



Guidelines for Reporting Administrative and Faculty Salary and Compensation Data as Required by Neb. Rev. Stat. § 85-1430 to 1435 (Laws 2026, LB956)

**Effective for the Reporting Year January 1, 2025, through December 31, 2025, and Thereafter
Until Amended or Replaced**

9-21-26

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

Purpose

LB956, passed by the 2026 Nebraska Legislature and codified as Neb. Rev. Stat. § 85-1430 to 1435 (included as Appendix 1, p. 6), requires Nebraska public postsecondary institutions to report average wage, salary, and employer-paid benefit data for employment categories including administrators, full-time instructional faculty, and adjunct faculty and other part-time instructional staff, to the Coordinating Commission for Postsecondary Education (CCPE). Per Neb. Rev. Stat. § 85-1430:

(1) It is the intent of the Legislature to improve transparency, accountability, and data-informed policymaking regarding compensation practices at Nebraska public postsecondary institutions.

(2) The Legislature finds that comprehensive, publicly available salary and benefits data, including data for administrators, instructional faculty, and adjunct faculty, is necessary to evaluate workforce competitiveness, recruitment and retention challenges, compensation equity, and long-term fiscal sustainability in higher education.

The CCPE must make the aggregate data available on its website and publish an annual report based on the data by December 31 each year. These guidelines explain the level at which institutions are required to report, when they are required to report, for whom they are required to report, what they are required to report, and how they should report.

I. Who must report?

This reporting requirement applies to all Nebraska public postsecondary institutions established, operated, and governed by the state or any of its political subdivisions. Because salary and benefits may be negotiated or determined at the campus level within the University of Nebraska System, reporting for the University of Nebraska should be done at the system office level and for each campuses separately (including UNMC and UNL separately), while reporting for the state colleges should be done at the system office level and for all three campuses combined. Reporting for the community colleges will be done by each community college area.

II. What is the reporting period?

Neb. Rev. Stat. § 85-1432 requires the CCPE to collect salary and benefits data annually but does not define the annual period. The CCPE will use calendar year for the reporting period to reduce institutional reporting burden as much as possible.

III. Who is included in the reporting requirement?

Per Neb. Rev. Stat. § 85-1432, each Nebraska public postsecondary institution shall electronically submit salary and benefits data for the following employee groups:

- (a) Administrators;*
- (b) Instructional faculty employed on a full-time basis; and*
- (c) Adjunct faculty and other part-time instructional staff.*

Employee groups are defined in Neb. Rev. Stat. § 85-1431 as follows:

- (1) Administrator means any employee of a Nebraska public postsecondary institution whose primary duties include executive, managerial, or supervisory responsibilities, including presidents, chancellors, vice presidents, provosts, deans, associate or assistant deans, and other comparable positions;*
- (2) Adjunct faculty means instructional personnel employed on a part-time, temporary, or course-by-course basis, regardless of title, and who are not employed on a full-time continuing contract;*
- (5) Instructional faculty means employees whose primary responsibilities include teaching, research, or public service, including professors, associate professors, assistant professors, instructors, lecturers, and comparable academic titles, whether tenured or nontenured;*

For administrators, “vice presidents” includes all campus and system vice presidents as applicable to the system or campus reports. It does not include associate or assistant vice presidents unless their duties are primarily related to academic administration. “Other comparable positions,” referred to as “other comparable academic administrators” on the data collection template, includes academic program directors and similar job titles if, in the institution’s administrative structure, the position functions similarly to an associate or assistant dean, defined in the CUPA-HR administrators survey (<https://www.cupahr.org/research-data/about-our-surveys/administrators-survey/>) as “Persons with or without faculty status who report to and support the Dean in administration of an institutional program, which may be a school, college or department. Only report those whose administrative, non-teaching, non-research responsibilities represent at least 50% of their full-time responsibilities.” Such academic administrators should not be reported as instructional faculty. However, department chairs should be reported under their faculty category.

Employment classification, as defined in Neb. Rev. Stat. § 85-1431(4), means the category of employment under which an employee is engaged by a postsecondary institution, including:

- (a) Full-time or part-time status;*
- (b) Permanent, probationary, temporary, or contract status;*
- (c) Tenured, tenure-track, nontenure-track, or nontenured status, when applicable; and*
- (d) Any other classification used by the institution to distinguish categories of employment for compensation, workload, or benefit purposes;*

For reporting purposes, a full-time employee is an employee who is employed at least .75 FTE annually. A part-time employee is employed less than .75 FTE annually.

