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Total Employer Cost of Compensation Study -- Phase 2.0

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Portland State
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Total Employer Cost of Compensation Study- Phase 2.0

Center for Public Service
Portland State University

September 11, 2012

Final Report

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HEADLINES from the Total Employer Cost of Compensation Study 2.0

In the spring and summer of 2012 the State of Oregon commissioned a study from Portland State University's Center for Public Service to examine the single biggest cost of most government jurisdictions: personnel costs. Working closely with the League of Oregon Cities and the Association of Oregon Counties, the state and the CPS research team identified 21 different city and county jurisdictions in Oregon and southwest Washington, in addition to using state of Oregon data. The research team then identified 11 different job titles that were chosen for their range of duties and the relatively high degree of position comparability across these jurisdictions.

The result is a detailed analysis of what is called "Total Employer Cost of Compensation" (TECC). Below is a quick summary of the TECC reports components, and some of the main highlights; a more detailed analysis follows.

Jurisdiction partners included the State of Oregon along with:

Cities		Counties	
- Albany	- Redmond	- Clackamas	- Linn
- Grants Pass	- Salem	- Clark (WA)	- Marion
- Gresham	- Sandy	- Hood River	- Polk
- Klamath Falls	- Tigard	- Jackson	- Umatilla
- North Bend	- Vancouver (WA)	- Jefferson	- Washington
- Pendleton			

Job titles analyzed included:

- Accountant	- Human Resource Analyst	- Police Officer
- Corrections Officer	- Institution Registered Nurse	- Senior Information Technology Specialist
- Finance Clerk	- Maintenance Crew Lead	- Utility Worker
- Geographic Information Systems Analyst (GIS)	- Mental Health Therapist	

TECC captured cash costs related to:

- Pay (base)	- Pay (non-base)	- Insurance (health)
- Insurance (non-health)	- Post-employment (retirement)	- Overtime
- Other Taxes	- Post-employment (medical)	

In addition to the cash components listed above, the Total Employer Cost of Compensation Study, 2.0 determined the cost of Paid time off (i.e. Holiday, Vacation, and Sick time).

To illustrate complete data, Table 1.0a lists TECC – including both cash and paid time off.

Table 1.0a
Average Total Employer Cost of Compensation
Cash and Paid Time Off Components
For All Participating Jurisdictions and Job Titles
Grouped by State of Oregon & City and County

	<u>Entry Step</u>				<u>Top Step</u>			
	State of Oregon		City and County		State of Oregon		City and County	
	\$	%	\$	%	\$	%	\$	%
Pay (base)	38,761	100%	44,955	100%	59,299	100%	57,014	100%
Health Insurance	13,452	35%	15,656	35%	13,452	23%	15,667	27%
Post Employment	12,452	32%	10,674	24%	20,047	34%	15,148	27%
Other	942	2%	2,171	5%	942	2%	2,572	5%
Overtime	4,505	12%	2,884	6%	4,505	8%	2,886	5%
Paid time off	8,502	22%	10,094	22%	18,094	31%	17,052	30%
Total	78,615	203%	86,434	192%	116,339	196%	110,339	194%

Table 1.0a displays compensation both in dollar values as well as expressed as a percentage of base salary. Many observers when analyzing compensation only measure base salary. As the table above shows that only provides literally half the picture. To fully understand TECC it is important to realize that for each hour an employee works the true cost is approximately twice the nominal salary rate. And this cost is before taking into account any non-labor (i.e. supplies and materials) or overhead costs (such as training) that may be associated with that hour of work.

The expression of TECC as a percentage of base salary is called “Burden Rate” in this study and gives a reader a different way of looking at the cost of compensation. Burden rate is more fully explored in Section 2 below.

What follows in this report is a discussion of the components and categories that comprise TECC along with illustrations and examples of how the categories of compensation compare to one another in the study jurisdictions and job titles. In addition, a comprehensive Appendix in three volumes exhaustively details the conduct of Portland State University’s Center for Public Service - Total Employer Cost of Compensation Study, 2.0 listing many individual elements to arrive at TECC.

**Table of Contents, Report
Portland State University
Total Employer Cost of Compensation Study, Phase 2.0
September 8, 2012**

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Acknowledgments

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In an effort the size and scope of this study inevitably there will be mistakes – which are the sole responsibility of the Research team. However, the Research team would appreciate anyone who identifies errors or omissions to communicate directly with the research team so we can revise and amend the report. TECC Research team, tecc1@pdx.edu; Bob Winthrop, bobwinthrop@yahoo.com.

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This work built upon the work put into TECC Phase 1.0, where in addition to the core research team listed above, the outstanding contributions of Greg Wallinger and Brad London were integral to its completion. Greg wrote most of the Literature Summary included in Appendix Volume I. Bob Winthrop and Jonathon Gant worked on both phases of the study; Andre Lipinski, Bonnie Crawford, and Max Bernstein joined the team at the beginning of Phase 2.0.

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Introduction

The primary goal of the Public Sector Total Employer Cost of Compensation (TECC) Study is to give elected officials, government managers, and public employees a more complete and comprehensive picture of the aggregate costs of employing personnel in the local and state government sector in Oregon and southwest Washington.

Personnel costs for employees are the single biggest component for most local and state government functions (e.g. public safety, maintenance work, internal operations, etc.) By documenting and understanding the components of what we refer to here as “Total Employer Cost of Compensation” (TECC) – as well as the key dynamics within these categories, now and into the future – this effort is intended to help citizens and public sector elected leaders and employees reach the most informed decisions about how best to manage current and future personnel budgets within available resources.

In the spring of 2011, the Center for Public Service (CPS) at Portland State University assembled a research team consisting of several faculty members and graduate students, assisted by an advisory panel of members from various professional backgrounds. After an extensive literature search, and consultation with a number of local and state government leaders, it was determined that much of the existing research work to date in the arena of public sector compensation has been fragmentary and of limited usefulness.¹

Many studies focus on comparing the compensation levels of public sector vs. private sector employees by very broad categories, either on the basis of salary only or a definition of “total compensation” that typically captures just a portion of non-salary benefits. Such studies most often do not account for the very different mix of jobs and skill levels between the two sectors. What’s more, none of these studies found of salary and/or compensation allowed useful comparisons among similar job titles, across various jurisdictions, or even across broad sub-sectors such as local vs. state government.

While statutes in Oregon do have provisions within the context of public sector collective bargaining for analyzing compensation costs, this comparison tends to emphasize the value of compensation as received by the employee versus what a compensation package actually costs the employer.²

In May 2011, the CPS team (guided by the Advisory Panel) undertook to do a “TECC Phase 1.0” to test the feasibility of compiling this data and putting it into a common and useful analytic

¹ A review of selected literature is included in the Appendix Volume I.

² Both Oregon and Washington have an “interest arbitration” process to resolve contract disputes for strike-prohibited public employees – e.g., police and firefighters (ORS 243.746 and RCW 41.56.465). While it is common in these proceedings for labor and management to compile and present comparative compensation data including salary and non-salary benefits, the focus typically is on the value of total compensation as received by the employee – not on the actual total compensation cost as experienced by the employer. When defining compensation received by the employee, many times items such as health insurance or full pension costs are not included in the comparison.

framework. The project team, led by a CPS Senior Fellow and staffed by several graduate students within the Division of Public Administration, found interest among officials in five pilot jurisdictions in Oregon and Washington: the Cities of Sandy; Tigard; and Vancouver, WA; Counties of Marion; and Clackamas. The research team then collected comprehensive data on five job titles:

- Police Officer
- Corrections Officer
- Maintenance Crew Lead
- Finance Clerk
- Utility Worker

The research team worked collaboratively with the jurisdictions' staff members to collect and understand the data in such a fashion that the team was able to make true "apples-to-apples" comparisons. This "TECC 1.0" pilot study took considerable time and effort, as the research team ultimately identified more than 50 discreet components of TECC, residing in many separate contracts, databases, and customized reports. The information also needed to be formatted into a common analytical framework for comparison purposes.

In February 2012 CPS and the State of Oregon Department of Administrative Services (DAS) entered into an intergovernmental agreement to build upon the results from Phase 1 and expand the scope of data collection. For the Phase 2 study (TECC 2.0), the State of Oregon asked that six job titles be added to the five job titles from TECC 1.0. The added job titles include:

- Accountant,
- Geographic Information Systems (GIS) Analyst,
- Human Resource Analyst,
- Senior-level Information Technology (IT) Specialist,
- Institution Registered Nurse, and
- Mental Health Therapist.

The combination of job titles from TECC 1.0 and TECC 2.0 resulted in an analysis of eleven job titles.³ With the help of the Advisory Committee, the research team added seventeen new jurisdictions (including the State of Oregon) to the five jurisdictions in the first study for a total of twenty-two jurisdictions. These jurisdictions represent a broad range of size and geographic diversity, including those with relatively small and large populations and spread across Oregon and southern Washington. Table A below shows a complete list of the jurisdictions involved in TECC 2.0, with information about size of population, budget, and Full Time Equivalent (FTE) employees.

³ Descriptions of these job titles are included in the Appendix.

Table A
Selected Descriptive Data for Jurisdictions Participating in the
PSU Total Employer Cost of Compensation Study Phase 2.0

Jurisdiction	Population	Number of FTE**	Total Budget
State of Oregon	3,831,074	37,704	\$6,804,314,651 ⁴
City of Albany	50,158	392	\$164,961,200
City of Grants Pass	34,533	221	\$85,804,776
City of Gresham	105,594	518	\$342,046,658
City of Klamath Falls	20,840	166	\$47,432,800
City of North Bend	9,695	67	\$26,019,866
City of Pendleton	16,612	131	\$65,665,626
City of Redmond	26,215	163	\$81,864,607
City of Salem	154,637	1,178	\$412,396,720
<i>City of Sandy*</i>	9,570	60	\$35,889,128
<i>City of Tigard*</i>	48,035	277	\$166,465,224
<i>City of Vancouver (WA)*</i>	161,791	981	\$444,886,616
<i>Clackamas County*</i>	375,992	1,837	\$614,652,379
Clark County (WA)	425,363	1,670	\$886,219,368
Hood River County	22,346	112	\$28,443,925
Jackson County	203,206	936	\$347,005,157
Jefferson County	21,720	173	\$22,005,539
Linn County	116,672	676	\$134,798,979
<i>Marion County*</i>	315,335	1,340	\$352,932,972
Polk County	75,403	280	\$49,383,027
Umatilla County	75,889	280	\$69,300,958
Washington County	529,710	1,770	\$690,497,735

⁴ The State of Oregon has a biennial budget, which was \$13,608,629,302 in 2011-13.

* Denotes jurisdictions that were part of the Phase 1.0 study.

** FTE is full-time equivalent employees; figures are based on what each jurisdiction reported and don't necessarily reflect common definitions.

The following map, Figure A displays geographically where the jurisdictions included in the study are located.

Figure A

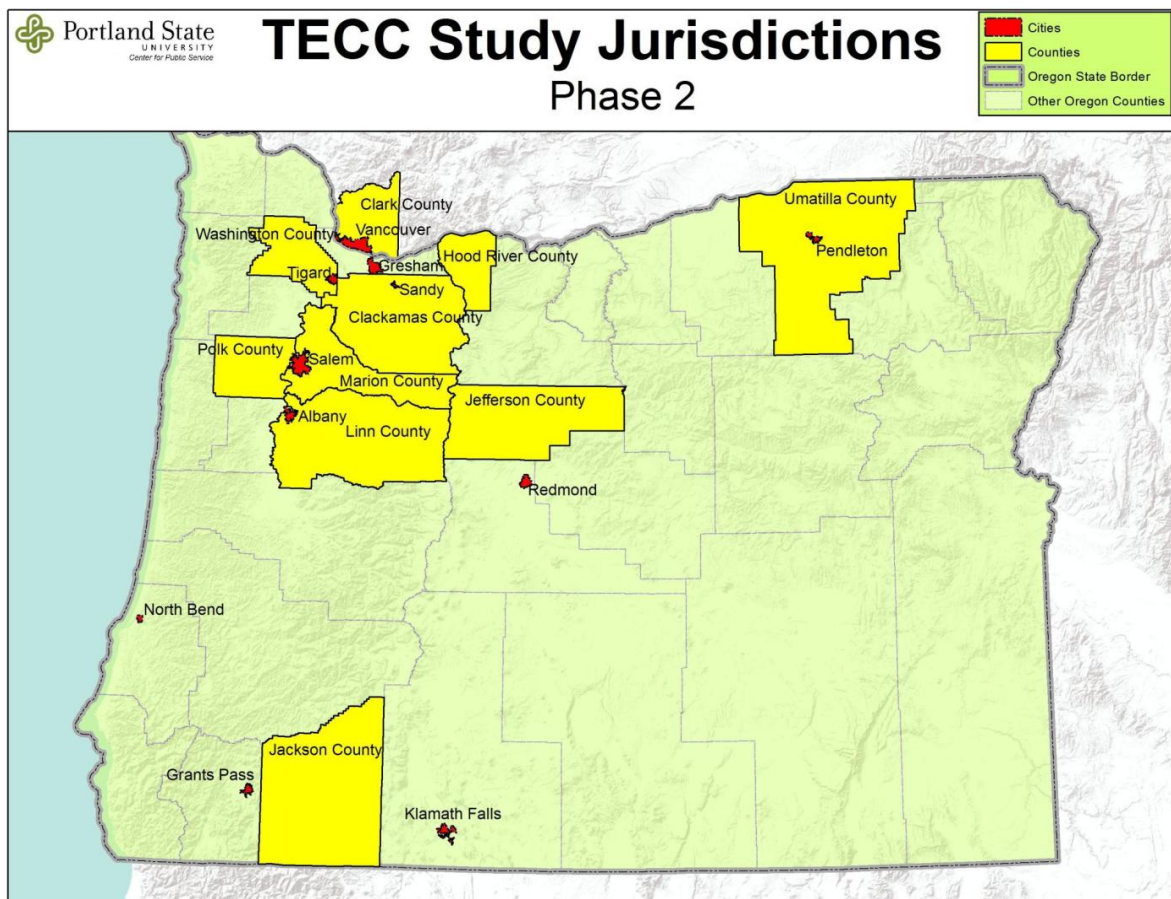


Table C indicates which job titles were included from which jurisdiction. The research team worked in collaboration with the participating jurisdictions to choose job titles with a high degree of alignment with comparable jurisdictions in other locations. Initially, the research team used job descriptions from TECC 1.0 along with job descriptions from the State of Oregon for the job titles added in Phase 2.0 for comparison. While not all job titles are 100% comparable between all jurisdictions, the 11 titles chosen are generally considered comparable regarding their major duties and functions. (For further discussion of job title comparability, see Appendix Volume I, Table B)⁵

⁵ Participants in the study have expressed that the most variable job duties would be found in the senior information technology specialist while the least variable job duties seemed to be police and corrections officers as well as nurses. While the research team worked closely with jurisdictions and the Advisory Committee to try to make useful comparisons, duties and entrance criteria may vary among the same job title at different jurisdictions.

For each job title, researchers asked for data relevant to two different situations: employees newly hired on to an “entry level” step, and employees at the highest, “top step” for that job title.⁶

In all cases, the research team used Annual Salary data based on the salary schedules in effect as of July 1, 2012. In determining the non-salary components of TECC Cash Components, wherever possible the research team relied on the most recently available data for its analysis. Table B below lists the data years relied on for each jurisdiction for determining such key components as Health Insurance costs, Public Employment Retirement System rates, etc.

Table B

Jurisdiction	Data Year
State of Oregon ⁷	FY 2010-11 and FY 2011-12
City of Albany	FY 2011-12
City of Grants Pass	FY 2010-11
City of Gresham	FY 2011-12
City of Klamath Falls	FY 2011-12
City of North Bend	FY 2012-13
City of Pendleton	FY 2011-12
City of Redmond	FY 2011-12
City of Salem	FY 2011-12
City of Sandy	FY 2010-11 and FY 2011-13
City of Tigard	FY 2009-10 and FY 2010-11
City of Vancouver (WA)	CY 2011
Clackamas County	FY 2011-12
Clark County (WA)	FY 2011-12
Hood River County	FY 2011-12
Jackson County	FY 2011-12
Jefferson County	FY 2011-12
Linn County	FY 2011-12
Marion County	FY 2011-12
Polk County	FY 2011-12
Umatilla County	FY 2011-12
Washington County	FY 2011-12

⁶ For entry level employees, the research team assumed all waiting periods had been completed, and the entry level employee was fully eligible for all benefits.

⁷ For the State of Oregon the research team used data that was valid on July 1, 2012 for Salary and Pension. The Health Insurance amount was not available for FY 2011-12, so the research team used the amount valid during FY 2010-11 and adjusted to estimate the value for FY 2011-2012.

Table C
TECC Study Phase 2.0
Jurisdictions and Job Titles

Jurisdiction	Accountant	Corrections	Crew Lead	Finance Clerk	GIS	HR	IT	Nurse	Police	Therapist	Utility	TOTAL
Oregon	X	X		X	X	X	X	X	X	X		9
Albany	X			X	X	X	X		X		X	7
Grants Pass	X		X	X	X	X	X		X		X	8
Gresham	X		X	X	X	X	X		X		X	8
Klamath Falls	X		X	X	X	X	X		X		X	8
North Bend			X	X					X		X	4
Pendleton	X		X	X		X			X		X	6
Redmond	X		X	X	X	X	X		X		X	8
Salem	X		X	X	X	X	X		X		X	8
Sandy			X	X			X		X		X	5
Tigard	X		X	X	X	X	X		X		X	8
Vancouver	X		X	X		X	X		X		X	7
Clackamas	X	X		X	X	X	X	X	X		X	9
Clark	X	X	X	X	X	X	X	X	X		X	10
Hood River					X		X	X	X			4
Jackson	X	X		X	X	X	X	X	X	X		9
Jefferson	X	X		X	X		X	X	X			7
Linn	X	X		X	X	X	X		X	X		8
Marion	X	X	X	X	X	X	X	X	X	X	X	11
Polk	X	X		X	X	X	X	X	X	X		9
Umatilla	X	X			X	X	X	X	X	X		8
Washington		X		X	X	X	X	X	X		X	8
TOTAL	18	10	12	20	18	18	20	10	22	6	15	169

Study Methods and Data Collection

The research team created a database in Microsoft Access to structure the data collection, organization, and analysis process. The database consisted of a data entry form where all the information could be entered for the different job titles. Information entered in this form included compensation costs; formulas used for calculating annual costs; employee time-off; full-time equivalency for each job title; job descriptions; labor-management contracts and information for the different job titles; and various source documents. Through the use of queries, the information entered into the data entry form could be calculated and the different data tables populated. By entering all the data and information into one place, the compilation and analysis process could be much more streamlined, thus reducing the likelihood of mistakes.

In the TECC 1.0 study, the research team looked at the total cost of compensation for five job titles, using salary schedules for 2011-12 and non-salary data from the most recent available years. These job titles were a Police Officer, a Corrections Officer, a Utility Worker, a Lead Maintenance Worker, and an entry-level Finance Clerk.

For the TECC 2.0 study, the State of Oregon added six more job titles: Accountant, Geographic Information Systems (GIS) Analyst, Human Resource Analyst, Senior-Level Information Technology (IT) Specialist, Institution Registered Nurse, and Mental Health Therapist, bringing the total number of job titles to eleven. In order to ensure that the jobs from different jurisdictions were as comparable as possible, the research team analyzed and selected them based on six criteria: the level of responsibility, supervisory duties, basic job duties and scope of work, level of required education/experience, required certification or licensure, and FLSA status (exempt or non-exempt).

With the help of the Advisory Committee, the research team selected eleven cities and ten counties to be included in this study, along with the State of Oregon. To obtain compensation cost data, the team first searched the jurisdiction's website. While the amount of information available on the website differed for each jurisdiction, the websites generally contained position descriptions, salary scales, and labor contracts for each collective bargaining unit. These labor-management contracts also often contained important basic information such as the amount of time-off provided (holiday, vacation, sick leave); additional wage rates (Overtime, on-call/standby, callback, compensatory time, etc); and incentive pay rates (longevity, bilingual pay, etc.). Whether other compensation costs were provided depended on the contract.

While a great deal of basic information could be found on each jurisdiction's website, much important information for this TECC study ultimately had to be provided by each jurisdiction's staff, particularly those in the finance and human resources offices.

The research team then sent out request letters to each jurisdiction to verify the website information and obtain additional employee compensation cost data. The team collected data from these jurisdictions on the job titles and categorized a total of 69 data components (into eight categories: Base pay, Non-Base Pay, Overtime, Health Insurance, Post-employment retirement, Post-employment medical, Insurance (non-health), and Other Taxes). Several cost

components, such as health club memberships, morale boosting activities, memberships to professional organizations, tuition re-imbusement were collected in the first phase of this study but omitted part of the way through phase 2 after being determined to be too small and too difficult to systematically gather and uniformly present.

The research team collected basic information for employees at both the entry step and the top step (i.e., most senior level) of each job title, including salary and paid-time off benefits (holidays, vacation, and/or sick leave).⁸ This allowed the team to create an archetype (or model) for each case: an employee paid at the entry level step, and an employee paid at the highest step possible for that position. The archetype at entry level was in most cases assumed to be relatively new to the employer – though fully eligible for health, pension, and other benefits. The top step employee was assumed to have worked long enough to attain the maximum benefit level (a combination of base salary, longevity pay, paid time-off, etc.).⁹

After compiling as much information as possible from available public documents, the CPS research team sent out request letters to all jurisdictions. All the request letters had a standard layout, including an overview of the study, the information already obtained from the website, and the information that was still needed. The letters explicitly stated what compensation costs were being requested, for which job titles, and at what level of preciseness (i.e. by job title, by collective bargaining unit, or for the entire jurisdiction). The items being requested were broken into categorical components to make it easier to discern what was being requested. The letters were followed up with phone calls and emails to clear up any ambiguities or questions.

The team requested the most recent data available.¹⁰ In general the data was based on either budgeted amounts or actual amounts spent, depending on the type of component. For instance, base salary was based on the current salary scale for the position – as of July 1, 2012 -- while overtime was based on actual overtime costs experienced in the most recently completed fiscal year.

All of the collected data from the jurisdictions -- with the exception of Grants Pass¹¹ -- was in effect on December 31, 2011. For certain components from Phase 1.0 jurisdictions, to facilitate data collection the research team only updated costs of Health Insurance, PERS Rates and Annual Salaries. This provides the bulk of costs and jurisdiction staff indicated that smaller components had no major changes. Table B above details the general dates from which data was obtained from each jurisdiction.

⁸ In some jurisdictions, a “Total paid time off” construct is used, including holidays. In these instances, paid holidays will show as “0”, with all paid time off reflected under “Vacation” pay

⁹ For analytical purposes, top step employees in Oregon were assumed to have started prior to 2003, and were thus part of the PERS I or II tier system.

¹⁰ In some cases, the data provided by the jurisdiction was not the most current year but was what was available. See Table B above.

¹¹ Data for Grants Pass was valid as of July 1, 2011.

Section 1: Total Employer Cost of Compensation (TECC)

The core objective of the TECC 2.0 study is to define, calculate, and then compare the “Total Employer Cost of Compensation” for entry level and top step employees, across 11 selected job titles and 22 jurisdictions.

At its most basic level, “TECC” simply represents the sum of the major direct costs associated with workers who are employed by a public jurisdiction. But what exactly is a “direct cost” of compensation? Once identified, how should an actual cost be calculated?

During TECC 1.0, and initially in TECC 2.0, the Research team identified more than 50 discreet components of employer costs related to employee compensation. Through refining the approach the Research team limited the definition of TECC for this report by grouping the discreet components into 8 categories of cash components paid by the employer along with the cost of Paid time off. These categories are as follows:

1. **Pay (base)** – Annual salary or base salary
2. **Pay (non-base)** – Premium pay for specialties, shift differential, longevity, etc.
3. **Insurance (health)** – Health Insurance premiums paid by the employer as well as VEBA¹²
4. **Insurance (non-health)** – Life, disability, worker compensation, unemployment insurance, etc.
5. **Post-employment (retirement)** – Employer pension contributions, employer-paid employee pension contributions, Social Security portion of FICA, deferred compensation plans, pension obligation bond repayments, etc.
6. **Post-employment (medical)** – Medicare tax and Post-employment health benefits
7. **Other taxes** – E.G. Tri-met payroll taxes
8. **Overtime**

While compensation costs in each of these 8 broad categories are found in each category of jurisdictions – city, county, and state governments – not all categories have components of compensation for every specific jurisdiction, much less for every job title. For example, most job titles had little or no Overtime; only certain jurisdictions paid “Other taxes;” and some jurisdictions paid little or nothing in “Insurance (non-health)”. Similarly, many categories of “Other Pay” apply only to select job titles, such as police officer¹³

The beginning of Section 1 is limited to cash compensation. At the end of section 1 we discuss TECC Cash Component and paid time off along with introducing an analytical construct called

¹² VEBA stands for Voluntary Employee’s Beneficiary Association. For further explanation, see *Health Insurance*.

¹³ During the study development process the Research team, in consultation with the Advisory Committee also decided to eliminate certain TECC components such as cell phone; car allowances; and health club memberships. While such items as a matter of course should be easily identifiable and accessible for citizen input, such components were not found on any broad basis, nor did they add up to material amounts. Perhaps most challenging for analytic purposes, even when found they did not easily lend themselves to consistent definitions

“Burden Rate” to help better understand labor costs. Burden Rates are further discussed in section 2. This study addresses the cost of Paid time off in sections 2 and 3.

