12. These officials are also entitled to receive cost of living adjustments and do not have to wait for reappointment.

### **Prorating Annual Salaries for Elected County Officeholders**

2016 OAG 008 then addresses whether a county treasurer and a county commissioner who take office after January 1, 2017, shall receive the full amount or a prorated amount of their annual statutory compensation. Generally, salaries are set at an annual rate. In referencing 1990 OAG 023, 2016 OAG 008 reiterates that “annual compensation” is to be used with the words “calendar year” which designates the period of annual compensation from January 1 through December 31. Thus, when a county officer’s term includes only part of a particular calendar year, the officer is entitled to a prorated portion of annual compensation fixed for that particular year.<sup>1</sup> More specifically, a prorated annual salary will only apply when an officeholder begins his/her term of office after the first day of the calendar year (January 1) or vacates the term of office, by death, resignation, retirement, etc., prior to the last day of the calendar year (December 31).

In addition, when a new salary takes effect on the first day of an officeholder’s new term of office, his/her compensation should be prorated from that day forward to reflect a daily rate of pay determined by the new annual salary.<sup>2</sup>

**Questions about this bulletin may be directed to Cheryl Subler, CCAI Senior Policy Analyst, at [csubler@ccao.org](mailto:csubler@ccao.org) or at CCAO’s toll free number 1-888-757-1904, or to the Auditor of State’s Legal Division at [legaldivision@ohioauditor.gov](mailto:legaldivision@ohioauditor.gov) or at (614) 752-8683.**



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Ohio Auditor of State

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<sup>1</sup> For example, if a county sheriff’s term began on January 2, 1989, and ended on January 4, 1993, the sheriff would be paid on a prorated basis from 364 days of service in 1989 and 4 days in 1993. *See* 2002 OAG 006.

<sup>2</sup> For example, if a county treasurer is elected to a term of office that begins on September 2, 2013, and ends on September 3, 2017, and who is reelected in November 2016 to a four-year term beginning September 4, 2017, the treasurer should receive a prorated portion of the annual compensation fixed for her county’s population class for calendar year 2017 for the time she serves from January 1, 2017 through September 3, 2017. *Id.*



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# COUNTY ADVISORY BULLETIN

**CAB**

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## **PAY TABLES FOR COUNTY OFFICIALS 2018 - 2028**

### **INTRODUCTION**

Compensation adjustments for county commissioners along with other state and local elected and appointed officials was included in Amended Substitute Senate Bill 296 (132<sup>nd</sup> General Assembly). Specifically, the legislation provides salary increases and cost of living adjustments to state and county elected officials along with boards of elections members and township elected officials. The purpose of this County Advisory Bulletin (CAB) is to explain the compensation provisions in S.B. 296 that relate to county government.

### **BACKGROUND**

Pay adjustments for elected and appointed officials have been much-discussed within the General Assembly in recent years. The last compensation adjustment for local officials occurred via House Bill 64 (131<sup>st</sup> General Assembly) in 2015. This legislation provided two years of five percent increases for county commissioners, auditors, clerks of courts, coroners, engineers, recorders, treasurers, board of elections members and township officials. Judges, prosecutors and sheriffs received four years of five percent raises in H.B. 64. Compensation for state officials was not addressed in the bill.

Following H.B. 64's enactment, momentum remained in the legislature to address state elected official compensation as well as to provide parity in increases across county offices and a cost of living adjustment (COLA). It was in Senate Bill 296 that these compensation adjustments were enacted.

Senate Bill 296 is a public benefits bill which provides enhanced death benefits and insurance access to the survivors of officers (law enforcement officers and firefighters) killed in the line of duty. It also serves as the legislative vehicle for the state and local official compensation adjustments described in this bulletin.

Following discussions between members in both houses of the General Assembly, a compensation package addressing state and local official compensation was amended into S.B. 296 in House Finance Committee. The bill passed the House and the Senate concurred with the

House's changes. Governor Kasich later vetoed the bill, but the House and Senate voted to override the governor's veto in the closing days of the 132<sup>nd</sup> General Assembly.

## **GENERAL CONCEPTS OF SENATE BILL 296 & COMPENSATION IN GENERAL**

### **Annual Increases**

The bill creates compensation parity for county elected officials by providing commissioners, auditors, clerks of courts, coroners, engineers, recorders and treasurers with two years of five percent increases taking place in calendar years 2019 and 2020. These two years of increases align these officials with judges, prosecutors, and sheriffs who received four years of increases in H.B. 64 (131<sup>st</sup> GA).

While the compensation increases are in statute for calendar years 2019 and 2020, Ohio Constitutional restrictions generally prevent non-judicial elected officials from accepting salary increases in-term. Current county officials must wait until their next term of office after the enabling legislation's effective date (Dec. 27, 2018) to accept their increases.

Readers should note that the salary increases received by judges, prosecutors and sheriffs in Calendar Year 2019 is via H.B. 64 (131<sup>st</sup> General Assembly), not S.B. 296.

### **Cost of Living Adjustments**

In addition to the pay increases, commissioners, auditors, clerks of courts, coroners, engineers, recorders, and treasurers receive a COLA of 1.75 percent starting in 2021 and running through 2028. Prosecutors, judges and sheriffs receive a COLA of 1.75 percent in beginning in 2020 to run through 2028. Board of elections members generally will receive a 1.75 percent COLA from 2019 through 2028, with some exceptions.

### **Timing**

There are important timing considerations to take into account when considering how S.B. 296 will impact the compensation of county officials.

An important provision of S.B. 296 is its effective date: Dec. 27, 2018. This is an important date to remember when considering how S.B. 296 may impact different elected officials.

The Ohio Constitution generally prohibits in-term compensation changes for non-judicial elected officials. For commissioners and other county elected officials (excluding judges and boards of elections members) in office prior to Dec. 27, 2018, they will not be able to receive the pay adjustments included in S.B. 296 until their next term of office begins after Dec. 27, 2018.

For example, for those commissioners taking office after Dec. 27, 2018 (e.g. the class elected in Nov. 2018), they will receive the five percent increase in 2019 and the second five percent in 2020 since they are taking office after the effective date of the legislation (Dec. 27, 2018). They will also begin to receive their first COLA starting in 2021 and second COLA in 2022. For those commissioners currently in-term (e.g. last elected in Nov. 2016), those commissioners will have to wait until their next term of office (Jan. 2021) to begin accepting their increased compensation from S.B. 296.

An example of how these changes will impact different commissioner classes can be found in Appendix A of this bulletin.

For members of the judiciary, the Ohio Constitution does not prohibit judges from accepting raises in-term, and thus, these individuals can receive the compensation changes as written in law.

For boards of elections members, ORC Section 3501.12 deems these individuals to be appointed and not elected, and therefore they are not subject to Section 20 of Article II of the Ohio Constitution. Thus, they are able to receive the COLA as written during those calendar years and do not have to wait for reappointment.

An important point to note regarding calculating public officials' salaries: The compensation of all county elected officials contained in the Revised Code is on a calendar year basis. When a term of office is only part of a calendar year, the calendar year salary is prorated.

### **Public Office Compensation Advisory Commission**

The bill creates the Public Office Compensation Advisory Commission to create an annual report and recommendations on the compensation of officers whose salaries are fixed by the General Assembly, which includes county elected officials. The Commission is not authorized to change the compensation of any officeholders. The Commission's report and recommendations are non-binding.

The Commission consists of nine members; two appointed by the Governor, two by the Senate President, two by the Speaker of the House, one by the Senate Minority Leader, one by the House Minority Leader, and one by the Chief Justice of the Supreme Court. Members may not be state or local officeholders or employees or immediate family members of these individuals, a candidate for public office in the past twelve months, or a lobbyist.