Rank or position within each employee group, as defined in Neb. Rev. Stat. § 85-1431(7), means the title, level, or designation assigned by a postsecondary institution to differentiate employees within an employee group based on responsibility, experience, academic standing, or administrative authority, including:

- (a) For instructional faculty, academic rank such as professor, associate professor, assistant professor, instructor, lecturer, or comparable titles; and*
- (b) For adjunct faculty, instructional designation or course-based title used by the institution;*

IV. What must be reported?

Per Neb. Rev. Stat. § 85-1433, the salary and benefits data collected pursuant to section 85-1432 shall include, but not be limited to:

- (1) Average salary by employee group and employment classification;*
- (2) Average salary by rank or position within each employee group;*
- (3) Average salary by institution type, including two-year institutions and four-year institutions;*
- (4) Employer-paid benefits, including health insurance, retirement contributions, and other fringe benefits, reported in aggregate and as an average per employee;*
- (5) Full-time versus part-time status;*
- (6) Year-over-year percentage changes in salary and benefits; and*

(7) Any additional data elements the commission determines necessary to facilitate meaningful comparison across institutions and academic years.

Institutions that maintain faculty rank and tenure status separately – e.g., a professor (rank) can be tenure track or non-tenure track (employment classification) – should report faculty based on the actual combination of rank and employment classification.

Individuals should be reported under their most recent rank and employment classification.

Average salaries should be reported on a calendar year basis, and institutions may rely on existing payroll systems to the maximum extent possible to generate annual salaries for reporting. For an individual employee, salary should be considered gross wages for the calendar year; i.e., individual salary is the equivalent of what would be reported in Form W-2 Box 1 before subtracting pre-tax deductions.

Because salaries are intended to be calculated on an annual basis, individuals who are classified as full time (at least .75 FTE) but do not work the equivalent of a full year should be excluded from all calculations – number of employees, average salary, and average benefits. For example, neither an instructor on a permanent/recurring contract who begins teaching in August nor a professor who retires in May should be included in the calculation of the average salary for their respective employment group.

Average salary should be calculated as the sum of all annual salaries of all employees in an employee group, classification, and position or rank divided by the number of employees in the employee group, classification, and position or rank. For example, the average salary of tenured associate professors would be the sum of the annual salaries of all tenured associate professors divided by the number of tenured associate professors. Both the number of employees in the employee group and the average salary of the group must be reported to facilitate calculation of averages by institution type and position.

Average employer-paid benefits should be calculated as the sum of employer-paid benefits of all employees in an employee group, classification, and position or rank divided by the number of employees in the employee group, classification, and position or rank. For example, the average employer-paid benefits of deans would be the sum of employer-paid benefits of all deans divided by the number of deans. Benefits need not be reported in discrete categories – e.g., health insurance, retirement benefits, long-term disability insurance. Both the number of employees in the employee group and the average employer-paid benefits of the group must be reported to facilitate calculation of averages by institution type and position.

For reporting purposes, employer-paid benefits include benefits that can be consistently reported through payroll and benefits accounting systems. These include retirement, medical and dental insurance, vision insurance, health reimbursement arrangements, life insurance, and short- and/or long-term disability insurance. However, for administrators reported in this data collection, and faculty who receive them, benefits should include vehicle allowances, housing allowances, club memberships,

supplemental retirement contributions, and bonuses. These items should not be reported in average salary calculations.

The CCPE may use employee numbers and average salaries and average employer-paid benefits to calculate weighted average salaries and employer-paid benefits by sector.

For adjunct faculty, in addition to average salary and benefits information, please report the institution's/campus's pay rate per credit hour for adjunct faculty for the reporting period. Note that this is not a calculated average unless there is more than one pay rate per credit hour taught. If the standard rate is \$1,200 per credit hour, report \$1,200. However, if there is more than one pay rate per credit hour, please report the average rate (mean) for the institution/campus by adding the rates and dividing by the number of rates.

V. When do institutions report?

Institutional submissions of calendar year 2025 salary and benefits data are due to the CCPE by October 31, 2026, and subsequent submissions will follow the same schedule (calendar year 2026 data will be due to the CCPE by October 31, 2027, etc.). This timeline will be sufficient for the CCPE to meet the requirement to make the data publicly available on its website and publish an annual report on or before December 31 of each year (Neb. Rev. Stat. § 85-1434).

VI. How do institutions report?

The CCPE will provide an Excel reporting form that must be used for submissions. The form is formatted for easy loading into Tableau. An example of the form can be found in Appendix 2. Completed forms should be e-mailed to jill.heese@nebraska.gov.

Questions?

Questions about requirements, processes, and interpretations should be directed to the CCPE at:

Mike Baumgartner
mike.baumgartner@nebraska.gov
402-471-0029

Questions about data submission should be directed to the CCPE at:

Jill Heese
jill.heese@nebraska.gov
402-471-0031

Appendix 1: Neb. Rev. Stat. § 85-1430 to 1435

85-1430. Legislative findings and intent.

(1) It is the intent of the Legislature to improve transparency, accountability, and data-informed policymaking regarding compensation practices at Nebraska public postsecondary institutions.

