

National Compensation Survey: Employee Benefits in State and Local Governments in the United States, September 2007



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Summary 08-02

Eighty-nine percent of workers in State and local government had access to employer-sponsored retirement benefits in September 2007. Almost three times as many workers had access to defined benefit plans (83 percent) than to defined contribution plans (29 percent). Nearly all workers (96 percent) who had access to a defined benefit retirement plan chose to participate in it, whereas only 63 percent of workers with access to defined contribution plans chose to enroll in them. (See table 1.)

Eighty-seven percent of workers had access to medical care plans, greater than access to dental care (55 percent) and vision care (38 percent). Over four of five workers with access to a plan participated in the medical, dental, or vision plan offered by their employer. This summary presents information on the incidence and key provisions of these and other employee benefit plans by a variety of worker and establishment characteristics. (See table 5.)

The summary is the first release of data on benefits in State and local government since 1998. The National Compensation Survey (NCS) has been undergoing significant restructuring and changes in its approach to collecting, tabulating, and presenting its data. The NCS will begin publishing benefits data on the civilian economy every year, with separate estimates available for private industry and State and local government and for a variety of employer, employee, and geographic characteristics. Data for March 2008 will be available later this year.

Access to employee benefit programs and participation in those programs, as these concepts are used in the survey, are defined as follows:

- **Access** to a benefit plan: Employees are considered as having access to a benefit plan if it is available for their use. For example, if an employee is permitted to participate in a medical care plan offered by the employer, he or she is placed in a category with those having access to medical care, regardless of whether he or she chooses to participate.

- **Participation** in a benefit plan: Employees in contributory plans are considered as participating in an insurance or retirement plan if they have paid required contributions and fulfilled any applicable service requirements. Employees in noncontributory plans are counted as participating regardless of whether they have fulfilled the service requirements.

Note that the term *incidence* can refer to either rates of access or rates of participation in a benefit plan.

In addition to presenting data on access to and participation in benefit plans, the tables in this release include data on provisions of life insurance plans, employee contributions to costs of medical care premiums, the allocation of medical plan costs between employees and employers, and employer premiums.

Major findings

- State and local government employees enjoyed broad access to a wide variety of benefits at their workplace, including retirement and medical care benefits, available to a vast majority of employees, 89 and 87 percent, respectively. By comparison, only 61 percent of employees in private industry had access to retirement benefits of at least one type; 71 percent had access to medical care coverage in March 2007. (See <http://www.bls.gov/ncs/ebs/sp/ebsm0006.pdf> for the publication on private industry workers.)
- State and local governments assumed on average 90 percent of employee medical care costs for single coverage and almost three-quarters of the costs of family coverage. (See table 9.)
- The greatest factor affecting availability of benefits in State and local government was full- vs. part-time status: access to almost all benefits was much higher for

full-time than part-time employees, for some benefits up to four times higher.

- State government workers had greater access to most benefit programs than did local government workers. Medical care plans, for example, were available to 94 percent of State workers and to 85 percent of local government workers. (See table 5.)
- Defined contribution plans, which are often offered in addition to defined benefit plans, were available to 29 percent of workers in State and local government. This benefit is more widely available in State government, where 43 percent of employees had access to it in 2007. Forty-one percent of State government workers participating in defined contribution plans were not required by their employers to make contributions to these plans. (See table 4.)
- A variety of other benefits were offered to workers in State and local government. Work-related educational assistance benefits were offered to about two-thirds of all workers. Employee assistance programs were available to almost three-quarters of all employees; about six out of ten workers had access to healthcare reimbursement accounts, and about half, to dependent care reimbursement accounts and to wellness programs. (See tables 21 and 22.)

Worker characteristics

Access to and participation in most types of benefits varied by occupational group, full- and part-time work schedule, and by earnings. Access to the majority of benefits varied most significantly by full- and part-time status of the workers. For example, virtually all full-time employees in State and local government had access to medical care (98 percent). Part-time workers' access to this benefit was far more limited (28 percent). Access to benefits also varied considerably by earnings: those in occupations with average earnings of \$24 an hour and above had greater access to most benefits than those with average earnings of below that amount. Access to benefit programs was also greater in State than in local government.

Eighty-two percent of full-time employees chose to enroll in their employers' medical plans, compared with only 18 percent of part-time workers. The availability of data on access to benefits alongside those on participation in benefit plans allows calculation of take-up rates. The take-up rate is an estimate of the percentage of workers with access to a plan who participate in the plan. Take-up rates for medical care benefits were higher for full-time than for part-time workers. The take-up rates for non-contributory benefits or for benefits with a relatively low employee cost are higher than for contributory benefits with a substantial cost, such as medical care.

Union workers had higher rates of coverage for most benefits. Union workers' access to vision care was almost twice that of nonunion workers. Employee assistance programs, work-related educational assistance, and nonproduction bonuses were also more commonly offered to union than to nonunion workers. A greater percentage of nonunion workers, however, were offered defined contribution plans, fitness centers, and health savings accounts.

Establishment characteristics

Incidence of benefits varied between State and local governments, and by establishment size and industry. Employee benefits tended to be more widespread in State than in local government. The differences were most significant in access to defined contribution plans, vision care, paid holidays, and vacations.

Workers in large establishments were more likely to have access to most benefit programs. For example, defined benefit plans were available to only 58 percent of employees in the smallest establishments (1 to 49 workers); 88 percent of workers in the largest establishments (500 workers or more) had access to this benefit. Take-up rates in many benefit programs, however, were similar across the size classes. For defined contribution plans and medical care, take-up rates were higher in smaller than in larger establishments.

Although the broad industry sectors (e.g., education and health services and public administration) showed comparable rates of incidence for many employee benefit programs, significant variations existed between the subcomponents of education and health services. Ninety-two percent of employees in elementary and secondary schools had access to defined benefit plans, compared with only 65 percent of hospital employees. By contrast, defined contribution plans were more commonly offered to hospital employees (59 percent) than to employees in elementary and secondary schools (17 percent). With the exception of vision care, hospital employees had higher access to healthcare, life insurance, and long-term disability benefits than any other group. Paid holidays and vacations were nearly universally offered to hospital employees (93 and 94 percent, respectively); these benefits were less common in elementary and secondary schools (available to only 44 and 28 percent, respectively). (Note: Many schools do not consider time off during the year as paid holidays or vacations.) Many junior colleges, colleges, and universities offered such benefits as health savings accounts, healthcare reimbursement accounts, and fitness centers to a greater proportion of their employees than establishments in other sectors.

Employee contributions to retirement and medical care

Seventy-seven percent of workers were required to contribute to the cost of their defined benefit plans; this requirement was more frequently imposed on part-time than on full-time workers. Hospital employees were offered defined benefit plans without a contribution requirement more fre-

quently than employees in other sectors of State and local government. (See table 2.) Contributions to defined benefit plans were, on average, 6 or 7 percent of earnings, with virtually no variation among employee groups. (See table 3.)

Sixty-one percent of medical care plan participants were required to contribute to the cost of their single coverage (see table 10), and 86 percent, towards the cost of their family coverage. (See table 11.) On average, employees paid 10 percent of the medical care premium for single coverage and 26 percent for family coverage. Variations in the share of cost of single coverage were insignificant, except that workers in healthcare and social assistance paid a higher share than workers in other types of establishments, and employees in the smallest establishment class paid the lowest share. (See table 9.) The family coverage share was almost twice as high for nonunion as for union workers, 34 percent compared with 18 percent. Within occupational groups, workers in protective service occupations paid the lowest share of family premiums, 21 percent. Teachers, on the other hand, had to pay 30 percent of the cost of family coverage.

Employer premiums for medical care

Employer premiums for single coverage averaged \$394.48 per month, with average monthly premiums nearly \$37 higher for those plans requiring no employee contributions than those with an employee contribution required. (See table 10.) The difference in monthly employer premiums for family coverage was even greater, almost \$203 per month. Average employer premiums also varied by employee characteristics. For single coverage plans, employer premiums for union workers were about \$68 per month higher than those paid for nonunion workers. Employer premiums paid for teachers were higher than for other occupational groups. Employer characteristics also played a role in the amount of employer premiums. Employer premiums of workers in junior colleges, colleges, and universities were \$365.71 on average per month, compared with \$410.66 in elementary and secondary schools.

Employer premiums in establishments employing between 100 and 499 workers were the highest of any establishment size. Employer premiums in local governments (\$400.41 per month) were higher than in State governments (\$378.59 per month).

Details of provisions of life insurance plans

Employee contributions toward life insurance benefits typically were not required. Eighty-nine percent of workers enrolled in basic life insurance plans did not have to contribute toward their cost. (See table 13.) Life insurance plans covering about half of State and local government workers provided a flat-dollar benefit, most commonly between \$10,000 and \$25,000. (See table 16.) Life insurance plans covering about two-fifths of the workers paid a death benefit based on a fixed multiple of earnings, most often an amount equal to the employee's annual salary. (See tables 14 and 15.)