### **New Census Numbers in 2021**

County compensation classes are based on the decennial census figures. The 2010 census numbers should be used until the 2020 decennial data is available.

Sometime in early 2021 (likely March), Ohio will receive the certified results of the 2020 decennial census. While the Ohio Revised Code does not explicitly provide an effective date for the federal census numbers relative to county elected officials' compensation, Ohio Attorney General Opinion 82-047 has addressed this issue. The Attorney General Opinion specifies the new population figures are effective on the date the Governor receives the data. From that date forward, the 2020 census numbers should be used to calculate county officials' salaries. If a county successfully challenges its population count under the U.S. Census Count Question Resolution Program, the revised Census population count issued by the Bureau in response thereto constitutes the county's population for purposes of Chapter 325 (OAG 2003-014).

If the new population numbers result in an elected official being eligible for a salary in a "higher" pay class, such individual can move up and receive the higher salary in-term. However, the salary in the higher class will have to be prorated for the remainder of the 2021 calendar year. An official can only receive that portion of the calendar year salary prorated from the date the Governor receives the 2020 Census data for the remainder of calendar year 2021.

If the new population numbers place an elected official in a lower pay class, such official is to remain in his/her current pay class for the remainder of his/her current term of office. Ohio Revised Code Section 325.22 provides that an official's salary cannot be reduced during the remainder of his/her term of office on account of a decline in population of the county. However, upon commencement of a new term of office, such official would be paid at the lower salary to correspond with the 2020 census data

## **NON-JUDICIAL OFFICEHOLDERS COMPENSATION**

### **Commissioners (ORC 325.10 & 325.18)**

Table 1 reflects the salaries for commissioners in statute from Calendar Years 2018 - 2028.

### **Auditors (ORC 325.03, 325.18 & 5731.41)**

Table 2 provides the salaries for auditors in statute from CY 2018 - CY 2028.

In addition to the salary provided in Table 2, auditors are to receive 8 cents per capita for each full thousand of population for the first 20,000 and 2 cents per capita for each full thousand over 20,000 not less than \$1,200 nor more than \$3,000, which is paid from the undivided estate tax fund or the real estate assessment fund pursuant to Ohio Revised Code Section 5731.41.

### **Clerks of Courts (ORC 325.08, 325.18 & 2303.03)**

Tables 3 through 13 provide the salaries for clerks of courts for CY 2018 - CY 2028. These tables show the county paid and state paid portions of their salaries. The state-paid compensation, which is equal to one-eighth of their county paid compensation, compensates the clerks for serving as the clerk of the court of appeals. The county should appropriate the amount listed under the county paid salary column. The state portion is paid directly by the state to the clerk.

In addition, clerks serving as municipal court clerks and/or county court clerks receive additional compensation. Such clerks are entitled to an additional 25 percent of county paid compensation for serving as either the clerk of the municipal or county court, pursuant to Ohio Revised Code Sections 1901.31 and 1907.20.

### **Coroners (ORC 325.15 & 325.18)**

Table 14 provides the salaries for all coroners in counties with 175,000 or less in population or those coroners in the larger counties who have chosen to maintain a private medical practice. Table 15 shows the salaries for coroners in counties with a population of more than 175,000 who do not have a private medical practice, who thereby receive higher compensation.

ORC Section 325.15 also provides the process for a coroner to select compensation under the pay schedule for "Coroners Without a Private Practice." A coroner in a county with a population of 175,001 or more must elect to engage or not to engage in the private practice of medicine before the commencement of each new term of office. A coroner in such a county who engages in the private practice of medicine but who intends not to engage in the private practice of medicine during the coroner's next term of office must notify the board of county commissioners before taking office again.

Coroners in counties of 175,001 or more in population who have elected to not engage in the private practice of medicine may, during the coroner's term of office, elect to engage in the private practice of medicine by notifying the board of commissioners in writing. The written notice shall state the date the coroner will commence private practice and must be provided to the board of commissioners at least 30 days prior to that date. On that date, the coroner's salary shall be reduced as provided in ORC 325.15.

Coroners serving counties of 175,001 or more in population and without private practice shall receive supplemental compensation of 50 percent of their annual compensation provided in ORC sections 325.15 and 325.18 provided that the following conditions are satisfied:

1. The office operates as a regional forensic pathology examination referral center, and the operation generates sufficient coroner's laboratory fund income that exceeds the fund's expenses and is sufficient to provide the supplemental compensation;
2. The coroner is a forensic pathologist certified by the American Board of Pathology; and
3. The coroner performs a minimum of 75 post-mortem examinations annually.

If the coroner does not satisfy the first or third criteria, the coroner may still receive supplemental compensation of 25 percent of the coroner's annual compensation for serving as a Board-certified forensic pathologist and performing the county's forensic examinations. The supplemental compensation is subject to commissioner approval.

### **Engineers (ORC 325.14 & 325.18)**

Table 16 shows the salaries for engineers who maintain a private practice. Table 17 provides the salaries for engineers without a private practice, who thereby receive higher compensation.

A county engineer may elect to engage or not to engage in the private practice of engineering or surveying before the commencement of each new term of office. A county engineer who elected not to engage in the private practice of engineering or surveying may, for a period of six months after taking office, engage in the private practice of engineering or surveying for the purpose of concluding the affairs of private practice without any diminution of salary.

In addition to the salary prescribed by Tables 16 and 17 of this bulletin, a county engineer may also receive compensation when he/she performs services as the county sanitary engineer. Also, House Bill 549, which became effective on March 12, 2001, enables county engineers to receive additional compensation if they are selected as the county drainage engineer. (ORC 315.14 and 6117.01)

### **Prosecuting Attorneys (ORC 325.11, ORC 325.111 & 325.18)**

Table 18 provides the salaries of prosecutors who have a private practice. Tables 19 through 29 show the salaries for prosecutors without a private practice, who thereby receive higher compensation.

These tables show that counties with 70,000 or less in population receive partial reimbursement from the state if the prosecutor does not have a private practice. The state is to reimburse counties 40 percent of the difference between the "without a private practice" and "with a private practice" entitlement each year. In addition, the state is to pay its relative share of employer PERS contributions and employer Medicare Part A contributions. However, reimbursement is conditional upon adequate state appropriations being made for this purpose. As a result,



counties could be responsible for a portion of the state's share if the General Assembly does not appropriate adequate funds for the prosecuting attorney's compensation.

The state, through the Attorney General, is to reimburse counties no later than March 15 and September 15 each year.

A prosecuting attorney may elect to engage or not to engage in the private practice of law before the commencement of each new term of office. A prosecuting attorney is not to engage in the private practice of law unless before taking office the prosecuting attorney notifies the board of county commissioners of his/her intention to engage in the private practice of law. In addition, a prosecuting attorney who engages in the private practice of law who intends not to engage in the private practice of law during the prosecuting attorney's next term of office must so notify the board of county commissioners. A prosecuting attorney who elects not to engage in the private practice of law may, for a period of six months after taking office, engage in the private practice of law for the purpose of concluding the affairs of private practice of law without any diminution of salary as provided in the tables of this bulletin.

**Recorders (ORC 325.09 & 325.18)**

Tables 30 provides the recorders' salaries for Calendar Years 2018 - 2028.

**Sheriffs (ORC 325.06 & 325.18)**

Tables 31 - 41 display sheriffs' salaries for Calendar Years 2018 - 2028. Counties are reimbursed by the state for one-eighth of the county paid portion of the sheriffs' salaries. In addition, the state is to pay its relative share of employer PERS contributions and employer Medicare Part A contributions. Just like the prosecutors' section, the state payment is conditional upon adequate appropriations being made. However, unlike the prosecutors' section, sheriffs will only receive the additional compensation if "adequate funds have been appropriated by the General Assembly." The county is not financially responsible for making up the state's share if the General Assembly did not appropriate enough money.

