

Paid Personal, Funeral, Jury Duty, and Military Leave: Highlights from the Employee Benefits Survey, 1979-95

More than half of the Nation's nonagricultural employees receive formal paid time off from work for funeral leave and jury duty, a third are granted military leave, and one-fifth receive personal leave. After 16 years of surveying these benefits, however, the Employee Benefit Survey (EBS) will cease to collect and publish their details with the release of its 1997 report on medium and large private establishments. These data will be eliminated from the survey due to budgetary constraints, lack of change over time in the data, and limited public interest, among other factors.

BY HILERY SIMPSON

Since its inception in 1979, the EBS has significantly expanded its coverage and detail. It originally studied a basic package of employee benefits covering full-time employees in medium and large private establishments. The survey has since grown to include data on the majority of benefits covering most civilian nonagricultural employees in the U.S. economy.¹

Paid personal leave was part of the original package of leave benefits collected by the first EBS in 1979. Funeral, jury duty, and military leave were added when the medium and large private establishments survey was expanded in 1985. Soon thereafter, the scope of EBS grew.

Other-leave² benefits for full-time employees were introduced in 1987 for State and local governments and in 1990, for small private establishments (fewer than 100 employees).

As the scope of the survey expanded, so did its detail. In 1981, data on average days per year were compiled for most leave benefits surveyed for full-time employees. Nine years later, part-time employee data were included for the first time. In 1992, data were published by union status,³ and then, in 1993, by census regions⁴ and for goods-producing and service-producing industrial sectors.⁵

After years of expanding the amount of information available on

Hilery Simpson is an economist in the Division of Compensation Data Analysis and Planning, Bureau of Labor Statistics. Telephone (202) 606-6207.

leave benefits, the Employee Benefits Survey data will be pruned to reflect user needs and the Bureau's budgetary realities.⁶ Provisions data⁷ for personal, funeral, jury duty, and military leave benefits, specifically information on the number of days off, will not be collected after 1997. However, incidence data⁸ for full- and part-time employees, by union status, and by certain geographic and industry breakouts, will continue to be available.⁹

This article presents a summary of published data from the EBS since 1979 on personal, funeral, jury duty, and military leave, known collectively as other-leave benefits. It also presents some of the Bureau's reasons for eliminating these data. It should be noted that in addition to other-leave benefits, the EBS also collects data on leave benefits for vacation, holiday, and sick leave. Data for these benefits are not included in this article because the Bureau does not anticipate changing their published incidence or provision data in the near future.

Purpose and costs of leave benefits

Employers generally provide paid time off from work as a benefit to their employees. The amount of leave available can range from a couple of days per year for sick leave to an unlimited number of days for jury duty leave. Paid leave from work allows the employee time for non-work activities while receiving all or part of their pay. Leave benefits are usually very specific about the types of absences they cover. For example, funeral leave is an absence for a single reason; personal leave, however, covers absences for a variety of reasons.

A complete package of leave benefits including vacation, holiday, and sick leave is costly to employers; however, other-leave benefit costs are relatively small. The Bureau's Employer Costs for Employee Compensation (ECEC) survey

estimated that in March 1996, leave cost employers \$1.24 per hour worked representing 6.6 percent of compensation costs for civilian workers. However, only about 0.3 percent of total compensation was accounted for by other-leave benefits, or \$.06 per employee hour worked.¹⁰ The relatively minor cost of these benefits to employers is one of the reasons these data will be dropped from the survey.

The portion of an employee's compensation that was attributed to other-leave benefits varied by occupational category. White-collar employees had the largest portion (0.4 percent) of their compensation costs accounted for by other-leave benefits, while blue-collar occupations had the smallest portion, 0.2 percent. For service occupations, these benefits accounted for 0.3 percent of compensation costs.

Employers also incur indirect costs for providing time-off benefits. An absent employee's lost productivity and the need for employers to hire replacement workers are not easily measured. Employers may also lose some flexibility in hiring because they must keep positions open for persons on extended leave. These indirect costs are not included in ECEC data but their impact can be significant.