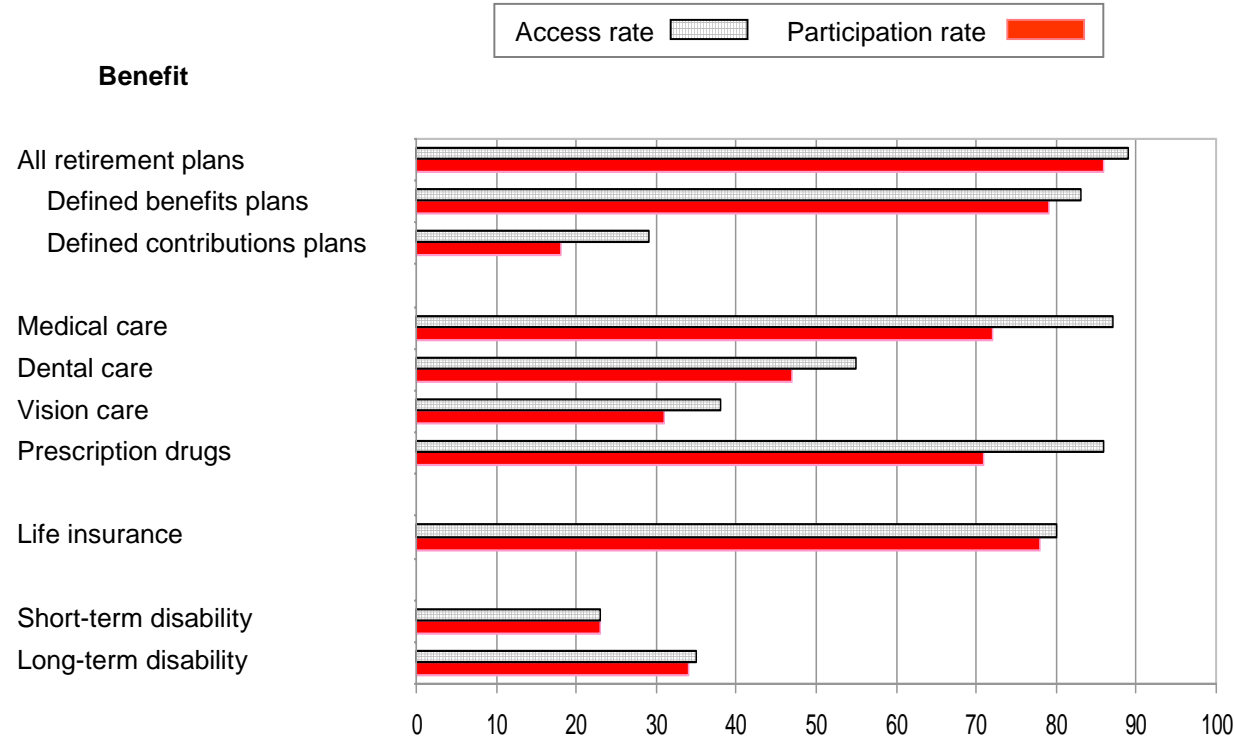
Other benefits

Employer assistance for childcare was available to 19 percent of workers. Childcare resource and referral services were available to 10 percent of all workers, and on- and off-site childcare, to nine percent; employer-provided funds as well as on- and off-site childcare were rare: available to 4 percent of all workers, although available more commonly in hospitals than in any other types of establishments.

Long-term care insurance was offered to 26 percent, subsidized commuting to 10 percent, and adoption assistance to 8 percent of employees. These benefits were more common in State than in local government. Long-term care was most prevalent in junior colleges, colleges, and universities and least prevalent in elementary and secondary schools. (See table 20.)

Thirty percent of workers had access to nonproduction bonuses. Nonproduction bonuses were more common in State government (41 percent) than in local government (26 percent). Three times as many full-time workers had access to bonuses than part-time workers. (See table 23.)

Chart 1. Access and participation rates of workers by selected benefits, State and local government, September 2007



Note: The access rate represents the percent of employees offered the benefit, and the participation rate represents the percent of employees that receive the benefit.

Chart 2. Percent of workers with access to retirement and medical benefits, State government and local government, September 2007

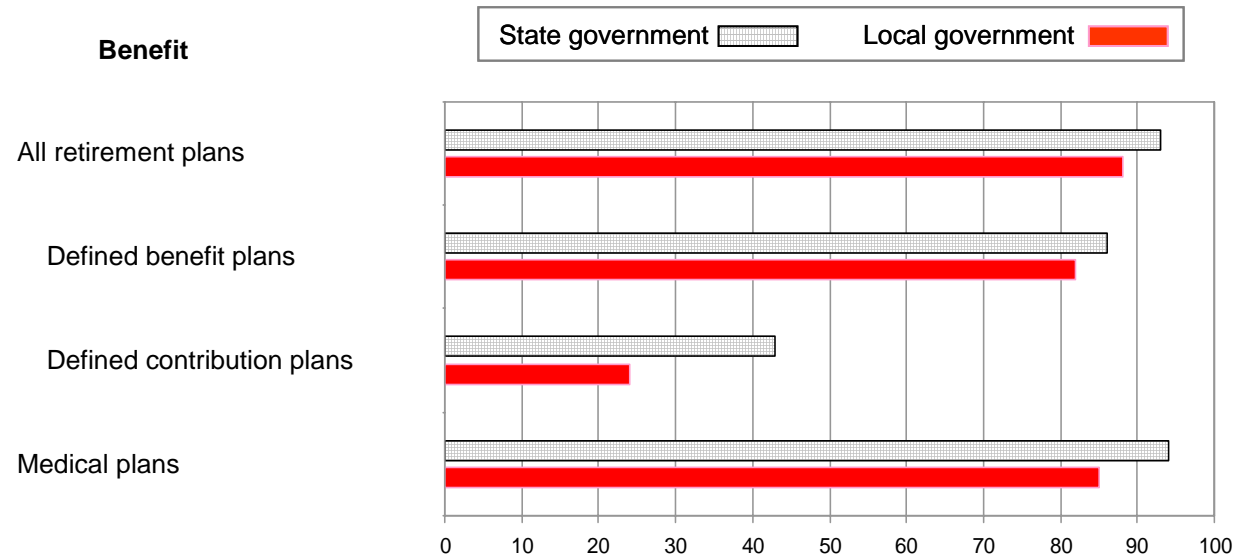


Table of Contents

Table 1.	Retirement benefits: Access, participation, and take-up rates	6
Table 2.	Defined benefit retirement plans: Employee contribution requirement	7
Table 3.	Defined benefit retirement plans: Employee participation by method of employee contribution and mean and median contributions	8
Table 4.	Defined contribution retirement plans: Selected attributes	9
Table 5.	Healthcare benefits: Access, participation, and take-up rates	10
Table 6.	Selected health benefits: Access	12
Table 7.	Medical plans, single coverage: Employee participation by amount and type of contribution	13
Table 8.	Medical plans, family coverage: Employee participation by amount and type of contribution	14
Table 9.	Medical plans: Share of premiums paid by employer and employee	15
Table 10.	Medical plans, single coverage: Employer and employee premiums by employee contribution requirement	16
Table 11.	Medical plans, family coverage: Employer and employee premiums by employee contribution requirement	17
Table 12.	Insurance benefits: Access, participation, and take-up rates	18
Table 13.	Life insurance plans: Employee contribution requirement	19
Table 14.	Life insurance plans: Method of payment	20
Table 15.	Life insurance plans: Fixed-multiple-of-earnings benefit formulas	21
Table 16.	Life insurance plans: Flat-dollar benefit formulas	22
Table 17.	Short-term disability plans: Method of funding	23
Table 18.	Leave benefits: Access	24
Table 19.	Paid holidays: Number of days provided	25
Table 20.	Quality-of-life benefits: Access	26
Table 21.	Pretax benefits: Access	27
Table 22.	Selected benefits: Access	28
Table 23.	Nonproduction bonuses: Access	29
	Technical Note	30

Table 1. Retirement benefits: Access, participation, and take-up rates,¹ State and local government workers, National Compensation Survey, September 2007

(All workers = 100 percent)

Characteristics	All retirement benefits ²			Defined benefit			Defined contribution		
	Access	Participation	Take-up rate	Access	Participation	Take-up rate	Access	Participation	Take-up rate
All workers	89	86	97	83	79	96	29	18	63
Worker characteristics									
Management, professional, and related	91	88	96	86	82	95	29	18	60
Professional and related	91	88	96	86	82	95	28	17	60
Teachers	91	88	97	88	84	95	24	13	56
Primary, secondary, and special education school teachers	97	95	98	96	94	98	17	8	44
Service	83	80	96	76	73	96	27	18	68
Protective service	91	87	96	84	80	96	33	23	72
Sales and office	90	88	97	81	78	97	33	22	65
Office and administrative support	91	89	97	82	79	97	33	21	65
Full time	99	95	97	91	88	96	33	21	64
Part time	39	37	93	37	35	94	8	5	57
Union	97	94	97	95	91	96	26	15	58
Nonunion	83	80	96	73	70	96	32	21	67
Average wage less than \$15 per hour ³	75	72	96	66	64	96	24	16	65
Average wage \$15 per hour or higher ³	96	92	97	90	86	96	31	20	63
Average wage less than \$24 per hour ³	84	81	96	76	73	96	28	18	64
Average wage \$24 per hour or higher ³	97	94	97	93	88	95	30	19	63
Establishment characteristics									
Education and health services	91	88	97	85	81	95	27	16	60
Educational services	91	88	97	88	84	96	23	13	56
Elementary and secondary schools	92	90	98	92	89	97	17	8	51
Junior colleges, colleges, and universities	86	81	94	75	68	90	45	29	63
Healthcare and social assistance	92	85	93	68	63	93	55	38	70
Hospitals	93	85	91	65	61	93	59	39	66
Public administration	89	86	97	83	80	96	32	22	67
1 to 99 workers	77	75	97	65	63	97	25	21	83
1 to 49 workers	71	69	97	58	56	96	22	18	81
50 to 99 workers	85	83	98	74	73	98	29	24	86
100 workers or more	91	88	96	86	82	96	30	18	61
100 to 499 workers	86	84	97	80	76	96	24	15	62
500 workers or more	93	90	96	88	84	95	32	19	61
State government	93	89	95	86	80	93	43	27	61
Local government	88	86	97	82	79	97	24	16	65

¹ The take-up rate is an estimate of the percentage of workers with access to a plan who participate in the plan, rounded for presentation. See Technical Note for more details.

² Includes defined benefit pension plans and defined contribution retirement plans. The total is less than the sum of the individual items

because many employees participated in both types of plans.