The state, through the Attorney General, is to reimburse counties no later than March 15<sup>th</sup> and September 15<sup>th</sup> each year. Counties should appropriate the total salary for sheriffs, assuming that adequate funds have been appropriated by the General Assembly, and counties will be fully reimbursed by the state.

**Treasurers (ORC 325.04 & 325.18)**

Table 42 provides the treasurers' salaries for Calendar Years 2018 - 2028.

**APPROPRIATIONS TO FURTHERANCE OF JUSTICE FUNDS (FOJ)**

**Sheriff's FOJ Fund (ORC 325.071)**

The Sheriff's FOJ Fund must be appropriated at the rate of 50 percent of the sheriff's county-paid salary allowed under the statute. Language was included in House Bill 94 in 2001 providing that the appropriation is based only on the county paid portion of the sheriff's salary and does not include the state paid portion.

**Prosecutors' FOJ Fund (ORC 325.12)**

Appropriation to the Prosecutors' FOJ Fund is at the rate of 50 percent of the total salary the prosecutor receives irrespective of which payment option the prosecutor selects in counties with a population of 70,001 or more. In counties where the population is less than 70,001, appropriations to the FOJ Fund are at the rate of 50 percent of the compensation specified in the pay schedule "with private practice." In these counties, even if the prosecutor is being paid under the "without private practice" schedule, appropriations to the FOJ Fund are still on the basis of the "with private practice" pay schedule.

## **JUDICIAL OFFICEHOLDERS COMPENSATION**

Senate Bill 296 provides judges with 1.75 percent COLA beginning in Calendar Year 2020 and continuing through Calendar Year 2028. These increases are calculated based on the total salary payable to the judge, exclusive of any amounts payable pursuant to ORC 1901.11(B)(2), 1907.16(C), or 1907.17, but added only to the state's portion of the judges' compensation.

### **Common Pleas Judges (ORC 141.04 and 141.05)**

The compensation of common pleas judges is paid by both the state and the county. The county pays an amount equal to 18 cents per capita. This dollar amount may not be less than \$3,500 nor more than \$14,000 based on the official latest federal census. See Tables 43-45.

### **Full-time Municipal Court Judges and Part-time Municipal Court Judges Who Serve a Territory Exceeding 50,000 Population (ORC 141.04 and 1901.11)**

The compensation for full-time municipal court judges and those part-time municipal court judges who serve in a territory with a population exceeding 50,000, is financed by the state and local funding authorities. The local share is a fixed amount equal to \$61,750. See Table 46.

### **Part-time Municipal Court Judges Except Those Part-time Judges Who Serve a Territory Exceeding 50,000 Population (ORC 141.04 and 1901.11)**

The compensation for part-time municipal court judges, other than those who serve in a territory with a population exceeding 50,000, is financed by the state and local funding authorities. The amount of the local share is fixed at \$35,500. See Table 47.

### **County Court Judges (ORC 141.04 and 1907.16)**

Again, the compensation of county court judges is covered by the state and the county. The county's fixed share is \$35,500. See Table 48.

### **Additional Compensation for Judges Designated as a Presiding and Administrative Judges in a Municipal Court or County Courts (ORC references are included in Table 34) See Tables 49 and 50.**

### **County Optional Compensation for County Court Judges (ORC 1907.17)**

In addition to the compensation of county court judges specified in Tables 48 and 50, the ORC authorizes the Board of County Commissioners to permissively supplement the salary of county court judges by an amount not to exceed \$2,000 in any year. It should be noted that this provision must be uniformly applied in counties with more than one county court judge. Also,

this additional compensation cannot be reduced during the term of office of any county court judge, but apparently can be changed at the beginning of a new term of office. (OAG 70-142)

## **BOARDS OF ELECTIONS MEMBERS (ORC 3501.12)**

Under S.B. 296, board of elections members generally will receive a 1.75 percent COLA in Calendar Years 2019 - 2028. Pursuant to ORC Section 3501.12, members of boards of elections are deemed to be appointed and not elected, and therefore not subject to Section 20 of Article II of the Ohio Constitution. Thus, they are able to receive the increases during those calendar years. See Table 51.

Two likely drafting oversights included in S.B. 296 impact the minimum and maximum compensation of boards of elections members. Under S.B. 296, the 1.75 percent COLA does not apply to the \$6,000 minimum compensation floor. Also, the bill removes the maximum compensation cap of \$24,095 for BOE members. See Table 52. Future corrective action in this area is anticipated.

## **RECAP**

In 2019 and 2020, commissioners, auditors, clerks of courts, coroners, engineers, recorders, and treasurers will receive five percent raises. Beginning in 2021 and running through 2028, these elected officials will then receive a 1.75 percent COLA. Once again, it is important to remember that while these raises are provided in statute, non-judicial elected officeholders cannot accept these raises until beginning a new term after the effective date of the legislation – December 27, 2018. See Appendix A for examples.

In 2020 through 2028, judges, prosecutors, and sheriffs are to receive a 1.75 percent COLA. The judges' COLA will be paid by the state. Judges are able to accept in-term pay increases, which includes COLAs.

Boards of election members generally will receive a 1.75 percent COLA, with certain exclusions, beginning in 2019 and running through 2028, and counties should budget for them. Board members are able to receive their COLA as authorized by statute and do not have to wait for reappointment.

## **ACKNOWLEDGMENTS**

This County Advisory Bulletin was prepared by CCAO. We requested comments from the various associations that represent county elected officials and judges, and many provided valuable comments which improved the bulletin. The bulletin was also reviewed by the State Auditor's office, which provided comments. Any errors, however, are the responsibility of CCAO alone. Questions or comments should be directed to Adam Schwiebert, Policy Analyst, [aschwiebert@ccao.org](mailto:aschwiebert@ccao.org) and Cheryl Subler, Managing Director of Policy, [csubler@ccao.org](mailto:csubler@ccao.org) who were responsible for the preparation of this CAB.

**Table 1: Commissioners**

Class Number	Population Range	Calendar Year 2018 Salary	CY 2019 Salary	CY 2020 Salary	CY 2021 Salary
1	1-55,000	\$48,974	\$51,423	\$53,994	\$54,939
2	55,001 - 95,000	61,215	64,276	67,490	68,671
3	95,001 - 200,000	72,346	75,963	79,761	81,157
4	200,001 - 400,000	84,866	89,109	93,565	95,202
5	400,001 - 1 million	96,000	100,800	105,840	107,692
6	Over 1 million	101,953	107,051	112,403	114,370

  

CY 2022 Salary	CY 2023 Salary	CY 2024 Salary	CY 2025 Salary	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary
\$55,900	\$56,878	\$57,873	\$58,886	\$59,917	\$60,966	\$62,033
69,873	71,096	72,340	73,606	74,894	76,205	77,539
82,577	84,022	85,492	86,988	88,510	90,059	91,635
96,868	98,563	100,288	102,043	103,829	105,646	107,495
109,577	111,495	113,446	115,431	117,451	119,506	121,597
116,371	118,407	120,479	122,587	124,732	126,915	129,136

**Table 2: Auditors\***

Class Number	Population Range	Calendar Year 2018 Salary	CY 2019 Salary	CY 2020 Salary	CY 2021 Salary
1	1-55,000	\$64,091	\$67,296	\$70,660	\$71,897
2	55,001 - 95,000	75,400	79,170	83,129	84,584
3	95,001 - 200,000	84,621	88,852	93,295	94,928
4	200,001 - 400,000	94,935	99,682	104,666	106,498
5	400,001 - 1 million	100,601	105,631	110,913	112,854
6	Over 1 million	103,618	108,799	114,239	116,238

  