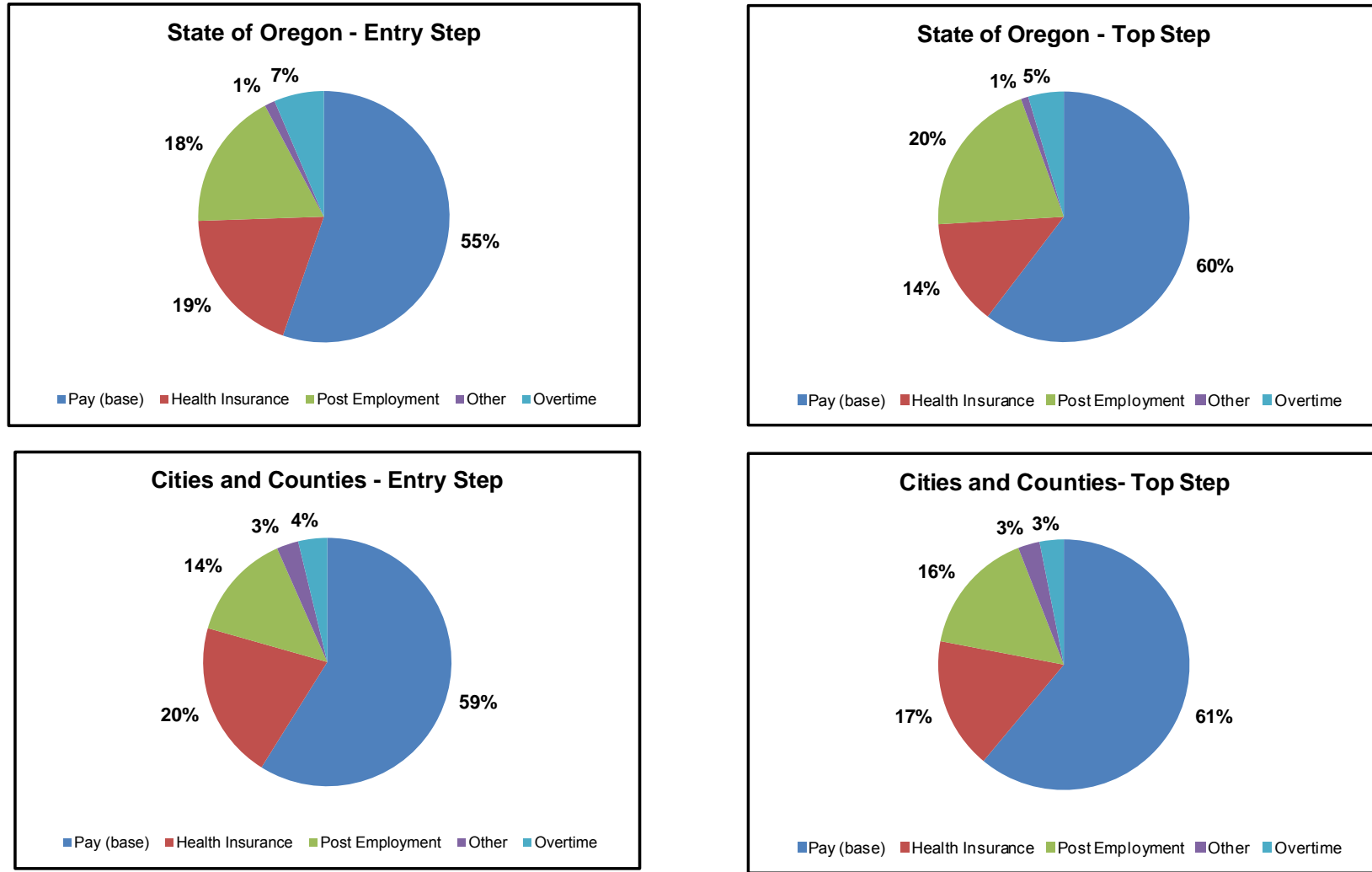
Figure 1.0 and Table 1.0 show the average TECC Cash Component for the State of Oregon and the cities and counties studied for the selected job titles at entry and top step. For analytic purposes, the 21 cities and counties are grouped together, and the state is shown separately.

The results show that TECC Cash Component for all non-state jurisdictions studied for all job titles averaged \$76,280 for entry and \$93,242 for top step. The State of Oregon’s TECC average among its job titles was \$70,113 for entry and \$98,245. This average information is included to provide a scale of the analysis the Research team has completed.

As one sees from Figure 1.0, the largest single category of cost was Annual Salary, which in most cases makes up a little over half of an employee’s total compensation. Health Insurance and Post-employment retirement and medical benefits also make up a substantial portion of a typical employee’s total compensation. All “other” factors such as Non-Base Pay (i.e. longevity pay, premium pay, etc.), insurance (non-health) (i.e. workers’ compensation, unemployment, etc.), and Other Taxes (i.e. transit taxes) typically make up a relatively small portion.

Detailed information is available in Appendix Volume III, Table 9.0.

**Figure 1.0 - Average Total Employer Cost of Compensation¹⁴
By Category, As a Percentage of TECC (Cash Only)**



¹⁴ The State of Oregon average included 9 of the 11 job titles (i.e. there was no State of Oregon Utility or Crew Lead). The Cities and Counties average included all job titles studied but only those job titles when employed by a study jurisdiction.

Figure 1.0 above gives the reader a high-level look at total compensation among the jurisdictions studied. Table 1.0 below shows the average TECC Cash Component category information in dollar amounts and expressed as percentages of base salary for all job titles, in two broad categories: All cities and counties, and the State of Oregon. Averages are given for both entry and top steps.

Table 1.0
Average Total Employer Cost of Compensation (Cash Component)¹⁵
For All Participating Jurisdictions and Job Titles
Grouped by State of Oregon & City and County

	Entry Step				Top Step			
	State of Oregon		City and County		State of Oregon		City and County	
	\$	%	\$	%	\$	%	\$	%
Pay (base)	38,761	100%	44,955	100%	59,299	100%	57,014	100%
Health Insurance	13,452	35%	15,656	35%	13,452	23%	15,667	27%
Post Employment	12,452	32%	10,674	24%	20,047	34%	15,148	27%
Other	942	2%	2,171	5%	942	2%	2,572	5%
Overtime	4,505	12%	2,884	6%	4,505	8%	2,886	5%
Total	70,113	181%	76,340	170%	98,245	166%	93,286	164%

Table 1.0 gives a high level picture of TECC with regard to the amount of cash paid out to employees. Table 1.0a below will add in Paid time off.

The following graphs and tables provide a more in-depth look at the data collected and show the minimum, median, and maximum TECC Cash Component for three selected job titles, a finance clerk, a police officer, and a senior-level information technology (IT) specialist.¹⁶ These sample job titles were chosen to provide a representative look at the lowest compensated position; (generally a finance clerk), an average compensated position (and the only position that all 22 jurisdictions employed: a police officer); and the highest compensated position (generally a senior-level IT specialist) among city, county, and state governments.

All of the following sample job title tables and graphs show each selected job title at the top step (i.e. the highest possible compensation).

The results show significant variation in compensation for similar job titles between different jurisdictions. For example, the Total Employer Cost of Compensation Cash Component for the top step finance clerk in Pendleton is approximately \$17,000 less than the top step finance clerk in Gresham. The largest differences in TECC were found for senior-level IT specialists, with a difference between high and low of more than \$65,000.

¹⁵ The State of Oregon average included 9 of the 11 job titles (i.e. there was no State of Oregon Utility or Crew Lead). The Cities and Counties average included all job titles studied, but not every study jurisdiction included all 11 titles. See Table C above.

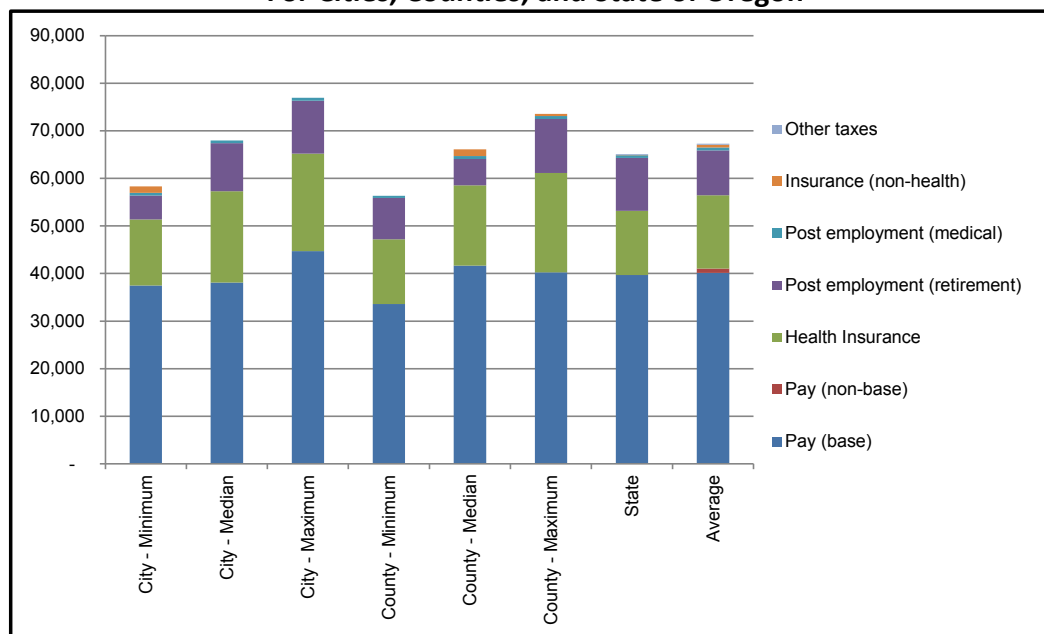
¹⁶ Comprehensive information on all 11 job titles along with entry and top step are included in the Appendix.

Detailed data on TECC Cash Components organized by jurisdiction, step and category is displayed by job title in the Appendix. The table is Appendix Volume III, Table 9.0.

Table 1.1
Total Employer Cost of Compensation Cash Component for Top Step Finance Clerk¹⁷
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Vancouver</i>	<i>Albany</i>	<i>Gresham</i>	<i>Polk</i>	<i>Clark</i>	<i>Linn</i>	<i>Oregon</i>
Pay (base)	37,500	38,088	44,688	33,576	41,640	40,260	39,708
Pay (non-base)	-	-	-	-	-	-	1
Health Insurance	13,898	19,191	20,493	13,620	16,903	20,865	13,452
Post employment (retirement)	5,002	10,114	11,127	8,683	5,530	11,377	11,150
Post employment (medical)	546	552	648	487	604	584	576
Insurance (non-health)	1,350	-	-	-	1,439	486	42
Other taxes	-	-	-	-	-	-	188
Total	58,296	67,945	76,957	56,366	66,115	73,572	65,117

Figure 1.1
Total Employer Cost of Compensation Cash Component for Top Step Finance Clerk⁵
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon



¹⁷ Overtime is only relevant for a top step finance clerk in Albany. Overtime represents \$13 on average for finance clerks as a direct cost along with driving \$3 of cost added to Post-employment retirement. In comparison, the average Overtime compensation across all study positions was \$388.

Table 1.2

**Total Employer Cost of Compensation Cash Component for Top Step Police Officer
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon**

Table 1.2a – With Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>North Bend</i>	<i>Tigard</i>	<i>Albany</i>	<i>Jefferson</i>	<i>Marion</i>	<i>Clackamas</i>	<i>Oregon</i>
Pay (base)	50,361	64,320	61,548	43,644	60,278	65,434	66,072
Pay (non-base)	2,518	10,641	6,324	-	5,953	2,652	187
Health Insurance	16,422	12,777	19,191	16,560	15,830	17,058	13,452
Post employment (retirement)	15,169	19,665	26,136	11,725	19,008	24,500	27,050
Post employment (medical)	730	1,039	1,124	682	1,027	3,275	1,092
Insurance (non-health)	2,437	2,049	-	1,920	630	1,434	39
Other taxes	-	437	-	-	-	556	192
Overtime	-	4,635	9,666	3,369	4,587	11,142	9,106
Total	87,637	115,563	123,990	77,900	107,312	126,051	117,190

Table 1.2b – Without Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>North Bend</i>	<i>Tigard</i>	<i>Salem</i>	<i>Jefferson</i>	<i>Marion</i>	<i>Clackamas</i>	<i>Oregon</i>
Pay (base)	50,361	64,320	65,686	43,644	60,278	65,434	66,072
Pay (non-base)	2,518	10,641	6,102	-	5,953	2,652	187
Health Insurance	16,422	12,777	19,521	16,560	15,830	17,058	13,452
Post employment (retirement)	15,169	18,393	21,486	10,885	17,776	21,423	23,778
Post employment (medical)	730	972	1,041	633	960	3,114	960
Insurance (non-health)	2,437	2,017	572	1,920	611	1,434	39
Other taxes	-	437	-	-	-	478	192
Total	87,637	109,556	114,408	73,642	101,409	111,592	104,680

Figure 1.2
Total Employer Cost of Compensation Cash Component for Top Step Police Officer
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon

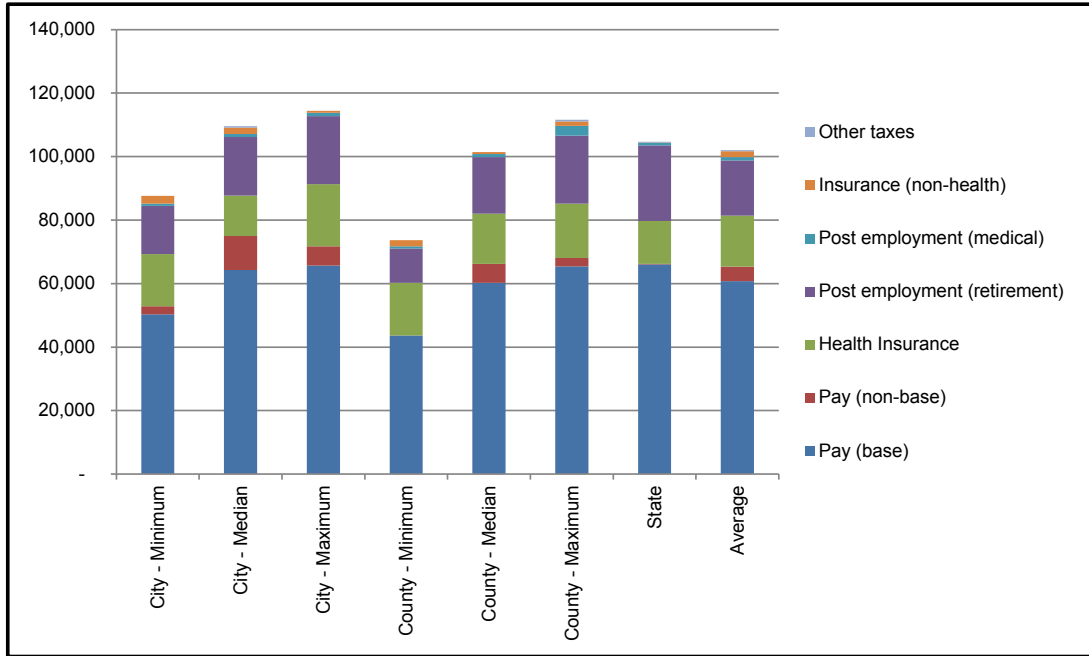


Table 1.3
Total Employer Cost of Compensation Cash Component for Top Step Senior-Level IT Specialist
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon

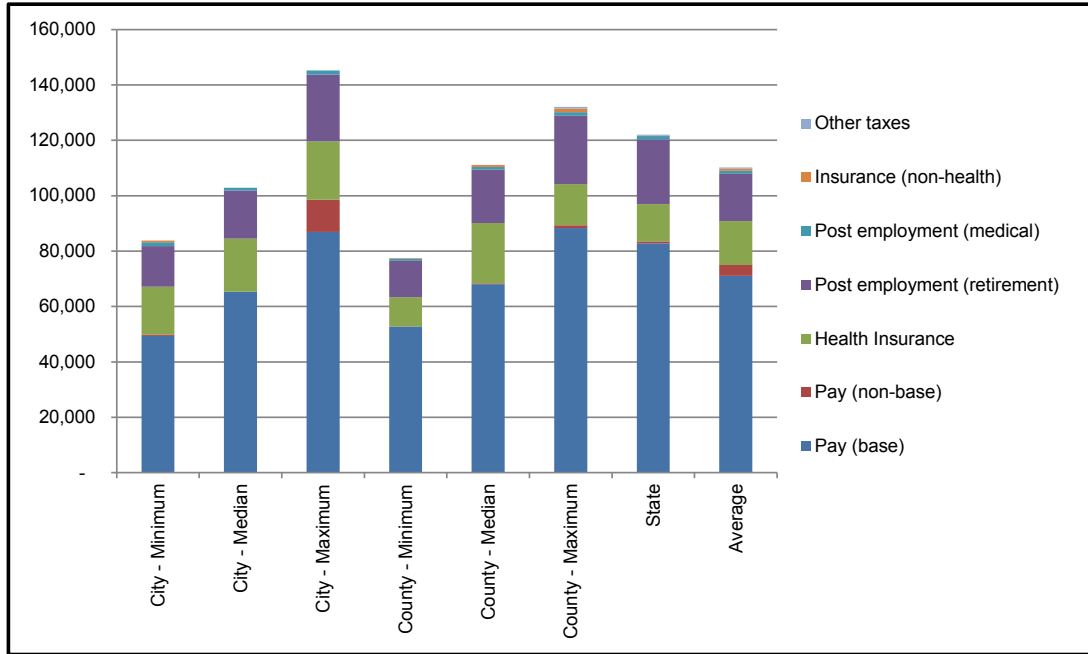
Table 1.3a – With Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Grants Pass</i>	<i>Albany</i>	<i>Gresham</i>	<i>Jefferson</i>	<i>Linn</i>	<i>Clackamas</i>	<i>Oregon</i>
Pay (base)	49,395	65,316	86,964	52,809	68,052	88,333	82,812
Pay (non-base)	488	-	11,571	-	284	942	650
Health Insurance	17,247	19,191	21,127	10,530	21,772	14,908	13,452
Post employment (retirement)	14,811	17,395	24,303	13,171	19,312	24,974	23,520
Post employment (medical)	1,402	947	1,444	766	991	1,311	1,215
Insurance (non-health)	574	-	-	158	701	1,348	35
Other taxes	-	-	-	-	-	635	415
Overtime	339	-	1,018	-	-	1,145	302
Total	84,256	102,849	146,427	77,434	111,111	133,596	122,401

Table 1.3b – Without Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Grants Pass</i>	<i>Albany</i>	<i>Gresham</i>	<i>Jefferson</i>	<i>Linn</i>	<i>Clackamas</i>	<i>Oregon</i>
Pay (base)	49,395	65,316	86,964	52,809	68,052	88,333	82,812
Pay (non-base)	488	-	11,571	-	284	942	650
Health Insurance	17,247	19,191	21,127	10,530	21,772	14,908	13,452
Post employment (retirement)	14,710	17,395	24,089	13,171	19,312	24,658	23,436
Post employment (medical)	1,397	947	1,429	766	991	1,294	1,210
Insurance (non-health)	574	-	-	158	701	1,348	35
Other taxes	-	-	-	-	-	627	415
Total	83,811	102,849	145,180	77,434	111,111	132,110	122,010

Figure 1.3
Total Employer Cost of Compensation Cash Component for Top Step Senior-Level IT Specialist
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon



TECC Summary Tables

What follows is summary information for all jurisdictions and job titles. Table 1.4a presents the TECC (Cash Components) costs for all jurisdictions and job title both at entry and top steps. Table 1.4b and 1.4c include Overtime and compare city and county jurisdictions with the State of Oregon, but only include the cash component. Blanks in any of these tables indicate that a particular job title is not relevant to that jurisdiction.

Table 1.4a
Total Employer Cost of Compensation (Cash component) in dollars
By Jurisdiction, Step and Job Title
For all jurisdictions
With overtime

Step Level	Job Title	City											County										State	
		Albany	Grants Pass	Gresham	Klamath Falls	North Bend	Pendleton	Redmond	Salem	Sandy	Tigard	Vancouver	Clackamas	Clark	Hood River	Jackson	Jefferson	Linn	Marion	Polk	Umatilla	Washington	Oregon	
Entry	Accountant	62,353	73,241	84,442	85,624		69,934	66,160	87,476		72,350	61,982	69,310	66,602		64,004	61,460	68,979	70,346	75,380	82,168		56,024	
	Corrections												106,359	69,741		85,626	64,541	86,130	77,931	67,390	75,674	92,452	70,490	
	Crew Lead		65,083	76,721	89,506	72,764	60,857	80,689	79,934	68,896	66,649	73,148		77,979						67,651				
	Finance Clerk	57,045	53,952	62,224	62,443	52,470	50,165	56,482	63,980	58,151	55,761	51,590	55,393	55,737		48,375	48,339	61,054	52,263	46,218		52,632	44,505	
	GIS	83,702	59,962	88,133	86,486			81,511	80,070		79,387		82,341	61,155	73,160	80,931	64,612	73,587	75,174	64,302	79,682	88,711	45,884	
	HR	84,117	73,210	84,988	85,907		86,866	62,914	94,555		87,482	58,522	84,275	83,143		91,493		49,990	67,631	75,380	63,384	84,417	66,724	
	IT	83,862	63,075	117,992	86,412			100,267	113,315	62,379	72,758	73,790	106,891	86,619	79,591	91,493	57,332	97,040	92,338	72,341	79,682	97,918	84,748	
	Nurse												83,960	78,494	55,641	79,829	61,668		73,051	70,822	74,187	83,544	92,589	
	Police	102,488	94,202	97,657	87,502	69,516	75,829	92,874	100,996	82,758	88,720	90,424	105,979	88,212	67,572	90,558	66,961	94,946	79,572	73,075	78,767	92,393	89,317	
	Therapist															67,820		72,116	78,514	66,603	63,355		76,232	
Utility	75,501	62,367	68,628	67,874	57,366	53,787	62,461	73,303	52,702	55,125	64,612	66,871	66,044					60,083			59,532			
Top	Accountant	75,792	102,567	105,982	85,624		90,275	78,533	105,832		92,743	74,566	84,743	80,106		77,885	83,022	84,206	98,237	94,589	86,380		88,353	
	Corrections												126,434	86,919		106,509	74,490	102,294	105,566	87,168	80,504	112,427	96,806	
	Crew Lead		77,600	95,254	89,506	85,853	73,150	95,540	95,023	87,583	84,174	88,127		88,343					92,076					
	Finance Clerk	67,962	68,912	76,957	62,443	62,471	59,317	66,649	74,950	74,200	70,495	60,952	67,089	66,115		58,748	64,531	73,572	70,087	56,366		61,842	65,166	
	GIS	102,689	88,952	110,770	86,486			97,906	95,712		101,232		102,053	85,233	93,536	99,748	87,493	90,030	105,653	80,061	83,739	105,934	67,166	
	HR	98,618	102,536	108,178	85,907		113,134	74,688	117,319		112,954	70,527	110,355	110,778		113,393		61,463	94,191	94,589	66,373	100,789	99,224	
	IT	102,849	84,256	146,427	86,412			115,001	136,852	79,778	92,578	120,228	133,596	105,621	102,580	113,393	77,434	111,111	131,708	89,975	83,739	117,400	122,401	
	Nurse												103,920	91,541	70,536	101,235	83,654		98,203	88,585	77,856	99,559	126,941	
	Police	123,990	121,325	121,909	106,072	87,637	100,259	122,566	120,405	99,079	115,563	111,052	126,051	103,583	85,345	112,056	77,900	112,791	107,312	92,929	91,943	112,366	117,190	
	Therapist															84,655		89,269	106,630	83,040	66,344		96,454	
Utility	88,620	74,237	84,476	67,874	69,522	64,007	72,379	86,440	66,936	68,808	77,210	81,676	73,727					81,447			69,211			

Sum of Base Value broken down by Gov't Level and Jurisdiction vs. Step Level and Job Title. The data is filtered on Includes OT, which keeps w/OT.

Table 1.4b
Total Employer Cost of Compensation (Cash component) in dollars
By Jurisdiction, Step and Job Title
For Cities and State of Oregon
With and without overtime

Step Level	Job Title	City																						State		
		Albany		Grants Pass		Gresham		Klamath Falls		North Bend		Pendleton		Redmond		Salem		Sandy		Tigard		Vancouver		Oregon		
		w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	
Entry	Accountant	62,353	62,337	73,241	73,241	84,442	84,385	85,624	85,624			69,934	69,934	66,160	65,280	87,476	87,476			72,350	72,350	61,982	60,856	56,024	55,759	
	Corrections																							70,490	65,153	
	Crew Lead			65,083	62,634	76,721	75,263	89,506	80,953	72,764	72,764	60,857	60,857	80,689	80,689	79,934	78,208	68,896	68,896	66,649	65,636	73,148	70,492			
	Finance Clerk	57,045	57,028	53,952	53,824	62,224	62,224	62,443	62,324	52,470	52,470	50,165	50,165	56,482	56,482	63,980	63,980	58,151	58,151	55,761	55,761	51,590	48,934	44,505	44,457	
	GIS	83,702	83,702	59,962	59,962	88,133	87,840	86,486	86,486					81,511	81,511	80,070	80,070			79,387	79,387			45,884	45,884	
	HR	84,117	84,117	73,210	73,210	84,988	84,988	85,907	85,907			86,866	86,866	62,914	62,914	94,555	94,555			87,482	87,482	58,522	58,522	66,724	66,616	
	IT	83,862	83,862	63,075	62,649	117,992	116,800	86,412	86,412					100,267	93,749	113,315	113,315	62,379	62,379	72,758	72,758	73,790	73,790	84,748	84,361	
	Nurse																								92,589	86,321
	Police	102,488	90,255	94,202	86,710	97,657	85,973	87,502	79,818	69,516	69,516	75,829	75,829	92,874	85,022	100,996	95,048	82,758	75,188	88,720	83,017	90,424	84,173	89,317	77,411	
	Therapist																								76,232	54,050
Utility	75,501	71,771	62,367	60,170	68,628	67,369	67,874	65,035	57,366	57,366	53,787	53,787	62,461	62,169	73,303	71,523	52,702	52,702	55,125	54,111	64,612	61,956				
Top	Accountant	75,792	75,775	102,567	102,567	105,982	105,922	85,624	85,624			90,275	90,275	78,533	77,638	105,832	105,832			92,743	92,743	74,566	73,440	88,353	88,085	
	Corrections																							96,806	91,199	
	Crew Lead			77,600	75,043	95,254	93,729	89,506	80,953	85,853	85,853	73,150	73,150	95,540	95,540	95,023	93,246	87,583	87,583	84,174	83,160	88,127	85,471			
	Finance Clerk	67,962	67,945	68,912	68,779	76,957	76,957	62,443	62,324	62,471	62,471	59,317	59,317	66,649	66,649	74,950	74,950	74,200	74,200	70,495	70,495	60,952	58,296	65,166	65,117	
	GIS	102,689	102,689	88,952	88,952	110,770	110,464	86,486	86,486					97,906	97,906	95,712	95,712			101,232	101,232			67,166	67,166	
	HR	98,618	98,618	102,536	102,536	108,178	108,178	85,907	85,907			113,134	113,134	74,688	74,688	117,319	117,319			112,954	112,954	70,527	70,527	99,224	99,115	
	IT	102,849	102,849	84,256	83,811	146,427	145,180	86,412	86,412					115,001	108,378	136,852	136,852	79,778	79,778	92,578	92,578	120,228	120,228	122,401	122,010	
	Nurse																								126,941	120,601
	Police	123,990	111,107	121,325	113,670	121,909	109,967	106,072	97,985	87,637	87,637	100,259	100,259	122,566	114,299	120,405	114,408	99,079	91,129	115,563	109,556	111,052	104,801	117,190	104,680	
	Therapist																								96,454	74,011
Utility	88,620	84,838	74,237	71,945	84,476	83,159	67,874	65,035	69,522	69,522	64,007	64,007	72,379	72,083	86,440	84,608	66,936	66,936	68,808	67,794	77,210	74,553				

Sum of Base Value broken down by Gov't Level, Jurisdiction and Includes OT vs. Step Level and Job Title. The view is filtered on Gov't Level, which keeps City and State.