³ The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 2. Defined benefit retirement plans: Employee contribution requirement, State and local government workers, National Compensation Survey, September 2007

(All workers participating in defined benefit plans = 100 percent)

Characteristics	Employee contribution requirement	
	Required	Not required
All workers participating in defined benefit plans	77	23
Worker characteristics		
Management, professional, and related	77	23
Professional and related	79	21
Teachers	80	20
Primary, secondary, and special education school teachers	80	20
Service	76	24
Protective service	74	26
Sales and office	76	24
Office and administrative support	75	25
Full time	76	24
Part time	86	14
Union	77	23
Nonunion	77	23
Average wage less than \$15 per hour ¹	77	23
Average wage \$15 per hour or higher ¹	77	23
Average wage less than \$24 per hour ¹	76	24
Average wage \$24 per hour or higher ¹	78	22
Establishment characteristics		
Education and health services	79	21
Educational services	80	20
Elementary and secondary schools	80	20
Junior colleges, colleges, and universities	81	19
Healthcare and social assistance	70	30
Hospitals	63	37
Public administration	73	27
1 to 99 workers	78	22
1 to 49 workers	86	14
50 to 99 workers	71	29
100 workers or more	77	23
100 to 499 workers	79	21
500 workers or more	76	24
State government	76	24
Local government	77	23

¹ The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 3. Defined benefit retirement plans: Employee participation by method of employee contribution and mean and median contributions, State and local government workers, National Compensation Survey, September 2007

(All workers participating in defined benefit plans = 100 percent)

Characteristics	Method of employee contribution		Fixed percent of earnings contribution	
	Fixed percent of earnings ¹	Other formula ²	Mean	Median
All workers participating in defined benefit plans	71	6	6.3	6.4
Worker characteristics				
Management, professional, and related	71	7	6.3	6.4
Professional and related	72	7	6.4	6.4
Teachers	74	6	6.7	6.4
Primary, secondary, and special education school teachers	75	5	6.7	6.4
Service	70	6	6.6	6.5
Protective service	68	6	7.0	7.0
Sales and office	70	6	5.9	6.0
Office and administrative support	69	6	5.9	6.0
Full time	70	6	6.2	6.4
Part time	74	12	6.6	7.0
Union	67	9	6.2	6.5
Nonunion	74	3	6.3	6.4
Average wage less than \$15 per hour ³	72	5	6.2	6.4
Average wage \$15 per hour or higher ³	70	7	6.3	6.4
Average wage less than \$24 per hour ³	70	6	6.1	6.0
Average wage \$24 per hour or higher ³	71	7	6.4	6.4
Establishment characteristics				
Education and health services	73	7	6.4	6.4
Educational services	74	7	6.5	6.4
Elementary and secondary schools	74	6	6.5	6.4
Junior colleges, colleges, and universities	70	11	6.3	6.4
Healthcare and social assistance	64	6	5.7	5.5
Hospitals	59	4	5.8	6.0
Public administration	67	6	6.0	6.0
1 to 99 workers	72	6	5.9	6.0
1 to 49 workers	80	5	5.8	6.0
50 to 99 workers	63	7	6.1	6.0
100 workers or more	70	6	6.3	6.4
100 to 499 workers	72	6	6.2	6.4
500 workers or more	70	6	6.3	6.4
State government	65	11	5.7	6.0
Local government	72	5	6.4	6.4

¹ The employee contributes a fixed percentage of his or her earnings to the retirement plan.

² Includes plans such as flat-amount contributions per years of service, or flat-sum contributions regardless of earnings.

³ The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 4. Defined contribution retirement plans: Selected attributes, State and local government workers, National Compensation Survey, September 2007

(All workers participating in defined contribution plans = 100 percent)

Characteristics	Employee contribution requirement		Employee contribution pretax option	
	Required	Not required	Pretax	Not pretax
All workers participating in defined contribution plans ...	57	43	75	25
Worker characteristics				
Management, professional, and related	55	45	72	28
Professional and related	54	46	71	29
Teachers	50	50	69	31
Primary, secondary, and special education school teachers	46	54	74	26
Service	59	41	74	26
Protective service	62	38	75	25
Sales and office	58	42	81	19
Office and administrative support	57	43	81	19
Full time	57	43	75	25
Part time	62	38	74	26
Union	44	56	66	34
Nonunion	64	36	80	20
Average wage less than \$15 per hour ¹	61	39	81	19
Average wage \$15 per hour or higher ¹	55	45	73	27
Average wage less than \$24 per hour ¹	60	40	80	20
Average wage \$24 per hour or higher ¹	53	47	69	31
Establishment characteristics				
Education and health services	54	46	69	31
Educational services	51	49	66	34
Elementary and secondary schools	38	62	58	42
Junior colleges, colleges, and universities	64	36	74	26
Healthcare and social assistance	60	40	76	24
Hospitals	60	40	72	28
Public administration	58	42	78	22
1 to 99 workers	63	37	92	8
1 to 49 workers	73	27	90	10
50 to 99 workers	53	47	94	6
100 workers or more	56	44	72	28
100 to 499 workers	64	36	87	13
500 workers or more	54	46	68	32
State government	59	41	77	23
Local government	56	44	74	26

¹ The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 5. Healthcare benefits: Access, participation, and take-up rates,¹ State and local government workers, National Compensation Survey, September 2007

(All workers = 100 percent)

Characteristics	Medical care			Dental care		
	Access	Participation	Take-up rate	Access	Participation	Take-up rate
All workers	87	72	83	55	47	85
Worker characteristics						
Management, professional, and related	90	73	82	55	47	86
Professional and related	89	72	81	54	46	86
Teachers	89	72	82	52	46	87
Primary, secondary, and special education school teachers	95	78	82	57	50	87
Service	81	66	82	50	42	84
Protective service	89	75	85	59	51	87
Sales and office	88	74	84	58	50	85
Office and administrative support	89	75	84	58	50	86
Full time	98	82	83	62	53	86
Part time	28	18	65	16	12	76
Union	95	79	83	71	61	86
Nonunion	81	67	82	42	35	85
Average wage less than \$15 per hour ²	70	56	80	36	30	84
Average wage \$15 per hour or higher ²	95	79	83	63	54	86
Average wage less than \$24 per hour ²	81	67	82	48	41	85
Average wage \$24 per hour or higher ²	96	80	83	64	54	86
Establishment characteristics						
Education and health services	89	71	80	52	44	85
Educational services	88	71	81	50	43	86
Elementary and secondary schools	89	72	81	50	43	85
Junior colleges, colleges, and universities	86	69	80	49	42	86
Healthcare and social assistance	91	71	78	62	51	82
Hospitals	94	71	76	63	50	80
Public administration	88	76	86	59	52	87
1 to 99 workers	74	64	86	41	36	88
1 to 49 workers	67	59	87	36	32	89
50 to 99 workers	83	71	85	47	41	87
100 workers or more	89	73	82	57	48	85
100 to 499 workers	84	71	85	57	51	89
500 workers or more	91	74	81	57	48	84
State government	94	80	85	60	52	87
Local government	85	70	82	53	45	85

See footnotes at end of table.

Table 5. Healthcare benefits: Access, participation, and take-up rates,¹ State and local government workers, National Compensation Survey, September 2007 — Continued

(All workers = 100 percent)

Characteristics	Vision care			Outpatient prescription drug coverage		
	Access	Participation	Take-up rate	Access	Participation	Take-up rate
All workers	38	31	83	86	71	82
Worker characteristics						
Management, professional, and related	38	31	83	88	72	82
Professional and related	36	30	83	88	71	81
Teachers	34	28	83	88	71	81
Primary, secondary, and special education school teachers	37	31	83	93	76	82
Service	35	29	83	79	65	83
Protective service	43	36	84	86	73	85
Sales and office	41	34	83	87	73	84
Office and administrative support	41	35	84	88	74	84
Full time	43	35	83	97	81	83
Part time	12	10	81	28	18	66
Union	50	44	88	94	78	83
Nonunion	28	21	75	80	66	82
Average wage less than \$15 per hour ²	24	19	77	69	55	80
Average wage \$15 per hour or higher ²	43	37	84	93	78	83
Average wage less than \$24 per hour ²	34	27	81	80	66	82
Average wage \$24 per hour or higher ²	44	37	85	95	79	83
Establishment characteristics						
Education and health services	35	29	83	87	70	80
Educational services	34	28	83	87	70	81
Elementary and secondary schools	34	28	83	88	71	81
Junior colleges, colleges, and universities	32	27	84	86	69	80
Healthcare and social assistance	41	33	81	89	70	78
Hospitals	38	30	78	92	70	76
Public administration	44	36	83	86	74	86
1 to 99 workers	30	24	81	74	63	86
1 to 49 workers	24	19	81	67	59	87
50 to 99 workers	37	30	81	82	70	85
100 workers or more	39	32	83	88	72	82
100 to 499 workers	38	33	86	83	70	85
500 workers or more	39	32	82	90	73	81
State government	50	39	80	93	79	85
Local government	34	29	85	84	68	82

¹ The take-up rate is an estimate of the percentage of workers with access to a plan who participate in the plan, rounded for presentation. See Technical Note for more details.

² The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 6. Selected health benefits:¹ Access, State and local government workers, National Compensation Survey, September 2007

(All workers = 100 percent)

Characteristics	Health savings accounts	Healthcare reimbursement accounts	Wellness programs	Fitness centers	Employee assistance programs
All workers	19	59	52	23	72
Worker characteristics					
Management, professional, and related	20	62	53	23	73
Professional and related	20	62	53	22	73
Teachers	18	59	49	21	68
Primary, secondary, and special education school teachers	16	58	48	14	67
Service	18	53	49	22	71
Protective service	18	57	54	28	77
Sales and office	19	59	52	24	74
Office and administrative support	19	60	53	24	74
Full time	21	63	54	24	76
Part time	11	34	38	18	52
Union	16	62	54	18	82
Nonunion	22	56	50	27	65
Average wage less than \$15 per hour ²	17	48	45	20	60
Average wage \$15 per hour or higher ²	20	63	55	24	78
Average wage less than \$24 per hour ²	18	55	49	22	69
Average wage \$24 per hour or higher ²	21	64	56	24	77
Establishment characteristics					
Education and health services	20	61	51	24	71
Educational services	20	60	50	24	69
Elementary and secondary schools	17	57	45	14	68
Junior colleges, colleges, and universities	29	71	64	60	76
Healthcare and social assistance	23	66	63	24	84
Hospitals	23	69	69	30	86
Public administration	18	56	53	20	75
1 to 99 workers	18	39	34	15	47
1 to 49 workers	19	36	38	17	42
50 to 99 workers	16	41	30	14	52
100 workers or more	20	62	55	24	77
100 to 499 workers	12	42	42	20	55
500 workers or more	22	68	59	25	84
State government	28	74	69	35	87
Local government	17	54	46	19	68

¹ See Technical Note for definitions.