CY 2022 Salary	CY 2023 Salary	CY 2024 Salary	CY 2025 Salary	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary
\$73,155	\$74,435	\$75,738	\$77,063	\$78,412	\$79,784	\$81,180
86,064	87,570	89,102	90,661	92,248	93,862	95,505
96,589	98,279	99,999	101,749	103,530	105,342	107,185
108,362	110,258	112,188	114,151	116,149	118,182	120,250
114,829	116,839	118,884	120,964	123,081	125,235	127,427
118,272	120,342	122,448	124,591	126,771	128,989	131,246

\*Auditors also receive 8 cents per capita for each full thousand of population for the first 20,000 and 2 cents per capita for each full thousand over 20,000 not less than \$1,200 nor more than \$3,000, which is paid from the undivided estate tax fund or the county real estate assessment fund pursuant to Ohio Revised Code Section 5731.41

Note: Calculating elected officials' salaries on a calendar basis. The compensation of all county elected officials contained in the Revised Code is on a calendar year basis. When a term of office is only part of a calendar year, the calendar year salary is prorated. (Attorney General Opinion 90-023)

Therefore, county auditors who are in-term as of December 27, 2018, shall continue to receive the 2018 salary until their next term of office begins on March 11, 2019, at which point their 2019 calendar year salary shall be prorated for the remainder of 2019.

### Tables 3-13: Clerks of Courts\*

Table 3: Calendar Year 2018

Class Number	Population Range	CY 2018 Salary County Paid**	CY 2018 Salary State Paid***	CY 2018 Total Salary
1	1-55,000	\$49,813	\$6,227	\$56,040
2	55,001 - 95,000	58,668	7,334	66,002
3	95,001 - 200,000	67,525	8,441	75,966
4	200,001 - 400,000	75,273	9,409	84,682
5	400,001 – 1 million	80,807	10,101	90,908
6	Over 1 million	83,636	10,455	94,091

Table 5: Calendar Year 2020

Class Number	Population Range	CY 2020 Salary County Paid**	CY 2020 Salary State Paid***	CY 2020 Total Salary
1	1-55,000	\$54,919	\$6,865	\$61,784
2	55,001 - 95,000	64,681	\$8,085	72,766
3	95,001 - 200,000	74,446	\$9,306	83,752
4	200,001 - 400,000	82,988	\$10,374	93,362
5	400,001 – 1 million	89,090	\$11,136	100,226
6	Over 1 million	92,209	\$11,526	103,735

Table 4: Calendar Year 2019

Class Number	Population Range	CY 2019 Salary County Paid**	CY 2019 Salary State Paid***	CY 2019 Total Salary
1	1-55,000	\$52,304	\$6,538	\$58,842
2	55,001 - 95,000	61,601	\$7,700	69,301
3	95,001 - 200,000	70,901	\$8,863	79,764
4	200,001 - 400,000	79,037	\$9,880	88,917
5	400,001 – 1 million	84,847	\$10,606	95,453
6	Over 1 million	87,818	\$10,977	98,795

Table 6: Calendar Year 2021

Class Number	Population Range	CY 2021 Salary County Paid**	CY 2021 Salary State Paid***	CY 2021 Total Salary
1	1-55,000	\$55,880	\$6,985	\$62,865
2	55,001 - 95,000	65,813	\$8,227	74,040
3	95,001 - 200,000	75,749	\$9,469	85,218
4	200,001 - 400,000	84,440	\$10,555	94,995
5	400,001 – 1 million	90,649	\$11,331	101,980
6	Over 1 million	93,823	\$11,728	105,551

Table 7: Calendar Year 2022

Class Number	Population Range	CY 2022 Salary County Paid**	CY 2022 Salary State Paid***	CY 2022 Total Salary
1	1-55,000	\$56,858	\$7,107	\$63,965
2	55,001 - 95,000	66,965	\$8,371	75,336
3	95,001 - 200,000	77,075	\$9,634	86,709
4	200,001 - 400,000	85,918	\$10,740	96,658
5	400,001 – 1 million	92,235	\$11,529	103,764
6	Over 1 million	95,465	\$11,933	107,398

Table 9: Calendar Year 2024

Class Number	Population Range	CY 2024 Salary County Paid**	CY 2024 Salary State Paid***	CY 2024 Total Salary
1	1-55,000	\$58,865	\$7,358	\$66,223
2	55,001 - 95,000	69,329	\$8,666	77,995
3	95,001 - 200,000	79,796	\$9,975	89,771
4	200,001 - 400,000	88,952	\$11,119	100,071
5	400,001 – 1 million	95,491	\$11,936	107,427
6	Over 1 million	98,836	\$12,355	111,191

Table 8: Calendar Year 2023

Class Number	Population Range	CY 2023 Salary County Paid**	CY 2023 Salary State Paid***	CY 2023 Total Salary
1	1-55,000	\$57,853	\$7,232	\$65,085
2	55,001 - 95,000	68,137	\$8,517	76,654
3	95,001 - 200,000	78,424	\$9,803	88,227
4	200,001 - 400,000	87,422	\$10,928	98,350
5	400,001 – 1 million	93,849	\$11,731	105,580
6	Over 1 million	97,136	\$12,142	109,278

Table 10: Calendar Year 2025

Class Number	Population Range	CY 2025 Salary County Paid**	CY 2025 Salary State Paid***	CY 2025 Total Salary
1	1-55,000	\$59,895	\$7,487	\$67,382
2	55,001 - 95,000	70,542	\$8,818	79,360
3	95,001 - 200,000	81,192	\$10,149	91,341
4	200,001 - 400,000	90,509	\$11,314	101,823
5	400,001 – 1 million	97,162	\$12,145	109,307
6	Over 1 million	100,566	\$12,571	113,137

Table 11: Calendar Year 2026

Class Number	Population Range	CY 2026 Salary County Paid**	CY 2026 Salary State Paid***	CY 2026 Total Salary
1	1-55,000	\$60,943	\$7,618	\$68,561
2	55,001 - 95,000	71,776	\$8,972	80,748
3	95,001 - 200,000	82,613	\$10,327	92,940
4	200,001 - 400,000	92,093	\$11,512	103,605
5	400,001 – 1 million	98,862	\$12,358	111,220
6	Over 1 million	102,326	\$12,791	115,117

Table 12: Calendar Year 2027

Class Number	Population Range	CY 2027 Salary County Paid**	CY 2027 Salary State Paid***	CY 2027 Total Salary
1	1-55,000	\$62,010	\$7,751	\$69,761
2	55,001 - 95,000	73,032	\$9,129	82,161
3	95,001 - 200,000	84,059	\$10,507	94,566
4	200,001 - 400,000	93,705	\$11,713	105,418
5	400,001 – 1 million	100,592	\$12,574	113,166
6	Over 1 million	104,117	\$13,015	117,132

Table 13: Calendar Year 2028

Class Number	Population Range	CY 2028 Salary County Paid**	CY 2028 Salary State Paid***	CY 2028 Total Salary
1	1-55,000	\$63,095	\$7,887	\$70,982
2	55,001 - 95,000	74,310	\$9,289	83,599
3	95,001 - 200,000	85,530	\$10,691	96,221
4	200,001 - 400,000	95,345	\$11,918	107,263
5	400,001 – 1 million	102,352	\$12,794	115,146
6	Over 1 million	105,939	\$13,242	119,181

\* Clerks serving as Municipal Court Clerks and/or County Court Clerks receive additional compensation. Such clerks are entitled to an additional 25 percent of county paid compensation for service as either the clerk of the municipal or county court.