Table 1.4c
Total Employer Cost of Compensation (Cash component) in dollars
By Jurisdiction, Step and Job Title
For Counties and State of Oregon
With and without overtime

Step Level	Job Title	County																				State		
		Clackamas		Clark		Hood River		Jackson		Jefferson		Linn		Marion		Polk		Umatilla		Washington		Oregon		
		w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	
Entry	Accountant	69,310	68,185	66,602	66,602			64,004	64,004	61,460	61,460	68,979	68,979	70,346	70,346	75,380	75,380	82,168	82,168			56,024	55,759	
	Corrections	106,359	90,748	69,741	68,270			85,626	78,160	64,541	58,598	86,130	80,242	77,931	73,470	67,390	65,016	75,674	70,815	92,452	85,478	70,490	65,153	
	Crew Lead			77,979	77,979										67,651	65,964								
	Finance Clerk	55,393	55,325	55,737	55,737			48,375	48,257	48,339	48,339	61,054	61,054	52,263	52,263	46,218	46,218			52,632	52,632	44,505	44,457	
	GIS	82,341	82,323	61,155	61,155	73,160	73,160	80,931	80,931	64,612	64,612	73,587	73,587	75,174	75,134	64,302	64,302	79,682	79,682	88,711	88,369	45,884	45,884	
	HR	84,275	84,275	83,143	83,143			91,493	91,493			49,990	49,990	67,631	67,599	75,380	75,380	63,384	63,384	84,417	84,417	66,724	66,616	
	IT	106,891	105,445	86,619	86,619	79,591	79,591	91,493	91,493	57,332	57,332	97,040	97,040	92,338	92,338	72,341	72,341	79,682	79,682	97,918	97,918	84,748	84,361	
	Nurse	83,960	83,059	78,494	78,494	55,641	55,641	79,829	78,932	61,668	61,668			73,051	73,026	70,822	70,822	74,187	74,187	83,544	83,009	92,589	86,321	
	Police	105,979	91,600	88,212	77,414	67,572	67,572	90,558	86,802	66,961	62,762	94,946	89,118	79,572	73,973	73,075	65,016	78,767	78,767	92,393	85,521	89,317	77,411	
	Therapist							67,820	66,122			72,116	72,116	78,514	78,181	66,603	66,603	63,355	63,355			76,232	54,050	
Utility	66,871	63,584	66,044	66,044									60,083	59,349					59,532	57,197				
Top	Accountant	84,743	83,588	80,106	80,106			77,885	77,885	83,022	83,022	84,206	84,206	98,237	98,237	94,589	94,589	86,380	86,380			88,353	88,085	
	Corrections	126,434	110,735	86,919	85,449			106,509	98,657	74,490	68,463	102,294	96,362	105,566	100,863	87,168	84,762	80,504	75,201	112,427	105,095	96,806	91,199	
	Crew Lead			88,343	88,343									92,076	90,366									
	Finance Clerk	67,089	67,020	66,115	66,115			58,748	58,629	64,531	64,531	73,572	73,572	70,087	70,087	56,366	56,366			61,842	61,842	65,166	65,117	
	GIS	102,053	102,035	85,233	85,233	93,536	93,536	99,748	99,748	87,493	87,493	90,030	90,030	105,653	105,612	80,061	80,061	83,739	83,739	105,934	105,587	67,166	67,166	
	HR	110,355	110,355	110,778	110,778			113,393	113,393			61,463	61,463	94,191	94,158	94,589	94,589	66,373	66,373	100,789	100,789	99,224	99,115	
	IT	133,596	132,110	105,621	105,621	102,580	102,580	113,393	113,393	77,434	77,434	111,111	111,111	131,708	131,708	89,975	89,975	83,739	83,739	117,400	117,400	122,401	122,010	
	Nurse	103,920	102,994	91,541	91,541	70,536	70,536	101,235	100,326	83,654	83,654			98,203	98,177	88,585	88,585	77,856	77,856	99,559	99,015	126,941	120,601	
	Police	126,051	111,592	103,583	92,785	85,345	85,345	112,056	108,105	77,900	73,642	112,791	106,920	107,312	101,409	92,929	84,762	91,943	91,943	112,366	105,140	117,190	104,680	
	Therapist							84,655	82,935			89,269	89,269	106,630	106,288	83,040	83,040	66,344	66,344			96,454	74,011	
Utility	81,676	78,300	73,727	73,727									81,447	80,703					69,211	66,843				

Sum of Base Value broken down by Gov't Level, Jurisdiction and Includes OT vs. Step Level and Job Title. The view is filtered on Gov't Level, which keeps County and State.

While the above figures and tables discuss the TECC Cash Component, they do not include the cost of paid time off. Through the study process, the definition of TECC evolved and came to encompass the cost of paid time off as a critical concept in understanding labor costs. To illustrate complete data, Table 1.0a lists TECC – including both cash and paid time off.

Table 1.0a
Average Total Employer Cost of Compensation
Cash and Paid Time Off Components
For All Participating Jurisdictions and Job Titles
Grouped by State of Oregon & City and County

	Entry Step				Top Step			
	State of Oregon		City and County		State of Oregon		City and County	
	\$	%	\$	%	\$	%	\$	%
Pay (base)	38,761	100%	44,955	100%	59,299	100%	57,014	100%
Health Insurance	13,452	35%	15,656	35%	13,452	23%	15,667	27%
Post Employment	12,452	32%	10,674	24%	20,047	34%	15,148	27%
Other	942	2%	2,171	5%	942	2%	2,572	5%
Overtime	4,505	12%	2,884	6%	4,505	8%	2,886	5%
Paid time off	8,502	22%	10,094	22%	18,094	31%	17,052	30%
Total	78,615	203%	86,434	192%	116,339	196%	110,339	194%

Both Tables 1.0 and 1.0a display compensation data both in dollar values as well as expressed as a percentage of base salary. Many observers when analyzing compensation only measure base salary. As the table above shows that only provides literally half the picture. To fully understand TECC it is important to realize that for each hour an employee works the true cost is approximately twice the nominal salary rate. This cost is before taking into account any non-labor (i.e. supplies and materials) or overhead costs (such as training) that may be associated with that hour of work.

The expression of TECC as a percentage of base salary is called “Burden Rate” in this study and is more fully explored in Section 2 below.

Section 2: Burden Rates

While TECC delineates how much an employee costs a jurisdiction, often times when observers look at compensation, the primary focus is on base pay. Base salary however, is only part of the total cost. The research team developed several different types of “Burden Rates” to show how much total compensation an employee receives as a percentage of his or her base pay.

Cash Burden Rate

Of the three Burden Rates used – the first is the “Cash Burden Rate”. (Unless otherwise noted, this “Cash Burden Rate” is the one used throughout this study.) The Cash Burden Rate is the actual cost that a jurisdiction must pay as a direct result of employing an individual. The annual Cash Burden Rate is based on a 12-month year, of approximately 52 weeks and 2,080 hours. However, by definition the Cash Burden Rate also includes all vacation, holidays and possible sick leave. As the research team found, the “required work year” varies considerably depending on jurisdiction, job title, and/or step levels. Simply dividing annual TECC costs by 2,080 hours to calculate an hourly Rate thus misses the cost of Paid time off.

Total Burden Rate and Vacation+Holiday Burden Rate

When annual vacation, holiday, and sick leave are all included, TECC divided by the number of working hours yields the cost to a jurisdiction for one hour of required work. This “Total Burden Rate” thus reflects a jurisdiction’s full direct cost of one hour of actual time required to be worked, assuming employees use all the Paid time off to which they’re legally entitled

An “in-between” Burden Rate calculation would not count sick time, based on the argument that not all employees use their sick time each year. (Many jurisdictions also have a “use it or lose it” policy for some or all accumulated sick time.) Assuming an employee does not use any sick time but uses all paid holiday and vacation time in a given year, produces a “Vacation + Holiday Burden Rate” for one hour of labor to a jurisdiction.

The graph in figure 2.0 shows the average Cash Burden Rate for cities, counties, and the State of Oregon -- without Overtime at entry and top step.¹ The results show that on average, Cash

Real Life Example

Burden Rate Calculations

State of Oregon – Police (State Trooper) – Top Step

Elements of Calculation

	With OT	w/o OT
a. Base Salary	\$ 66,072	\$ 66,072
Health	13,452	13,452
Post-employment	28,142	24,738
Other	418	418
Overtime	9,106	-
b. TECC	\$ 117,190	\$ 104,680
	Hours	Hours Value
c. Working Hours	1,720	\$ 86,562
d. Holiday and Vacation	264	13,287
e. Sick Time	96	4,831
Total	2,080	\$ 104,680
Cash Burden Rate (b/a)	177%	158%
Vac. and Hol. Burd. Rate [(b+d)/a]	197%	179%
Total Burden Rate [(b+d+e)/a]	205%	186%

¹ Overtime adds 5% to top step and 7% to entry step as well as 8% for State jobs. Overtime was primarily in the law enforcement positions and a few other jobs titles.

Burden Rates tend to be around 160% and 170%. Total Burden Rate tends to be about 190% and Vacation + Holiday Burden Rates tend to fall between those two at 180% to 190%.

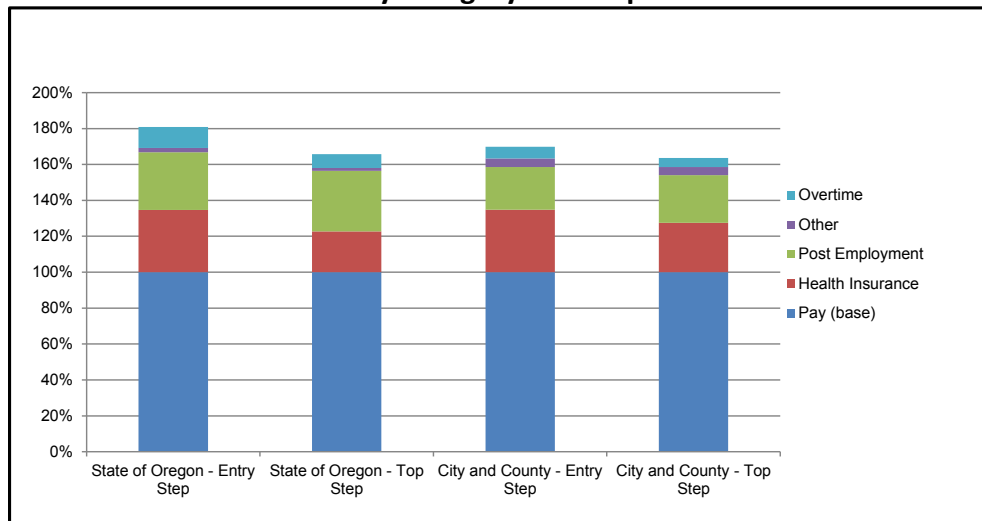
Because Health Insurance is a fixed cost for all employees, regardless of step, entry step employees will tend to have a higher Cash Burden Rate, since a fixed Health Insurance cost is applied against a lower base pay. However, this rule of thumb does not always hold true in “Total Burden Rate” or even “Vacation + Holiday Burden Rate” calculations, since the value of paid time off is usually greater for top step employees.

Table 2.0
Average Burden Rates*
By Type of Burden Rate, Type of Jurisdiction and Step
With Overtime

Jurisdiction Type	Entry			Top		
	Cash Burden Rate	Vac+Hol Burd Rate	Total Burden Rate	Cash Burden Rate	Vac+Hol Burd Rate	Total Burden Rate
City	168%	183%	191%	163%	186%	193%
County	165%	180%	187%	160%	182%	189%
State	183%	199%	207%	168%	191%	199%

* Note: Average Burden Rates in Table 2.0 are based on compiled Burden Rates and therefore will differ slightly from Tables 1.0 and 1.0a which are based on the individual components average burden rate contribution.

Figure 2.0
Average Cash Burden Rate
By Category and Step



Similar to the total compensation tables and graphs above, the following pages show the minimum, median, and maximum Cash Burden Rates for a finance clerk, a police officer, and a senior-level information technology (IT) specialist at the city, county, and state level. These tables and graphs also show that particular job title at the top step. The Cash Burden Rates for

the three job titles with no Overtime average between 158% and 168%. The Senior-Level IT Specialist had the lowest Cash Burden Rate on average and the finance clerks and police officers had the highest Cash Burden Rates on average.

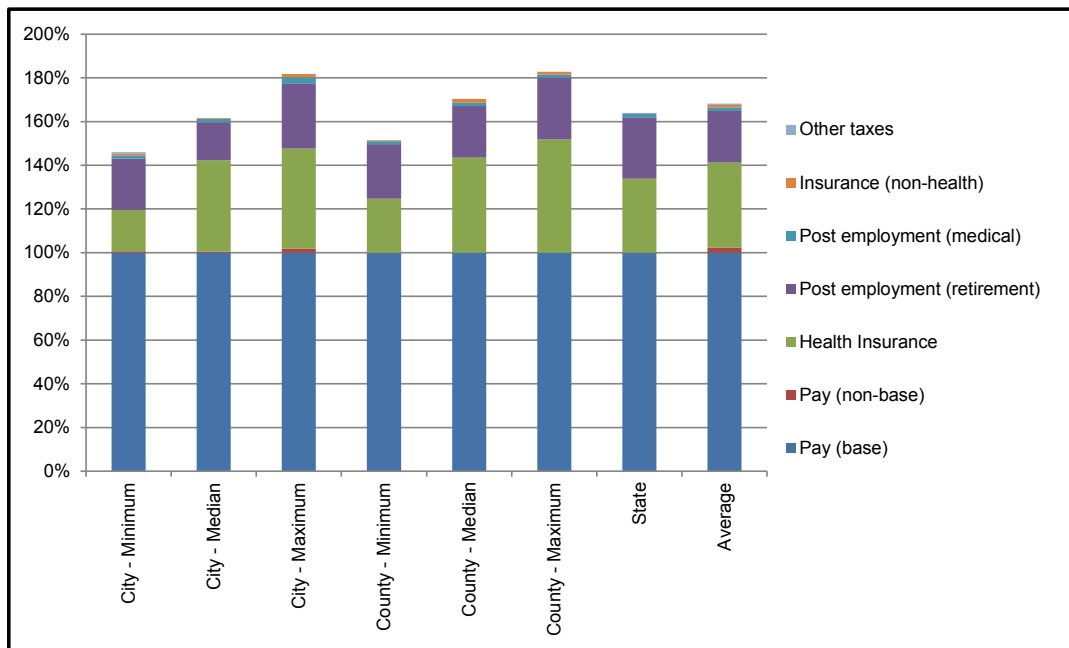
With Overtime included, the average Cash Burden Rates were between 163% and 183%, with the Senior-Level IT Specialist still having the lowest Cash Burden Rate and the police officers having the highest Cash Burden Rate on average. Based on the results, Cash Burden Rates tend to be higher for job titles and jurisdictions that have lower base pay.

Following the representative job titles are Tables 2.4a, 2.4b and 2.4c along with Table 2.5a and 2.5b. These tables show a comparison of all three types of Burden Rates; some tables include Overtime, while others do not.

Table 2.1
Cash Burden Rate for Top Step Finance Clerk¹⁹
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon
Without Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	Sandy	Klamath Falls	Grants Pass	Jefferson	Jackson	Linn	Oregon
Pay (base)	100%	100%	100%	100%	100%	100%	100%
Pay (non-base)	1%	1%	2%	0%	0%	0%	0%
Health Insurance	16%	42%	46%	25%	44%	52%	34%
Post employment (retirement)	24%	17%	30%	25%	24%	28%	28%
Post employment (medical)	1%	1%	3%	1%	1%	1%	1%
Insurance (non-health)	1%	0%	1%	0%	2%	1%	0%
Other taxes	1%	0%	0%	0%	0%	0%	0%
Total	143%	162%	182%	151%	170%	183%	164%

Figure 2.1
Cash Burden Rate for Top Step Finance Clerk
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon
Without Overtime



¹⁹ Overtime is not a significant factor for this job title. See the section on TECC above.

Table 2.2
Cash Burden Rate for Top Step Police Officer
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon

Table 2.2a - With Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Vancouver</i>	<i>Grants Pass</i>	<i>Albany</i>	<i>Hood River</i>	<i>Marion</i>	<i>Clackamas</i>	<i>Oregon</i>
Pay (base)	100%	100%	100%	100%	100%	100%	100%
Pay (non-base)	9%	5%	10%	1%	10%	4%	0%
Health Insurance	19%	24%	31%	32%	26%	26%	20%
Post employment (retirement)	11%	33%	42%	26%	32%	37%	41%
Post employment (medical)	2%	3%	2%	1%	2%	5%	2%
Insurance (non-health)	2%	3%	0%	4%	1%	2%	0%
Other taxes	0%	0%	0%	0%	0%	1%	0%
Overtime	8%	8%	16%	0%	8%	17%	14%
Total	149%	176%	201%	165%	178%	193%	177%

Table 2.2b - Without Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Vancouver</i>	<i>Klamath Falls</i>	<i>Redmond</i>	<i>Polk</i>	<i>Linn</i>	<i>Umatilla</i>	<i>Oregon</i>
Pay (base)	100%	100%	100%	100%	100%	100%	100%
Pay (non-base)	9%	14%	18%	0%	0%	4%	0%
Health Insurance	19%	23%	25%	23%	37%	42%	20%
Post employment (retirement)	10%	27%	34%	26%	28%	29%	36%
Post employment (medical)	1%	1%	2%	1%	1%	2%	1%
Insurance (non-health)	2%	3%	7%	0%	1%	4%	0%
Other taxes	0%	0%	0%	0%	0%	0%	0%
Total	140%	168%	187%	150%	168%	180%	158%

Figure 2.2
Cash Burden Rate for Top Step Police Officer
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon

Figure 2.2a
With Overtime

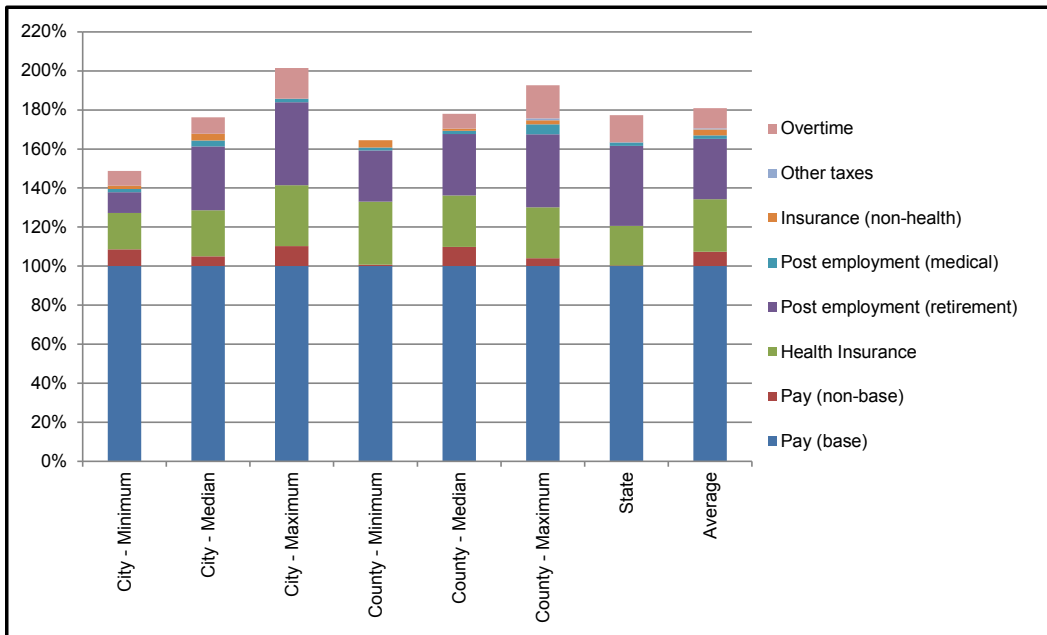


Figure 2.2b
Without Overtime

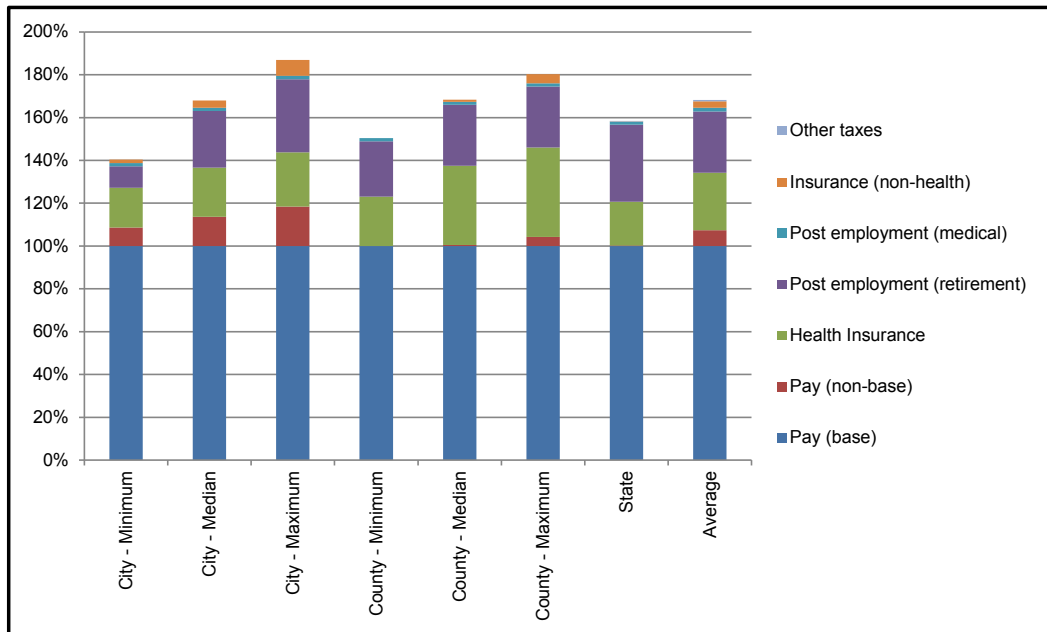


Table 2.3
Cash Burden Rate for Top Step Senior-Level IT Specialist
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon

Table 2.3a - With Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Vancouver</i>	<i>Salem</i>	<i>Redmond</i>	<i>Washington</i>	<i>Marion</i>	<i>Linn</i>	<i>Oregon</i>
Pay (base)	100%	100%	100%	100%	100%	100%	100%
Pay (non-base)	0%	0%	29%	0%	0%	0%	1%
Health Insurance	15%	22%	27%	15%	18%	32%	16%
Post employment (retirement)	13%	30%	30%	19%	27%	28%	28%
Post employment (medical)	1%	1%	2%	1%	1%	1%	1%
Insurance (non-health)	1%	1%	0%	1%	1%	1%	0%
Other taxes	0%	0%	0%	0%	0%	0%	1%
Overtime	0%	0%	9%	0%	0%	0%	0%
Total	132%	154%	197%	137%	147%	163%	148%

Table 2.3b - Without Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Vancouver</i>	<i>Salem</i>	<i>Redmond</i>	<i>Washington</i>	<i>Marion</i>	<i>Linn</i>	<i>Oregon</i>
Pay (base)	100%	100%	100%	100%	100%	100%	100%
Pay (non-base)	0%	0%	29%	0%	0%	0%	1%
Health Insurance	15%	22%	27%	15%	18%	32%	16%
Post employment (retirement)	13%	30%	28%	19%	27%	28%	28%
Post employment (medical)	1%	1%	2%	1%	1%	1%	1%
Insurance (non-health)	1%	1%	0%	1%	1%	1%	0%
Other taxes	0%	0%	0%	0%	0%	0%	1%
Total	132%	154%	186%	137%	147%	163%	147%

Figure 2.3
Cash Burden Rate for Top Step Senior-Level IT Specialist
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon

Figure 2.3a
With Overtime

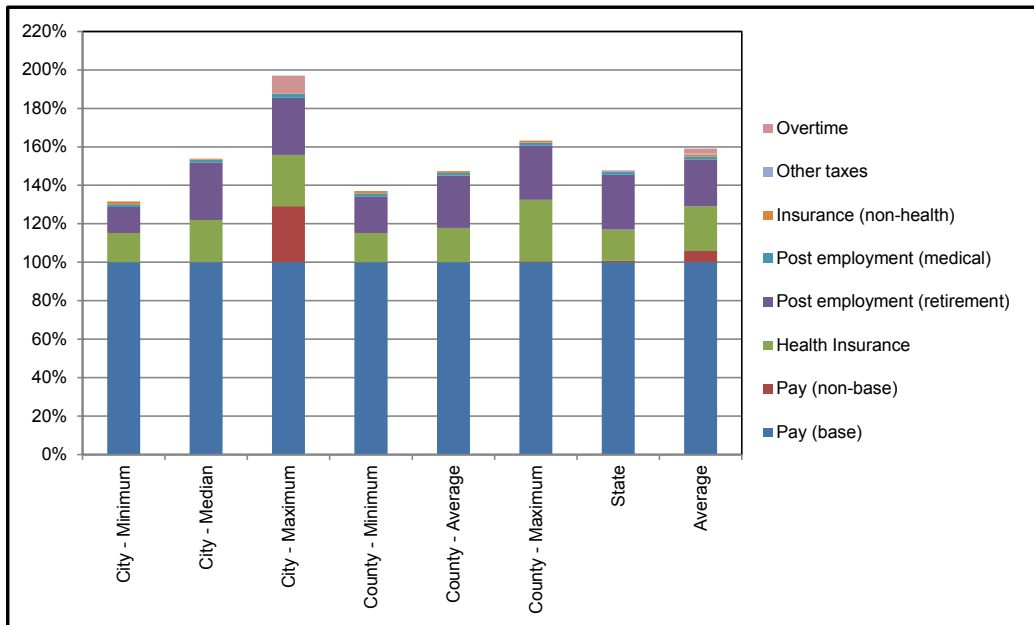


Figure 2.3b
Without Overtime

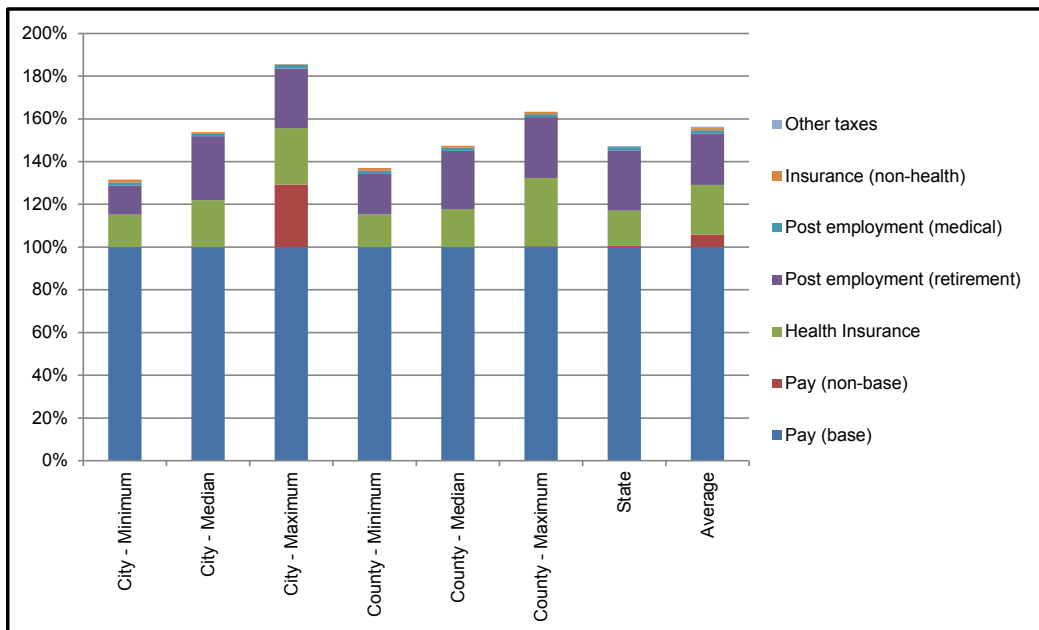


Table 2.4a
Cash Burden Rate
By Jurisdiction, Step and Job Title
For All Jurisdictions
Without Overtime

Step and Job Title	City												County										State
	Albany	Grants Pass	Gresham	Klamath Falls	North Bend	Pendleton	Redmond	Salem	Sandy	Tigard	Vancouver	Clackamas	Clark	Hood River	Jackson	Jefferson	Linn	Marion	Polk	Umatilla	Washington	Oregon	
Entry																							
Accountant	180%	166%	160%	151%		146%	159%	165%		155%	153%	168%	158%		167%	150%	168%	164%	150%	155%		170%	
Corrections												177%	157%		166%	182%	177%	163%	157%	185%	155%	173%	
Crew Lead		183%	166%	152%	171%	150%	161%	172%	161%	159%	150%		156%					169%					
Finance Clerk	190%	192%	178%	162%	188%	158%	167%	184%	148%	161%	167%	180%	171%		182%	156%	194%	182%	174%		158%	185%	
GIS	164%	180%	158%	149%			150%	169%		154%		160%	164%	162%	156%	150%	180%	161%	156%	156%	142%	183%	
HR	181%	166%	160%	150%		140%	161%	161%		150%	156%	158%	148%		151%		160%	166%	150%	169%	142%	162%	
IT	164%	178%	172%	151%			197%	155%	146%	156%	145%	151%	146%	156%	151%	150%	164%	153%	151%	156%	139%	155%	
Nurse												159%	150%	138%	154%	147%		163%	152%	163%	143%	157%	
Police	185%	172%	165%	168%	178%	167%	165%	185%	153%	161%	151%	179%	162%	179%	180%	177%	177%	164%	157%	182%	155%	159%	
Therapist															162%		161%	183%	155%	169%		180%	
Utility	201%	185%	174%	163%	166%	155%	183%	177%	160%	168%	157%	170%	166%				173%				159%		
Top																							
Accountant	171%	161%	157%	151%		141%	154%	162%		148%	145%	162%	149%		159%	147%	164%	155%	149%	155%		153%	
Corrections												169%	146%		164%	173%	168%	167%	150%	190%	156%	167%	
Crew Lead		181%	162%	152%	164%	146%	155%	168%	156%	151%	143%		150%					173%					
Finance Clerk	178%	182%	172%	162%	176%	153%	161%	178%	143%	152%	155%	172%	159%		170%	151%	183%	182%	168%		153%	164%	
GIS	157%	167%	156%	149%			146%	166%		147%		156%	147%	154%	150%	147%	175%	153%	153%	156%	139%	163%	
HR	172%	161%	157%	150%		137%	155%	158%		144%	147%	153%	138%		147%		157%	156%	149%	168%	140%	151%	
IT	157%	170%	167%	151%			186%	154%	142%	148%	132%	150%	140%	150%	147%	147%	163%	147%	150%	156%	137%	147%	
Nurse												155%	144%	137%	148%	145%		155%	150%	163%	140%	149%	
Police	181%	165%	157%	168%	174%	168%	187%	174%	156%	170%	140%	171%	152%	175%	176%	169%	168%	168%	150%	180%	157%	158%	
Therapist															154%		158%	168%	152%	168%		164%	
Utility	187%	182%	168%	163%	159%	150%	173%	172%	155%	157%	148%	164%	159%				176%				154%		

**Table 2.4b
Cash Burden Rate
By Jurisdiction, Step and Job Title
For Cities and State of Oregon
With and without overtime**

Step and Job Title	Cities																				State			
	Albany		Grants Pass		Gresham		Klamath Falls		North Bend		Pendleton		Redmond		Salem		Sandy		Tigard		Vancouver		Oregon	
	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT
Entry																								
Accountant	180%	180%	166%	166%	160%	160%	151%	151%			146%	146%	161%	159%	165%	165%			155%	155%	156%	153%	171%	170%
Corrections																							187%	173%
Crew Lead			190%	183%	170%	166%	168%	152%	171%	171%	150%	150%	161%	161%	176%	172%	161%	161%	162%	159%	156%	150%		
Finance Clerk	191%	190%	192%	192%	178%	178%	162%	162%	188%	188%	158%	158%	167%	167%	184%	184%	148%	148%	161%	161%	176%	167%	185%	185%
GIS	164%	164%	180%	180%	159%	158%	149%	149%					150%	150%	169%	169%			154%	154%			183%	183%
HR	181%	181%	166%	166%	160%	160%	150%	150%			140%	140%	161%	161%	161%	161%			150%	150%	156%	156%	162%	162%
IT	164%	164%	179%	178%	173%	172%	151%	151%					211%	197%	155%	155%	146%	146%	156%	156%	145%	145%	156%	155%
Nurse																							168%	157%
Police	210%	185%	187%	172%	187%	165%	184%	168%	178%	178%	167%	167%	180%	165%	196%	185%	168%	153%	172%	161%	162%	151%	184%	159%
Therapist																							253%	180%
Utility	211%	201%	191%	185%	177%	174%	170%	163%	166%	166%	155%	155%	184%	183%	182%	177%	160%	160%	171%	168%	164%	157%		
Top																								
Accountant	172%	171%	161%	161%	157%	157%	151%	151%			141%	141%	156%	154%	162%	162%			148%	148%	147%	145%	154%	153%
Corrections																							177%	167%
Crew Lead			187%	181%	165%	162%	168%	152%	164%	164%	146%	146%	155%	155%	171%	168%	156%	156%	152%	151%	147%	143%		
Finance Clerk	178%	178%	182%	182%	172%	172%	162%	162%	176%	176%	153%	153%	161%	161%	178%	178%	143%	143%	152%	152%	163%	155%	164%	164%
GIS	157%	157%	167%	167%	156%	156%	149%	149%					146%	146%	166%	166%			147%	147%			163%	163%
HR	172%	172%	161%	161%	157%	157%	150%	150%			137%	137%	155%	155%	158%	158%			144%	144%	147%	147%	151%	151%
IT	157%	157%	171%	170%	168%	167%	151%	151%					197%	186%	154%	154%	142%	142%	148%	148%	132%	132%	148%	147%
Nurse																							157%	149%
Police	201%	181%	176%	165%	174%	157%	182%	168%	174%	174%	168%	168%	200%	187%	183%	174%	170%	156%	180%	170%	149%	140%	177%	158%
Therapist																							214%	164%
Utility	195%	187%	187%	182%	171%	168%	170%	163%	159%	159%	150%	150%	173%	173%	176%	172%	155%	155%	160%	157%	153%	148%		

**Table 2.4c
Burden Rate
by Jurisdiction, Step and Job Title
For Counties and the State of Oregon
With and without overtime**

	Counties																				State	
	Clackamas		Clark		Hood River		Jackson		Jefferson		Linn		Marion		Polk		Umatilla		Washington		Oregon	
Step and Job Title	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT	w/OT	w/oOT
Entry																						
Accountant	170%	168%	158%	158%			167%	167%	150%	150%	168%	168%	164%	164%	150%	150%	155%	155%			171%	170%
Corrections	208%	177%	160%	157%			181%	166%	200%	182%	190%	177%	173%	163%	163%	157%	198%	185%	167%	155%	187%	173%
Crew Lead			156%	156%									173%	169%								
Finance Clerk	180%	180%	171%	171%			183%	182%	156%	156%	194%	194%	182%	182%	174%	174%			158%	158%	185%	185%
GIS	160%	160%	164%	164%	156%	162%	156%	156%	150%	150%	180%	180%	161%	161%	156%	156%	156%	156%	142%	142%	183%	183%
HR	158%	158%	148%	148%			151%	151%			160%	160%	166%	166%	150%	150%	169%	169%	142%	142%	162%	162%
IT	153%	151%	146%	146%	150%	156%	151%	151%	150%	150%	164%	164%	153%	153%	151%	151%	156%	156%	139%	139%	156%	155%
Nurse	160%	159%	150%	150%	132%	138%	156%	154%	147%	147%			162%	163%	152%	152%	163%	163%	144%	143%	168%	157%
Police	207%	179%	185%	162%	173%	179%	188%	180%	189%	177%	189%	177%	177%	164%	177%	157%	182%	182%	167%	155%	184%	159%
Therapist							166%	162%			161%	161%	182%	183%	155%	155%	169%	169%			253%	180%
Utility	179%	170%	166%	166%									175%	173%					165%	159%		
Top																						
Accountant	165%	162%	149%	149%			159%	159%	147%	147%	164%	164%	155%	155%	149%	149%	155%	155%			154%	153%
Corrections	193%	169%	149%	146%			177%	164%	188%	173%	179%	168%	175%	167%	155%	150%	203%	190%	167%	156%	177%	167%
Crew Lead			150%	150%									176%	173%								
Finance Clerk	172%	172%	159%	159%			171%	170%	151%	151%	183%	183%	182%	182%	168%	168%			153%	153%	164%	164%
GIS	156%	156%	147%	147%	149%	154%	150%	150%	147%	147%	175%	175%	153%	153%	153%	153%	156%	156%	140%	139%	163%	163%
HR	153%	153%	138%	138%			147%	147%			157%	157%	156%	156%	149%	149%	168%	168%	140%	140%	151%	151%
IT	151%	150%	140%	140%	144%	150%	147%	147%	147%	147%	163%	163%	147%	147%	150%	150%	156%	156%	137%	137%	148%	147%
Nurse	157%	155%	144%	144%	131%	137%	149%	148%	145%	145%			155%	155%	150%	150%	163%	163%	141%	140%	157%	149%
Police	193%	171%	170%	152%	169%	175%	182%	176%	178%	169%	178%	168%	178%	168%	165%	150%	180%	180%	167%	157%	177%	158%
Therapist							157%	154%			158%	158%	168%	168%	152%	152%	168%	168%			214%	164%
Utility	171%	164%	159%	159%									178%	176%					159%	154%		

While the above tables show the Cash Burden Rate, the tables that follow show a comparison of the difference Burden Rates calculated in the TECC 2.0 study. The tables below show the following:

- **Cash Burden Rate:** includes all Cash outlays for an employee including Annual Salary, Health Insurance, Post-employment, and other compensation expressed as a percentage of Annual Salary.
- **Vac+Hol Burd Rate:** adds to the Cash Burden Rate the dollar value of vacation and holiday pay.
- **Total Burden Rate:** includes the Cash Burden Rate along with the dollar value of all Paid time off including vacation, holiday, and sick pay.

**Table 2.5a
Burden Rates
Cash Burden, Vacation and Holiday Burden, and Total Burden Rates
By Jurisdiction, Job Title and Step
For Cities
With overtime**

City	Job Title	Step Level					
		Entry			Top		
		Cash Burden Rate	Vac+Hol Burd Rate	Total Burden Rate	Cash Burden Rate	Vac+Hol Burd Rate	Total Burden Rate
Albany	Accountant	180%	196%	205%	172%	194%	202%
	Finance Clerk	191%	208%	217%	178%	202%	210%
	GIS	164%	179%	186%	157%	178%	185%
	HR	181%	198%	206%	172%	195%	203%
	IT	164%	179%	187%	157%	178%	186%
	Police	210%	224%	233%	201%	224%	232%
	Utility	211%	230%	239%	195%	220%	228%
Grants Pass	Accountant	166%	180%	188%	161%	180%	188%
	Crew Lead	190%	205%	214%	187%	208%	217%
	Finance Clerk	192%	209%	218%	182%	204%	213%
	GIS	180%	196%	204%	167%	188%	196%
	HR	166%	180%	187%	161%	180%	187%
	IT	179%	194%	202%	171%	191%	199%
	Police	187%	201%	209%	176%	197%	204%
Utility	191%	206%	215%	187%	209%	218%	
Gresham	Accountant	160%	173%	181%	157%	179%	186%
	Crew Lead	170%	183%	191%	165%	187%	195%
	Finance Clerk	178%	192%	200%	172%	196%	204%
	GIS	159%	172%	179%	156%	178%	185%
	HR	160%	178%	185%	157%	178%	185%
	IT	173%	187%	195%	168%	191%	199%
	Police	187%	203%	207%	174%	199%	202%
Utility	177%	191%	199%	171%	194%	202%	
Klamath Falls	Accountant	151%	166%	173%	151%	177%	184%
	Crew Lead	168%	183%	190%	168%	193%	200%
	Finance Clerk	162%	177%	184%	162%	188%	195%
	GIS	149%	163%	170%	149%	173%	180%
	HR	150%	165%	172%	150%	175%	182%
	IT	151%	166%	173%	151%	176%	183%
	Police	184%	200%	207%	182%	209%	217%
Utility	170%	185%	192%	170%	196%	204%	
North Bend	Crew Lead	171%	191%	199%	164%	190%	198%
	Finance Clerk	188%	210%	218%	176%	204%	212%
	Police	178%	199%	207%	174%	202%	212%
	Utility	166%	186%	193%	159%	185%	192%
Pendleton	Accountant	146%	163%	170%	141%	166%	172%
	Crew Lead	150%	167%	174%	146%	170%	177%
	Finance Clerk	158%	176%	183%	153%	178%	186%
	HR	140%	157%	163%	137%	161%	167%

Cash Burden Rate includes all cash outlays for an employee including Annual Salary, Health Insurance, Post-employment, and Other compensation expressed as a percent of Annual Salary. Vac+Hol Burd Rate adds to the cash burden rate the dollar value of Vacation and Holiday pay. Total Burden Rate includes the Burden Rate along with the value of all paid time off including Vacation, Holiday, and Sick pay.

Table 2.5a
Burden Rates
Cash Burden, Vacation and Holiday Burden, and Total Burden Rates
By Jurisdiction, Job Title and Step
For Cities
With overtime

City	Job Title	Step Level					
		Entry			Top		
		Cash Burden Rate	Vac+Hol Burd Rate	Total Burden Rate	Cash Burden Rate	Vac+Hol Burd Rate	Total Burden Rate
Pendleton	Police	167%	175%	183%	168%	191%	199%
	Utility	155%	172%	179%	150%	175%	182%
Redmond	Accountant	161%	174%	181%	156%	177%	184%
	Crew Lead	161%	176%	183%	155%	177%	184%
	Finance Clerk	167%	181%	189%	161%	183%	190%
	GIS	150%	162%	169%	146%	167%	173%
	HR	161%	174%	181%	155%	177%	184%
	IT	211%	227%	236%	197%	223%	231%
	Police	180%	194%	202%	200%	227%	236%
	Utility	184%	201%	209%	173%	198%	206%
Salem	Accountant	165%	180%	186%	162%	183%	189%
	Crew Lead	176%	191%	199%	171%	193%	200%
	Finance Clerk	184%	201%	209%	178%	201%	209%
	GIS	169%	184%	192%	166%	187%	194%
	HR	161%	176%	182%	158%	178%	185%
	IT	155%	168%	175%	154%	174%	180%
Sandy	Police	196%	212%	221%	183%	206%	214%
	Utility	182%	197%	205%	176%	198%	205%
	Crew Lead	161%	175%	182%	156%	181%	188%
	Finance Clerk	148%	159%	166%	143%	166%	173%
	IT	146%	158%	164%	142%	165%	171%
Tigard	Police	168%	181%	188%	170%	191%	198%
	Utility	160%	173%	181%	155%	180%	187%
	Accountant	155%	167%	174%	148%	167%	174%
	Crew Lead	162%	175%	182%	152%	173%	180%
	Finance Clerk	161%	174%	182%	152%	172%	179%
	GIS	154%	167%	174%	147%	167%	173%
	HR	150%	161%	168%	144%	163%	170%
	IT	156%	169%	176%	148%	168%	175%
Vancouver	Police	172%	185%	192%	180%	203%	210%
	Utility	171%	185%	193%	160%	181%	188%
	Accountant	156%	169%	178%	147%	169%	177%
	Crew Lead	156%	170%	179%	147%	172%	180%
	Finance Clerk	176%	192%	201%	163%	189%	198%
	HR	156%	169%	178%	147%	169%	178%
	IT	145%	158%	166%	132%	152%	159%
City	Police	162%	174%	183%	149%	171%	179%
	Utility	164%	179%	188%	153%	179%	187%

Cash Burden Rate includes all cash outlays for an employee including Annual Salary, Health Insurance, Post-employment, and Other compensation expressed as a percent of Annual Salary. Vac+ Hol Burd Rate adds to the cash burden rate the dollar value of Vacation and Holiday pay. Total Burden Rate includes the Burden Rate along with the value of all paid time off including Vacation, Holiday, and Sick pay.

**Table 2.5b
Burden Rates
Cash Burden, Vacation and Holiday Burden, and Total Burden Rates
By Jurisdiction, Job Title and Step
For Counties and the State of Oregon
With overtime**

County	Job Title	Step Level					
		Entry			Top		
		Cash Burden Rate	Vac+Hol Burd Rate	Total Burden Rate	Cash Burden Rate	Vac+Hol Burd Rate	Total Burden Rate
Clackamas	Accountant	170%	185%	193%	165%	186%	194%
	Corrections	208%	228%	236%	193%	218%	226%
	Finance Clerk	180%	196%	204%	172%	195%	203%
	GIS	160%	174%	181%	156%	177%	185%
	HR	158%	176%	183%	153%	176%	183%
	IT	153%	167%	174%	151%	171%	178%
	Nurse	160%	174%	182%	157%	178%	185%
	Police	207%	227%	235%	193%	218%	226%
	Utility	179%	194%	202%	171%	193%	201%
Clark	Accountant	158%	172%	180%	149%	174%	181%
	Corrections	160%	177%	182%	149%	172%	176%
	Crew Lead	156%	170%	177%	150%	175%	182%
	Finance Clerk	171%	186%	194%	159%	186%	193%
	GIS	164%	178%	186%	147%	171%	178%
	HR	148%	168%	175%	138%	162%	169%
	IT	146%	159%	166%	140%	163%	170%
	Nurse	150%	163%	170%	144%	168%	175%
	Police	185%	202%	206%	170%	194%	198%
Hood River	Utility	166%	181%	189%	159%	186%	193%
	GIS	162%	175%	183%	154%	176%	183%
	IT	156%	169%	176%	150%	171%	178%
	Nurse	138%	150%	156%	137%	155%	161%
Jackson	Police	179%	192%	201%	175%	197%	205%
	Accountant	167%	184%	192%	159%	183%	190%
	Corrections	181%	197%	204%	177%	200%	208%
	Finance Clerk	183%	200%	208%	171%	194%	202%
	GIS	156%	171%	179%	150%	172%	179%
	HR	151%	168%	175%	147%	170%	176%
	IT	151%	168%	175%	147%	170%	176%
	Nurse	156%	170%	177%	149%	170%	177%
Jefferson	Police	188%	205%	213%	182%	207%	215%
	Therapist	166%	181%	188%	157%	178%	186%
	Accountant	150%	162%	169%	147%	171%	178%
	Corrections	200%	215%	223%	188%	217%	225%
	Finance Clerk	156%	169%	176%	151%	177%	184%
	GIS	150%	162%	169%	147%	172%	179%
	IT	150%	162%	169%	147%	171%	178%
Linn	Nurse	147%	159%	166%	145%	169%	176%
	Police	189%	203%	211%	178%	207%	215%
	Accountant	168%	184%	192%	164%	186%	193%
	Corrections	190%	208%	216%	179%	203%	211%
	Finance Clerk	194%	211%	220%	183%	207%	216%
	GIS	180%	196%	204%	175%	198%	206%
	HR	160%	175%	182%	157%	178%	185%
Linn	IT	164%	179%	187%	163%	185%	193%
	Police	189%	206%	215%	178%	202%	209%

Cash Burden Rate includes all cash outlays for an employee including Annual Salary, Health Insurance, Post-employment, and Other compensation expressed as a percent of Annual Salary. Vac+ Hol Burd Rate adds to the cash burden rate the dollar value of Vacation and Holiday pay. Total Burden Rate includes the Cash Burden Rate added to the dollar value of fall paid time off including Vacation, Holiday, and Sick pay.

**Table 2.5b
Burden Rates
Cash Burden, Vacation and Holiday Burden, and Total Burden Rates
By Jurisdiction, Job Title and Step
For Counties and the State of Oregon
With overtime**

County	Job Title	Step Level					
		Entry			Top		
		Cash Burden Rate	Vac+Hol Burd Rate	Total Burden Rate	Cash Burden Rate	Vac+Hol Burd Rate	Total Burden Rate
Marion	Therapist	161%	176%	183%	158%	179%	186%
	Accountant	164%	179%	187%	155%	175%	182%
	Corrections	173%	187%	195%	175%	198%	205%
	Crew Lead	173%	188%	196%	176%	199%	207%
	Finance Clerk	182%	198%	206%	182%	207%	215%
	GIS	161%	176%	183%	153%	172%	179%
	HR	166%	181%	189%	156%	176%	183%
	IT	153%	167%	174%	147%	166%	173%
	Nurse	163%	178%	186%	155%	176%	183%
	Police	177%	191%	199%	178%	201%	208%
Polk	Therapist	183%	200%	209%	168%	190%	198%
	Utility	175%	191%	199%	178%	201%	209%
	Accountant	150%	164%	171%	149%	170%	177%
	Corrections	163%	177%	185%	155%	176%	182%
	Finance Clerk	174%	191%	199%	168%	192%	200%
	GIS	156%	171%	178%	153%	175%	182%
	HR	150%	164%	171%	149%	170%	177%
	IT	151%	166%	173%	150%	171%	178%
	Nurse	152%	167%	174%	150%	172%	179%
	Police	177%	191%	198%	165%	186%	193%
Umatilla	Therapist	155%	177%	184%	152%	167%	174%
	Accountant	155%	168%	176%	155%	176%	183%
	Corrections	198%	213%	222%	203%	229%	238%
	GIS	156%	170%	177%	156%	177%	184%
	HR	169%	183%	191%	168%	191%	198%
	IT	156%	170%	177%	156%	177%	184%
	Nurse	163%	178%	185%	163%	185%	193%
	Police	182%	197%	206%	180%	205%	214%
	Therapist	169%	183%	191%	168%	191%	198%
	Corrections	167%	181%	187%	167%	187%	194%
Washington	Finance Clerk	158%	171%	178%	153%	172%	178%
	GIS	142%	154%	160%	140%	157%	163%
	HR	142%	154%	160%	140%	157%	163%
	IT	139%	150%	156%	137%	154%	160%
	Nurse	144%	156%	162%	141%	159%	165%
	Police	167%	181%	187%	167%	187%	194%
	Utility	165%	178%	185%	159%	178%	185%
	Therapist	169%	183%	191%	168%	191%	198%
State	Accountant	171%	184%	192%	154%	177%	184%
	Corrections	187%	203%	211%	177%	202%	210%
	Finance Clerk	185%	200%	209%	164%	189%	196%
	GIS	183%	200%	208%	163%	190%	198%
	HR	162%	175%	182%	151%	173%	180%
	IT	156%	168%	176%	148%	170%	177%
	Nurse	168%	183%	190%	157%	180%	186%
	Police	184%	197%	204%	177%	197%	205%
	Therapist	253%	270%	278%	214%	241%	249%

Cash Burden Rate includes all cash outlays for an employee including Annual Salary, Health Insurance, Post-employment, and Other compensation expressed as a percent of Annual Salary. Vac+ Hol Burd Rate adds to the cash burden rate the dollar value of Vacation and Holiday pay. Total Burden Rate includes the Cash Burden Rate added to the dollar value of fall paid time off including Vacation, Holiday, and Sick pay.