² The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 7. Medical plans, single coverage: Employee participation by amount and type of contribution, State and local government workers, National Compensation Survey, September 2007

(All workers with contributory single coverage = 100 percent)

Employee monthly contribution	Total		Percent of participating employees							
	Percent of participating employees	Average monthly employer premium	Management, professional, and related	Professional and related	Teachers	Primary, secondary, and special education school teachers	Service	Protective service	Sales and office	Office and administrative support
Workers with contributory single coverage	100	\$380.24	100	100	100	100	100	100	100	100
Employee flat monthly amount	84	376.75	84	85	83	84	85	83	84	85
Less than \$10.00	4	432.08	5	5	5	6	3	3	4	5
\$10.00–19.99	6	361.99	7	7	7	7	5	4	7	7
\$20.00–29.99	9	413.54	9	9	9	8	11	12	10	10
\$30.00–39.99	8	368.69	7	7	8	9	9	12	8	8
\$40.00–49.99	9	382.78	8	8	6	5	10	9	9	9
\$50.00–59.99	9	380.95	9	8	7	7	9	10	9	9
\$60.00–69.99	6	385.70	6	6	3	3	8	9	7	7
\$70.00–79.99	6	415.64	5	5	4	4	6	5	6	6
\$80.00–89.99	4	350.36	4	4	4	5	4	5	4	4
\$90.00–99.99	4	322.84	5	5	5	4	3	3	5	5
\$100.00–109.99	3	397.22	3	3	4	4	3	2	3	3
\$110.00–119.99	2	325.48	3	3	3	3	2	1	2	2
\$120.00–129.99	3	336.15	3	4	4	5	3	3	3	3
\$130.00–139.99	1	331.33	1	1	1	1	1	(¹)	1	1
\$140.00–149.99	2	396.80	1	1	2	2	2	2	1	1
\$150.00 or greater	7	344.47	8	9	10	10	5	3	5	5
Varies ²	8	418.85	8	8	10	9	7	7	8	8
Flexible benefits ³	2	347.40	3	2	2	2	1	2	3	2
Exists, but unknown	4	372.46	3	4	4	4	5	5	4	4
Other ⁴	1	456.04	1	1	1	1	2	3	1	1

¹ Less than 0.5 percent.

² Based on worker attributes. For example, employee contributions may vary based on earnings, length of service, or age.

³ Amount varies by options selected under a "cafeteria plan" or employer-sponsored reimbursement account.

⁴ Includes composite rate and percent of earnings. A composite rate

is a set contribution covering more than one benefit area, for example, healthcare and life insurance. Cost data for individual plans cannot be determined.

NOTE: Because of rounding, sums of individual items may not equal totals.

Table 8. Medical plans, family coverage: Employee participation by amount and type of contribution, State and local government workers, National Compensation Survey, September 2007

(All workers with contributory family coverage = 100 percent)

Employee monthly contribution	Total		Percent of participating employees							
	Percent of participating employees	Average monthly employer premium	Management, professional, and related	Professional and related	Teachers	Primary, secondary, and special education school teachers	Service	Protective service	Sales and office	Office and administrative support
Workers with contributory family coverage	100	\$754.79	100	100	100	100	100	100	100	100
Employee flat monthly amount	88	746.25	88	88	87	86	88	87	89	89
Less than \$50.00	4	950.37	4	4	4	4	4	4	5	5
\$50.00–99.99	8	958.30	7	7	7	6	9	10	8	8
\$100.00–149.99	10	889.84	10	10	10	10	10	12	11	11
\$150.00–199.99	12	856.75	12	11	7	6	12	14	14	14
\$200.00–249.99	8	833.08	7	7	6	5	10	13	10	10
\$250.00–299.99	8	824.46	7	7	6	6	9	9	9	9
\$300.00–349.99	7	730.96	7	6	5	4	8	9	7	7
\$350.00–399.99	3	805.49	3	3	3	3	4	4	3	3
\$400.00–449.99	6	500.30	6	7	8	9	5	2	4	4
\$450.00–499.99	5	540.57	5	6	6	6	4	3	4	5
\$500.00–549.99	4	536.38	5	5	5	5	4	2	5	5
\$550.00–599.99	4	443.08	4	4	5	5	4	1	4	4
\$600.00–649.99	2	472.44	2	2	2	2	2	(¹)	1	1
\$650.00–699.99	2	471.19	2	2	3	3	1	1	1	1
\$700.00–749.99	1	623.91	1	1	1	1	1	1	1	1
\$750.00 or greater	5	510.76	6	7	9	9	3	1	3	3
Varies ²	5	850.63	6	6	7	7	5	5	5	5
Flexible benefits ³	2	743.37	2	2	1	2	1	1	2	1
Exists, but unknown	4	787.65	4	4	4	5	5	5	3	3
Other ⁴	1	898.01	1	(¹)	(¹)	(¹)	1	2	1	1

¹ Less than 0.5 percent.

² Based on worker attributes. For example, employee contributions may vary based on earnings, length of service, or age.

³ Amount varies by options selected under a "cafeteria plan" or employer-sponsored reimbursement account.

⁴ Includes composite rate and percent of earnings. A composite rate

is a set contribution covering more than one benefit area, for example, healthcare and life insurance. Cost data for individual plans cannot be determined.

NOTE: Because of rounding, sums of individual items may not equal totals.

Table 9. Medical plans: Share of premiums paid by employer and employee, State and local government workers, National Compensation Survey, September 2007

(In percent)

Characteristics	Single coverage		Family coverage	
	Employer share	Employee share	Employer share	Employee share
All workers participating in medical plans	90	10	74	26
Worker characteristics				
Management, professional, and related	90	10	73	27
Professional and related	90	10	72	28
Teachers	91	9	70	30
Primary, secondary, and special education school teachers	90	10	69	31
Service	90	10	75	25
Protective service	91	9	79	21
Sales and office	90	10	75	25
Office and administrative support	90	10	75	25
Full time	90	10	74	26
Part time	87	13	76	24
Union	91	9	82	18
Nonunion	89	11	66	34
Average wage less than \$15 per hour ¹	89	11	67	33
Average wage \$15 per hour or higher ¹	90	10	76	24
Average wage less than \$24 per hour ¹	90	10	73	27
Average wage \$24 per hour or higher ¹	90	10	75	25
Establishment characteristics				
Education and health services	90	10	70	30
Educational services	90	10	69	31
Elementary and secondary schools	90	10	69	31
Junior colleges, colleges, and universities	91	9	72	28
Healthcare and social assistance	87	13	74	26
Hospitals	87	13	74	26
Public administration	90	10	79	21
1 to 99 workers	92	8	72	28
1 to 49 workers	93	7	71	29
50 to 99 workers	91	9	74	26
100 workers or more	90	10	74	26
100 to 499 workers	91	9	74	26
500 workers or more	90	10	74	26
State government	89	11	75	25
Local government	91	9	73	27

¹ The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 10. Medical plans, single coverage: Employer and employee premiums by employee contribution requirement, State and local government workers, National Compensation Survey, September 2007

(All workers with single coverage medical plans = 100 percent)

Characteristics	Total		Employee contribution not required		Employee contribution required		
	Percent of participating employees	Average flat monthly employer premium	Percent of participating employees	Average flat monthly employer premium	Percent of participating employees	Average flat monthly employer premium	Average flat monthly employee contribution
All workers with single-coverage medical plans	100	\$394.48	39	\$416.88	61	\$380.24	\$73.25
Worker characteristics							
Management, professional, and related	100	403.62	39	429.10	61	387.46	76.37
Professional and related	100	404.51	39	431.45	61	387.09	78.17
Teachers	100	416.25	43	440.66	57	397.69	79.78
Primary, secondary, and special education school teachers	100	425.12	43	457.65	57	400.62	81.51
Service	100	379.99	39	391.83	61	372.52	68.09
Protective service	100	382.05	37	400.28	63	371.32	61.63
Sales and office	100	387.40	39	408.32	61	374.16	68.12
Office and administrative support	100	387.56	38	412.48	62	372.13	68.40
Full time	100	394.28	39	415.58	61	380.56	72.53
Part time	100	399.38	31	457.30	69	373.25	88.71
Union	100	429.34	42	457.68	58	408.43	74.24
Nonunion	100	361.31	35	370.35	65	356.36	72.40
Average wage less than \$15 per hour ¹	100	369.52	40	383.40	60	360.27	77.53
Average wage \$15 per hour or higher ¹	100	401.91	39	427.24	61	386.05	72.00
Average wage less than \$24 per hour ¹	100	381.56	38	398.88	62	370.73	71.85
Average wage \$24 per hour or higher ¹	100	409.23	39	437.03	61	391.26	74.86
Establishment characteristics							
Education and health services	100	397.40	40	421.39	60	381.62	79.18
Educational services	100	401.74	41	422.30	59	387.58	79.25
Elementary and secondary schools	100	410.66	42	433.49	58	393.92	83.81
Junior colleges, colleges, and universities	100	365.71	36	373.18	64	361.59	64.76
Healthcare and social assistance	100	369.65	33	414.14	67	348.00	78.75
Hospitals	100	363.22	34	403.09	66	342.79	79.28
Public administration	100	387.26	36	406.14	64	376.86	64.75
1 to 99 workers	100	397.07	47	401.78	53	392.82	68.97
1 to 49 workers	100	394.76	47	381.42	53	406.46	60.22
50 to 99 workers	100	399.54	48	422.97	52	377.77	78.63
100 workers or more	100	394.13	38	419.46	62	378.80	73.74
100 to 499 workers	100	419.69	42	456.38	58	392.97	74.76
500 workers or more	100	385.56	36	405.06	64	374.49	73.42
State government	100	378.59	29	412.41	71	365.02	65.94
Local government	100	400.41	43	418.00	57	387.32	76.64