\*\* This amount should be appropriated by the county

\*\*\* This amount is to be paid directly by the state



**Table 14: Coroners with a Private Practice**

Class Number	Population Range	Calendar Year 2018 Salary	CY 2019 Salary	CY 2020 Salary	CY 2021 Salary
1	1-55,000	\$30,993	\$32,543	\$34,170	\$34,768
2	55,001 - 95,000	45,384	47,653	50,036	50,912
3	95,001 - 200,000	56,458	59,281	62,245	63,334
4	200,001 - 400,000	69,739	73,226	76,887	78,233
5	400,001 - 1 million	78,594	82,524	86,650	88,166
6	Over 1 million	83,310	87,476	91,849	93,456

  

CY 2022 Salary	CY 2023 Salary	CY 2024 Salary	CY 2025 Salary	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary
\$35,376	\$35,995	\$36,625	\$37,266	\$37,918	\$38,582	\$39,257
51,803	52,710	53,632	54,571	55,526	56,498	57,487
64,442	65,570	66,717	67,885	69,073	70,282	71,512
79,602	80,995	82,412	83,854	85,321	86,814	88,333
89,709	91,279	92,876	94,501	96,155	97,838	99,550
95,091	96,755	98,448	100,171	101,924	103,708	105,523

**Table 15: Coroners without a Private Practice\***

Class Number	Population Range	Calendar Year 2018 Salary	CY 2019 Salary	CY 2020 Salary	CY 2021 Salary
1	1-55,000	N/A	N/A	N/A	N/A
2	55,001 - 95,000	N/A	N/A	N/A	N/A
3**	95,001 - 175,000	N/A	N/A	N/A	N/A
3**	175,001 - 200,000	\$127,563	\$133,941	\$140,638	\$143,099
4	200,001 – 400,000	127,563	133,941	140,638	143,099
5	400,001 – 1 million	130,661	137,194	144,054	146,575
6	Over 1 million	133,759	140,447	147,469	150,050

  

CY 2022 Salary	CY 2023 Salary	CY 2024 Salary	CY 2025 Salary	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary
N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$145,603	\$148,151	\$150,744	\$153,382	\$156,066	\$158,797	\$161,576
145,603	148,151	150,744	153,382	156,066	158,797	161,576
149,140	151,750	154,406	157,108	159,857	162,654	165,500
152,676	155,348	158,067	160,833	163,648	166,512	169,426

\* Coroners serving counties of 175,001 or more in population and without private practice shall receive supplemental compensation of 50 percent of their annual compensation provided in ORC sections 325.15 and 325.18 provided that the following conditions are satisfied: (see following page)

1. The office operates as a regional forensic pathology examination referral center, and the operation generates sufficient coroner's laboratory fund income that exceeds the fund's expenses and is sufficient to provide the supplemental compensation;
2. The coroner is a forensic pathologist certified by the American Board of Pathology; and
3. The coroner performs a minimum of 75 post-mortem examinations annually.

If the coroner does not satisfy the first or third criteria, the coroner may still receive supplemental compensation of 25 percent of the coroner's annual compensation for serving as a Board-certified forensic pathologist and performing the county's forensic examinations. The supplemental compensation is subject to board of commissioners' approval.

\*\* Class 3 for Coroners without a private practice begins with a population of 175,001, unlike Class 3 for the other county elected officials. This difference is due to the fact that the law only allows coroners in counties with a population of 175,001 or more to have the option to earn a higher salary in exchanges for forgoing a private practice.

**Table 16: Engineers with a Private Practice**

Class Number	Population Range	Calendar Year 2018 Salary	CY 2019 Salary	CY 2020 Salary	CY 2021 Salary
1	1-55,000	\$67,746	\$71,133	\$74,690	\$75,997
2	55,001 - 95,000	73,059	76,712	80,548	81,958
3	95,001 - 200,000	78,594	82,524	86,650	88,166
4	200,001 - 400,000	83,022	87,173	91,532	93,134
5	400,001 - 1 million	88,556	92,984	97,633	99,342
6	Over 1 million	92,009	96,609	101,440	103,215

  

CY 2022 Salary	CY 2023 Salary	CY 2024 Salary	CY 2025 Salary	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary
\$77,327	\$78,680	\$80,057	\$81,458	\$82,884	\$84,334	\$85,810
83,392	84,851	86,336	87,847	89,384	90,948	92,540
89,709	91,279	92,876	94,501	96,155	97,838	99,550
94,764	96,422	98,109	99,826	101,573	103,351	105,160
101,080	102,849	104,649	106,480	108,343	110,239	112,168
105,021	106,859	108,729	110,632	112,568	114,538	116,542

**Table 17: Engineers without a Private Practice**

Class Number	Population Range	Calendar Year 2018 Salary	CY 2019 Salary	CY 2020 Salary	CY 2021 Salary
1	1-55,000	\$94,103	\$98,808	\$103,749	\$105,565
2	55,001 - 95,000	99,417	104,388	109,607	111,525
3	95,001 - 200,000	104,950	110,198	115,707	117,732
4	200,001 - 400,000	109,378	114,847	120,589	122,699
5	400,001 - 1 million	114,914	120,660	126,693	128,910
6	Over 1 million	118,361	124,279	130,493	132,777

  

CY 2022 Salary	CY 2023 Salary	CY 2024 Salary	CY 2025 Salary	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary
\$107,412	\$109,292	\$111,205	\$113,151	\$115,131	\$117,146	\$119,196
113,477	115,463	117,484	119,540	121,632	123,761	125,927
119,792	121,888	124,021	126,191	128,399	130,646	132,932
124,846	127,031	129,254	131,516	133,818	136,160	138,543
131,166	133,461	135,797	138,173	140,591	143,051	145,554
135,101	137,465	139,871	142,319	144,810	147,344	149,923

**Table 18: Prosecutors with a Private Practice**

Class Number	Population Range	Calendar Year 2018 Salary	CY 2019 Salary	CY 2020 Salary	CY 2021 Salary
1	1-55,000	\$67,413	\$70,784	\$72,023	\$73,283
2	55,001 - 95,000	74,969	78,717	80,095	81,497
3	95,001 - 200,000	81,363	85,431	86,926	88,447
4	200,001 - 400,000	90,662	95,195	96,861	98,556
5	400,001 - 1 million	96,471	101,294	103,067	104,871
6	Over 1 million	100,040	105,042	106,880	108,750

  

CY 2022 Salary	CY 2023 Salary	CY 2024 Salary	CY 2025 Salary	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary
\$74,565	\$75,870	\$77,198	\$78,549	\$79,924	\$81,323	\$82,746
82,923	84,374	85,851	87,353	88,882	90,437	92,020
89,995	91,570	93,172	94,803	96,462	98,150	99,868
100,281	102,036	103,822	105,639	107,488	109,369	111,283
106,706	108,573	110,473	112,406	114,373	116,375	118,412
110,653	112,589	114,559	116,564	118,604	120,680	122,792

## Tables 19-29: Prosecutors without a Private Practice

Table 19: Calendar Year 2018

Class Number	Population Range	CY 2018 Salary County Paid	CY 2018 Salary State Paid*	CY 2018 Total Salary**
1	1-55,000	\$99,295	\$21,254	\$120,549
2***	55,001 - 70,000	110,352	23,589	133,941
2***	70,001 - 95,000	133,941	N/A	133,941
3	95,001 - 200,000	133,941	N/A	133,941
4	200,001 - 400,000	133,941	N/A	133,941
5	400,001 – 1 million	137,194	N/A	137,194
6	Over 1 million	140,447	N/A	140,447

Table 21: Calendar Year 2020

Class Number	Population Range	CY 2020 Salary County Paid	CY 2020 Salary State Paid*	CY 2020 Total Salary**
1	1-55,000	\$106,084	\$22,708	\$128,792
2***	55,001 - 70,000	117,897	25,202	143,099
2***	70,001 - 95,000	143,099	N/A	143,099
3	95,001 - 200,000	143,099	N/A	143,099
4	200,001 - 400,000	143,099	N/A	143,099
5	400,001 – 1 million	146,574	N/A	146,574
6	Over 1 million	150,050	N/A	150,050