Section 3: Cost per Hour Analysis and Hourly Burden Rates

A determination of “Hourly costs” is a common benchmark in compensation studies – whether it focuses on the value received by employees, or the costs as experienced by employers. In a study such as this, the most basic approach would be to simply take annual cost figures – whether salary only, or a TECC figure – and divide by 2,080 hours.

Of course, as noted earlier this approach does not consider the hourly cost based on actual hours worked (or “required to be worked”) since it assumes no holiday, vacation or sick leave. So just as with calculating a general “Cash Burden Rate,” a “Vacation and Holiday Burden Rate” and a “Total Burden Rate” (including sick leave) for annualized TECC costs, the same analytical framework has been applied to determining hourly costs.

The definition the study uses for Full TECC cost per working hour is TECC divided by the working hours (2,080 minus PTO and sick leave) of the individual positions. While many jurisdictions apply a base Rate to jobs that base Rate is indicative of the salary only. When TECC is factored in, the cost per hour to the jurisdiction is significantly more.

Looking at Table 3.4A, the Vancouver entry step finance clerk, the base hourly Rate (base salary/ 2,080) is roughly \$14 per hour. The TECC hourly Rate (TECC/2,080), however, is \$24 per hour, nearly twice the cost to the jurisdiction of the base salary. This is not the whole picture. When the required hours worked is factored in (TECC/ working hours), the hourly cost to Vancouver for the entry step finance clerk rises to \$28.

While the entry level finance clerk may be paid for an entire 2,080 hour year, when vacation hours, holidays and total sick leave are factored in, the minimum number of required hours worked for that position – from the employer perspective -- is 1,760.

Of course, an employee may not need to use any or all of his/her sick leave, and/or the employee may choose not to use some or all of their annual vacation time. If so, this would increase the number of hours actually worked -- and reduce the TECC costs per actual hour to the jurisdiction. However, the non-use of allowable sick and vacation time in a given year – when some or all of it is allowed to accumulate and be “carried forward” – might also simply

Real Life Example Hourly Cost Calculations	
State of Oregon – Police (State Trooper) – Top Step	
Elements of Calculation	
	w/o OT
a. Base Salary	\$ 66,072
Health	13,452
Post-employment	24,738
Other	418
Overtime	-
b. TECC	\$ 104,680
	Hours
c. Working Hours	1,720
d. Holiday and Vacation	264
e. Sick Time	96
f. Total	2,080
Base hourly rate (a/f)	\$ 31.77
Effective hourly rate (b/f)	\$ 50.33
Cost per Work + Sick Hours [(b/(c+e))]	\$ 57.64
Cost per Working Hour (b/c)	\$ 60.86

“push forward” those costs to the future²⁰. For example, a top step GIS Analyst in Gresham accrues 200 vacation hours annually, but can accumulate up to 400 unused vacation hours.²¹

The cost per required working hour for State of Oregon entry step positions tends to be lower than the actual cost per required working hours for entry step positions in the participating cities and counties. The opposite is true for top step State of Oregon positions, whose cost per working hour tends to be on par with the highest of the other jurisdictions. There is a notable range of actual cost per working hour between the jurisdictions; while the actual cost per working hour for the top step police officer in Jefferson County is \$45, the actual cost per working hour for the equivalent position in the city of Redmond is \$68, a difference of roughly 30%.

Detailed cost per hour analysis for all jurisdictions is available in the Appendix.

Table 3.1a
Total Hours
Min, Median, and Max for Entry Step Finance Clerk

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>North Bend</i>	<i>Grants Pass</i>	<i>Gresham</i>	<i>Polk</i>	<i>Clark</i>	<i>Washington</i>	<i>Oregon</i>
Working Hours	1,744	1,808	1,816	1,784	1,800	1,822	1,816
Vacation	144	80	80	96	80	89	96
Holiday	96	96	88	104	104	80	72
Sick Leave	96	96	96	96	96	89	96
Total Hours	2,080	2,080	2,080	2,080	2,080	2,080	2,080

Table 3.1b
Total Hours
Min, Median and Max for Top Step Finance Clerk

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Vancouver</i>	<i>Sandy</i>	<i>Grants Pass</i>	<i>Clark</i>	<i>Clackamas</i>	<i>Washington</i>	<i>Oregon</i>
Working Hours	1,600	1,656	1,728	1,632	1,704	1,733	1,672
Vacation	280	240	160	248	200	178	240
Holiday	80	88	96	104	80	80	72
Sick Leave	120	96	96	96	96	89	96
Total Hours	2,080	2,080	2,080	2,080	2,080	2,080	2,080

²⁰ For purposes of consistency, this study assumes that in the base year studied, accumulated sick leave and vacation hours from previous years have *not* been used – but that all vacation time and sick leave for the study year (unless noted otherwise) *have* been used.

²¹ Accumulated sick leave and unused vacation time can often be used in “Final Average Salary” calculations, resulting in higher pension benefits under both the OR and WA state pension systems. While such practices carry costs that may ultimately ripple back through the system in the form of higher employer contribution rates, even if they were easily calculable these costs would be beyond the scope of this particular study

Table 3.2a
Total Hours
Min, Median and Max for Entry Step Police Officer

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>North Bend</i>	<i>Grants Pass</i>	<i>Pendleton</i>	<i>Clackamas</i>	<i>Clark</i>	<i>Hood River</i>	<i>Oregon</i>
Working Hours	1,744	1,808	1,884	1,756	1,808	1,824	1,816
Vacation	144	80	100	140	224	72	96
Holiday	96	96	-	88	-	88	72
Sick Leave	96	96	96	96	48	96	96
Total Hours	2,080	2,080	2,080	2,080	2,080	2,080	2,080

3.2b
Total Hours
Min, Median and Max for Top Step Police Officer

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>North Bend</i>	<i>Pendleton</i>	<i>Grants Pass</i>	<i>Jefferson</i>	<i>Polk</i>	<i>Washington</i>	<i>Oregon</i>
Working Hours	1,624	1,696	1,728	1,636	1,696	1,724	1,720
Vacation	240	288	160	240	192	178	192
Holiday	96	-	96	108	96	89	72
Sick Leave	120	96	96	96	96	89	96
Total Hours	2,080	2,080	2,080	2,080	2,080	2,080	2,080

Table 3.3a
Total Hours
Min, Median and Max for Entry Step Senior Level IT Specialist

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Klamath Falls</i>	<i>Grants Pass</i>	<i>Gresham</i>	<i>Jackson</i>	<i>Clark</i>	<i>Washington</i>	<i>Oregon</i>
Working Hours	1,776	1,808	1,816	1,760	1,800	1,822	1,816
Vacation	112	80	80	152	80	89	96
Holiday	96	96	88	72	104	80	72
Sick Leave	96	96	96	96	96	89	96
Total Hours	2,080	2,080	2,080	2,080	2,080	2,080	2,080

Table 3.3b
Total Hours
Min, Med and Max for Top Step Senior Level IT Specialist

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Klamath Falls</i>	<i>Gresham</i>	<i>Grants Pass</i>	<i>Clark</i>	<i>Clackamas</i>	<i>Washington</i>	<i>Oregon</i>
Working Hours	1,632	1,696	1,728	1,632	1,704	1,733	1,672
Vacation	256	200	160	248	200	178	240
Holiday	96	88	96	104	80	80	72
Sick Leave	96	96	96	96	96	89	96
Total Hours	2,080	2,080	2,080	2,080	2,080	2,080	2,080

Table 3.4a
Cost per Working Hour
Min, Med and Max for Entry Step Finance Clerk
In Dollars

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Vancouver</i>	<i>Redmond</i>	<i>Salem</i>	<i>Polk</i>	<i>Marion</i>	<i>Linn</i>	<i>Oregon</i>
Base Hourly Rate	14.11	16.23	16.68	12.75	13.83	15.17	11.56
Effective Hourly Rate	23.53	27.15	30.76	22.22	25.13	29.35	21.37
Cost per Work + Sick Hours	26.03	29.54	33.74	24.58	27.56	32.34	23.25
Cost per Work Hours	27.80	31.10	35.39	25.91	29.04	34.07	24.48

Table 3.4b
Cost per Working Hour
Min, Median and Max for Top Step Finance Clerk
In Dollars

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Pendleton</i>	<i>Albany</i>	<i>Gresham</i>	<i>Polk</i>	<i>Jefferson</i>	<i>Linn</i>	<i>Oregon</i>
Base Hourly Rate	18.67	18.31	21.48	16.14	20.49	19.36	19.09
Effective Hourly Rate	28.52	32.67	37.00	27.10	31.02	35.37	31.31
Cost per Work + Sick Hours	34.29	37.66	42.94	31.60	37.26	40.87	36.83
Cost per Work Hours	36.30	39.78	45.38	33.39	39.44	43.18	38.95

Table 3.5a
Cost per Working Hour
Min, Median and Max for Entry Step Police Officer
In Dollars

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>North Bend</i>	<i>Gresham</i>	<i>Salem</i>	<i>Jefferson</i>	<i>Umatilla</i>	<i>Clackamas</i>	<i>Oregon</i>
Base Hourly Rate	18.73	25.11	24.76	17.07	20.83	24.58	23.35
Effective Hourly Rate	33.42	41.33	45.70	30.17	37.87	44.04	37.22
Cost per Work + Sick Hours	37.78	45.73	50.13	32.83	41.37	49.47	40.49
Cost per Work Hours	39.86	46.93	52.80	34.56	43.57	52.18	42.63

Table 3.5b
Cost per Working Hour
Min, Median and Max for Top Step Police Officer
In Dollars

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Sandy</i>	<i>Tigard</i>	<i>Redmond</i>	<i>Jefferson</i>	<i>Marion</i>	<i>Clackamas</i>	<i>Oregon</i>
Base Hourly Rate	28.10	30.92	29.41	20.98	28.98	31.46	31.77
Effective Hourly Rate	43.81	52.67	54.95	35.40	48.75	53.65	50.33
Cost per Work + Sick Hours	50.85	60.86	64.07	42.52	56.34	62.96	57.64
Cost per Work Hours	53.73	64.29	67.71	45.01	59.51	66.57	60.86

Table 3.6a
Cost per Working Hour
Min, Med and Max for Entry Step Senior Level IT Specialist
In Dollars

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Sandy</i>	<i>Albany</i>	<i>Gresham</i>	<i>Jefferson</i>	<i>Marion</i>	<i>Clackamas</i>	<i>Oregon</i>
Base Hourly Rate	20.56	24.58	32.74	18.41	29.07	33.49	26.15
Effective Hourly Rate	29.99	40.32	56.15	27.56	44.39	50.69	40.56
Cost per Work + Sick Hours	32.62	44.42	61.09	29.99	48.91	55.63	44.12
Cost per Work Hours	34.35	46.80	64.32	31.57	51.53	58.59	46.45

Table 3.6b
Cost per Working Hour
Min, Median and Max for Top Step Senior Level IT Specialist
In Dollars

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Sandy</i>	<i>Albany</i>	<i>Gresham</i>	<i>Jefferson</i>	<i>Linn</i>	<i>Clackamas</i>	<i>Oregon</i>
Base Hourly Rate	26.98	31.40	41.81	25.39	32.72	42.47	39.81
Effective Hourly Rate	38.35	49.45	69.80	37.23	53.42	63.51	58.66
Cost per Work + Sick Hours	45.54	57.01	81.02	44.71	61.73	73.41	69.01
Cost per Work Hours	48.17	60.22	85.60	47.33	65.21	77.55	72.97

Table 3.7
Effective Hourly Cost of Compensation
by Jurisdiction and Job Title
In Dollars per Hour

Job Titles	City											County										State	
	Albany	Grants Pass	Gresham	Klamath Falls	North Bend	Pendleton	Redmond	Salem	Sandy	Tigard	Vancouver	Clackamas	Clark	Jackson	Jefferson	Linn	Marion	Polk	Umatilla	Washington	Hood River	Oregon	
Entry																							
Accountant																							
Base Rate	16.67	21.16	25.34	27.26		23.08	19.73	25.50		22.51	19.10	19.57	20.22	18.41	19.76	19.70	20.59	24.16	25.53			15.78	
TECC -Nominal Hour	29.97	35.21	40.57	41.17		33.62	31.38	42.06		34.78	29.26	32.78	32.02	30.77	29.55	33.16	33.82	36.24	39.50			26.81	
Tecc/wrk+sick	33.02	38.47	44.13	45.74		38.17	34.14	46.14		37.76	32.03	35.97	35.13	34.19	32.14	36.54	37.26	40.10	43.34			29.16	
TECC/wrk	34.79	40.51	46.47	48.21		40.28	35.95	48.38		39.75	34.19	37.89	37.00	36.04	33.84	38.49	39.26	42.25	45.65			30.70	
Corrections																							
Base Rate												24.58	20.92	22.70	15.52	21.75	21.65	19.90	18.39	26.56		18.09	
TECC -Nominal Hour												43.63	32.82	37.58	28.17	38.58	35.32	31.26	34.05	41.10		31.32	
Tecc/wrk+sick												49.01	36.78	41.40	30.65	42.86	38.75	34.44	37.19	44.94		34.51	
TECC/wrk												51.69	38.10	43.62	32.27	45.18	40.82	36.28	39.17	47.15		36.36	
Crew Lead																							
Base Rate		16.44	21.74	25.54	20.45	19.48	24.12	21.82	20.51	19.80	22.55		24.06				18.77						
TECC -Nominal Hour		30.11	36.18	38.92	34.98	29.26	38.79	37.60	33.12	31.56	33.89		37.49				31.71						
Tecc/wrk+sick		32.76	39.36	42.88	39.55	32.90	42.74	41.25	36.03	34.40	37.50		41.13				34.79						
TECC/wrk		34.49	41.44	45.17	41.72	34.70	45.03	43.26	37.94	36.22	40.05		43.32				36.65						
Finance Clerk																							
Base Rate	14.39	13.48	16.84	18.55	13.41	15.24	16.23	16.68	18.95	16.66	14.11	14.81	15.71	12.72	14.87	15.17	13.83	12.75		16.01		11.56	
TECC -Nominal Hour	27.42	25.88	29.92	29.96	25.23	24.12	27.15	30.76	27.96	26.81	23.53	26.60	26.80	23.20	23.24	29.35	25.13	22.22		25.30		21.37	
Tecc/wrk+sick	30.21	28.27	32.54	33.01	28.52	27.12	29.54	33.74	30.41	29.22	26.03	29.19	29.40	25.56	25.28	32.34	27.56	24.58		27.54		23.25	
TECC/wrk	31.82	29.77	34.26	34.78	30.09	28.60	31.10	35.39	32.02	30.77	27.80	30.74	30.96	26.93	26.62	34.07	29.04	25.91		28.89		24.48	
GIS																							
Base Rate	24.58	15.97	26.69	27.86			26.18	22.72		24.73		24.75	17.96	24.98	20.71	19.70	22.49	19.82	24.55	29.97	21.74	12.05	
TECC -Nominal Hour	40.24	28.83	42.23	41.58			39.19	38.50		38.17		39.58	29.40	38.91	31.06	35.38	36.12	30.91	38.31	42.48	35.17	22.06	
Tecc/wrk+sick	44.33	31.49	45.94	45.81			42.63	42.23		41.61		43.43	32.25	43.23	33.79	38.98	39.80	34.20	42.03	46.24	38.42	24.30	
TECC/wrk	46.71	33.17	48.37	48.26			44.88	44.29		43.81		45.75	33.98	45.57	35.58	41.06	41.93	36.04	44.27	48.50	40.46	25.60	
HR																							
Base Rate	22.36	21.16	25.58	27.58		29.79	18.78	28.18		28.11	18.05	25.66	27.05	29.08		15.01	19.62	24.16	18.08	28.53		19.82	
TECC -Nominal Hour	40.44	35.20	40.86	41.30		41.76	30.25	45.46		42.06	28.14	40.52	39.97	43.99		24.03	32.50	36.24	30.47	40.59		32.03	
Tecc/wrk+sick	44.55	38.29	45.99	45.89		47.42	32.90	49.87		45.66	30.80	45.61	46.19	49.30		26.48	35.80	40.10	33.43	44.17		34.84	

Table 3.7
Effective Hourly Cost of Compensation
by Jurisdiction and Job Title
In Dollars per Hour

Job Titles	City											County										State
	Albany	Grants Pass	Gresham	Klamath Falls	North Bend	Pendleton	Redmond	Salem	Sandy	Tigard	Vancouver	Clackamas	Clark	Jackson	Jefferson	Linn	Marion	Polk	Umatilla	Washington	Hood River	Oregon
TECC/wrk	46.94	40.31	48.51	48.37		50.04	34.64	52.30		48.07	32.88	48.11	48.79	51.98		27.90	37.72	42.25	35.21	46.33		36.68
IT																						
Base Rate	24.58	16.96	32.74	27.58			22.83	35.20	20.56	22.41	24.45	33.49	28.51	29.08	18.41	28.47	29.07	22.97	24.55	33.91	24.52	26.15
TECC -Nominal Hour	40.32	30.12	56.15	41.54			45.07	54.48	29.99	34.98	35.48	50.69	41.64	43.99	27.56	46.65	44.39	34.78	38.31	47.08	38.26	40.56
Tecc/wrk+sick	44.42	32.90	61.09	46.16			49.03	59.77	32.62	38.13	38.84	55.63	45.68	49.30	29.99	51.40	48.91	38.48	42.03	51.24	41.80	44.12
TECC/wrk	46.80	34.65	64.32	48.66			51.62	62.67	34.35	40.15	41.46	58.59	48.12	51.98	31.57	54.15	51.53	40.55	44.27	53.74	44.02	46.45
Nurse																						
Base Rate												25.17	25.16	24.67	20.10		21.58	22.37	21.83	27.91	19.38	26.43
TECC -Nominal Hour												39.93	37.74	37.95	29.65		35.11	34.05	35.67	39.91	26.75	41.50
Tecc/wrk+sick												43.82	41.40	41.81	32.25		41.03	37.67	39.13	43.44	29.22	45.72
TECC/wrk												46.15	43.61	44.05	33.96		43.36	39.70	41.22	45.56	30.77	48.17
Police																						
Base Rate	23.50	24.27	25.11	22.84	18.73	21.81	24.80	24.76	23.64	24.82	26.79	24.58	22.94	23.17	17.07	24.18	21.65	19.90	20.83	26.56	18.18	23.35
TECC -Nominal Hour	43.39	41.69	41.33	38.37	33.42	36.46	40.88	45.70	36.15	39.91	40.47	44.04	37.22	41.73	30.17	42.84	35.56	31.26	37.87	41.12	32.49	37.22
Tecc/wrk+sick	47.11	45.54	45.73	42.28	37.78	38.30	44.65	50.13	39.32	43.42	44.02	49.47	41.71	45.98	32.83	47.61	39.02	34.44	41.37	44.96	35.19	40.49
TECC/wrk	49.59	47.96	46.93	44.54	39.86	40.25	47.03	52.80	41.40	45.71	46.97	52.18	42.82	48.44	34.56	50.18	41.10	36.28	43.57	47.17	37.05	42.63
Therapist																						
Base Rate														19.68		21.57	20.59	20.72	18.07			14.48
TECC -Nominal Hour														31.79		34.67	37.59	32.02	30.46			25.99
Tecc/wrk+sick														35.02		38.20	41.41	37.33	33.41			28.63
TECC/wrk														36.90		40.24	43.63	39.46	35.20			30.16
Utility																						
Base Rate	17.20	15.66	18.64	19.21	16.57	16.67	16.33	19.41	15.81	15.47	18.97	17.96	19.10				16.47			17.33		
TECC -Nominal Hour	34.51	28.93	32.39	31.27	27.58	25.86	29.89	34.39	25.34	26.01	29.79	30.57	31.75				28.53			27.50		
Tecc/wrk+sick	38.01	31.47	35.23	34.45	31.18	29.07	32.93	37.72	27.56	28.36	32.96	33.54	34.83				31.30			29.93		

Table 3.7
Effective Hourly Cost of Compensation
by Jurisdiction and Job Title
In Dollars per Hour

Job Titles	City											County										State
	Albany	Grants Pass	Gresham	Klamath Falls	North Bend	Pendleton	Redmond	Salem	Sandy	Tigard	Vancouver	Clackamas	Clark	Jackson	Jefferson	Linn	Marion	Polk	Umatilla	Washington	Hood River	Oregon
TECC/wrk	40.05	33.13	37.10	36.29	32.89	30.67	34.69	39.56	29.02	29.86	35.20	35.33	36.69				32.97			31.39		
Top																						
Accountant																						
Base Rate	21.24	30.69	32.38	27.26		30.82	24.25	31.46		30.17	24.38	24.75	25.83	23.50	27.24	24.76	30.43	30.58	26.81			27.60
TECC -Nominal Hour	36.43	49.31	50.92	41.17		43.40	37.33	50.88		44.59	35.31	40.19	38.51	37.44	39.91	40.48	47.23	45.48	41.53			42.35
Tecc/wrk+sick	42.00	56.23	59.11	49.55		52.73	43.33	58.41		51.30	41.63	46.45	46.36	43.85	47.93	46.78	54.10	53.02	47.99			49.82
TECC/wrk	44.36	59.36	62.45	52.47		55.86	45.78	61.39		54.17	44.67	49.07	49.08	46.36	50.75	49.42	57.11	56.04	50.69			52.68
Corrections																						
Base Rate												31.46	28.07	28.97	19.08	27.50	28.98	27.09	19.06	32.29		26.29
TECC -Nominal Hour												53.24	41.08	47.43	32.91	46.33	48.49	40.75	36.15	50.53		43.85
Tecc/wrk+sick												62.48	48.77	55.30	39.53	54.01	56.03	47.30	41.97	57.97		51.58
TECC/wrk												66.06	50.62	58.45	41.85	57.09	59.19	49.98	44.34	60.96		54.54
Crew Lead																						
Base Rate		19.98	27.77	25.54	25.23	24.10	29.65	26.67	26.98	26.54	28.82		28.36				25.17					
TECC -Nominal Hour		36.08	45.06	38.92	41.28	35.17	45.93	44.83	42.11	39.98	41.09		42.47				43.45					
Tecc/wrk+sick		40.96	52.30	46.42	49.23	42.28	53.55	51.46	49.99	46.20	49.69		51.12				50.20					
TECC/wrk		43.23	55.26	49.12	52.10	44.77	56.60	54.09	52.89	48.80	53.42		54.13				53.03					
Finance Clerk																						
Base Rate	18.31	18.20	21.48	18.55	17.09	18.67	19.95	20.20	24.87	22.33	18.03	18.73	20.02	16.55	20.49	19.36	18.49	16.14		19.46		19.09
TECC -Nominal Hour	32.67	33.07	37.00	29.96	30.03	28.52	32.04	36.03	35.67	33.89	28.03	32.22	31.79	28.19	31.02	35.37	33.70	27.10		29.73		31.31
Tecc/wrk+sick	37.66	37.71	42.94	35.74	35.82	34.29	37.19	41.36	42.35	39.16	33.89	37.24	38.26	32.72	37.26	40.87	38.94	31.60		33.94		36.83
TECC/wrk	39.78	39.80	45.38	37.82	37.91	36.30	39.30	43.47	44.81	41.37	36.43	39.34	40.51	34.57	39.44	43.18	41.13	33.39		35.68		38.95
GIS																						
Base Rate	31.40	25.56	34.08	27.86			32.18	27.77		33.13		31.39	27.96	31.88	28.55	24.76	33.24	25.09	25.78	36.42	29.14	19.81
TECC -Nominal Hour	49.37	42.77	53.11	41.58			47.07	46.02		48.67		49.06	40.98	47.96	42.06	43.28	50.77	38.49	40.26	50.76	44.97	32.29
Tecc/wrk+sick	56.92	48.77	61.64	49.59			54.63	52.82		56.24		56.70	49.32	56.16	50.52	50.02	58.16	44.88	46.52	57.95	52.20	38.78
TECC/wrk	60.12	51.48	65.13	52.48			57.73	55.52		59.41		59.89	52.23	59.37	53.48	52.83	61.40	47.43	49.14	60.93	55.15	41.05
HR																						
Base Rate	27.49	30.69	33.23	27.58		39.79	23.09	35.68		37.67	23.08	34.64	38.52	37.11		18.82	28.99	30.58	18.99	34.66		31.66
TECC -Nominal Hour	47.41	49.30	52.01	41.30		54.39	35.91	56.40		54.30	33.91	53.06	53.26	54.52		29.55	45.27	45.48	31.91	48.46		47.65