¹ The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 11. Medical plans, family coverage: Employer and employee premiums by employee contribution requirement, State and local government workers, National Compensation Survey, September 2007

(All workers with family coverage medical plans = 100 percent)

Characteristics	Total		Employee contribution not required		Employee contribution required		
	Percent of participating employees	Average flat monthly employer premium	Percent of participating employees	Average flat monthly employer premium	Percent of participating employees	Average flat monthly employer premium	Average flat monthly employee contribution
All workers with family coverage medical plans	100	\$783.59	14	\$957.70	86	\$754.79	\$320.15
Worker characteristics							
Management, professional, and related	100	784.80	14	970.22	86	754.40	338.66
Professional and related	100	781.03	14	968.04	86	749.40	349.57
Teachers	100	775.21	16	982.37	84	735.09	377.69
Primary, secondary, and special education school teachers	100	772.61	15	1028.30	85	726.70	391.63
Service	100	790.56	15	967.59	85	759.30	293.88
Protective service	100	836.87	14	983.82	86	813.13	239.49
Sales and office	100	778.98	13	902.23	87	760.23	291.93
Office and administrative support	100	780.08	13	919.03	87	759.60	291.58
Full time	100	781.38	14	959.97	86	752.06	319.78
Part time	100	838.81	16	908.74	84	825.09	329.71
Union	100	905.08	24	968.96	76	885.27	288.76
Nonunion	100	668.34	5	909.11	95	655.12	344.13
Average wage less than \$15 per hour ¹	100	688.00	9	938.93	91	664.24	361.11
Average wage \$15 per hour or higher ¹	100	812.09	16	960.75	84	784.10	306.89
Average wage less than \$24 per hour ¹	100	758.98	12	931.82	88	735.74	315.65
Average wage \$24 per hour or higher ¹	100	811.77	17	978.49	83	777.92	325.61
Establishment characteristics							
Education and health services	100	756.01	14	970.46	86	720.47	369.23
Educational services	100	748.08	15	981.65	85	707.30	380.67
Elementary and secondary schools	100	746.76	17	980.59	83	698.40	404.67
Junior colleges, colleges, and universities	100	746.54	7	989.25	93	727.66	306.88
Healthcare and social assistance	100	806.25	10	866.38	90	799.48	300.59
Hospitals	100	797.07	9	826.59	91	794.20	291.37
Public administration	100	827.31	13	941.86	87	810.10	244.29
1 to 99 workers	100	761.89	10	996.39	90	735.26	306.60
1 to 49 workers	100	729.50	11	907.03	89	708.32	321.10
50 to 99 workers	100	796.74	10	1101.93	90	763.93	291.16
100 workers or more	100	786.53	15	954.07	85	757.57	322.08
100 to 499 workers	100	827.33	15	1031.15	85	791.03	317.55
500 workers or more	100	772.87	15	927.36	85	746.45	323.58
State government	100	789.06	6	1055.00	94	772.52	264.08
Local government	100	781.54	17	945.34	83	747.20	344.16

¹ The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 12. Insurance benefits: Access, participation, and take-up rates,¹ State and local government workers, National Compensation Survey, September 2007

(All workers = 100 percent)

Characteristics	Life insurance			Short-term disability			Long-term disability			Long-term care access
	Access	Participation	Take-up rate	Access	Participation	Take-up rate	Access	Participation	Take-up rate	
All workers	80	78	98	23	23	97	35	34	96	26
Worker characteristics										
Management, professional, and related ...	80	79	98	22	21	97	38	36	96	28
Professional and related	80	78	98	20	20	97	37	36	96	28
Teachers	79	77	97	17	16	95	37	35	96	26
Primary, secondary, and special education school teachers	82	81	98	14	13	93	39	38	97	22
Service	75	73	98	23	23	98	28	26	95	23
Protective service	84	83	98	23	23	99	27	26	93	25
Sales and office	81	79	97	27	26	98	36	35	97	27
Office and administrative support	82	80	98	27	27	98	36	35	97	28
Full time	90	88	98	26	25	97	39	38	96	29
Part time	24	23	96	11	11	100	12	11	95	12
Union	87	86	99	28	27	97	34	34	98	26
Nonunion	74	71	97	20	20	99	36	34	95	26
Average wage less than \$15 per hour ²	63	61	97	19	19	98	28	27	96	19
Average wage \$15 per hour or higher ²	87	85	98	25	24	97	38	36	96	29
Average wage less than \$24 per hour ²	73	72	97	23	23	98	31	30	96	24
Average wage \$24 per hour or higher ²	88	86	98	24	23	97	40	39	96	29
Establishment characteristics										
Education and health services	79	77	97	20	19	96	37	36	97	29
Educational services	79	76	97	19	18	95	36	35	97	28
Elementary and secondary schools ..	78	76	98	18	17	95	35	34	97	21
Junior colleges, colleges, and universities	82	77	94	21	20	97	36	34	94	53
Healthcare and social assistance	84	82	98	29	28	98	44	43	97	31
Hospitals	89	87	97	26	26	98	49	48	97	31
Public administration	82	80	98	28	27	99	31	29	95	25
1 to 99 workers	64	62	97	21	21	99	34	33	97	15
1 to 49 workers	63	62	98	25	25	99	31	31	99	15
50 to 99 workers	65	63	96	16	16	99	37	36	95	16
100 workers or more	82	80	98	24	23	97	35	34	96	28
100 to 499 workers	73	72	99	17	17	97	35	34	97	16
500 workers or more	85	83	98	26	25	97	35	34	96	32
State government	86	82	95	29	29	99	36	34	95	43
Local government	78	76	99	21	21	97	35	34	97	21

¹ The take-up rate is an estimate of the percentage of workers with access to a plan who participate in the plan, rounded for presentation. See Technical Note for more details.

² The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 13. Life insurance plans: Employee contribution requirement, State and local government workers, National Compensation Survey, September 2007

(All workers with basic life insurance coverage = 100 percent)

Characteristics	Employee contributions not required	Employee contributions required
All workers with basic life insurance coverage	89	11
Worker characteristics		
Management, professional, and related	88	12
Professional and related	88	12
Teachers	88	12
Primary, secondary, and special education school teachers	89	11
Service	89	11
Protective service	89	11
Sales and office	89	11
Office and administrative support	90	10
Full time	89	11
Part time	91	9
Union	91	9
Nonunion	87	13
Average wage less than \$15 per hour ¹	88	12
Average wage \$15 per hour or higher ¹	89	11
Average wage less than \$24 per hour ¹	88	12
Average wage \$24 per hour or higher ¹	89	11
Establishment characteristics		
Education and health services	89	11
Educational services	88	12
Elementary and secondary schools	89	11
Junior colleges, colleges, and universities	84	16
Healthcare and social assistance	91	9
Hospitals	92	8
Public administration	88	12
1 to 99 workers	90	10
1 to 49 workers	90	10
50 to 99 workers	89	11
100 workers or more	89	11
100 to 499 workers	88	12
500 workers or more	89	11
State government	83	17
Local government	91	9

¹ The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 14. Life insurance plans: Method of payment, State and local government workers, National Compensation Survey, September 2007

(All workers with basic life insurance coverage = 100 percent)

Characteristics	Basic life insurance method of payment			
	Fixed multiple of earnings	Flat-dollar amount	Variable-dollar amount	Other ¹
All workers with basic life insurance coverage	38	51	7	4
Worker characteristics				
Management, professional, and related	37	53	6	4
Professional and related	36	55	6	3
Teachers	33	59	6	3
Primary, secondary, and special education school teachers	31	61	6	2
Service	39	48	8	5
Protective service	38	47	9	6
Sales and office	39	48	9	4
Office and administrative support	39	49	8	4
Full time	38	51	7	4
Part time	34	58	5	3
Union	32	56	9	3
Nonunion	44	46	5	5
Average wage less than \$15 per hour ²	40	51	6	3
Average wage \$15 per hour or higher ²	37	51	7	4
Average wage less than \$24 per hour ²	40	49	7	4
Average wage \$24 per hour or higher ²	35	54	7	4
Establishment characteristics				
Education and health services	37	55	6	3
Educational services	34	56	6	3
Elementary and secondary schools	30	62	6	2
Junior colleges, colleges, and universities	47	39	6	7
Healthcare and social assistance	50	43	5	2
Hospitals	53	41	4	2
Public administration	38	47	9	6
1 to 99 workers	35	56	4	5
1 to 49 workers	33	55	4	8
50 to 99 workers	37	58	4	2
100 workers or more	38	50	8	4
100 to 499 workers	39	54	5	2
500 workers or more	38	49	8	5
State government	44	42	7	7
Local government	36	54	7	3

¹ Includes variable multiple of earnings.

² The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical

Note for more details.

NOTE: Because of rounding, sums of individual items may not equal totals.