Table 20: Calendar Year 2019

Class Number	Population Range	CY 2019 Salary County Paid	CY 2019 Salary State Paid*	CY 2019 Total Salary**
1	1-55,000	\$104,260	\$22,317	\$126,577
2***	55,001 - 70,000	115,870	24,768	140,638
2***	70,001 - 95,000	140,638	N/A	140,638
3	95,001 - 200,000	140,638	N/A	140,638
4	200,001 - 400,000	140,638	N/A	140,638
5	400,001 – 1 million	144,053	N/A	144,053
6	Over 1 million	147,469	N/A	147,469

Table 22: Calendar Year 2021

Class Number	Population Range	CY 2021 Salary County Paid	CY 2021 Salary State Paid*	CY 2021 Total Salary**
1	1-55,000	\$107,941	\$23,105	\$131,046
2***	55,001 - 70,000	119,961	25,642	145,603
2***	70,001 - 95,000	145,603	N/A	145,603
3	95,001 - 200,000	145,603	N/A	145,603
4	200,001 - 400,000	145,603	N/A	145,603
5	400,001 – 1 million	149,139	N/A	149,139
6	Over 1 million	152,676	N/A	152,676

Table 23: Calendar Year 2022

Class Number	Population Range	CY 2022 Salary County Paid	CY 2022 Salary State Paid*	CY 2022 Total Salary**
1	1-55,000	\$109,829	\$23,510	\$133,339
2***	55,001 - 70,000	122,060	26,091	148,151
2***	70,001 - 95,000	148,151	N/A	148,151
3	95,001 - 200,000	148,151	N/A	148,151
4	200,001 - 400,000	148,151	N/A	148,151
5	400,001 – 1 million	151,749	N/A	151,749
6	Over 1 million	155,348	N/A	155,348

Table 25: Calendar Year 2024

Class Number	Population Range	CY 2024 Salary County Paid	CY 2024 Salary State Paid*	CY 2024 Total Salary**
1	1-55,000	\$113,707	\$24,339	\$138,046
2***	55,001 - 70,000	126,370	27,012	153,382
2***	70,001 - 95,000	153,382	N/A	153,382
3	95,001 - 200,000	153,382	N/A	153,382
4	200,001 - 400,000	153,382	N/A	153,382
5	400,001 – 1 million	157,107	N/A	157,107
6	Over 1 million	160,833	N/A	160,833

Table 24: Calendar Year 2023

Class Number	Population Range	CY 2023 Salary County Paid	CY 2023 Salary State Paid*	CY 2023 Total Salary**
1	1-55,000	\$111,751	\$23,921	\$135,672
2***	55,001 - 70,000	124,196	26,548	150,744
2***	70,001 - 95,000	150,744	N/A	150,744
3	95,001 - 200,000	150,744	N/A	150,744
4	200,001 - 400,000	150,744	N/A	150,744
5	400,001 – 1 million	154,405	N/A	154,405
6	Over 1 million	158,067	N/A	158,067

Table 26: Calendar Year 2025

Class Number	Population Range	CY 2025 Salary County Paid	CY 2025 Salary State Paid*	CY 2025 Total Salary**
1	1-55,000	\$115,697	\$24,765	\$140,462
2***	55,001 - 70,000	128,581	27,485	156,066
2***	70,001 - 95,000	156,066	N/A	156,066
3	95,001 - 200,000	156,066	N/A	156,066
4	200,001 - 400,000	156,066	N/A	156,066
5	400,001 – 1 million	159,856	N/A	159,856
6	Over 1 million	163,648	N/A	163,648



Table 27: Calendar Year 2026

Class Number	Population Range	CY 2026 Salary County Paid	CY 2026 Salary State Paid*	CY 2026 Total Salary**
1	1-55,000	\$117,722	\$25,198	\$142,920
2***	55,001 - 70,000	130,831	27,966	158,797
2***	70,001 - 95,000	158,797	N/A	158,797
3	95,001 - 200,000	158,797	N/A	158,797
4	200,001 - 400,000	158,797	N/A	158,797
5	400,001 – 1 million	162,653	N/A	162,653
6	Over 1 million	166,512	N/A	166,512

Table 28: Calendar Year 2027

Class Number	Population Range	CY 2027 Salary County Paid	CY 2027 Salary State Paid*	CY 2027 Total Salary**
1	1-55,000	\$119,782	\$25,639	\$145,421
2***	55,001 - 70,000	133,120	28,456	161,576
2***	70,001 - 95,000	161,576	N/A	161,576
3	95,001 - 200,000	161,576	N/A	161,576
4	200,001 - 400,000	161,576	N/A	161,576
5	400,001 – 1 million	165,499	N/A	165,499
6	Over 1 million	169,426	N/A	169,426

Table 29: Calendar Year 2028

Class Number	Population Range	CY 2028 Salary County Paid	CY 2028 Salary State Paid*	CY 2028 Total Salary**
1	1-55,000	\$121,878	\$26,088	\$147,966
2***	55,001 - 70,000	135,450	28,954	164,404
2***	70,001 - 95,000	164,404	N/A	164,404
3	95,001 - 200,000	164,404	N/A	164,404
4	200,001 - 400,000	164,404	N/A	164,404
5	400,001 – 1 million	168,395	N/A	168,395
6	Over 1 million	172,391	N/A	172,391

\* This amount is reimbursed to the county if adequate funds have been appropriated by the General Assembly

\*\* This amount should be appropriated by the county

\*\*\* Class 2 is broken into two categories for the prosecutors without private practice simply to show the reimbursement provided by the state for counties with a population of less than 70,001

**Table 30: Recorders**

Class Number	Population Range	Calendar Year 2018 Salary	CY 2019 Salary	CY 2020 Salary	CY 2021 Salary
1	1-55,000	\$47,599	\$49,979	\$52,478	\$53,396
2	55,001 - 95,000	55,349	58,116	61,022	62,090
3	95,001 - 200,000	63,098	66,253	69,566	70,783
4	200,001 - 400,000	71,951	75,549	79,326	80,714
5	400,001 - 1 million	78,594	82,524	86,650	88,166
6	Over 1 million	82,051	86,154	90,461	92,044

  

CY 2022 Salary	CY 2023 Salary	CY 2024 Salary	CY 2025 Salary	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary
\$54,330	\$55,281	\$56,248	\$57,232	\$58,234	\$59,253	\$60,290
63,177	64,283	65,408	66,553	67,718	68,903	70,109
72,022	73,282	74,564	75,869	77,197	78,548	79,923
82,126	83,563	85,025	86,513	88,027	89,567	91,134
89,709	91,279	92,876	94,501	96,155	97,838	99,550
93,655	95,294	96,962	98,659	100,386	102,143	103,931

**Tables 31-41: Sheriffs**

Table 31: Calendar Year 2018

Class Number	Population Range	CY 2018 Salary County Paid	CY 2018 Salary State Paid*	CY2018 Total Salary**
1	1-55,000	\$61,624	\$7,703	\$69,327
2	55,001 - 95,000	71,384	8,923	80,307
3	95,001 - 200,000	86,974	10,872	97,846
4	200,001 - 400,000	97,437	12,180	109,617
5	400,001 – 1 million	103,249	12,906	116,155
6	Over 1 million	106,241	13,280	119,521

Table 33: Calendar Year 2020

Class Number	Population Range	CY 2020 Salary County Paid	CY 2020 Salary State Paid*	CY 2020 Total Salary**
1	1-55,000	\$65,453	\$8,182	\$73,635
2	55,001 - 95,000	76,265	9,533	85,798
3	95,001 - 200,000	92,920	11,615	104,535
4	200,001 - 400,000	104,099	13,012	117,111
5	400,001 – 1 million	110,308	13,789	124,097
6	Over 1 million	113,505	14,188	127,693