Table 3.7
Effective Hourly Cost of Compensation
by Jurisdiction and Job Title
In Dollars per Hour

Job Titles	City											County										State
	Albany	Grants Pass	Gresham	Klamath Falls	North Bend	Pendleton	Redmond	Salem	Sandy	Tigard	Vancouver	Clackamas	Clark	Jackson	Jefferson	Linn	Marion	Polk	Umatilla	Washington	Hood River	Oregon
Tecc/wrk+sick	54.67	55.97	60.37	49.71		66.08	41.68	64.75		62.47	39.98	62.40	64.41	64.43		34.15	51.85	53.02	36.87	55.32		55.81
TECC/wrk	57.74	59.06	63.78	52.64		70.01	44.04	68.05		65.98	42.90	65.99	68.21	68.14		36.07	54.74	56.04	38.95	58.16		59.00
IT																						
Base Rate	31.40	23.75	41.81	27.58			28.07	42.77	26.98	30.03	43.91	42.47	36.40	37.11	25.39	32.72	42.96	28.83	25.78	41.21	32.87	39.81
TECC -Nominal Hour	49.45	40.29	69.80	41.54			52.10	65.79	38.35	44.51	57.80	63.51	50.78	54.52	37.23	53.42	63.32	43.26	40.26	56.44	49.32	58.66
Tecc/wrk+sick	57.01	45.95	81.02	50.01			60.48	75.53	45.54	51.43	68.16	73.41	61.12	64.43	44.71	61.73	72.53	50.43	46.52	64.43	57.24	69.01
TECC/wrk	60.22	48.50	85.60	52.95			63.90	79.38	48.17	54.33	73.13	77.55	64.72	68.14	47.33	65.21	76.57	53.30	49.14	67.74	60.48	72.97
Nurse																						
Base Rate												31.89	30.58	32.59	27.73		30.37	28.31	22.92	33.91	24.73	38.84
TECC -Nominal Hour												49.52	44.01	48.23	40.22		47.20	42.59	37.43	47.60	33.91	57.98
Tecc/wrk+sick												57.23	52.97	55.99	48.30		58.72	49.66	43.25	54.34	38.84	68.21
TECC/wrk												60.46	56.09	59.15	51.13		62.30	52.48	45.69	57.14	41.01	72.13
Police																						
Base Rate	29.59	33.10	33.61	28.04	24.21	28.70	29.41	31.58	28.10	30.92	35.90	31.46	29.27	29.57	20.98	30.53	28.98	27.09	24.52	32.29	23.51	31.77
TECC -Nominal Hour	53.42	54.65	52.87	47.11	42.13	48.20	54.95	55.00	43.81	52.67	50.39	53.65	44.61	51.97	35.40	51.40	48.75	40.75	44.20	50.55	41.03	50.33
Tecc/wrk+sick	61.05	62.32	62.52	56.18	50.25	55.95	64.07	63.14	50.85	60.86	59.89	62.96	52.96	60.60	42.52	59.93	56.34	47.30	51.31	57.99	47.20	57.64
TECC/wrk	64.45	65.78	64.27	59.46	53.96	59.12	67.71	66.67	53.73	64.29	64.30	66.57	54.45	64.04	45.01	63.34	59.51	49.98	54.21	60.99	49.85	60.86
Therapist																						
Base Rate														25.90		27.17	30.43	26.22	18.98			21.71
TECC -Nominal Hour														39.87		42.92	51.10	39.92	31.90			35.58
Tecc/wrk+sick														46.28		49.59	58.53	44.17	36.86			42.73
TECC/wrk														48.90		52.39	61.80	46.55	38.93			45.24
Utility																						
Base Rate	21.85	19.04	23.80	19.21	21.04	20.51	20.07	23.62	20.74	20.73	24.25	22.93	22.29				22.06			20.93		
TECC -Nominal Hour	40.79	34.59	39.98	31.27	33.42	30.77	34.66	40.68	32.18	32.59	35.84	37.64	35.45				38.80			32.14		
Tecc/wrk+sick	47.03	39.27	46.41	37.29	39.86	37.00	40.41	46.69	38.21	37.66	43.34	43.51	42.67				44.83			36.69		
TECC/wrk	49.67	41.44	49.03	39.46	42.19	39.17	42.70	49.08	40.42	39.79	46.60	45.96	45.18				47.36			38.57		

Section 4: Annual Salary

While the above sections discussed in a comprehensive way Total Employer Cost of Compensation, Sections 4 through 8 take a deeper look at the details of selected, major components of TECC.

The single largest TECC cost component, not surprisingly, is the annual, or base, salary. The base salaries included in study were the lowest – “entry step” salaries and the highest (“top step”) salaries available in each of the job titles and jurisdictions.

Entry step salaries are typically earned by relatively new employees who have yet to rise to a higher step or pay grade within their classification. Top step salaries, alternately, typically apply to employees that have progressed to the top of the pay scale within their classification.²² For employees at the top step, “base salaries” can still increase year to year, but only through “merit” or “promotion-based increases, or if the entire salary schedule (including the top step) is increased, which typically occurs via labor-management contract. (A third, though to date rare, alternative is for a new contract to create additional, even higher steps).

For study purposes, the research team assumes no merit or promotional increases will occur during the year that could increase TECC costs. At the same time, we also assume that there are no “furlough days,” though this is becoming an increasingly common practice as state and local governments deal with budget cuts.²³

Not all of the jurisdictions and positions included followed the typical pay step model. Klamath Falls only had one step for all of their positions except for the police officer; the top ‘step’ in the study tables indicates the maximum top step that includes vacation accrual, and not the nominal top step that would indicate an increase in salary.

While the lowest Annual Salary in the study went to the State of Oregon -- entry step Finance Clerk position at \$24,036 -- the highest went to the City of Vancouver top step IT position at \$91,332.

While there was a substantial variance in salaries across all of the study job titles, there were also broad ranges in salaries for some positions within the list of job equivalents. For example, the entry step accountant in the City of Albany makes a base salary of \$34,668 while the equivalent entry step accountant position in Umatilla County makes \$53,112. This is a salary range of almost \$20,000. In this particular instance, the variance in salary may be due, at least

²² Not surprisingly, there are exceptions to both rules. A long time public employee may be part of the PERS I system, but is currently occupying an “entry step” because of a recent promotion from another job classification. Conversely, a new employee – e.g., a previously private sector IT specialist with highly marketable skills – might be hired in at a “top step”. However, for analytic and consistency purposes, this report uses “archetype” (i.e., “typical”) employees for both entry and top steps

²³ “Furlough days” are also complicated for TECC calculation purposes. Furlough days in effect are “mandatory vacation” days, where offices are closed and employees cannot work. However, sometimes the employee can still apply vacation time to hold themselves “financially harmless,” thereby limiting the employers TECC savings.

in part, to the fact that these two Accountant positions, while similar in duties and responsibility level, are not identical.

Other positions showed far less variance. For example, the salary range for the equivalent entry step utility worker positions was approximately \$8,000, with the lowest being Tigard at \$32,172 and the highest being Salem at \$40,373.

While the study attempted to minimize variation by selecting job titles that seemed most appropriate and comparable, no job performed in two different jurisdictions is 100% “identical.” Even so, both the Advisory Committee and the CPS research team note the following factors that reinforce the significant value in comparing TECC costs and Burden Rates for selected job titles across the 22 jurisdictions. These include:

- Many of the jobs studied – e.g. police officers or corrections officers – by wide understanding are perceived to be largely uniform, with little meaningful variation in required skills and duties.
- Even where some variance of skills and duties seem to exist within a job title, in most cases they seem relatively small, based on the stated job titles and a review of the job descriptions (summaries are available in the Appendix).
- Significantly higher salary or TECC in Jurisdiction A vs. Jurisdiction B doesn’t necessarily correlate with “more/higher skills and duties;” in some cases the opposite could be true.

Table 4.0 shows the Annual Salary for all jurisdictions by job title and step level.

Table 4.0
Annual Salary in dollars
By Jurisdiction, Job Title, and Step
For All Jurisdictions

Step Level	Job Title	Pay (base)																							
		City											County										State		
		Albany	Grants Pass	Gresham	Klamath Falls	North Bend	Pendleton	Redmond	Salem	Sandy	Tigard	Vancouver	Clackamas	Clark	Hood River	Jackson	Jefferson	Linn	Marion	Polk	Umatilla	Washington	Oregon		
Entry	Accountant	34,668	44,023	52,704	56,700		48,000	41,028	53,040		46,822	39,732	40,707	42,060		38,293	41,093	40,968	42,827	50,244	53,112			32,832	
	Corrections												51,126	43,512		47,216	32,280	45,240	45,032	41,388	38,256	55,236		37,632	
	Crew Lead		34,188	45,216	53,119	42,538	40,512	50,172	45,386	42,670	41,184	46,896		50,040					39,042						
	Finance Clerk	29,940	28,036	35,028	38,587	27,894	31,692	33,756	34,694	39,421	34,656	29,340	30,800	32,676		26,458	30,937	31,548	28,766	26,520			33,300		24,036
	GIS	51,132	33,222	55,524	57,947			54,444	47,258		51,432		51,490	37,356	45,218	51,958	43,073	40,968	46,781	41,232	51,060	62,328			25,068
	HR	46,512	44,023	53,196	57,360		61,968	39,072	58,604		58,467	37,548	53,372	56,256		60,486		31,224	40,810	50,244	37,608	59,340			41,232
	IT	51,132	35,282	68,100	57,360			47,496	73,216	42,768	46,608	50,856	69,651	59,304	51,007	60,486	38,296	59,208	60,466	47,772	51,060	70,536			54,384
	Nurse												52,363	52,332	40,303	51,314	41,810		44,889	46,536	45,408	58,056			54,984
	Police	48,876	50,480	52,236	47,508	38,952	45,360	51,588	51,501	49,168	51,621	55,728	51,126	47,712	37,816	48,194	35,508	50,300	45,032	41,388	43,320	55,236			48,576
	Therapist															40,934		44,868	42,827	43,104	37,584				30,108
	Utility	35,772	32,568	38,772	39,967	34,467	34,680	33,960	40,373	32,880	32,172	39,456	37,350	39,732					34,258			36,036			
Top	Accountant	44,184	63,833	67,344	56,700		64,104	50,436	65,437		62,750	50,700	51,490	53,724		48,880	56,659	51,492	63,294	63,600	55,764			57,408	
	Corrections												65,434	58,380		60,258	39,684	57,204	60,278	56,352	39,636	67,164		54,684	
	Crew Lead		41,556	57,768	53,119	52,469	50,124	61,668	55,474	56,120	55,200	59,952		58,992					52,354						
	Finance Clerk	38,088	37,849	44,688	38,587	35,549	38,832	41,496	42,016	51,723	46,440	37,500	38,959	41,640		34,424	42,624	40,260	38,459	33,576		40,476			39,708
	GIS	65,316	53,155	70,896	57,947			66,924	57,762		68,904		65,297	58,152	60,612	66,310	59,391	51,492	69,147	52,188	53,616	75,744			41,208
	HR	57,180	63,833	69,108	57,360		82,764	48,036	74,214		78,362	48,012	72,053	80,112		77,189		39,144	60,299	63,600	39,492	72,096			65,844
	IT	65,316	49,395	86,964	57,360			58,380	88,962	56,124	62,460	91,332	88,333	75,708	68,375	77,189	52,809	68,052	89,357	59,976	53,616	85,716			82,812
	Nurse												66,327	63,600	51,441	67,787	57,673		63,161	58,884	47,676	70,524			80,796
	Police	61,548	68,847	69,912	58,320	50,361	59,688	61,164	65,686	58,445	64,320	74,676	65,434	60,876	48,906	61,506	43,644	63,492	60,278	56,352	51,000	67,164			66,072
	Therapist															53,872		56,520	63,294	54,528	39,468				45,156
Utility	45,444	39,600	49,500	39,967	43,763	42,660	41,748	49,130	43,140	43,116	50,436	47,700	46,368					45,885			43,536				

Sum of Base Value broken down by Category, Gov't Level and Jurisdiction vs. Step Level and Job Title. The data is filtered on Includes OT, which keeps w/o OT. The view is filtered on Category, which keeps Pay (base).

Section 5: Health Insurance

The Health Insurance component of TECC manifests itself in a variety of ways. These include the portion of employee Health Insurance premiums paid by the employer; Health Insurance “opt out” pay; wellness programs; and employer contributions to Voluntary Employees’ Beneficiary Association accounts (VEBA). Primary Health Insurance costs that made up a majority of this component were defined as any medical, dental, or vision costs paid out by the employer on behalf on an employee and/or his/her family.

The general methodology for calculating cost of Health Insurance was to take the full annual cost for these elements of Health Insurance – in the most recent, available data year -- and divide that by the number of Full Time Equivalent employees (FTEs) in the applicable job title category. See Appendix Volume I for a glossary that details the formulas used in calculating this cost.

Several factors can impact the cost of Health Insurance. In many jurisdictions, health plan costs to the employer vary according to coverage choices made by the employee (i.e. individual vs. family coverage, choice between an indemnity plan or HMO). The actual average cost also varies over time as demographics of the employee group change. Depending on the labor contract, certain employees may receive different health plan options than other employees. This was often the case with general service employees and law enforcement employees, which is why they were calculated separately, if possible.

The four jurisdictions that participated in VEBA plans in our study all offered what is known as HRA VEBAs, or a health reimbursement arrangement plans. The plan may pay benefits to employees, their dependents, or their designated beneficiaries, or to disabled, laid-off, or retired former employees. A voluntary employees’ beneficiary association (VEBA) is a form of trust fund permitted under United States federal tax law, whose sole purpose must be to provide employee benefits.²⁴

The tables and graphs on the following two pages show that jurisdictions pay between \$8,500 and \$21,500 per year for employees’ Health Insurance, with the average being \$15,125 for general service employees.²⁵ Employer costs for law enforcement employees tend to be slightly higher, with the average being \$15,926. The State of Oregon paid an average of \$13,452 for both general service and law enforcement employees, which was below the total average.

²⁴ Voluntary Employee Beneficiary Association- 501(c)9. Charities and Non-Profits. 2012. Retrieved from <http://www.irs.gov/charities/nonprofits/article/0,,id=154610,00.html>.

²⁵ Hood River County reported the Nurse average cost of health insurance at \$5,323 per year. This amount seemed to be a significant outlier. The study team was unable to confirm the reason for such an outlier by the deadline for the report. Therefore, the study team used the second lowest amount from Sandy, where we were able to confirm the reasons for the low value. The study team believes this value is a more appropriate comparison for other jurisdictions for analytical purposes.

The city of Sandy paid the lowest amount (\$8,509) for general service employees and the lowest amount (\$9,016) for law enforcement employees. Gresham paid the highest amount for general service employees (\$19,523) and Linn County paid the highest amount for law enforcement employees (\$23,532) among the jurisdictions studied. Four jurisdictions also provided VEBA for its employees. Grants Pass and Gresham provided VEBA for all of their employees while Jefferson County and Tigard only provided it for general service employees.

Since Health Insurance costs are not based upon step but other factors such as coverage choices, a methodological choice was made to take the average for general service employees and the average for law enforcement employees. Using this methodology, there is no difference between entry and top step or between each individual job title; therefore the following tables and graphs just show the average that each jurisdiction paid in Health Insurance for general service and law enforcement employees.

Table 5.0 - General Service Employees
Dollar Cost of Health Insurance Arranged from Lowest to Highest

Jurisdictions	Average Cost
Lowest to Highest	Top- General Service
Sandy	8,510
Jefferson	10,783
Pendleton	11,748
Tigard	12,114
Hood River	12,322
Washington	13,072
Oregon	13,452
Polk	13,620
Vancouver	13,898
Clackamas	14,908
Redmond	15,476
Jackson	15,554
Marion	16,028
Klamath Falls	16,078
North Bend	16,538
Grants Pass	16,836
Clark	16,903
Linn	17,684
Umatilla	17,746
Albany	19,191
Salem	19,521
Gresham	20,779

Figure 5.0 - General Service Employees
Dollar Cost of Health Insurance Arranged from Lowest to Highest

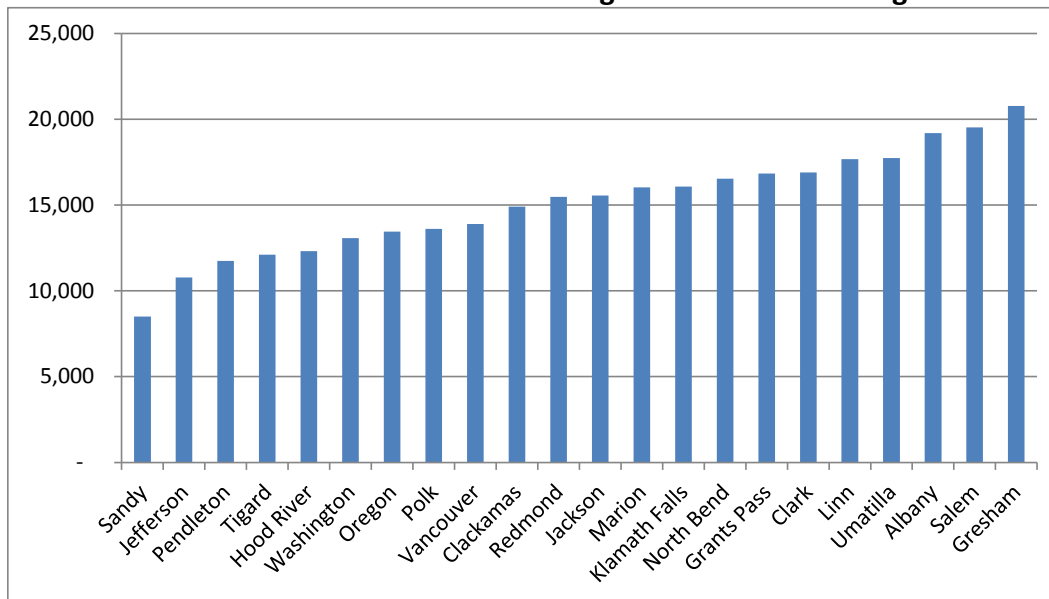
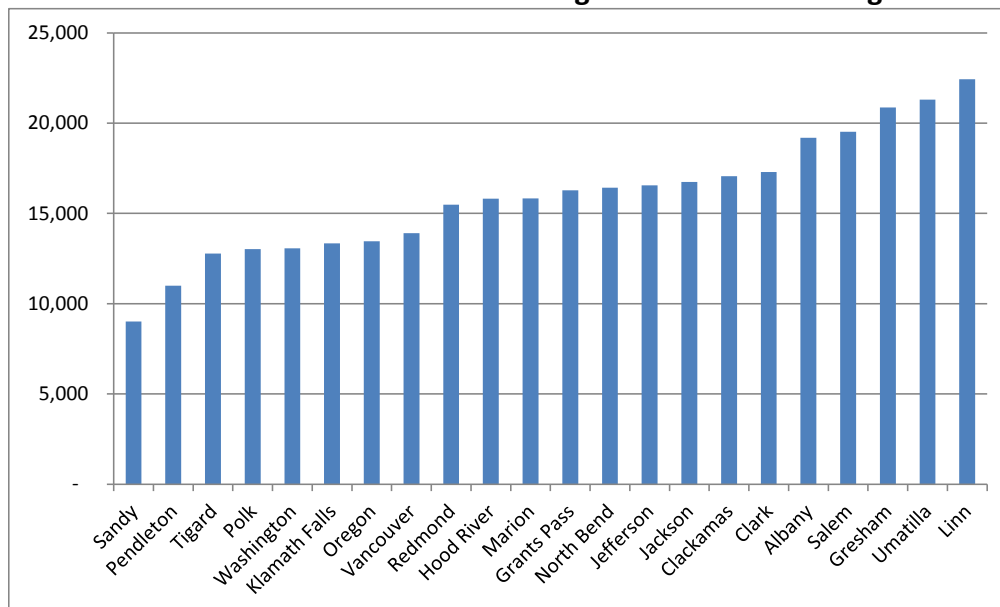


Table 5.1 – Law Enforcement Employees
Dollar Cost of Health Insurance Arranged from Lowest to Highest

Jurisdictions	Average Cost
Lowest to Highest	Top- Law Enforcement
Sandy	9,016
Pendleton	10,996
Tigard	12,777
Polk	13,020
Washington	13,072
Klamath Falls	13,344
Oregon	13,452
Vancouver	13,898
Redmond	15,476
Hood River	15,821
Marion	15,830
Grants Pass	16,279
North Bend	16,422
Jefferson	16,560
Jackson	16,740
Clackamas	17,058
Clark	17,297
Albany	19,191
Salem	19,521
Gresham	20,872
Umatilla	21,295
Linn	22,428

Figure 5.1 – Law Enforcement Employees
Dollar Cost of Health Insurance Arranged from Lowest to Highest



Section 6: Post-employment Retirement and Medical Costs

Post-employment retirement compensation components consisted of Social Security (6.2% of subject salary); state pension systems Public Employee Retirement System (PERS) employer share and PERS employee pick-up (if paid by employer); deferred compensation; defined contribution 401A plans; and the repayment of pension obligation bonds. Every jurisdiction participated in social security except the City of Vancouver, which has chosen not to pay Social Security for its police officers.²⁶

Both Oregon and Washington have a Public Employee Retirement System (Oregon PERS and Washington PERS) for public employees. Among the jurisdictions studied, the only group that did not participate in PERS was the City of Tigard's general service employees. Instead, these employees receive a 401A retirement plan through the International City/County Management Association.

Almost all of the jurisdictions studied paid for employees' PERS pick-up, which is a standard amount for all Oregon jurisdictions of 6% of salary. However, there were five exceptions. The City of Tigard does pay for its general service pick-up but is not through PERS. Marion County does not pay for the PERS employee pick-up for its public safety employees. Washington County does not pay for the PERS employee pick-up for its general service employees. Finally, both State of Washington study jurisdictions -- Clark County and the City of Vancouver -- do not pay for the Washington PERS employee pick-up. All rates were obtained from the Oregon and Washington PERS administration, except for the City of Tigard's 401A retirement costs, which were obtained from the City.²⁷

In 2003, Oregon PERS was restructured from the old Tier 1/2 plan to a new OPSRP plan and the two plans have different employer contribution rates. To take into account this change, the research team made a methodological choice, assuming that top step employees' PERS costs would be calculated on the Tier 1/2 (an assumption that older employees are still on this plan) and entry step employees' PERS costs would be calculated on the newer, Tier III/OPSRP plan.²⁸

²⁶ Across the United States, about 27.5% of state and local government employees are not covered by social security. Prior to 1991, public employers were not required to participate in Social Security and could provide their own pension plans. In 1991, Congress made Social Security mandatory for state and local government employees; however, state and local governments that already had a pension plan prior to this legislation could hold a referendum on whether to elect social security coverage.

Nuschler, D., Shelton, A. M., & Topoleski, J. J., (2011). Social Security: Mandatory Coverage of New State and Local Government Employees. Congressional Research Service, July 2011.

²⁷ Oregon has several PERS Rates, depending on when an employee was hired, and/or whether they are classified as "public safety." In the tables that follow, there are 4 variations in Oregon: PERS Tier I/II combined; OPSRP; Tier I/II general service; Tier I/II police and fire. For Washington, there is Washington PERS and Washington LEOFF (for law enforcement personnel)

²⁸ Oregon PERS Employer Contribution Rates are calculated specifically for every jurisdiction, and often have two discreet rates just within PERS I/II categories, for "general service" employees and "public safety" employees. (The latter are sometimes higher, in recognition that employees in the "police and fire" category as defined by Oregon statute are eligible to retire sooner and can use a higher formula to calculate benefits.)

The other two retirement compensation costs were deferred compensation and pension obligation bonds. Only a few jurisdictions had either of these compensation costs, though they varied widely and in some cases had a significant effect on TECC costs. Deferred compensation costs typically are in the form of the employer contributing directly to an employee's account, based on a set percent of salary. Pension Obligation Bonds, by contrast, are in the form of annual bond repayments, to repay the principal and interest borrowing costs of those jurisdictions that sold bonds and invested the proceeds in the hope of ultimately reducing their net "employer contribution" rates.²⁹

Post-employment medical compensation costs consisted of Medicare and retiree health care and medical costs. Every jurisdiction participated in Medicare, which is a standard rate of 1.45% of subject salary. Employees in turn match this employer contribution rate with 1.45% deducted from their wages. Only two jurisdictions, Grants Pass and Clackamas County, had additional programs that explicitly paid for retiree health care and medical costs. Grants Pass provided this benefit for all of its employees, while Clackamas County only provided it for its law enforcement employees.³⁰

For the three representative job titles (Finance Clerk, Police Officer, and Senior-Level IT Specialist), total Post-employment retirement and medical costs varied extensively between jurisdictions. A large factor in this variance was the differences in jurisdictions' mandatory PERS costs, and costs for such discretionary items such as deferred compensation, retiree medical cost pay, and pension obligation bonds. Most of the Post-employment costs were rate based so employees with more pay (both base and non-base) received a higher dollar value for benefits. For all three of these job titles, the State of Oregon's Post-employment costs of compensation were higher than the average for cities and counties.

For entry step general service employees the Post-employment retirement and medical Burden Rates were between 15% and 28%, with Clark County and Vancouver having the lowest Burden Rate and the State of Oregon having the highest. For law enforcement employees Post-

²⁹ Similar to calculating Health Insurance costs for TECC purposes, POB costs were calculated by dividing the annual bond repayment amounts by the number of FTE employees to produce an average cost per employee

³⁰ A government accounting rule for state and local government financial reporting – known as "GASB 45" – provides for the concept of something called an "Implicit Rate Subsidy" for publically-financed Health Insurance plans. Even if a jurisdiction does not pay for retirees' Health Insurance – but allows them to "buy into" the same plan that covers current employees – the employer arguably has higher costs (older, retired workers and their families will tend to require more health care services than younger, still working employees and their families). However, some have argued the relevance of these "Implicit Rate Subsidies," and these were *not* included in this analysis.