Table 15. Life insurance plans: Fixed-multiple-of-earnings benefit formulas, State and local government workers, National Compensation Survey, September 2007

(All workers with fixed-multiple-of-earnings formula life insurance coverage = 100 percent)

Characteristics	Multiple of earnings amounts ¹			
	1.0 times earnings	1.5 times earnings	2.0 times earnings	Greater than 2.0 times earnings
All workers with fixed multiple of earnings formula	45	23	25	6
Worker characteristics				
Management, professional, and related	42	24	27	5
Professional and related	43	23	27	5
Teachers	43	20	29	6
Primary, secondary, and special education school teachers	46	20	27	4
Service	51	20	21	7
Protective service	54	16	20	10
Sales and office	44	28	23	3
Office and administrative support	44	29	22	4
Full time	44	23	25	6
Part time	55	23	17	5
Union	57	24	10	6
Nonunion	36	23	35	6
Average wage less than \$15 per hour ²	42	24	29	4
Average wage \$15 per hour or higher ²	46	23	24	6
Average wage less than \$24 per hour ²	45	25	25	4
Average wage \$24 per hour or higher ²	44	22	25	7
Establishment characteristics				
Education and health services	43	21	29	6
Educational services	40	20	33	5
Elementary and secondary schools	42	20	32	3
Junior colleges, colleges, and universities	37	19	35	8
Healthcare and social assistance	52	23	16	9
Hospitals	54	18	18	11
Public administration	49	25	19	7
1 to 99 workers	51	32	12	6
1 to 49 workers	45	33	18	3
50 to 99 workers	57	30	4	9
100 workers or more	44	22	26	6
100 to 499 workers	40	27	27	5
500 workers or more	46	21	26	6
State government	40	28	25	7
Local government	47	21	25	5

¹ Includes participants in plans in which insurance equaled a multiple of earnings plus or minus a specified amount. Includes "multiple of earnings" not shown separately.

² The wage breakouts are based on the average wage for each occupation surveyed, which may include

workers both above and below the threshold. See the Technical Note for more details.

NOTE: Because of rounding, sums of individual items may not equal totals.

Table 16. Life insurance plans: Flat-dollar benefit formulas, State and local government workers, National Compensation Survey, September 2007

(All workers with flat-dollar formula life insurance coverage = 100 percent)

Characteristics	Flat dollar amounts ¹								
	Less than \$5,000	\$5,000	\$10,000	\$15,000	\$20,000	\$25,000	Greater than \$25,000 and less than \$50,000	\$50,000	Greater than \$50,000
All workers with flat-dollar benefit formula	3	15	18	8	14	9	12	16	3
Worker characteristics									
Management, professional, and related	3	14	18	7	12	8	13	18	4
Professional and related	4	14	17	7	12	8	14	19	3
Teachers	4	10	17	7	10	7	18	21	4
Primary, secondary, and special education school teachers	4	9	18	8	12	7	15	22	4
Service	2	16	19	10	16	9	11	13	1
Protective service	2	21	16	14	13	11	10	10	1
Sales and office	3	15	20	8	18	11	9	12	1
Office and administrative support	3	16	21	8	17	9	9	12	1
Full time	3	14	19	8	14	9	12	16	3
Part time	1	19	9	7	18	10	9	21	4
Union	3	13	13	4	13	10	16	23	3
Nonunion	3	17	25	12	16	8	7	8	2
Average wage less than \$15 per hour ²	3	13	23	11	21	9	9	9	1
Average wage \$15 per hour or higher ²	3	15	17	7	12	9	13	18	3
Average wage less than \$24 per hour ²	2	16	20	9	18	9	10	12	1
Average wage \$24 per hour or higher ²	3	14	16	7	10	9	14	19	5
Establishment characteristics									
Education and health services	4	13	20	7	13	7	13	18	3
Educational services	3	12	20	7	12	7	14	19	3
Elementary and secondary schools	4	9	19	7	14	7	16	19	3
Junior colleges, colleges, and universities	1	28	24	6	4	7	7	15	4
Healthcare and social assistance	4	19	20	8	18	10	4	13	2
Hospitals	4	13	25	9	15	11	3	18	-
Public administration	2	19	16	10	16	11	9	13	2
1 to 99 workers	3	16	18	13	19	10	10	8	3
1 to 49 workers	5	17	16	7	20	16	10	8	1
50 to 99 workers	1	14	21	20	17	4	9	9	5
100 workers or more	3	15	18	7	14	9	12	17	3
100 to 499 workers	(³)	9	21	9	16	9	15	12	4
500 workers or more	4	16	18	7	13	9	11	18	2
State government	(³)	35	12	5	18	11	5	12	(³)
Local government	4	9	20	9	13	9	14	17	4

¹ Includes participants in plans providing a fixed benefit amount. Dollar amounts can be a flat amount or can vary by the employee's earnings or length of service. Includes dollar amounts not shown separately.

² The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and

below the threshold. See the Technical Note for more details.

³ Less than 0.5 percent.

NOTE: Because of rounding, sums of individual items may not equal totals.

Table 17. Short-term disability plans: Method of funding, State and local government workers, National Compensation Survey, September 2007

(All workers with short-term disability coverage = 100 percent)

Characteristics	Unfunded ¹	Insured	Self-insured	Legally required	Other ²
All workers with short-term disability coverage	17	20	25	22	15
Worker characteristics					
Management, professional, and related	20	18	21	26	14
Professional and related	23	16	19	26	16
Teachers	20	18	14	31	16
Primary, secondary, and special education school teachers	22	25	17	33	4
Service	12	24	32	16	16
Protective service	14	28	39	11	9
Sales and office	17	19	24	20	19
Office and administrative support	18	20	23	21	18
Full time	18	21	24	22	14
Part time	14	9	27	24	26
Union	20	19	21	18	23
Nonunion	14	22	29	27	7
Average wage less than \$15 per hour ³	10	21	32	21	16
Average wage \$15 per hour or higher ³	20	20	22	23	15
Average wage less than \$24 per hour ³	14	21	28	21	16
Average wage \$24 per hour or higher ³	22	19	21	24	15
Establishment characteristics					
Education and health services	21	17	21	24	16
Educational services	21	18	16	27	18
Elementary and secondary schools	16	21	14	26	22
Junior colleges, colleges, and universities	36	8	20	30	6
Healthcare and social assistance	20	15	43	13	9
Hospitals	14	16	46	12	12
Public administration	14	22	30	18	16
1 to 99 workers	10	32	23	29	5
1 to 49 workers	10	34	25	29	2
50 to 99 workers	8	29	21	31	12
100 workers or more	19	19	25	21	17
100 to 499 workers	14	28	28	15	15
500 workers or more	20	17	24	23	17
State government	31	5	32	31	1
Local government	11	28	21	18	22

¹ A plan in which the establishment pays the benefit from operating revenue.

² Includes a combination of types of plan funding shown separately.

³ The wage breakouts are based on the average wage for

each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

NOTE: Because of rounding, sums of individual items may not equal totals.

Table 18. Leave benefits: Access, State and local government workers, National Compensation Survey, September 2007

(All workers = 100 percent)

Characteristics	Paid holidays	Paid sick leave	Paid vacations	Paid personal leave	Paid funeral leave	Paid jury duty leave	Paid military leave	Family leave ¹	
								Paid	Unpaid
All workers	69	87	61	59	84	91	74	15	93
Worker characteristics									
Management, professional, and related	57	88	45	65	86	92	74	16	94
Professional and related	52	88	38	65	85	92	73	15	94
Teachers	33	86	14	70	83	91	71	16	94
Primary, secondary, and special education school teachers	30	90	10	78	86	95	72	17	96
Service	78	82	75	52	82	88	72	14	92
Protective service	86	87	88	56	89	92	80	16	94
Sales and office	87	87	85	54	84	91	78	14	94
Office and administrative support	88	88	86	56	85	92	79	14	95
Full time	76	95	69	65	90	96	80	16	97
Part time	30	39	21	30	51	58	42	9	75
Union	71	94	59	72	94	98	80	19	97
Nonunion	67	81	63	49	76	85	70	12	90
Average wage less than \$15 per hour ²	66	74	58	45	72	81	64	12	87
Average wage \$15 per hour or higher ²	70	92	63	65	89	95	79	16	96
Average wage less than \$24 per hour ²	76	82	71	52	80	87	71	13	91
Average wage \$24 per hour or higher ²	59	93	48	70	90	96	79	17	97
Establishment characteristics									
Education and health services	57	88	44	65	85	92	72	15	95
Educational services	52	87	37	66	84	92	72	15	94
Elementary and secondary schools	44	88	28	72	84	93	71	17	94
Junior colleges, colleges, and universities	78	86	67	46	86	89	78	11	95
Healthcare and social assistance	91	89	90	54	87	91	69	14	96
Hospitals	93	92	94	48	89	92	72	15	95
Public administration	87	86	88	54	85	90	81	14	92
1 to 99 workers	71	75	67	46	73	79	61	13	85
1 to 49 workers	70	70	68	39	64	73	59	15	79
50 to 99 workers	72	83	65	56	84	86	64	9	92
100 workers or more	69	88	60	61	86	92	76	15	95
100 to 499 workers	64	85	60	60	79	88	65	14	92
500 workers or more	70	90	61	62	88	94	80	16	96
State government	91	92	87	58	90	94	88	18	97
Local government	62	85	53	60	82	89	70	14	92

¹ The sum of paid and unpaid family leave may exceed 100 percent because some workers have access to both types of plans.