Table 32: Calendar Year 2019

Class Number	Population Range	CY 2019 Salary County Paid	CY 2019 Salary State Paid*	CY 2019 Total Salary**
1	1-55,000	\$64,327	\$8,041	\$72,368
2	55,001 - 95,000	74,953	9,369	84,322
3	95,001 - 200,000	91,322	11,415	102,737
4	200,001 - 400,000	102,309	12,789	115,098
5	400,001 – 1 million	108,411	13,551	121,962
6	Over 1 million	111,553	13,944	125,497

Table 34: Calendar Year 2021

Class Number	Population Range	CY 2021 Salary County Paid	CY 2021 Salary State Paid*	CY 2021 Total Salary**
1	1-55,000	\$66,598	\$8,325	\$74,923
2	55,001 - 95,000	77,600	9,700	87,300
3	95,001 - 200,000	94,546	11,818	106,364
4	200,001 - 400,000	105,921	13,240	119,161
5	400,001 – 1 million	112,238	14,030	126,268
6	Over 1 million	115,491	14,436	129,927

Table 35: Calendar Year 2022

Class Number	Population Range	CY 2022 Salary County Paid	CY 2022 Salary State Paid*	CY 2022 Total Salary**
1	1-55,000	\$67,763	\$8,470	\$76,233
2	55,001 - 95,000	78,958	9,870	88,828
3	95,001 - 200,000	96,201	12,025	108,226
4	200,001 - 400,000	107,775	13,472	121,247
5	400,001 – 1 million	114,202	14,275	128,477
6	Over 1 million	117,512	14,689	132,201

Table 37: Calendar Year 2024

Class Number	Population Range	CY 2024 Salary County Paid	CY 2024 Salary State Paid*	CY 2024 Total Salary**
1	1-55,000	\$70,156	\$8,770	\$78,926
2	55,001 - 95,000	81,746	10,218	91,964
3	95,001 - 200,000	99,598	12,450	112,048
4	200,001 - 400,000	111,580	13,948	125,528
5	400,001 – 1 million	118,235	14,779	133,014
6	Over 1 million	121,660	15,208	136,868

Table 36: Calendar Year 2023

Class Number	Population Range	CY 2023 Salary County Paid	CY 2023 Salary State Paid*	CY 2023 Total Salary**
1	1-55,000	\$68,949	\$8,619	\$77,568
2	55,001 - 95,000	80,340	10,043	90,383
3	95,001 - 200,000	97,885	12,236	110,121
4	200,001 - 400,000	109,661	13,708	123,369
5	400,001 – 1 million	116,201	14,525	130,726
6	Over 1 million	119,568	14,946	134,514

Table 38: Calendar Year 2025

Class Number	Population Range	CY 2025 Salary County Paid	CY 2025 Salary State Paid*	CY 2025 Total Salary**
1	1-55,000	\$71,384	\$8,923	\$80,307
2	55,001 - 95,000	83,177	10,397	93,574
3	95,001 - 200,000	101,341	12,668	114,009
4	200,001 - 400,000	113,533	14,192	127,725
5	400,001 – 1 million	120,304	15,038	135,342
6	Over 1 million	123,789	15,474	139,263

Table 39: Calendar Year 2026

Class Number	Population Range	CY 2026 Salary County Paid	CY 2026 Salary State Paid*	CY 2026 Total Salary**
1	1-55,000	\$72,633	\$9,079	\$81,712
2	55,001 - 95,000	84,633	10,579	95,212
3	95,001 - 200,000	103,114	12,889	116,003
4	200,001 - 400,000	115,520	14,440	129,960
5	400,001 – 1 million	122,409	15,301	137,710
6	Over 1 million	125,955	15,744	141,699

Table 41: Calendar Year 2028

Class Number	Population Range	CY 2028 Salary County Paid	CY 2028 Salary State Paid*	CY 2028 Total Salary**
1	1-55,000	\$75,197	\$9,400	\$84,597
2	55,001 - 95,000	87,621	10,953	98,574
3	95,001 - 200,000	106,754	13,344	120,098
4	200,001 - 400,000	119,599	14,950	134,549
5	400,001 – 1 million	126,731	15,841	142,572
6	Over 1 million	130,402	16,300	146,702

Table 40: Calendar Year 2027

Class Number	Population Range	CY 2027 Salary County Paid	CY 2027 Salary State Paid*	CY 2027 Total Salary**
1	1-55,000	\$73,904	\$9,238	\$83,142
2	55,001 - 95,000	86,114	10,764	96,878
3	95,001 - 200,000	104,918	13,115	118,033
4	200,001 - 400,000	117,542	14,693	132,235
5	400,001 – 1 million	124,551	15,569	140,120
6	Over 1 million	128,159	16,020	144,179

\* This amount is reimbursed to the county if adequate funds have been appropriated by the General Assembly. Note: Sheriffs will not receive this full amount if adequate funds have not been appropriated by the General Assembly.

\*\* This amount should be appropriated by the county.

**Table 42: Treasurers**

Class Number	Population Range	Calendar Year 2018 Salary	CY 2019 Salary	CY 2020 Salary	CY 2021 Salary
1	1-55,000	\$49,813	\$52,304	\$54,919	\$55,880
2	55,001 - 95,000	58,668	61,601	64,681	65,813
3	95,001 - 200,000	67,525	70,901	74,446	75,749
4	200,001 - 400,000	75,273	79,037	82,988	84,440
5	400,001 - 1 million	80,807	84,847	89,090	90,649
6	Over 1 million	83,636	87,818	92,209	93,823

  

CY 2022 Salary	CY 2023 Salary	CY 2024 Salary	CY 2025 Salary	CY 2026 Salary	CY 2027 Salary	CY 2028 Salary
\$56,858	\$57,853	\$58,865	\$59,895	\$60,943	\$62,010	\$63,095
66,965	68,137	69,329	70,542	71,776	73,032	74,310
77,075	78,424	79,796	81,192	82,613	84,059	85,530
85,918	87,422	88,952	90,509	92,093	93,705	95,345
92,235	93,849	95,491	97,162	98,862	100,592	102,352
95,465	97,136	98,836	100,566	102,326	104,117	105,939

Note: Calculating elected officials' salaries on a calendar basis. The compensation of all county elected officials contained in the Revised Code is on a calendar year basis. When a term of office is only part of a calendar year, the calendar year salary is prorated. (Attorney General Opinion 90-023)

Therefore, county treasurers who are in-term as of December 27, 2018, shall continue to receive the 2018 salary until their next term of office begins in September 2021, at which point their 2021 calendar year salary shall be prorated for the remainder of 2021.