A related issue involves PERS employer contribution rates, which by PERS Board policy are designed to ensure that each jurisdiction fully funds its PERS obligations for past and current retirees. However, in calculating these rates PERS uses an assumption that PERS account investment returns will annually average 8% (the current "Assumed Earnings Rate."). GASB 45 rules (also will soon require jurisdictions to report future pension liabilities using significantly lower return assumptions, which in turn will mean higher potential liabilities (and future costs). While this report is based on 2011-13 PERS Rates and does not use these new assumptions, if/when they become fully operative, these higher pension liabilities for employers will further increase TECC costs.

employment Burden Rates were between 12% and 37% with Vancouver having the lowest Burden Rate and Clackamas County having the highest.

For top step general service employees Post-employment Burden Rates were between 14% and 33% with Clark County and Vancouver having the lowest Burden Rate and Grants Pass having the highest. For top step law enforcement employees Post-employment Burden Rates were between 11% and 39% with Vancouver having the lowest Burden Rate and Albany having the highest. Overall, the State of Oregon had a higher than average Burden Rate for Post-employment benefits.

Tables 6.0 through Table 6.3 list the components of Post-employment cost for the representative job titles.

Figure 6.0 below shows the Average Post Employment Cash Burden Rate.

Table 6.0a
Post Employment (Retirement and Medical) in dollars
By Jurisdiction and Job Title
For Cites and State of Oregon
With and without overtime

Step Level	Job Title	City																				State				
		Albany		Grants Pass		Gresham		Klamath Falls		North Bend		Pendleton		Redmond		Salem		Sandy		Tigard		Vancouver		Oregon		
		w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	
Entry	Accountant	8,478	8,481	11,327	11,327	11,068	11,076	10,716	10,716			10,186	10,186	8,608	8,760	14,634	14,634			12,478	12,478	5,877	6,021	9,203	9,261	
	Corrections																							12,128	13,383	
	Crew Lead			9,083	9,584	9,495	9,709	10,040	11,399	9,503	9,503	8,597	8,597	10,526	10,526	12,638	13,011	10,709	10,709	9,785	9,978	6,967	7,308			
	Finance Clerk	7,897	7,901	7,214	7,240	6,848	6,848	7,293	7,312	6,232	6,232	6,725	6,725	7,082	7,082	9,572	9,572	9,335	9,335	8,196	8,196	4,346	4,687	6,738	6,748	
	GIS	13,379	13,379	8,548	8,548	11,660	11,703	10,952	10,952					11,422	11,422	13,038	13,038			12,164	12,164			7,027	7,027	
	HR	13,770	13,770	11,327	11,327	11,171	11,171	10,841	10,841			13,150	13,150	8,197	8,197	16,169	16,169			15,581	15,581	5,727	5,727	11,565	11,589	
	IT	13,539	13,539	9,078	9,165	16,284	16,459	10,841	10,841					13,545	14,675	20,200	20,200	10,127	10,127	11,023	11,023	7,687	7,687	15,425	15,510	
	Nurse																								15,786	17,159
	Police	15,864	18,431	14,619	16,278	12,509	14,444	10,266	11,632	9,757	9,757	10,855	10,855	12,404	13,908	17,454	18,837	13,233	14,813	12,132	13,167	6,638	7,210	14,965	17,765	
	Therapist																								8,774	13,630
Utility	10,866	11,584	8,549	8,998	8,142	8,326	7,554	8,005	7,700	7,700	7,359	7,359	7,125	7,175	11,197	11,582	7,786	7,786	7,654	7,847	5,871	6,212				
Top	Accountant	12,400	12,404	20,815	20,815	17,745	17,756	10,716	10,716			14,423	14,423	11,560	11,727	20,534	20,534			16,723	16,723	7,492	7,637	16,953	17,014	
	Corrections																							21,122	22,647	
	Crew Lead			13,898	14,506	15,222	15,502	10,040	11,399	12,661	12,661	11,278	11,278	14,134	14,134	17,539	17,964	14,674	14,674	13,100	13,293	8,890	9,231			
	Finance Clerk	10,666	10,670	12,342	12,374	11,775	11,775	7,293	7,312	8,578	8,578	8,737	8,737	9,511	9,511	13,185	13,185	12,936	12,936	10,983	10,983	5,548	5,889	11,726	11,737	
	GIS	18,182	18,182	17,333	17,333	18,681	18,737	10,952	10,952					15,339	15,339	18,126	18,126			16,296	16,296			12,169	12,169	
	HR	17,603	17,603	20,815	20,815	18,210	18,210	10,841	10,841			18,622	18,622	11,010	11,010	23,288	23,288			20,883	20,883	7,268	7,268	19,452	19,477	
	IT	18,342	18,342	16,107	16,213	25,517	25,746	10,841	10,841					17,292	18,527	27,916	27,916	14,037	14,037	14,772	14,772	13,649	13,649	24,646	24,735	
	Nurse																								24,254	25,699
	Police	24,044	27,261	22,738	24,560	18,562	20,754	16,324	18,092	15,899	15,899	18,235	18,235	21,901	23,820	22,527	23,960	19,448	21,409	19,365	20,704	8,546	9,118	24,738	28,142	
	Therapist																								13,687	18,804
Utility	14,261	15,031	13,118	13,663	13,043	13,285	7,554	8,005	10,560	10,560	9,599	9,599	9,569	9,624	15,483	15,921	10,789	10,789	10,242	10,435	7,489	7,830				

Sum of Base Value broken down by Gov't Level, Jurisdiction and Includes OT vs. Step Level and Job Title. The data is filtered on Category, which keeps Post employment (medical) and Post employment (retirement). The view is filtered on Gov't Level, which keeps City and State.

Table 6.0b
Post Employment (Retirement and Medical) in dollars
By Jurisdiction and Job Title
For Counties and State of Oregon
With and without overtime

Step Level	Job Title	County																				State		
		Clackamas		Clark		Hood River		Jackson		Jefferson		Linn		Marion		Polk		Umatilla		Washington		Oregon		
		w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	
Entry	Accountant	10,539	10,767	6,195	6,195			8,964	8,964	9,003	9,003	10,672	10,672	10,685	10,685	11,516	11,516	10,415	10,415			9,203	9,261	
	Corrections	18,768	22,198	6,409	6,598			12,551	14,097	7,947	9,121	13,060	14,376	10,168	10,959	10,608	11,092	8,736	9,623	15,202	16,707	12,128	13,383	
	Crew Lead			7,371	7,371									9,868	10,204									
	Finance Clerk	7,939	7,953	4,813	4,813			6,194	6,216	6,778	6,778	8,218	8,218	7,177	7,177	6,078	6,078			6,260	6,260	6,738	6,748	
	GIS	13,408	13,411	5,503	5,503	10,848	10,848	12,163	12,163	9,437	9,437	10,672	10,672	11,672	11,680	9,450	9,450	10,013	10,013	11,718	11,772	7,027	7,027	
	HR	13,737	13,737	8,287	8,287			14,160	14,160			8,134	8,134	10,182	10,188	11,516	11,516	7,375	7,375	11,156	11,156	11,565	11,589	
	IT	18,100	18,394	8,735	8,735	12,237	12,237	14,160	14,160	8,391	8,391	15,424	15,424	15,086	15,086	10,949	10,949	10,013	10,013	13,261	13,261	15,425	15,510	
	Nurse	13,557	13,740	7,709	7,709	9,669	9,669	12,013	12,183	9,161	9,161			11,260	11,265	10,666	10,666	8,905	8,905	10,946	11,030	15,786	17,159	
	Police	18,953	22,112	7,763	9,274	10,097	10,097	14,340	15,118	8,742	9,572	14,538	15,840	10,256	11,250	10,608	12,252	10,149	10,149	15,211	16,694	14,965	17,765	
	Therapist							9,583	9,905			11,706	11,706	12,157	12,223	9,879	9,879	7,370	7,370			8,774	13,630	
	Utility	9,605	10,272	5,853	5,853									8,567	8,713					6,775	7,144			
Top	Accountant	15,083	15,342	7,914	7,914			12,210	12,210	14,952	14,952	15,298	15,298	18,109	18,109	17,369	17,369	11,933	11,933			16,953	17,014	
	Corrections	24,347	27,864	8,599	8,788			19,947	21,880	10,473	11,731	17,065	18,423	18,618	19,651	15,390	15,906	11,686	12,873	22,891	24,754	21,122	22,647	
	Crew Lead			8,690	8,690									15,518	15,877									
	Finance Clerk	11,373	11,388	6,134	6,134			8,599	8,623	11,248	11,248	11,961	11,961	11,303	11,303	9,170	9,170			8,294	8,294	11,726	11,737	
	GIS	19,215	19,219	8,566	8,566	15,753	15,753	16,564	16,564	15,673	15,673	15,577	15,577	19,783	19,792	14,253	14,253	11,474	11,474	15,520	15,579	12,169	12,169	
	HR	21,006	21,006	11,800	11,800			19,282	19,282			11,630	11,630	17,252	17,259	17,369	17,369	8,451	8,451	14,772	14,772	19,452	19,477	
	IT	25,952	26,285	11,152	11,152	17,771	17,771	19,282	19,282	13,936	13,936	20,303	20,303	25,565	25,565	16,379	16,379	11,474	11,474	17,563	17,563	24,646	24,735	
	Nurse	19,430	19,637	9,368	9,368	13,370	13,370	16,933	17,115	15,220	15,220			18,139	18,145	16,081	16,081	10,203	10,203	14,484	14,577	24,254	25,699	
	Police	24,536	27,775	9,905	11,416	16,369	16,369	22,271	23,243	11,518	12,407	18,964	20,309	18,737	20,035	15,390	17,142	15,329	15,329	22,902	24,739	24,738	28,142	
	Therapist							13,457	13,801			16,884	16,884	19,796	19,872	14,892	14,892	8,446	8,446			13,687	18,804	
Utility	13,898	14,655	6,830	6,830									13,508	13,664					8,921	9,323				

Sum of Base Value broken down by Gov't Level, Jurisdiction and Includes OT vs. Step Level and Job Title. The data is filtered on Category, which keeps Post employment (medical) and Post employment (retirement). The views filtered on Gov't Level, which keeps County and State.

Table 6.1
Post-employment Retirement and Medical for Top Step Finance Clerk
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Vancouver</i>	<i>Albany</i>	<i>Salem</i>	<i>Clark</i>	<i>Jefferson</i>	<i>Linn</i>	<i>Oregon</i>
Deferred Compensation	-	158	-	-	-	-	-
Defined Contribution 401A	-	-	-	-	-	-	-
Employee Pick-Up (Non-PERS)	-	-	-	-	-	-	-
Pension Obligation Bonds	-	762	2,017	-	-	-	2,514
PERS Employee Pick up (Paid by employer)	-	2,285	2,521	-	2,557	2,416	2,383
PERS Employer Portion - OPSRP - General Service	-	-	-	-	-	-	-
PERS Employer Portion - Tier 1/2 - Combined	-	-	5,433	-	5,430	6,466	-
PERS Employer Portion - Tier 1/2 - General Service	-	4,548	-	-	-	-	3,792
Social Security	2,335	2,361	2,605	2,582	2,643	2,496	2,462
WA PERS Plan 1	2,667	-	-	2,948	-	-	-
Post employment (retirement) Total	5,002	10,114	12,575	5,530	10,630	11,377	11,150
Medicare	546	552	609	604	618	584	576
Retiree Medical Costs	-	-	-	-	-	-	-
Post employment (medical) Total	546	552	609	604	618	584	576
Grand Total	5,548	10,666	13,185	6,134	11,248	11,961	11,726

Table 6.2
Post-employment Retirement and Medical for Top Step Police Officer
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon

Table 6.2a - With Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Vancouver</i>	<i>Gresham</i>	<i>Albany</i>	<i>Clark</i>	<i>Marion</i>	<i>Clackamas</i>	<i>Oregon</i>
Deferred Compensation	847	-	225	-	-	2,617	-
Pension Obligation Bonds	-	2,699	1,231	-	3,187	-	4,766
PERS Employee Pick up (Paid by employer)	-	4,817	4,652	-	-	4,754	4,517
PERS Employer Portion - Tier 1/2 - Combined	-	7,097	-	-	-	12,217	-
PERS Employer Portion - Tier 1/2 - Police and Fire	-	-	15,221	-	11,430	-	13,100
Social Security	-	4,978	4,807	4,350	4,391	4,912	4,668
WA LEOFF	7,080	-	-	6,048	-	-	-
Post employment (retirement) Total	7,927	19,590	26,136	10,398	19,008	24,500	27,050
Medicare	1,191	1,164	1,124	1,017	1,027	1,149	1,092
Retiree Medical Costs	-	-	-	-	-	2,127	-
Post employment (medical) Total	1,191	1,164	1,124	1,017	1,027	3,275	1,092
Grand Total	9,118	20,754	27,261	11,416	20,035	27,775	28,142

Table 6.2b - Without Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Vancouver</i>	<i>Tigard</i>	<i>Albany</i>	<i>Clark</i>	<i>Marion</i>	<i>Clackamas</i>	<i>Oregon</i>
Deferred Compensation	847	-	225	-	-	2,617	-
Pension Obligation Bonds	-	-	1,231	-	2,980	-	4,189
PERS Employee Pick up (Paid by employer)	-	4,022	4,072	-	-	4,085	3,971
PERS Employer Portion - Tier 1/2 - Combined	-	-	-	-	-	10,499	-
PERS Employer Portion - Tier 1/2 - Police and Fire	-	10,215	13,323	-	10,690	-	11,515
Social Security	-	4,156	4,208	3,774	4,106	4,221	4,103
WA LEOFF	6,591	-	-	5,248	-	-	-
Post employment (retirement) Total	7,438	18,393	23,060	9,022	17,776	21,423	23,778
Medicare	1,109	972	984	883	960	987	960
Retiree Medical Costs	-	-	-	-	-	2,127	-
Post employment (medical) Total	1,109	972	984	883	960	3,114	960
Grand Total	8,546	19,365	24,044	9,905	18,737	24,536	24,738

Table 6.3
Post-employment Retirement and Medical for Top Step Senior-Level IT Specialist
Min, Median, and Max by Category and Type of Jurisdiction
For Cities, Counties, and State of Oregon

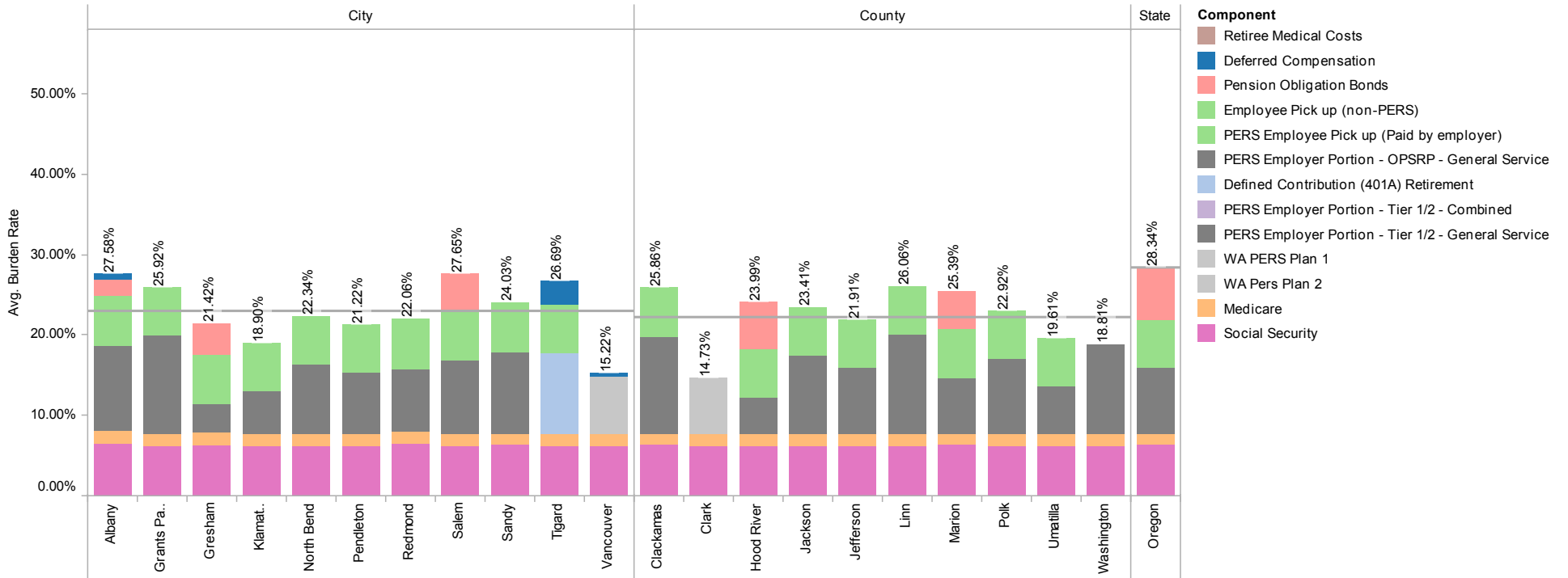
Table 6.3a – With Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Klamath Falls</i>	<i>Grants Pass</i>	<i>Salem</i>	<i>Clark</i>	<i>Washington</i>	<i>Clackamas</i>	<i>Oregon</i>
Deferred Compensation	-	-	-	-	-	-	-
Defined Contribution 401A	-	-	-	-	-	-	-
Employee Pick-Up (Non-PERS)	-	-	-	-	-	-	-
Pension Obligation Bonds	-	-	4,270	-	-	-	5,302
PERS Employee Pick up (Paid by employer)	3,442	2,984	5,338	-	-	5,425	5,026
PERS Employer Portion - OPSRP - General Service	3,011	-	-	-	-	-	-
PERS Employer Portion - Tier 1/2 - Combined	-	8,743	11,503	-	-	13,943	-
PERS Employer Portion - Tier 1/2 - General Service	-	-	-	-	11,006	-	7,999
Social Security	3,556	3,084	5,516	4,694	5,314	5,606	5,193
WA PERS Plan 1	-	-	-	5,360	-	-	-
Post employment (retirement) Total	10,009	14,811	26,626	10,054	16,320	24,974	23,520
Medicare	832	721	1,290	1,098	1,243	1,311	1,215
Retiree Medical Costs	-	681	-	-	-	-	-
Post employment (medical) Total	832	1,402	1,290	1,098	1,243	1,311	1,215
Grand Total	10,841	16,213	27,916	11,152	17,563	26,285	24,735

Table 6.3b – Without Overtime

Compensation Category	City			County			State
	Minimum	Median	Maximum	Minimum	Median	Maximum	
	<i>Klamath Falls</i>	<i>Grants Pass</i>	<i>Salem</i>	<i>Clark</i>	<i>Washington</i>	<i>Clackamas</i>	<i>Oregon</i>
Deferred Compensation	-	-	-	-	-	-	-
Defined Contribution 401A	-	-	-	-	-	-	-
Employee Pick-Up (Non-PERS)	-	-	-	-	-	-	-
Pension Obligation Bonds	-	-	4,270	-	-	-	5,283
PERS Employee Pick up (Paid by employer)	3,442	2,964	5,338	-	-	5,357	5,008
PERS Employer Portion - OPSRP - General Service	3,011	-	-	-	-	-	-
PERS Employer Portion - Tier 1/2 - Combined	-	8,684	11,503	-	-	13,766	-
PERS Employer Portion - Tier 1/2 - General Service	-	-	-	-	11,006	-	7,970
Social Security	3,556	3,062	5,516	4,694	5,314	5,535	5,175
WA PERS Plan 1	-	-	-	5,360	-	-	-
Post employment (retirement) Total	10,009	14,710	26,626	10,054	16,320	24,658	23,436
Medicare	832	716	1,290	1,098	1,243	1,294	1,210
Retiree Medical Costs	-	681	-	-	-	-	-
Post employment (medical) Total	832	1,397	1,290	1,098	1,243	1,294	1,210
Grand Total	10,841	16,107	27,916	11,152	17,563	25,952	24,646

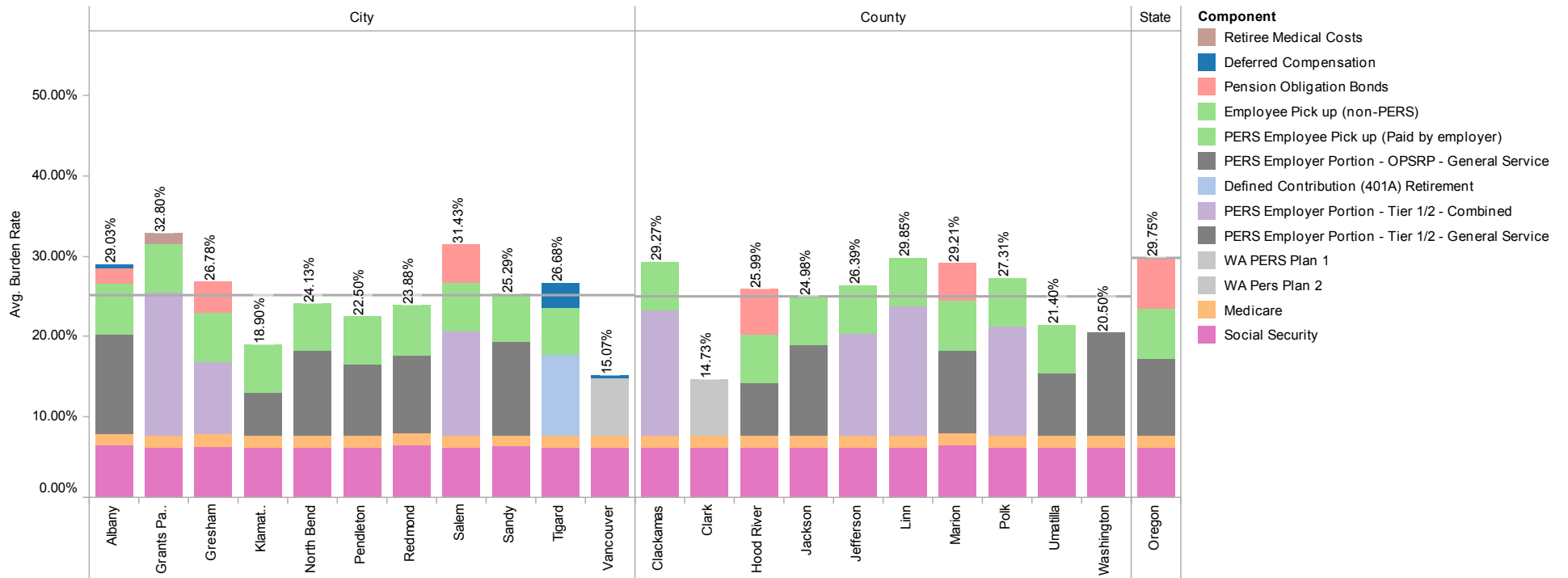
Figure 6.0
Average Post Employment - Cash Burden Rate - Entry
By Jurisdiction For General Service Employees
without overtime



Average of Cash Burden Rate (Cost of Post Employment Compensation / Base Pay) for each Jurisdiction broken down by Gov't Level on page Entry. Color shows details about Component. The data is filtered on Category, includes OT and Job Title. The Category filter keeps Post employment (medical) and Post employment (retirement). The Includes OT filter keeps w/o OT. The Job Title filter has multiple members selected.

Note that the Average Burden Rate is applied based on base salary. However, PERS Rates, Social Security, and Medicare are applied to subject salary so in this graph they may appear to be larger than their nominal rates.

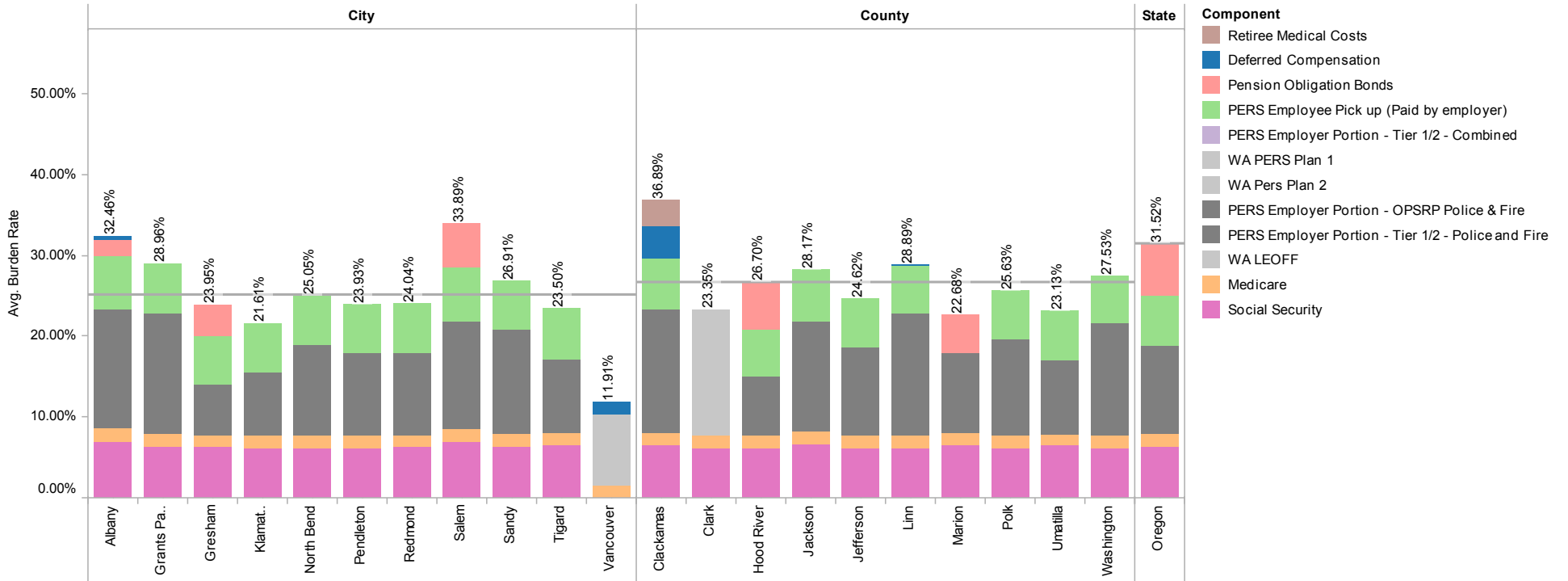
Figure 6.0
Average Post Employment - Cash Burden Rate - Top
By Jurisdiction For General Service Employees
without overtime



Average of Cash Burden Rate (Cost of Post Employment Compensation / Base Pay) for each Jurisdiction broken down by Gov't Level on page Entry. Color shows details about Component. The data is filtered on Category, includes OT and Job Title. The Category filter keeps Post employment (medical) and Post employment (retirement). The Includes OT filter keeps w/o OT. The Job Title filter has multiple members selected.