² The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 19. Paid holidays: Number of days provided, State and local government workers, National Compensation Survey, September 2007

(All workers with paid holidays = 100 percent)

Characteristics	Average number of paid holidays	Paid holidays ¹											
		Less than 5 days	5 days	6 days	7 days	8 days	9 days	10 days	11 days	12 days	13 days	14 days	Greater than 14 days
All workers with paid holidays	11	3	1	4	2	3	8	15	18	18	13	6	8
Worker characteristics													
Management, professional, and related ...	11	4	2	6	3	3	8	15	16	16	12	6	9
Professional and related	11	5	2	8	3	3	8	15	14	15	11	6	9
Teachers	10	11	2	13	4	2	10	13	12	8	5	6	12
Primary, secondary, and special education school teachers	10	14	3	18	5	1	8	13	12	5	5	5	12
Service	11	1	1	3	2	3	7	16	19	16	15	7	9
Protective service	11	(²)	(²)	1	1	2	7	18	24	18	19	4	6
Sales and office	11	(²)	1	3	3	4	7	14	19	22	13	8	7
Office and administrative support	11	(²)	1	3	2	4	7	15	18	22	13	8	8
Full time	11	2	1	4	2	3	7	15	19	18	13	7	8
Part time	11	6	2	5	5	8	10	15	13	9	10	6	13
Union	11	3	1	5	2	1	6	12	17	20	18	6	8
Nonunion	11	3	2	4	3	5	8	18	19	16	8	7	8
Average wage less than \$15 per hour ³	11	3	2	6	4	6	9	16	17	17	8	6	8
Average wage \$15 per hour or higher ³	11	2	1	4	2	2	7	15	19	18	15	7	8
Average wage less than \$24 per hour ³	11	2	1	4	3	4	8	17	19	17	11	6	8
Average wage \$24 per hour or higher ³	11	4	1	5	2	2	7	12	17	18	16	7	8
Establishment characteristics													
Education and health services	11	5	2	8	4	5	8	13	12	12	10	8	13
Educational services	11	6	2	7	3	4	8	13	12	10	10	8	15
Elementary and secondary schools ..	11	8	3	11	4	2	8	13	11	9	10	7	14
Junior colleges, colleges, and universities	12	2	(²)	1	1	8	9	13	14	12	11	11	18
Healthcare and social assistance	10	2	4	10	6	7	5	12	11	21	10	8	4
Hospitals	10	2	6	14	8	10	4	8	10	20	8	6	5
Public administration	11	(²)	(²)	(²)	1	1	7	17	24	23	17	5	4
1 to 99 workers	11	2	1	2	4	4	11	19	24	15	10	7	2
1 to 49 workers	11	1	(²)	(²)	2	7	5	24	25	20	8	5	3
50 to 99 workers	10	4	1	3	7	(²)	18	13	22	8	13	8	1
100 workers or more	11	3	1	5	2	3	7	15	17	18	13	6	9
100 to 499 workers	11	3	1	4	5	4	6	17	20	17	9	6	6
500 workers or more	11	2	1	5	1	3	7	14	16	18	14	7	10
State government	12	(²)	(²)	(²)	1	3	7	18	17	22	15	7	9
Local government	11	4	2	6	3	3	8	14	19	15	12	6	8

¹ Fractional holiday amounts were rounded to the nearest full number of days.

² Less than 0.5 percent.

³ The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below

the threshold. See the Technical Note for more details.

NOTE: Because of rounding, sums of individual items may not equal totals.

Table 20. Quality-of-life benefits: Access, State and local government workers, National Compensation Survey, September 2007

(All workers = 100 percent)

Characteristics	Employer assistance for childcare				Adoption assistance	Long-term care insurance	Subsidized commuting
	Total ¹	Employer-provided funds	On-site and off-site childcare	Childcare resource and referral services			
All workers	19	4	9	10	8	26	10
Worker characteristics							
Management, professional, and related	21	4	11	11	8	28	9
Professional and related	20	4	10	11	7	28	7
Teachers	17	2	9	9	5	26	4
Primary, secondary, and special education school teachers	13	1	6	8	3	22	1
Service	16	4	7	7	7	23	10
Protective service	15	3	6	8	7	25	14
Sales and office	21	4	9	11	9	27	14
Office and administrative support	21	5	10	11	9	28	14
Full time	20	4	10	10	9	29	11
Part time	14	3	6	7	5	12	5
Union	18	4	8	10	7	26	12
Nonunion	19	4	10	9	9	26	9
Average wage less than \$15 per hour ²	15	4	8	6	7	19	5
Average wage \$15 per hour or higher ²	21	4	10	11	9	29	12
Average wage less than \$24 per hour ²	18	4	8	8	9	24	9
Average wage \$24 per hour or higher ²	21	4	10	11	7	29	11
Establishment characteristics							
Education and health services	21	4	12	10	8	29	6
Educational services	19	3	11	9	7	28	5
Elementary and secondary schools	14	2	7	8	4	21	2
Junior colleges, colleges, and universities	39	8	27	14	15	53	15
Healthcare and social assistance	29	12	14	13	14	31	12
Hospitals	33	14	19	15	15	31	12
Public administration	18	4	6	10	9	25	16
1 to 99 workers	10	3	4	5	7	15	4
1 to 49 workers	11	4	3	4	11	15	6
50 to 99 workers	8	2	5	6	2	16	2
100 workers or more	20	4	10	10	8	28	11
100 to 499 workers	11	2	4	6	6	16	5
500 workers or more	24	5	12	12	9	32	13
State government	32	8	17	14	19	43	20
Local government	15	3	6	8	5	21	7

¹ The total is less than the sum of individual childcare provisions because some employees have access to more than one of the benefits.

² The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 21. Pretax benefits:¹ Access, State and local government workers, National Compensation Survey, September 2007

(All workers = 100 percent)

Characteristics	Health savings accounts	Section 125 cafeteria benefits			Cash or deferred arrangements with no employer contributions
		Flexible benefits	Dependent care reimbursement accounts	Healthcare reimbursement accounts	
All workers	19	34	52	59	54
Worker characteristics					
Management, professional, and related	20	35	54	62	56
Professional and related	20	35	53	62	56
Teachers	18	34	48	59	54
Primary, secondary, and special education school teachers	16	35	49	58	52
Service	18	28	47	53	49
Protective service	18	29	53	57	53
Sales and office	19	35	53	59	56
Office and administrative support	19	35	54	60	57
Full time	21	36	56	63	59
Part time	11	18	29	34	30
Union	16	31	54	62	59
Nonunion	22	36	50	56	51
Average wage less than \$15 per hour ²	17	30	42	48	44
Average wage \$15 per hour or higher ²	20	35	56	63	59
Average wage less than \$24 per hour ²	18	32	49	55	50
Average wage \$24 per hour or higher ²	21	36	55	64	59
Establishment characteristics					
Education and health services	20	36	52	61	55
Educational services	20	35	51	60	56
Elementary and secondary schools	17	35	48	57	52
Junior colleges, colleges, and universities	29	36	59	71	69
Healthcare and social assistance	23	38	61	66	50
Hospitals	23	46	65	69	52
Public administration	18	31	54	56	54
1 to 99 workers	18	24	34	39	40
1 to 49 workers	19	24	32	36	36
50 to 99 workers	16	25	36	41	44
100 workers or more	20	35	55	62	57
100 to 499 workers	12	26	40	42	44
500 workers or more	22	38	60	68	61
State government	28	35	69	74	74
Local government	17	33	46	54	48

¹ See the Technical Note for definitions.

² The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 22. Selected benefits: Access, State and local government workers, National Compensation Survey, September 2007

(All workers = 100 percent)

Characteristics	Job-related travel accident insurance	Education assistance		Wellness programs	Fitness centers	Employee assistance programs
		Work related	Non-work related			
All workers	12	68	21	52	23	72
Worker characteristics						
Management, professional, and related	12	70	21	53	23	73
Professional and related	12	69	19	53	22	73
Teachers	10	66	17	49	21	68
Primary, secondary, and special education school teachers	10	64	12	48	14	67
Service	12	66	21	49	22	71
Protective service	13	75	26	54	28	77
Sales and office	12	68	22	52	24	74
Office and administrative support	12	69	23	53	24	74
Full time	13	73	23	54	24	76
Part time	10	43	11	38	18	52
Union	13	72	21	54	18	82
Nonunion	11	65	21	50	27	65
Average wage less than \$15 per hour ¹	9	56	17	45	20	60
Average wage \$15 per hour or higher ¹	13	74	22	55	24	78
Average wage less than \$24 per hour ¹	11	64	21	49	22	69
Average wage \$24 per hour or higher ¹	14	74	21	56	24	77
Establishment characteristics						
Education and health services	12	68	20	51	24	71
Educational services	12	66	20	50	24	69
Elementary and secondary schools	9	61	12	45	14	68
Junior colleges, colleges, and universities	20	82	46	64	60	76
Healthcare and social assistance	16	79	22	63	24	84
Hospitals	14	79	26	69	30	86
Public administration	12	71	24	53	20	75
1 to 99 workers	7	55	12	34	15	47
1 to 49 workers	10	56	13	38	17	42
50 to 99 workers	2	54	10	30	14	52
100 workers or more	13	70	22	55	24	77
100 to 499 workers	12	61	15	42	20	55
500 workers or more	13	74	25	59	25	84
State government	18	85	38	69	35	87
Local government	10	63	15	46	19	68

¹ The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Table 23. Nonproduction bonuses: Access, State and local government workers, National Compensation Survey, September 2007

(All workers = 100 percent)

Characteristics	Nonproduction bonus ¹			
	All nonproduction bonuses	Employee recognition bonus	Payment in lieu of benefits bonus	Longevity bonus
All workers	30	6	12	6
Worker characteristics				
Management, professional, and related	28	5	12	4
Professional and related	27	5	12	4
Teachers	24	3	13	3
Primary, secondary, and special education school teachers	27	3	15	3
Service	31	6	11	8
Protective service	41	10	12	13
Sales and office	32	8	13	6
Office and administrative support	32	8	13	6
Full time	33	6	13	6
Part time	11	2	3	2
Union	33	5	20	6
Nonunion	26	6	5	5
Average wage less than \$15 per hour ²	23	4	6	4
Average wage \$15 per hour or higher ²	32	6	14	6
Average wage less than \$24 per hour ²	28	5	9	6
Average wage \$24 per hour or higher ²	31	6	15	5
Establishment characteristics				
Education and health services	25	4	11	3
Educational services	22	3	11	3
Elementary and secondary schools	23	2	13	3
Junior colleges, colleges, and universities	20	9	4	3
Healthcare and social assistance	45	10	11	4
Hospitals	41	5	9	4
Public administration	37	9	13	9
1 to 99 workers	30	2	10	8
1 to 49 workers	28	2	7	5
50 to 99 workers	33	3	14	11
100 workers or more	29	6	12	5
100 to 499 workers	32	3	14	7
500 workers or more	29	7	11	5
State government	41	16	13	6
Local government	26	2	11	6

¹ See Technical Note for definitions. The following nonproduction bonuses were provided to less than 5 percent of all employees and are not published separately: Attendance bonus, cash profit-sharing bonus, end-of-year bonus, holiday bonus, safety bonus, suggestion bonus, hiring bonus, referral bonus, retention

bonus, union-related bonus, and management incentive bonus.