Establishment size

The incidence of other-leave benefits can vary depending upon the size of the establishment. The data show that small employers, in general, are less likely to provide other-leave benefits than are larger establishments and governments. This difference is often attributed to the fact that larger establishments can generally contribute greater resources toward their employees' compensation. Another possible reason is that the EBS only collects data on formal plans where provisions are incorporated into company policy and these plans are mostly found in larger establishments. Smaller establishments are more

likely to base time-off policies on individual performance.¹¹ Because the EBS does not capture data on informal plans, more employees in smaller establishments may have access to these benefits than the data indicate.

Full-time employees

Incidence data for full-time employees with personal leave are available in every survey since 1979. For funeral, jury duty, and military leave, incidence data are available since 1985. The percentage of full-time employees in medium and large establishments with personal leave is illustrated in chart 1. Chart 2 shows the incidence of funeral, jury duty, and military leave for the same employees.

The chart shows two patterns. First, the incidence of these benefits, with the exception of military leave, falls within a narrow band. For example, between 1985 and 1995, the incidence of full-time employees in medium and large private establishments with jury duty leave ranged from a low of 85 percent in 1995 to a high of 93 percent in 1986. Considering the changes in survey scope and data collection techniques, the adjustments in the data over time were relatively minor.

Second, there was a substantially higher incidence of funeral, jury duty, and military leave than of personal leave. In 1985, the first year that data were collected for all four other-leave benefits, full-time employees in medium and large private establishments were more than twice as likely to have funeral, jury duty, and military leave than personal leave. Ten years later, as shown by the 1995 medium and large private establishments survey, the incidence data showed little relative change.

The percentage of full-time employees with personal leave varied in each of the three surveys. Employees in medium and large private establishments averaged just less than 23 percent, ranging from a low

of 19 percent in 1979 to a high of 26 percent in 1985. After peaking, the percentage slowly fell for this group of workers, and since 1989, incidence levels have remained at 21-22 percent. (See chart 1.) State and local government employees had a higher incidence of personal leave (38 to 39 percent each year surveyed from 1987 through 1994), while small private establishment employees were less likely to receive the benefit, with incidence rates of about 12 percent. (See charts 3 and 4.)

State and local government full-time employees were more likely than not to receive jury duty, military, and funeral leave but were less likely to receive personal leave. The incidence rate for funeral leave is lower for State and local governments than it is for medium and large private establishments. A possible reason for this is that government workers are more likely to have the option of using sick leave for funerals than are their private sector counterparts.¹² Chart 3 shows the percentage of full-time employees in State and local governments with each benefit. Due to changes in survey scope and collection techniques, 1987 data are not strictly comparable with 1990 and later data. Even so the data have remained remarkably consistent.

Chart 4 shows the incidence rate of these benefits for full-time employees in small private establishments. Note the higher incidence of funeral and jury duty leave as compared to military and personal leave. These results are similar to

the results from the medium and large private establishment surveys.

Average number of leave days per year

Just as the incidence of personal, funeral, and jury duty leave benefits occurred within relatively narrow bands, so too have the average number of days per year that employers provide in funeral and personal leave plans. In 1981, the first year data on the average number of days per year were collected, full-time employees in medium and large private establishments with personal leave averaged 4 leave days per year. Since then, the average number of personal leave days has fallen. In the 1995 survey, they averaged just over 3 days per year. (See table 1.)

The average number of funeral and military leave days per year was first published in 1985 for full-time employees in medium and large private establishments.¹³ Since then, average funeral leave days for these establishments have remained relatively stable, ranging from 3 to 3.3 days per year. These changes are relatively small considering the changes in survey scope and collection techniques, as well as potential sampling error.

The average number of military leave days per year, on the other hand, while stable in the first several surveys at close to 12 days per year, increased to just under 15 days per year in 1991. An explanation for this jump might be that the large number of military reserves activated during the Persian Gulf War put

Table 1. Average leave days per year for full-time employees in medium and large private establishments with selected leave benefits, selected years, 1981-95

Year	Personal leave	Funeral leave	Military leave
1981	4.0	-	-
1982	3.8	-	-
1983	3.7	-	-
1984	3.6	-	-
1985	3.7	3.2	11.5
1986	3.7	3.2	11.5
1988	3.3	3.2	11.5
1989	3.1	3.3	11.9
1991	3.3	3.3	14.8
1993	3.0	3.0	14.0
1995	3.3	3.3	14.7

NOTE: A dash indicates that data were not collected.

more emphasis on this benefit. The average number of military leave days in the 1995 survey remained historically high at 14.7 average days per year.