Note that the Average Burden Rate is applied based on base salary. However, PERS Rates, Social Security, and Medicare are applied to subject salary so in this graph they may appear to be larger than their nominal rates.

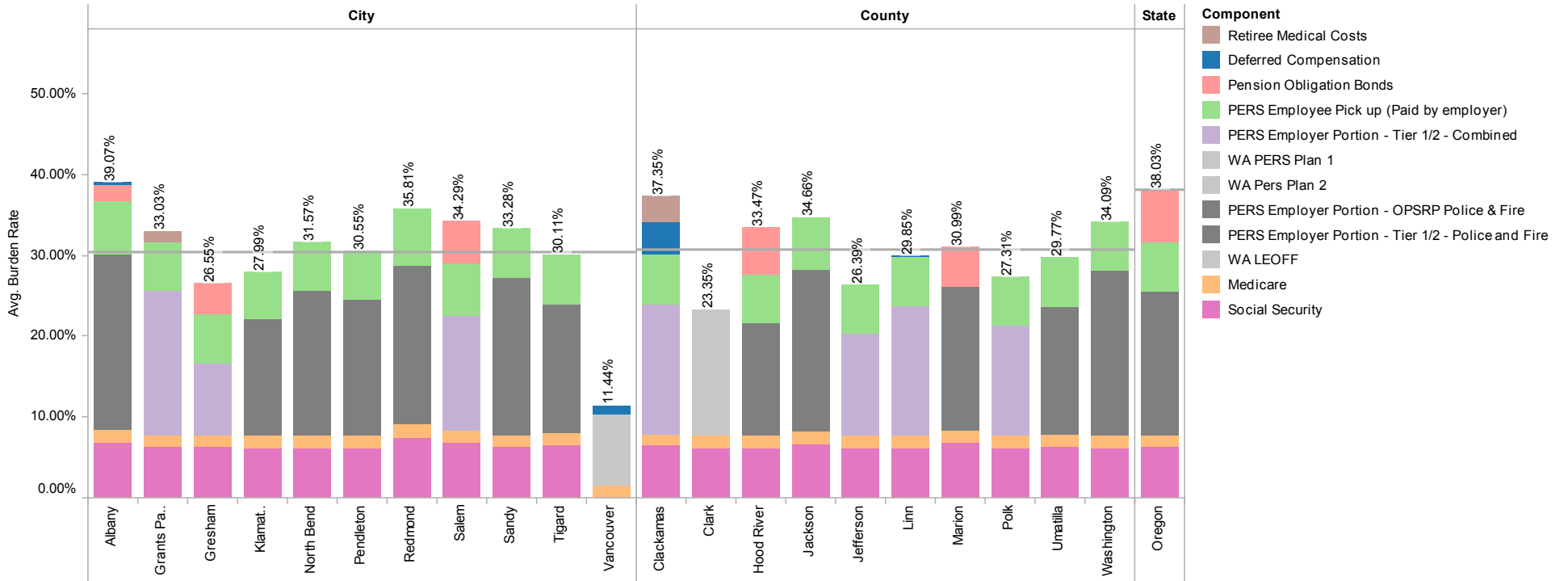
Figure 6.0
Average Post Employment - Cash Burden Rate - Entry
By Jurisdiction For Law Enforcement Employees
Without overtime



Average of Cash Burden Rate (Cost of Post Employment Compensation/Base Pay) for each Jurisdiction broken down by Gov't Level on page Entry. Color shows details about Component. The data is filtered on Category, Includes OT and Job Title. The Category filter keeps Post employment (medical) and Post employment (retirement). The Includes OT filter keeps w/o OT. The Job Title filter keeps Corrections and Police.

Note that the Average Burden Rate is applied based on base salary. However, PERS Rates, Social Security, and Medicare are applied to subject salary so in this graph they may appear to be larger than their nominal rates.

Figure 6.0
Average Post Employment - Cash Burden Rate - Top
By Jurisdiction For Law Enforcement Employees
Without overtime



Average of Cash Burden Rate (Cost of Post Employment Compensation/Base Pay) for each Jurisdiction broken down by Gov't Level on page Entry. Color shows details about Component. The data is filtered on Category, Includes OT and Job Title. The Category filter keeps Post employment (medical) and Post employment (retirement). The Includes OT filter keeps w/o OT. The Job Title filter keeps Corrections and Police.

Note that the Average Burden Rate is applied based on base salary. However, PERS Rates, Social Security, and Medicare are applied to subject salary so in this graph they may appear to be larger than their nominal rates.

Section 7: Non-Base Pay, Insurance (Non-Health), and Other Taxes

Non-Base Pay

Along with essential components such as base salary and Health Insurance, there are a considerable number of supplemental cost components, or Non-Base Pay, which are included in the compensation data. Generally, the most financially significant other salary costs include standby pay, callback pay, and on-call pay.

Additional Non-Base Pay components include a wide variety of auxiliary costs, such as bilingual pay, certification and education pay, longevity pay, and premium pay. For example, premium pay may not be used by all jurisdictions, but generally involves work during night or weekend shifts, and can also be called shift premium pay.

Some Non-Base Pay components can apply to many different job titles, such as training or certification pay. At the other end of the spectrum, some Non-Base Pay components only apply to a single job title, and/or in a single jurisdiction. These kinds of highly specialized TECC components are most common with police officers; they can receive Non-Base Pay for demonstrating proficiency with professional tools such as motorcycles, K-9 units, field training officer (FTO) units, or community service duties.

Only for a relative few job titles did the research team find materially significant amounts of Non-Base Pay -- and even then, there were often wide variances between jurisdictions for the same job title. For example, police officers showed large Non-Base Pay TECC costs in Jackson County, Pendleton, and Klamath Falls. In a few jurisdictions, an information technology position has significant Non-Base Pay TECC costs, such as Redmond with \$17,064 and Gresham with \$11,571. As with most other pay and benefits, these provisions are often the result of a collectively-bargained labor-management contract.

Insurance (Non Health)

In addition to Health Insurance, there are many other types of insurance which affect jurisdictions' total TECC costs. The two most significant are unemployment insurance and worker's compensation.

Unemployment insurance – for both the federal and state systems – are typically accounted for and paid as a percentage of the subject salary. Actual rates are based on that jurisdiction's actual experience with UI claims, with higher rates associated with greater use of the system. However, some jurisdictions calculate their UI liability as the total amount the jurisdiction actually paid in claims, divided by jurisdiction FTE. The research team worked with each jurisdiction to determine which formulas to use and how best to calculate component costs.

Worker's compensation insurance provides medical benefits and salary replacement if employees are injured or hurt during work. All jurisdictions offer some model of worker's compensation, though as with Unemployment Insurance, there are several common methods to calculate and pay these costs. Some jurisdictions calculate costs as a percentage of salary;

others simply assess all workers so many cents per hour worked. A third method is to take the total amount the jurisdiction paid out and divide it by FTE.

Other common types of employer-paid insurance policies include those for accidental death; short term and long-term disability pay, and life insurance. These costs are usually calculated as a percentage of base salary, and for all jurisdictions, in which they existed, were found to be a relatively small component of TECC

For this category of Insurance (Non health), higher than average costs tended to be found in the positions of police officer, corrections officer, utility worker, and utility crew lead. Even here, costs varied depending upon jurisdiction, with little correlation to city or county status.

Other Taxes

The “other tax” in this category is used to finance transportation services – mainly for Tri-Met, which contain parts of Multnomah, Washington, and Clackamas counties. In this TECC study, only a handful of jurisdictions were subject to this tax.

Table 7.1a
Pay (non-base), Insurance (non-health), and Other Taxes in dollars
By Jurisdiction, Job Title and Component
For Cities and State
Without Overtime

Step Level	Job Title	City																		State						
		Alba..	Grants Pass		Gres..	Klamath Falls		North Bend		Pendl..	Redmond		Salem		Sandy			Tigard		Vancouver		Insurance (non-health)	Other taxes	Pay (non-base)		
		Pay (non-base)	Insurance (non-health)	Pay (non-base)	Pay (non-base)	Insurance (non-health)	Pay (non-base)	Insurance (non-health)	Pay (non-base)	Pay (non-base)	Insurance (non-health)	Pay (non-base)	Insurance (non-health)	Pay (non-base)	Insurance (non-health)	Other taxes	Pay (non-base)	Insurance (non-health)	Other taxes	Pay (non-base)	Insurance (non-health)	Other taxes	Pay (non-base)			
Entry	Accountant		644			164	2,000				168	281						832	318		1,350		35	235	2	
	Corrections																						12	108	1,821	
	Crew Lead		1,540	2,972	50	1,590	100	2,503			4,515	244	419	3,908	256	2,843	1,994	280	192	1,350	1,381					
	Finance Clerk		525	712		141	200	124			168	193		360	237	289	474	236		1,350			42	188	1	
	GIS		945			983	500				168	253					842	350	2,400				39	298		
	HR	4,644	613			162	1,500				168	261					936	398	200	1,350			35	301	31	
	IT		554	488	11,571	167	2,000				168	17,064	378	428	257	289	810	317	1,800	1,350			35	415	650	
	Nurse																						34	158	1,907	
	Police	6,324	1,880	3,452	622	1,998	6,701	2,437	1,948	8,618	4,781	773	471	6,102	2,212	295	1,265	1,928	351	4,209	1,464	6,445	39	192	187	
	Therapist																						48	334	1,334	
Utility	5,942	1,254	1,125	50	1,310	100	2,025			5,608	220	212	3,040	197	289	1,675	219	192	1,350	1,381						
Top	Accountant		672			164	2,000			167	340						943	427		1,350		35	235	2		
	Corrections																						12	108	1,821	
	Crew Lead		1,766	2,972	50	1,590	100	2,503			4,262	293	419	5,099	337	2,843	2,093	375	192	1,350	1,381					
	Finance Clerk		539	712		141	200	124			167	228		432	310	289	556	316		1,350			42	188	1	
	GIS		1,217			983	500				167	304					964	469	2,400				39	298		
	HR	4,644	641			162	1,500				167	295					1,076	533	200	1,350			35	301	31	
	IT		574	488	11,571	167	2,000				167	17,064	453	481	337	289	921	425	1,800	1,350			35	415	650	
	Nurse																						34	158	1,907	
	Police	6,324	2,354	3,452	622	1,998	7,998	2,437	2,518	11,341	4,474	11,285	572	6,102	2,605	351	1,265	2,017	437	10,641	1,236	6,445	39	192	187	
	Therapist																						48	334	1,334	
Utility	5,942	1,427	1,125	50	1,310	100	2,025			5,291	262	212	3,949	259	289	1,751	293	192	1,350	1,381						

Sum of Base Value broken down by Gov't Level, Jurisdiction and Category vs. Step Level and Job Title. The data is filtered on Includes OT, which keeps w/o OT. The view is filtered on Gov't Level and Category. The Gov't Level filter keeps City and State. The Category filter keeps Insurance(non-health), Other taxes and Pay (non-base).

7.1b
Pay (non-base), Insurance (non-health), and Other Taxes in dollars
By Jurisdiction, Job Title and Component
For Counties and State
Without overtime

Step Level	Job Title	County															State Oregon				
		Clackamas			Clark	Hood River		Jackson		Jeff..	Linn		Marion		Umatilla		Washington		Insurance (non-health)	Other taxes	Pay (non-base)
		Insurance (non-health)	Other taxes	Pay (non-base)	Insurance (non-health)	Insurance (non-health)	Pay (non-base)	Insurance (non-health)	Pay (non-base)	Insurance (non-health)	Insurance (non-health)	Pay (non-base)	Insurance (non-health)	Pay (non-base)	Insurance (non-health)	Pay (non-base)					
Entry	Accountant	1,348	288	395	1,443			778		201	491		617	188	895			35	235	2	
	Corrections	1,422	373	2,001	2,912			818	835	1,810	522	95	532	1,909	1,644	884	1,944	24	12	108	1,821
	Crew Lead				3,665								516	509							
	Finance Clerk	1,298	217	163	1,345			606		93	422		290					42	188	1	
	GIS	1,348	367	803	1,394	1,273		839		939	491		730		863		1,251		39	298	
	HR	1,676	376	206	1,697			878			420		506		655		849		35	301	31
	IT	1,348	495	942	1,676	526		878		115	636		834		863		1,049		35	415	650
	Nurse	1,348	371	512	1,551	347		606		167			531	241	2,129		770	165	34	158	1,907
	Police	1,434	377	2,652	2,783	1,438	2,400	823	6,706	1,952	559	188	537	2,318	1,852	2,151	1,945	57	39	192	187
	Therapist							606			520	70	540	6,630	655				48	334	1,334
Utility	1,348	263	110	3,557								414	81			1,314					
Top	Accountant	1,348	364	395	1,566			826		248	568		617	188	936			35	235	2	
	Corrections	1,422	473	2,001	3,033			877	835	1,746	610	160	606	5,532	1,701	884	1,944	24	12	108	1,821
	Crew Lead				3,759								590	5,875							
	Finance Clerk	1,342	275	163	1,439			606		128	486		343	3,952				42	188	1	
	GIS	1,348	464	803	1,612	1,350		904		1,266	568	937	730		903		1,251		39	298	
	HR	1,676	507	206	1,962			953			478		506		684		849		35	301	31
	IT	1,348	627	942	1,858	613		953		158	701	284	834		903		1,049		35	415	650
	Nurse	1,348	469	512	1,669	402		606		231			531	241	2,232		770	165	34	158	1,907
	Police	1,434	478	2,652	2,849	1,849	2,400	882	6,706	1,920	655	277	611	5,953	2,168	2,151	1,945	57	39	192	187
	Therapist							606			605	309	540	6,630	684				48	334	1,334
Utility	1,348	336	110	3,626								478	4,802			1,314					

Sum of Base Value broken down by Gov't Level, Jurisdiction and Category vs. Step Level and Job Title. The data is filtered on Includes OT, which keeps w/o OT. The view is filtered on Gov't Level and Category. The Gov't Level filter keeps County and State. The Category filter keeps Insurance (non-health), Other taxes and Pay (non-base).

Section 8: Overtime Analysis

One of the major findings in the TECC 1.0 pilot study was that for certain job titles – e.g., police officer and corrections officer – “Overtime” pay constituted a significant component of total employer costs.

For TECC 2.0, it was clear that overtime would not be relevant for some of the added positions – e.g., those that might be unrepresented by labor contracts and/ or those that were FLSA³¹ exempt from overtime requirements. Accordingly, the research team only requested overtime data from jurisdictions for the job titles where overtime was a significant factor. We also worked to verify which positions were FLSA exempt and non-exempt.

For the non-exempt positions – where overtime could be a factor – jurisdictions provided the total overtime amount (in dollars) for that job title. This amount was then divided by the number of FTE’s within that job title to produce an average amount for each employee – and the same amount for both entry and top step employees.³² (This number would be the same for entry and top step employees).

In analyzing TECC costs on an hourly basis, the research team took the average amount of overtime per employee and divided it by that employee’s hourly wage (base salary/2,080) for overtime (using a time and a half in every case). This gave the research team the approximate number of hours entry step and top step employee worked in overtime. These numbers are not quite accurate because jurisdictions tend to give out more overtime to senior employees. However, the primary objective is to show the amount of overtime different job titles received, not necessarily how much entry and top level employees within those job titles received.

Based on the data, police officers and corrections officers tended to receive a much larger portion of overtime than the other non-exempt job titles, though even within these positions there was a broad range in the amount of overtime accrued. Clackamas County’s police officers and corrections officers received much more annual overtime, at averages of \$11,142 and \$12,096 respectively, than police and corrections officers from other jurisdictions. Compare those numbers to Jackson County, whose police officers and corrections average \$2,978 and \$5,919 in overtime respectively, and the range of hours and costs becomes evident.

For four other job titles -- Utility Workers, Maintenance Crew Leads, Registered Nurses, and Mental Health Therapists – overtime was also a significant factor, though at substantially lower levels than for police officers and corrections officers. There was also significant variability between jurisdictions in overtime use among these four job titles. For example, the position that accrued more overtime than any other position in the study was the State of Oregon Mental Health Therapist, with an average of \$17,326 in overtime. By comparison, the Mental

³¹ FLSA stands for the Fair Labor Standards Act of 1938. FLSA exempt positions are covered by the Act but exempt from FLSA Overtime rules. The Appendix lists job descriptions and delineates which jobs are FLSA exempt and which are not.

³² However, as noted earlier, substantial anecdotal evidence suggests that top step employees tend to receive significantly more Overtime than entry level employees, since seniority rules often govern Overtime use.

Health Specialist in Linn County accrued no overtime at all, though that position did accrue an average of \$70 in standby pay. Equivalentents for accountants, IT specialists, GIS positions, and therapists were found to be exempt or non-exempt depending on the jurisdiction. Human Resource positions were all exempt; only the State of Oregon Human Resource position accrued a small amount of overtime. The finance clerks were all non-exempt, but accrued very little overtime.

It is important to note that overtime impacts post employments costs. Table 8.1 is included to display that additional cost.

Table 8.0
Average Overtime pay in dollars
By Jurisdiction and Job Title
For Cities, Counties and State of Oregon
Top Step shown

Note: The TECC Study Methodology did not ask jurisdictions to break down overtime between steps so Entry and Top Step are the same.

Job Title	City									County								State	
	Albany	Grants Pass	Gresham	Klamath Falls	Redmond	Salem	Sandy	Tigard	Vancouver	Clackamas	Clark	Jackson	Jefferson	Linn	Marion	Polk	Umatilla	Washington	Oregon
Accountant	13		49		727				981	890									207
Corrections										12,097	1,282	5,919	4,769	4,573	3,654	1,890	4,116	5,469	4,082
Crew Lead		1,948	1,245	7,193		1,353		815	2,315						1,346				
Finance Clerk	13	102		100					2,315	53		95							38
GIS			250							14					32			288	
HR															26				84
IT		339	1,018		5,388					1,145									302
Nurse										713		727			20			451	4,895
Police	9,666	5,833	9,749	6,319	6,348	4,565	5,989	4,635	5,679	11,142	9,287	2,978	3,369	4,526	4,587	6,415		5,390	9,106
Therapist												1,376			266				17,326
Utility	3,011	1,747	1,075	2,388	241	1,395		815	2,315	2,602					585			1,966	

Sum of Base Value broken down by Gov't Level and Jurisdiction vs. Job Title. The data is filtered on Category and Step Level. The Category filter keeps Overtime. The Step Level filter keeps Top.

Table 8.1a
Average Overtime and Post-employment Compensation in dollars
By Jurisdiction and Job Title
For Cities and State of Oregon
Top Step shown

Note: The TECC Study Methodology did not ask jurisdictions to break down overtime between steps so Entry and Top Step are the same.

Job Title	Category (group)	City																				State			
		Albany		Grants Pass		Cresham		Klamath Falls		North Bend		Pendleton		Redmond		Salem		Sandy		Tigard		Vancouver		Oregon	
		w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT
Accountant	Overtime		13				49							727									981	207	
	All Post employment	12,400	12,404	20,815	20,815	17,745	17,756	10,716	10,716			14,423	14,423	11,560	11,727	20,534	20,534			16,723	16,723	7,492	7,637	16,953	17,014
Corrections	Overtime																								4,082
	All Post employment																								21,122
Crew Lead	Overtime				1,948		1,245		7,193							1,353				815		2,315			
	All Post employment			13,898	14,506	15,222	15,502	10,040	11,399	12,661	12,661	11,278	11,278	14,134	14,134	17,539	17,964	14,674	14,674	13,100	13,293	8,890	9,231		
Finance Clerk	Overtime		13		102				100														2,315	38	
	All Post employment	10,666	10,670	12,342	12,374	11,775	11,775	7,293	7,312	8,578	8,578	8,737	8,737	9,511	9,511	13,185	13,185	12,936	12,936	10,983	10,983	5,548	5,889	11,726	11,737
GIS	Overtime						250																		
	All Post employment	18,182	18,182	17,333	17,333	18,681	18,737	10,952	10,952					15,339	15,339	18,126	18,126			16,296	16,296			12,169	12,169
HR	Overtime																								84
	All Post employment	17,603	17,603	20,815	20,815	18,210	18,210	10,841	10,841			18,622	18,622	11,010	11,010	23,288	23,288			20,883	20,883	7,268	7,268	19,452	19,477
IT	Overtime				339		1,018								5,388										302
	All Post employment	18,342	18,342	16,107	16,213	25,517	25,746	10,841	10,841					17,292	18,527	27,916	27,916	14,037	14,037	14,772	14,772	13,649	13,649	24,646	24,735
Nurse	Overtime																								4,895
	All Post employment																								24,254
Police	Overtime		9,666		5,833		9,749		6,319					6,348		4,565		5,989		4,635		5,679			9,106
	All Post employment	24,044	27,261	22,738	24,560	18,562	20,754	16,324	18,092	15,899	15,899	18,235	18,235	21,901	23,820	22,527	23,960	19,448	21,409	19,365	20,704	8,546	9,118	24,738	28,142
Therapist	Overtime																								17,326
	All Post employment																								13,687
Utility	Overtime		3,011		1,747		1,075		2,388					241		1,395				815		2,315			
	All Post employment	14,261	15,031	13,118	13,663	13,043	13,285	7,554	8,005	10,560	10,560	9,599	9,599	9,569	9,624	15,483	15,921	10,789	10,789	10,242	10,435	7,489	7,830		

Sum of Base Value broken down by Gov't Level, Jurisdiction and Includes OT vs. Job Title and Category (group). The data is filtered on Category and Step Level. The Category filter keeps Overtime, Post employment (medical) and Post employment (retirement). The Step Level filter keeps Top. The view is filtered on Gov't Level, which keeps City and State.

Table 8.1b
Average Overtime and Post-Employment Compensation in dollars
By Jurisdiction and Job Title
For Counties and State of Oregon
Top Step shown

Note: The TECC Study Methodology did not ask jurisdictions to break down overtime between steps so Entry and Top Step are the same.

Job Title	Category (group)	County																				State	
		Clackamas		Clark		Hood River		Jackson		Jefferson		Linn		Marion		Polk		Umatilla		Washington		Oregon	
		w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT	w/o OT	w/OT
Accountant	Overtime		890																				207
	All Post employment	15,083	15,342	7,914	7,914			12,210	12,210	14,952	14,952	15,298	15,298	18,109	18,109	17,369	17,369	11,933	11,933			16,953	17,014
Corrections	Overtime		12,097		1,282				5,919		4,769		4,573		3,654		1,890		4,116		5,469		4,082
	All Post employment	24,347	27,864	8,599	8,788			19,947	21,880	10,473	11,731	17,065	18,423	18,618	19,651	15,390	15,906	11,686	12,873	22,891	24,754	21,122	22,647
Crew Lead	Overtime														1,346								
	All Post employment			8,690	8,690									15,518	15,877								
Finance Clerk	Overtime		53						95														38
	All Post employment	11,373	11,388	6,134	6,134			8,599	8,623	11,248	11,248	11,961	11,961	11,303	11,303	9,170	9,170			8,294	8,294	11,726	11,737
GIS	Overtime		14												32						288		
	All Post employment	19,215	19,219	8,566	8,566	15,753	15,753	16,564	16,564	15,673	15,673	15,577	15,577	19,783	19,792	14,253	14,253	11,474	11,474	15,520	15,579	12,169	12,169
HR	Overtime														26								84
	All Post employment	21,006	21,006	11,800	11,800			19,282	19,282			11,630	11,630	17,252	17,259	17,369	17,369	8,451	8,451	14,772	14,772	19,452	19,477
IT	Overtime		1,145																				302
	All Post employment	25,952	26,285	11,152	11,152	17,771	17,771	19,282	19,282	13,936	13,936	20,303	20,303	25,565	25,565	16,379	16,379	11,474	11,474	17,563	17,563	24,646	24,735
Nurse	Overtime		713						727						20						451		4,895
	All Post employment	19,430	19,637	9,368	9,368	13,370	13,370	16,933	17,115	15,220	15,220			18,139	18,145	16,081	16,081	10,203	10,203	14,484	14,577	24,254	25,699
Police	Overtime		11,142		9,287				2,978		3,369		4,526		4,587		6,415				5,390		9,106
	All Post employment	24,536	27,775	9,905	11,416	16,369	16,369	22,271	23,243	11,518	12,407	18,964	20,309	18,737	20,035	15,390	17,142	15,329	15,329	22,902	24,739	24,738	28,142
Therapist	Overtime								1,376						266								17,326
	All Post employment							13,457	13,801			16,884	16,884	19,796	19,872	14,892	14,892	8,446	8,446			13,687	18,804
Utility	Overtime		2,602												585						1,966		
	All Post employment	13,898	14,655	6,830	6,830									13,508	13,664					8,921	9,323		

Sum of Base Value broken down by Gov't Level, Jurisdiction and Includes OT vs. Job Title and Category (group). The data is filtered on Category and Step Level. The Category filter keeps Overtime, Post employment (medical) and Post employment (retirement). The Step Level filter keeps Top. The view is filtered on Gov't Level, which keeps County and State.