² The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. See the Technical Note for more details.

Technical Note

The data in this release are from the National Compensation Survey (NCS), conducted by the U.S. Department of Labor's Bureau of Labor Statistics (BLS). The release contains September 2007 data on workers in State and local government. A similar release, covering private industry workers, was published for March 2007. Data for civilian, private industry, and State and local government workers for March 2008 will be issued later this year.

Under the NCS program, information on the incidence and provision of benefits is published in several stages. This summary provides data on the incidence of (access to and participation in) selected benefits and detailed provisions of paid holidays, life insurance plans, and some other benefit plans. Employer and employee shares of contributions to medical care premiums, and their average amounts, also are presented. Another publication, to be released in late spring, will provide detailed information on retirement plans for State and local government workers. Previous publications containing detailed information on health and retirement plans for private industry workers are available on the BLS website www.bls.gov/ncs/ebs.

The estimates provided in this summary are for State and local government. The Federal government is excluded from the scope of the survey.

Calculation details

Averages for occupations within an establishment were used to produce estimates for worker groups averaging hourly pay below \$15, those averaging \$15 and above, those averaging below \$24, and those averaging \$24 and above. Individual workers can fall into an earnings category different from the average for an occupation and establishment into which they are classified. The wage breakouts are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. The \$15 per hour value enables a comparison with the previously published estimates in the private sector. The \$24 per hour value is based on the average wage of State and local government workers published in the "National Compensation Survey: Occupational Earnings in the United States, 2006," U.S. Department of Labor, September 2007, bulletin 2590.

The tables on employer and employee medical premiums (tables 7–11) include participants in all medical plans, with calculations for both single and family coverage. The calculations are not based on actual decisions regarding medical coverage made by employees within the occupations. Rather, the premium calculations are based on the assumption that all employees in the occupation have identical coverage.

Take-up rates

Take-up rates are the percentage of workers with access to a plan who participate in the plan. They are computed by

using the number of workers participating in a plan divided by the number of workers with access to the plan, times 100 and rounded to the nearest one percent. Since the computation of take-up rates is based on the number of workers collected, rather than the rounded percentage estimates, the take-up rates in the tables may not equal the ratio of participation to access estimates.

Definitions of pretax benefits

The following benefits are included in tables 6 or 21.

Health savings accounts (HSA). Accounts that allow employees to pay for future medical expenses with tax exempt contributions. HSAs must be used in conjunction with employer-provided, high-deductible health plans with an annual maximum limit on out-of-pocket and deductible expenses. Other features include the rollover of unused contributions, portability of accounts, and tax-free interest.

Section 125 cafeteria benefits. Flexible benefits plans and reimbursement accounts governed by Section 125 of the Internal Revenue Code. Contributions must be made through a salary reduction agreement, and the plans must meet the nondiscrimination, election, and enrollment requirements specified under the Code.

Flexible benefits plans. Also known as cafeteria plans, offer employees a choice among various permissible taxable benefits, including health insurance, vacations, retirement plans, and childcare.

Dependent care reimbursement accounts. Also known as flexible spending accounts, provide employees the opportunity to allocate pretax amounts for out-of-pocket qualified expenses, including childcare, eldercare, or services to a disabled dependent.

Healthcare reimbursement accounts. Also known as flexible spending accounts, provide employees the opportunity to allocate pretax amounts for out-of-pocket qualified expenses, including deductibles, copayments, and other healthcare costs not covered by their health insurance.

Cash or deferred arrangement with no employer contributions. Allows employees to fund plans with pretax contributions authorized by section 401k, 403b, or 457 of the Internal Revenue Code.

Leave benefits for teachers

Primary, secondary, and special education teachers typically have a work schedule of 37 or 38 weeks per year. Because of this work schedule, they are generally not offered vacation

or holidays. In many cases, the time off during winter and spring breaks during the school year is not considered vacation days for the purposes of this survey. However, many teachers are offered sick leave and personal days of leave that are captured in the survey.

Definitions of nonproduction bonuses

The following benefits are included in table 23.

All nonproduction bonuses. A payment to employees that is not directly related by formula to individual employee productivity.

Employee recognition bonus. A payment to employees that rewards performance or significant accomplishments, such as an employee-of-the-month award.

Payment in lieu of benefits. A payment to employees in lieu of the employer's providing a benefit, such as healthcare. In some cases, the employer offers cash to employees who waive employer-sponsored benefits, such as sick leave. When this occurs, the employer passes the savings from the waived benefit to the employee.

Longevity bonus. A bonus or a lump-sum payment of some kind (for example, a government savings bond or an add-on to severance pay) paid to employees based upon their length of service.

Survey response

The September 2007 benefits survey included the following number of establishments in the sample.

<i>Sampling frame</i>	<i>Establishments</i>
Total in sample	2,012
Responding	1,720
Out of business or out of scope	21
Unable or refused to provide data	271

Survey scope

The 2007 NCS benefits survey represented about 18 million State and local government workers. Of this number, about 15.5 million were full-time workers and the remainder—nearly 3 million—were part-time workers. The NCS uses the establishment's definition of full- and part-time status to classify workers. For State and local governments, an establishment is defined as an agency or entity such as a school district, college, university, hospital, nursing home, administrative body, court, police department, fire department, health or social service operation, highway maintenance operation, urban transit operation, or other governmental unit. It provides services under the authority of a specific State or local government organization within a defined geographic area or jurisdiction. The survey sample weights were adjusted to reflect the September 2007 employment figures from the Current Employment Statistics survey.

Sample design and data collection

The sample for this survey was selected by using a 3-stage design. The first stage involved the selection of areas. The NCS State and local government sample consists of 152 areas that represent the Nation's 361 metropolitan statistical areas and 573 micropolitan statistical areas, as defined by the Office of Management and Budget in June 2003, and the remaining portions of the 50 States.

In the second stage, the sample of establishments was drawn by first stratifying the sampling frame by industry and implicitly by establishment size. The number of sample establishments allocated to each stratum is approximately proportional to the employment in the stratum. Each sampled establishment was selected within a stratum with a probability proportional to its employment. The use of this technique means that the larger an establishment's employment, the greater is its chance of selection. Weights were applied to each establishment when the data were tabulated so that each establishment represents similar (in terms of industry and employment size) units in the economy that were not selected for collection.

The third stage of sample selection was the drawing of a probability sample of occupations within a sampled establishment. Identification of the occupations for which data were to be collected was a 4-step process:

1. Probability-proportional-to-size selection of establishment jobs
2. Classification of jobs into occupations based on the 2000 Standard Occupational Classification (SOC) system
3. Characterization of jobs as full time versus part time, union versus nonunion, and time versus incentive
4. Determination of the level of work of each job

Definition of terms

Full-time worker. Any employee whom the employer considers to be full time.

Part-time worker. Any employee whom the employer considers to be part time.

Time-based worker. Any employee whose earnings are solely tied to an hourly rate or salary.

Incentive worker. Any employee whose earnings are tied, at least in part, to commissions, piece rates, production bonuses, or other incentives based on production or sales.

Nonunion worker. An employee in an occupation not meeting the conditions for union coverage.

Union worker. Any employee is in a union occupation when all of the following conditions are met:

- A labor organization is recognized as the bargaining agent for all workers in the occupation
- Wage and salary rates are determined through collective bargaining or negotiations
- Settlement terms, which must include earnings provisions and may include benefit provisions, are embodied in a signed, mutually binding collective bargaining agreement

Level. A ranking within an occupation based on the requirements of the position.

For additional technical information, please consult the BLS Handbook of Methods, available online at <http://www.bls.gov/opub/hom/home.htm>.

Reliability of estimates

The statistics in this summary are estimates derived from a sample of usable occupation quotes selected from the responding establishments. They are not tabulations based on data from all employees in establishments within the scope of the survey. Consequently, the data are subject to sampling and nonsampling errors.

Sampling errors are the differences that can arise between results derived from a sample and those computed from observations of all units in the population being studied. When probability techniques are used to select a sample, statistical measures called “standard errors” can be calculated to measure possible sampling errors. No estimates of sampling er-

ror were calculated for this survey; therefore statistical statements made could not be validated given the unavailability of standard errors.

Nonsampling errors also affect survey results. They can be attributed to many sources, such as the inability to obtain information for some establishments, difficulties with survey definitions, inability of the respondents to provide correct information; or mistakes in recording or coding the data obtained. Although they were not specifically measured, the nonsampling errors were expected to be minimal due to the extensive training of the field economists who gathered the survey data, computer edits of the data, and detailed data review.

For research articles on employee benefits, see the *Monthly Labor Review*, August 2004 at www.bls.gov/opub/mlr/mlrhome.htm. For more detailed information on the SOC classification system, see the BLS internet site www.bls.gov/soc/home.htm.

Additional information about the NCS may be obtained by calling (202) 691–6199. You may also write to the U.S. Bureau of Labor Statistics, Division of Compensation Data Analysis and Planning, 2 Massachusetts Ave., NE, Room 4175, Washington, D.C. 20212–0001, or send e-mail to NCSinfo@bls.gov. The data contained in this summary are also available on the BLS Internet site: www.bls.gov/ncs. Users may access benefits data from previous surveys through a variety of tools available on the same page. Material in this summary is in the public domain and, with appropriate credit, may be reproduced without permission. This information will be made available to sensory-impaired individuals upon request. Voice telephone: (202) 691–5200; Federal Relay Service: 1–800–877–8339.