In most instances, State and local government employees received a greater number of leave days than did small private establishment employees. (See table 2.) Military leave for State and local government employees averaged 17 days per year in 1987 and 14 days per year in 1994, while their counterparts in small private establishments averaged 11 to 12 days per year. Average funeral leave days per year also varied between the two surveys. State and local government plans consistently provided an average of 3.7 funeral leave days per year, while small private establishments averaged close to a day less per year. Personal leave days, on the other hand, were comparable between the

Table 2. Average leave days per year for full-time employees in small private establishments and State and local governments with selected leave benefits, selected years, 1987-94

Year	State and local governments			Small private establishments		
	Personal leave	Funeral leave	Military leave	Personal leave	Funeral leave	Military leave
1987	2.7	3.7	17.2	-	-	-
1990	2.9	3.7	17.0	2.8	2.9	11.1
1992	2.9	3.7	17.0	2.6	2.9	12.2
1994	3.0	3.7	14.0	2.6	3.1	12.0

NOTE: A dash indicates that data were not collected.

two groups, ranging from 2.6 to 3 days, on average, per year.

Plan details

How representative are the averages of the number of days of paid leave employees may expect to receive? This question can be answered by examining the plan details data published by the EBS. The most common type of plan details (or plan provisions) available for other-leave benefits is the distribution of employees by the number of days provided, and the method of determining that number. Personal leave plans, for example, generally provide a set number of leave days, usually from 1 to 5 days per year. However, some plans provide leave as needed or grant leave depending on the employee's tenure. Table 3 presents the provision data available for personal leave days for full-time employees from selected medium and large private establishment surveys.¹⁴ Similar data are available for funeral and military leave since 1985. (Note that the provision data are for employees who participate in a personal leave plan, not for a percentage of all full-time employees surveyed.)

Table 3 also reveals that benefits from personal leave plans have changed slightly. Personal leave plans have traditionally provided a large majority of participating employees with a fixed number of leave days per year. Plans that provide 2 days per year have remained the most common type, while plans that provide a fixed number of days per year greater than 5 are less common. One visible trend is the decline in the incidence of plans that provide personal leave days on an as-needed basis (or unlimited plans). While 12 percent of employees who participated in personal leave plans were in as-needed plans in 1985, 10 years later, only 3 percent participated in such plans.

Similar types of data are also available for funeral, jury duty, and

Table 3. Percent of full-time employees in medium and large private establishments with personal leave benefits, selected years, 1979-95

Number of personal leave days	1979	1985	1993	1995
1 day	11	8	12	16
2 days	37	23	32	34
3 days	11	15	18	17
4 days	11	15	17	11
5 days	11	15	9	10
More than 5 days	11	8	5	8
As needed ..	11	12	6	3
Varies by length of service ¹ ...	-	8	7	-
Not available ..	-	-	(²)	1

¹ The maximum number of days provided was included in the distribution of personal leave days.

² Less than 0.5 percent.

NOTE: Because of rounding, sums of individual items may not equal 100 percent. A dash indicates no employees in category.

military leave. The following data are for full-time employees from the 1993 survey of medium and large private establishments.

Nearly all employees with funeral leave benefits received a designated number of days per occurrence. Almost three-fourths received 3 days per occurrence; substantially less common were plans that provided 5 days (13 percent). For about one-quarter of employees with a designated number of days per occurrence, amounts varied depending upon the employee's relationship to the deceased.¹⁵

Eighty-seven percent of employees with jury duty leave plans were provided as much leave as needed, while 11 percent were in plans that specified a maximum amount. Military leave plans, however, were far more likely to have a set number of leave days per year, with over half of all employees receiving 10 days per year, and only 20 percent receiving as many days as needed. The remaining participants in military leave plans received a set number of days per year (other than 10), with 11 to 15 days being very common.

Occupational data

In the most recent surveys for full-time employees, the incidence of jury duty and funeral leave was similar among occupational groups, while personal and military leave varied considerably.¹⁶ (See table 4.) The largest occupational variation was found with personal leave. Among medium and large private establishments, clerical workers were the most likely to receive the benefit (34 percent), followed by professional and technical workers (24 percent), and blue-collar workers (15 percent). Similar results were also found with small private establishments, where blue-collar workers were even less likely to receive personal leave than the other two occupational groups. In general, white-collar workers in private establishments received more other-leave benefits than did blue-collar workers.

