

Table 25. Pretax benefits:¹ Access, civilian workers,² National Compensation Survey, March 2008

(All workers = 100 percent)

Characteristics	Health savings account	Section 125 cafeteria benefits			Cash or deferred arrangements with no employer contributions
		Flexible benefits	Dependent care reimbursement account	Healthcare reimbursement account	
All workers	10	19	34	37	23
Worker characteristics					
Management, professional, and related	15	31	53	57	33
Management, business, and financial	18	31	56	59	29
Professional and related	13	30	52	57	34
Teachers	15	31	45	55	46
Primary, secondary, and special education school teachers	14	32	45	52	45
Registered nurses	9	34	54	58	22
Service	5	11	20	24	19
Sales and office	12	18	36	38	20
Sales and related	13	10	30	30	15
Office and administrative support	11	23	39	43	23
Natural resources, construction, and maintenance	5	14	21	23	15
Construction, extraction, farming, fishing, and forestry	3	8	13	15	12
Installation, maintenance, and repair	7	20	31	33	19
Production, transportation, and material moving ...	7	16	26	27	18
Production	6	18	29	32	17
Transportation and material moving	7	13	24	23	18
Full time	11	23	39	43	26
Part time	5	8	19	19	11
Union	9	23	44	48	41
Nonunion	10	19	33	35	19
Average wage within the following percentiles: ³					
Less than 10	1	5	10	12	–
10 to under 25	8	10	19	21	15
25 to under 50	9	18	31	34	20
50 to under 75	11	23	39	42	26
75 to under 90	13	29	49	52	32
90 or greater	15	31	60	64	35

See footnotes at end of table.

Table 25. Pretax benefits:¹ Access, civilian workers,² National Compensation Survey, March 2008—Continued

(All workers = 100 percent)

Characteristics	Health savings account	Section 125 cafeteria benefits			Cash or deferred arrangements with no employer contributions
		Flexible benefits	Dependent care reimbursement account	Healthcare reimbursement account	
Establishment characteristics					
Goods-producing industries	7	18	28	32	14
Service-providing industries	10	20	36	38	24
Education and health services	12	28	46	52	32
Educational services	18	33	50	58	51
Elementary and secondary schools	16	34	46	55	48
Junior colleges, colleges, and universities	22	33	62	70	61
Health care and social assistance	8	24	43	47	19
Hospitals	12	43	71	75	31
Public administration	18	32	54	57	54
1 to 99 workers	5	9	16	18	10
1 to 49 workers	4	8	14	15	8
50 to 99 workers	6	12	23	26	13
100 workers or more	14	29	50	54	34
100 to 499 workers	11	22	39	41	25
500 workers or more	17	35	61	67	42
Geographic areas					
New England	7	14	34	37	23
Middle Atlantic	5	15	30	33	28
East North Central	10	17	34	36	20
West North Central	9	22	40	45	19
South Atlantic	14	23	37	39	19
East South Central	12	18	17	28	—
West South Central	8	22	36	39	21
Mountain	10	23	40	41	22
Pacific	10	20	37	37	25

¹ See the Technical Note for definitions.

² Includes workers in the private nonfarm economy except those in private households, and workers in the public sector, except the federal government. See Technical Note for further explanation.

³ The percentile groupings are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. The percentile values are based on the estimates

published in the "National Compensation Survey: Occupational Earnings in the United States, 2007." See Technical Note for more details.

NOTE: Dash indicates no workers in this category or data did not meet publication criteria.