(2) The Legislature finds that comprehensive, publicly available salary and benefits data, including data for administrators, instructional faculty, and adjunct faculty, is necessary to evaluate workforce competitiveness, recruitment and retention challenges, compensation equity, and long-term fiscal sustainability in higher education.

85-1431. Terms, defined.

For purposes of sections 85-1430 to 85-1435:

(1) Administrator means any employee of a Nebraska public postsecondary institution whose primary duties include executive, managerial, or supervisory responsibilities, including presidents, chancellors, vice presidents, provosts, deans, associate or assistant deans, and other comparable positions;

(2) Adjunct faculty means instructional personnel employed on a part-time, temporary, or course-by-course basis, regardless of title, and who are not employed on a full-time continuing contract;

(3) Commission means the Coordinating Commission for Postsecondary Education;

(4) Employment classification means the category of employment under which an employee is engaged by a postsecondary institution, including:

(a) Full-time or part-time status;

(b) Permanent, probationary, temporary, or contract status;

(c) Tenured, tenure-track, nontenure-track, or nontenured status, when applicable; and

(d) Any other classification used by the institution to distinguish categories of employment for compensation, workload, or benefit purposes;

(5) Instructional faculty means employees whose primary responsibilities include teaching, research, or public service, including professors, associate professors, assistant professors, instructors, lecturers, and comparable academic titles, whether tenured or nontenured;

(6) Nebraska public postsecondary institution has the same meaning as in section 85-2403;

(7) Rank or position within each employee group means the title, level, or designation assigned by a postsecondary institution to differentiate employees within an employee group based on responsibility, experience, academic standing, or administrative authority, including:

(a) For instructional faculty, academic rank such as professor, associate professor, assistant professor, instructor, lecturer, or comparable titles; and

(b) For adjunct faculty, instructional designation or course-based title used by the institution; and

(8) Salary and benefits data means compensation information including wages, salaries, and employer-paid benefits.

85-1432. Salary and benefits data; collection.

(1) Beginning July 1, 2026, the commission shall annually collect salary and benefits data from each Nebraska public postsecondary institution.

(2) Each Nebraska public postsecondary institution shall electronically submit salary and benefits data for the following employee groups:

(a) Administrators;

(b) Instructional faculty employed on a full-time basis; and

(c) Adjunct faculty and other part-time instructional staff.

(3) The commission shall require data to be reported in a standardized format prescribed by the commission to ensure statewide consistency and year-to-year comparability.

85-1433. Salary and benefits data; collection; requirements.

The salary and benefits data collected pursuant to section 85-1432 shall include, but not be limited to:

(1) Average salary by employee group and employment classification;

(2) Average salary by rank or position within each employee group;

(3) Average salary by institution type, including two-year institutions and four-year institutions;

(4) Employer-paid benefits, including health insurance, retirement contributions, and other fringe benefits, reported in aggregate and as an average per employee;

(5) Full-time versus part-time status;

(6) Year-over-year percentage changes in salary and benefits; and

(7) Any additional data elements the commission determines necessary to facilitate meaningful comparison across institutions and academic years.

85-1434. Data; compilation; report.

(1) The commission shall:

(a) Compile the data submitted pursuant to sections 85-1432 and 85-1433;

(b) Make such data publicly available on its website in an aggregated, searchable, and downloadable format; and

(c) On or before December 31 of each year, publish an annual report.

(2) Data reported publicly under this section shall not include the names of individual employees or other personally identifiable information.

85-1435. Rules and regulations.

The commission may adopt and promulgate rules and regulations to carry out sections 85-1430 to 85-1435.

Appendix 2. LB956 Data Collection Conceptual Layout

Name of Campus, System Office, System, or Community College Area										
			Full-Time			Part-Time				
			Number	Average Salary	Average Employer-Paid Benefits	Number	Average Salary	Average Employer-Paid Benefits		
Administrative										
President/Chancellor										
Vice Presidents/Vice Chancellors										
Provosts										
Assoc. or Asst. Provost or VPs of Academic Affairs										
Deans										
Associate Deans										
Assistant Deans										
Other Comparable Academic Administrators										
Total Adminstrators										
Edit Check Total Administrators										
Instructional Faculty - Full Time										
Tenure/Tenure Track Instructional Faculty										
Professor										
Associate Professor										
Assistant Professor										
Instructors										
Total T/TT										
Edit Check Total T/TT										
Permanent/Contract Non-tenure Track Instructional Faculty										
Professor										
Associate Professor										
Assistant Professor										
Instructor										
Lecturer										
Comparable										
Total Perm Non-T/TT										
Edit Check Total T/TT										
Adjunct Faculty (Not on FT Continuing Contract)										
Adjunct Faculty										
Other Designation										
Total Adjunct										
Edit Check Total Adjunct										
Average Adjunct Pay per Credit Hour										