No such consistency was found in the State and local governments survey. Teachers were more likely to have personal leave, while blue-collar workers were more likely to have funeral leave. Teachers were less likely than the other two occupational groups to receive military leave. Each occupational group, however, had roughly the same incidence of jury duty leave.

Part-time employees

As is generally the case with employee benefits, the incidence of other-leave benefits, without exception, is lower for part-time employees than it is for full-time employees. Since 1990, when data on part-time employees were first collected, EBS has found that part-time employees in small private establishments are as much as 5 times less likely to have other-leave benefits than are full-time employees. Part-time employees in large private establishments and State and local governments, however, were half as likely to participate as were their full-time counterparts.

Part-time employees, like full-

Table 4. Percent of full-time employees with other-leave benefits, by occupation, 1994-95

Occupation	Medium and large private establishments, 1995	Small private establishments, 1994	Occupation	State and local governments, 1994
Personal leave			Personal leave	
Professional, technical, and related	24	21	White collar, except teachers	30
Clerical and sales	34	17	Teachers	58
Blue collar and service	15	7	Blue collar and service	31
Funeral leave			Funeral leave	
Professional, technical, and related	83	58	White collar, except teachers	59
Clerical and sales	85	55	Teachers	58
Blue collar and service	75	45	Blue collar and service	70
Jury duty leave			Jury duty leave	
Professional, technical, and related	91	74	White collar, except teachers	94
Clerical and sales	89	66	Teachers	94
Blue collar and service	79	48	Blue collar and service	93
Military leave			Military leave	
Professional, technical, and related	59	23	White collar, except teachers	80
Clerical and sales	45	19	Teachers	61
Blue collar and service	35	13	Blue collar and service	82

time employees, were often more likely to receive jury duty benefits than the other three benefits. Next, they were more likely to receive funeral leave followed by military and personal leave. (See table 5.) Data from the 1995 medium and large private establishments survey for part-time employees is a good example. Forty-two percent had jury duty leave, followed by 37 percent with funeral leave, 14 percent with military leave, and 13 percent with personal leave. (See chart 5.) Coverage rates in medium and large private establishments were relatively unchanged from 1991 to 1995.

Since 1990, the proportion of part-time employees in State and local governments with other-leave benefits has declined slightly. Declines were most notable in military leave, where the percent of covered workers fell from 39 percent

Table 5. Percent of part-time employees in small private establishments with other-leave benefits, selected years, 1990-94

Benefit	1990	1992	1994
Personal leave ..	4	3	4
Funeral leave ..	11	12	15
Jury duty leave ..	13	15	25
Military leave	3	4	3

in 1990 to 32 percent in 1994. (See chart 6.) The opposite trend occurred in small private establishments, where jury duty leave increased from 13 to 25 percent during the same period.

A possible explanation for this convergence in the incidence of other-leave benefits between part-time private establishment employees and part-time State and local government employees could be a result of tightening labor markets

between 1990 and 1994. Private establishments may have felt the need to provide more generous employee benefits in general, as opposed to government establishments that already provided a more generous benefit package to part-time employees.

It is difficult to assess trends of benefit participation for part-time employees because the number of part-time employees, and the proportion of the workforce that they represent, increased considerably during the period surveyed. This has been particularly true in small private establishments where the number of part-time employees has increased by over 50 percent, from 8.2 million in 1990 to 12.7 million in 1994. Their share of the workforce increased from 20 to 26 percent during this period. During the same period, the number of part-

Table 6. Percent of full-time employees with other-leave benefits, by union status, 1994-95

Union status	Medium and large private establishments, 1995	State and local governments, 1994	Small private establishments, 1994
Personal leave			
Union	20	52	16
Nonunion	23	24	12
Funeral leave			
Union	86	70	57
Nonunion	78	55	50
Jury duty leave			
Union	87	94	59
Nonunion	84	93	58
Military leave			
Union	42	74	13
Nonunion	45	76	17

NOTE: Employees who had not met eligibility requirements at the time of the survey were also counted as participants .

