

Table 25. Pretax benefits:¹ Access, State and local government workers, 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	20	34	52	59	54
Worker characteristics					
Management, professional, and related	20	35	55	62	56
Professional and related	20	34	54	62	55
Teachers	19	34	49	59	54
Primary, secondary, and special education school teachers	16	35	50	58	52
Registered nurses	21	42	68	71	52
Service	18	28	47	52	49
Protective service	18	29	54	57	53
Sales and office	19	35	53	60	56
Office and administrative support	19	35	54	60	57
Natural resources, construction, and maintenance	22	38	51	57	54
Production, transportation, and material moving ...	19	35	40	42	50
Full time	21	36	56	63	59
Part time	12	18	30	35	30
Union	17	31	54	62	59
Nonunion	22	36	50	56	51
Average wage within the following percentiles: ²					
Less than 10	15	23	32	38	35
10 to under 25	18	36	49	55	49
25 to under 50	20	33	56	60	56
50 to under 75	22	38	58	64	57
75 to under 90	22	38	58	65	59
90 or greater	19	28	51	63	62

See footnotes at end of table.

Table 25. Pretax benefits:¹ Access, State and local government workers, 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					
Service-providing industries	19	33	52	59	54
Education and health services	21	35	53	62	55
Educational services	20	35	51	61	55
Elementary and secondary schools	17	35	49	58	51
Junior colleges, colleges, and universities	30	36	60	71	69
Health care and social assistance	22	39	62	68	51
Hospitals	22	45	66	69	52
Public administration	18	32	54	57	54
1 to 99 workers	17	24	33	39	38
1 to 49 workers	17	22	31	36	35
50 to 99 workers	17	26	36	43	43
100 workers or more	20	35	55	62	57
100 to 499 workers	12	27	40	42	46
500 workers or more	23	38	60	69	60
State government	29	35	69	74	74
Local government	17	33	46	54	48
Geographic areas					
New England	12	6	28	34	46
Middle Atlantic	3	—	34	46	73
East North Central	22	19	35	44	55
West North Central	—	34	61	66	40
South Atlantic	29	47	66	71	47
East South Central	—	44	33	43	42
West South Central	15	35	62	66	63
Mountain	21	41	70	75	57
Pacific	22	48	65	69	53

¹ See the Technical Note for definitions.

² 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.