**Tables 43-45: Salaries of Common Pleas Judges**

**Table 43: Common Pleas Judges in Counties with Populations of 77,778 or Greater**

Source of Funding	Calendar Year 2018	CY 2019	CY 2020	CY 2021	CY 2022
County	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
State	126,550	133,600	136,183	138,811	141,485
Total	140,550	147,600	150,183	152,811	155,485
CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028
\$14,000	\$14,000	\$14,000	\$14,000	14,000	14,000
144,206	146,975	149,792	152,658	155,575	158,543
158,206	160,975	163,792	166,658	169,575	172,543

Table 44: Common Pleas Judges in Counties with Populations from 77,777 – 19,445

Source of Funding	Calendar Year 2018	CY 2019	CY 2020	CY 2021	CY 2022
County	18 cents per capita \$_____	18 cents per capita \$_____	18 cents per capita \$_____	18 cents per capita \$_____	18 cents per capita \$_____
State	Total Salary minus County Paid _____	Total Salary minus County Paid _____	Total Salary minus County Paid _____	Total Salary minus County Paid _____	Total Salary minus County Paid _____
Total	140,550	147,600	150,183	152,811	155,485
CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028
18 cents per capita \$_____	18 cents per capita \$_____	18 cents per capita \$_____	18 cents per capita \$_____	18 cents per capita \$_____	18 cents per capita \$_____
Total Salary minus County Paid _____	Total Salary minus County Paid _____	Total Salary minus County Paid _____	Total Salary minus County Paid _____	Total Salary minus County Paid _____	Total Salary minus County Paid _____
158,206	160,975	163,792	166,658	169,575	172,543



Table 45: Common Pleas Judges in Counties with Populations of 19,444 or Fewer

Source of Funding	Calendar Year 2018	CY 2019	CY 2020	CY 2021	CY 2022
Local	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
State	137,050	144,100	146,683	149,311	151,985
Total	140,550	147,600	150,183	152,811	155,485
CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028
\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
154,706	157,475	160,292	163,158	166,075	169,043
158,206	160,975	163,792	166,658	169,575	172,543

### Tables 46-48: Municipal and County Court Judges

Table 46: Full-time Municipal Judges and Part-time Municipal Judges Who Serve in a Territory Exceeding 50,000 Population

Source of Funding	Calendar Year 2018	CY 2019	CY 2020	CY 2021	CY 2022
Local	\$61,750	\$61,750	\$61,750	\$61,750	\$61,750
State	70,400	77,050	79,479	81,951	84,466
Total	132,150	138,800	141,229	143,701	146,216
CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028
\$61,750	\$61,750	\$61,750	\$61,750	\$61,750	\$61,750
87,025	89,629	92,278	94,973	97,716	100,507
148,775	151,379	154,028	156,723	159,466	162,257

Note: Municipalities generally pay 60%, counties 40%, except in county operated municipal courts where county pays 100%.

Table 47: Part-time Municipal Judges Except Those Part-time Municipal Court Judges Who Serve in a Territory Exceeding 50,000 Population

Source of Funding	Calendar Year 2018	CY 2019	CY 2020	CY 2021	CY 2022
Local	\$35,500	\$35,500	\$35,500	\$35,500	\$35,500
State	40,550	44,400	45,798	47,221	48,669
Total	76,050	79,900	81,298	82,721	84,169
CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028
\$35,500	\$35,500	\$35,500	\$35,500	\$35,500	\$35,500
50,142	51,641	53,166	54,718	56,297	57,903
85,642	87,141	88,666	90,218	91,797	93,403

Note: Municipalities generally pay 60%, counties 40%, except in county operated municipal courts where county pays 100%

Table 48: County Court Judges

Source of Funding	Calendar Year 2018	CY 2019	CY 2020	CY 2021	CY 2022
Local	\$35,500	\$35,500	\$35,500	\$35,500	\$35,500
State	40,550	44,400	45,798	47,221	48,669
Total	76,050	79,900	81,298	82,721	84,169
CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028
\$35,500	\$35,500	\$35,500	\$35,500	\$35,500	\$35,500
50,142	51,641	53,166	54,718	56,297	57,903
85,642	87,141	88,666	90,218	91,797	93,403

Note: Excludes county permissive payments pursuant to ORC 1907.17

**Table 49: Additional Compensation for Presiding & Administrative Judges  
in Municipal Courts**

Number of Judges	Designation	ORC Reference	Additional Annual Compensation	ORC Reference	Source of Payment
One Judge	Specified in Statute	1901.09 (A)	\$1,500	1901.11 (B) (2)	Local Funding Authorities
Two or More Judges	Elected or designated as provided in the Rules of Superintendence for the Courts of Ohio	1901.09 (B)			

Note: These amounts are generally paid 40% by the county; 60% by the municipality. If the court is a county operated municipal court, the county pays 100% of the additional compensation.

**Table 50: Additional Compensation for Presiding & Administrative Judges  
in County Courts**

Number of Judges	Designation	ORC Reference	Additional Annual Compensation	ORC Reference	Source of Payment
One Judge	Specified in Statute	1907.131 (A)	\$1,500	1907.16 (C)	County
Two or More Judges	Elected or designated as provided in the Rules of Superintendence for the Courts of Ohio	1907.131 (B)			

**Table 51: Boards of Elections Members**

Base	Calendar Year 2018	CY 2019	CY 2020	CY 2021	CY 2022
For each full 1,000 population of first 100,000	\$102.41	\$104.20	\$106.02	\$107.88	\$109.77
For each full 1,000 population of second 100,000	48.79	49.64	50.51	51.39	52.29
For each full 1,000 population of third 100,000	26.50	26.96	27.43	27.91	28.40
For each full 1,000 population over 300,000	8.13	8.27	8.41	8.56	8.71
CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028
\$111.69	\$113.64	\$115.63	\$117.65	\$119.71	\$121.80
53.21	54.14	55.09	56.05	57.03	58.03
28.90	29.41	29.92	30.44	30.97	31.51
8.86	9.02	9.18	9.34	9.50	9.67

**Table 52: Boards of Elections Members Maximum & Minimum Compensation**

	Calendar Year 2018	CY 2019	CY 2020	CY 2021	CY 2022
Minimum	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Maximum*	N/A	N/A	N/A	N/A	N/A
CY 2023	CY 2024	CY 2025	CY 2026	CY 2027	CY 2028
\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
N/A	N/A	N/A	N/A	N/A	N/A

\* SB 296 removed the maximum BOE member compensation limit previously in statute.

## Appendix A: Examples of Compensation Implementation in S.B. 296

**Example 1:** County Commissioner Smith was re-elected during the 2018 November General Election. Commissioner Smith was first elected in 2010 and is from a county of 45,000 people, what would be considered a Class 1 county under current statute.

Commissioner Smith’s salary schedule is as follows:

CY 2018 Salary	CY 2019 Salary	CY 2020 Salary	CY 2021 Salary	CY 2022 Salary
\$44,421	\$51,423	\$53,994	\$54,939	\$55,900

Commissioner Smith received two five percent raises on paper from H.B. 64 of the 131<sup>st</sup> General Assembly. However, since Commissioner Smith took office prior to the effective date of H.B. 64 (Sept. 29, 2015), he was not able to accept those salary increases until his next term of office began in January 2019 due to Constitutional restrictions against in-term increases. Thus, after taking office in January 2019, he was able to receive the two five percent increases in addition to the first five percent increase included in S.B. 296. Going forward, Commissioner Smith will be able to accept the second five percent increase from S.B. 296 in 2020 as well as the cost of living adjustments in 2021 and 2022.



**Example 2:** County Commissioner Johnson was first elected in 2012. She is from a county of 150,000 people - considered a Class 3 county under statute. For the example’s purposes, Commission Johnson is re-elected in the future 2020 election.

Commissioner Johnson’s salary schedule is as follows:

CY 2018 Salary	CY 2019 Salary	CY 2020 Salary	CY 2021 Salary	CY 2022 Salary
\$72,346	\$72,346	\$72,346	\$81,157	\$82,577

Following Commissioner Johnson’s re-election in 2016, she was able to receive her five percent pay increases in 2016 and 2017 due to her taking office after H.B. 64’s effective date (Sept. 29, 2015). However, due to her being in-term, she will not be able to accept the two five percent increases and the first COLA included in S.B. 296 until taking office in January 2021.

**Example 3:** County Commissioner Williams was appointed as a County Commissioner in 2019. He is from a county of over 1 million people, making it a Class 6 County under current statute.

Commissioner Williams’ salary schedule is as follows:

CY 2019 Salary	CY 2020 Salary	CY 2021 Salary	CY 2022 Salary
\$107,051	\$112,403	\$114,370	\$116,371

Commissioner Williams is eligible to accept the salary increases as written in S.B. 296 due to his taking office after the Dec. 27, 2018 effective date.