Table 7. Percent of full-time employees with other-leave benefits in private establishments, by industrial sector, 1994-95

Benefit	Medium and large private establishments, 1995		Small private establishments, 1994	
	Goods-producing	Service-producing	Goods-producing	Service-producing
Personal leave	16	26	9	14
Funeral leave	82	79	42	53
Jury duty leave	83	86	48	62
Military leave	53	39	11	19

NOTE: Employees who had not met eligibility requirements at the time of the survey were also counted as participants.

time employees in State and local governments also increased, rising from 1.5 to nearly 2 million.

Union status

Since the EBS first collected this data in 1992, full-time union employees have generally had a higher incidence of other-leave benefits than have nonunion employees. While several benefits displayed significant differences, the incidence of union employees with

other-leave benefits was usually only slightly greater than for nonunion employees. For example, the incidence of jury duty benefits between union and nonunion employees ranged no more than 3 percentage points in any recent EBS survey. (See table 6.)

Union employees in larger private establishments, in general, were more likely to receive other-leave benefits than were union employees in small establishments. The difference was greatest for military

leave, in which union employees in large establishments were more than twice as likely to receive the benefit than were their counterparts in small establishments. (The same pattern was observed for nonunion employees). For each of the other-leave benefits, employees in larger establishments were more likely to receive the benefit than were employees in small establishments. Although union employees still hold a slight advantage, the incidence of

both union and nonunion employees with other-leave benefits has fallen in recent years. This decline occurred in both of the private establishment surveys and in the State and local governments survey.

Geographic areas

Private establishment employees in the Northeast were generally more likely to have other-leave benefits than were employees in the other regions of the Nation. (See chart 7.) In contrast, there was diversity among State and local government employees. Compared to their counterparts in other parts of the country, State and local government employees in the Northeast were more likely to receive personal leave benefits, while those in the North Central States and Western States were more likely to receive jury duty and military leave benefits, respectively. Incidence data have been published for employees in the four geographic regions, as determined by the Bureau of the Census, since 1993.

Certain other-leave benefits had greater regional variation than others. For example, the proportion of State and local government full-time employees with personal leave ranged from a high of 68 percent in the Northeast to a low of 18 percent in the South. By comparison, personal leave for full-time employees in medium and large private establishments ranged from a high of 40 percent in the Northeast to a low of 13 percent in the West.

Goods-producing and service-producing industrial sectors

Data for full-time employees with other-leave benefits in the goods-producing and service-producing industrial sectors have been published since 1993. As table 7 illustrates, the incidence varied considerably by benefit, establishment size, and industry. For example, the percentage of goods-producing and service-producing private industry employees with

other-leave benefits varied by establishment size. In medium and large private establishments employees in the goods-producing industries were more likely to have funeral and military leave benefits than were their service-producing counterparts. The situation, however, was statistically different for small private establishments, where employees in the service-producing establishments had a higher incidence rate in all of the other-leave categories.

Other available data

In the private sector, BLS has also tabulated the incidence of employee benefit plans in small independent establishments as well as in small establishments that were part of a larger establishment.¹⁷ Although sharp differences were noted for some types of employee benefit plans, the incidence of personal and jury duty leave benefits in small independent establishments was similar to that in small establishments as a whole. Military leave, however, was more common in small establishments that were part of larger establishments.

In the public sector, BLS examined benefit incidence among State as well as local governments in 1992 and 1994. The data revealed that employees of State governments were much more likely to receive military leave plans (96 percent) than were employees of local governments (67 percent). The situation was reversed for personal leave, where local government employees were more likely to have this benefit (41 percent) than were State government employees (30 percent). Similarly, local government employees were more likely to have funeral leave (67 percent) than their State colleagues (48 percent). Employees in both government entities received almost total coverage for jury duty. With few exceptions, State and local government data from 1994 were similar to 1992 data.

Differences in other-leave incidence between State employees and local government employees are partially due to the influence of teachers. Teachers represent a large proportion of the local government work force, and they are more likely to receive personal and funeral leave but less likely to receive military leave.

Reasons for eliminating other-leave benefit provision data

The EBS is a study of individual benefits and benefit provisions. As such, considerable latitude exists in the choice of data to study. In spite of this, strict guidelines are followed and considerable care is taken when survey data changes are made. The choice of benefits and provisions to be studied is based on the benefit's cost, the timeliness of the topic, the presence of varying characteristics, and the degree to which the incidence and details of the benefits change over time. It is the Bureau's responsibility to balance the usefulness of the data against the costs of assembling the data and the burden placed on survey participants.

Personal, funeral, jury duty, and military leave benefit provisions are being dropped from the survey because they do not meet the necessary criteria. First, other-leave benefits are not a significant cost to employers, and they are not as highly valued by employees as some other benefits. Therefore, there has been little public interest in the data.¹⁸ Second, provision data from these benefits are infrequently discussed among policy makers and are rarely newsworthy. Third, with rare exceptions, data for other-leave benefits have been consistent over time. Finally, by freeing resources used to collect other-leave provision data, more useful data on benefits or benefit provisions can be collected and published.

Conclusion

As the Employee Benefits Survey

tries to maximize the value it gives to its customers, the survey must constantly evolve to reflect changing needs. The Bureau of Labor Statistics is streamlining the EBS in preparation for its inclusion in the new National Compensation Survey.¹⁹ The elimination of other-leave benefit provision data reflects both changing user needs and a focus on streamlining.

However, one of the goals of the emerging National Compensation Survey is to monitor developments in the compensation field. In pursuit

of this, the Bureau may survey personal, funeral, jury duty, and military leave benefits periodically to determine if benefit provisions change in prevalence or in characteristics.

Technical note

The Employee Benefits Survey was initially designed to provide data for comparing Federal benefits with those in private industry. Since then, its uses have expanded. The EBS data are now used in policy formulation, developing compensation packages, and in academia.

Data users reach beyond the Federal government to include the business community, State and local governments, and research organizations.

Since 1990, the EBS has studied small private establishments and State and local governments in even-numbered years, and medium and large private establishments in odd-numbered years. These benefits were most recently published for medium and large private establishments in 1995 and for small private establishments and State and local governments in 1994.

—ENDNOTES—

¹ Employee Benefits Survey Technical Note, *Compensation and Working Conditions*, December 1996, p. 73.

² “Other-leave” is a Bureau term that relates to paid personal, funeral, jury duty, and military leave benefits and is used only in this article to describe the four benefits. Data for paid other-leave benefits were last published in the small private establishments and the State and local governments surveys in 1994 and in the 1993 medium and large private establishments survey. While information as far back as 1979 is available, the preponderance of data presented in this paper are for full-time employees from these most recent surveys.

³ In the EBS data collection process, occupations are categorized as union or nonunion. To be categorized as union, occupations must meet all of the following conditions: (1) A labor organization must be recognized as the bargaining agent for workers in the occupation, (2) wage and salary rates must be determined through collective bargaining or negotiations, and (3) settlement terms must be embodied in a signed, mutually-binding collective bargaining agreement. For additional information regarding employee benefits for union workers, see William J. Wiatrowski, “Employee Benefits for Union and Nonunion Employees,” *Monthly Labor Review*, February 1994, pp. 33-36.

⁴ Geographic regions are defined as follows: Northeast—Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont; South—Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, West Virginia; North Central—Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin; West—Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming.

⁵ Goods-producing industrial sectors include manufacturing, mining, and construction. Service-producing industrial sectors include transportation,

communications, and public utilities; wholesale trade and retail trade; finance, insurance, and real estate; and other services. Goods-producing and service-producing breakouts are not published in the State and local government bulletins.

⁶ These data will be published in the 1995 and 1997 medium and large private establishment surveys and the 1996 small private establishment survey. The 1996 State and local government survey was canceled due to budgetary concerns.

⁷ Provision data deal with the characteristics of a benefit, such as the number of days a paid leave benefit provides per year or the amount of a deductible in a health care plan.

⁸ Incidence data relates to the percentage of employees or groups of employees with a benefit.

⁹ Data for State and local governments will be available for reference year 1998; and for the private sector for reference year 1999. Once the National Compensation Survey is fully implemented in the year 2000, incidence estimates will be available every year for the entire economy.

¹⁰ Of the 6.6 percent of compensation that is leave related, vacations represent the largest portion of the cost (45 percent), followed by holidays (33 percent) and sick leave (15 percent).

¹¹ For additional analysis of paid leave benefits for smaller establishments, including holidays and vacations, see Michael Miller, “Time-off Benefits in Small Establishments,” *Monthly Labor Review*, March 1992.

¹² In 1994, 45 percent of full-time employees in State and local governments could use sick leave to attend funerals compared to 9 percent of their counterparts in medium and large private establishments in 1995.

¹³ Since close to 9 out of 10 employees with jury duty leave are provided as many days per occurrence as needed, data for the average number of days provided by all jury duty leave plans is largely irrelevant.

¹⁴ These years were selected for the following reasons: 1979 was the first year of the EBS and the first year personal leave benefits were published; 1985 was the first year paid funeral, jury duty, and military leave benefits were published;

and 1993 is the most recent year that medium and large private establishment data are available.

¹⁵ The EBS reports the maximum number of days available to these employees.

¹⁶ Due to changes in the way occupational groups were defined in the survey, it is difficult to compare occupational data through 1989 with data published after that year. Until 1990, the EBS private establishment data were published according to the following three occupational breakouts: (1) professional and administrative employees, (2) technical and clerical employees, and (3) production employees. Starting in 1990, the three occupational breakouts became (1) Professional, technical, and related employees, (2) clerical and sales employees and (3) blue-collar and service employees. Additionally, occupational data are difficult to compare between private establishments and State and local governments surveys. This is because the government surveys combine professional and clerical employees into one occupational group so that teachers, a significant portion of State and local governments’ total employment, can be published separately.

¹⁷ The survey of small private establishments includes two types of businesses, those that are independent, for example, a dry cleaners, and those that are a segment of a larger organization, for example, a sales office for a large national manufacturing firm. In general, the incidence of one percent benefits for small independent establishments was lower than the incidence of benefits in businesses that were part of a larger organization.

¹⁸ A 1996 survey conducted by the Employee Benefit Research Institute and the Gallup Organization, Inc., found that 64 percent of all employees value their health benefits more than any other benefit, while less than one-half of one percent placed such value on other-leave benefits.

¹⁹ For an overview of plans for the National Compensation Survey (formerly titled COMP2000); see Beth Levin Crimmel, “COMP2000: Designing a New Wage Survey,” *Compensation and Working Conditions*, December 1996, pp. 9-11.

Chart 1. Percent of full-time employees in medium and large private establishments with paid personal leave, selected years, 1979-95

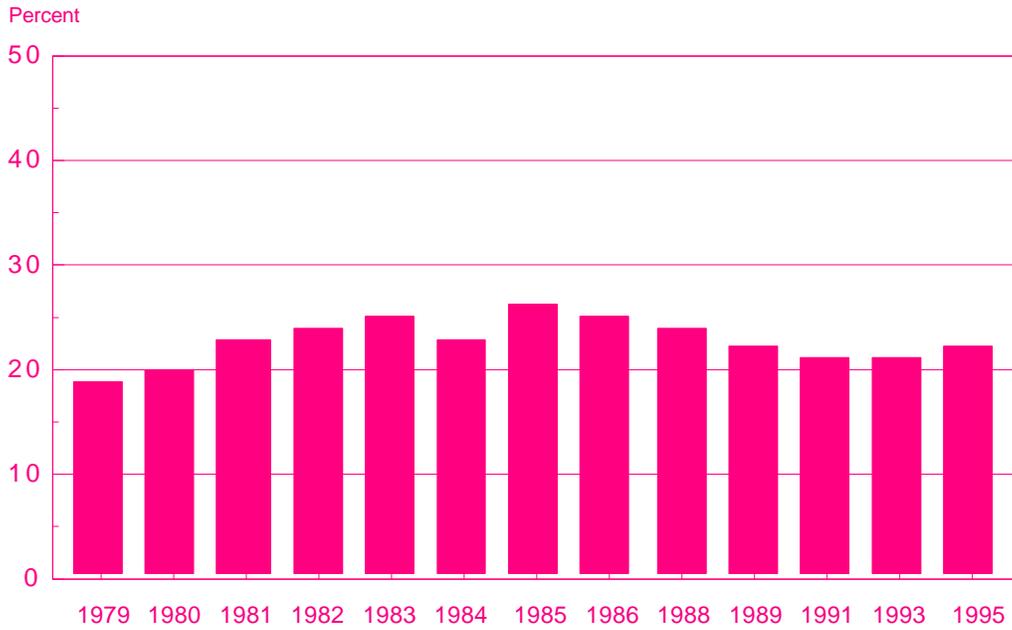


Chart 2. Percent of full-time employees in medium and large private establishments with selected paid leave benefits, selected years, 1985-95

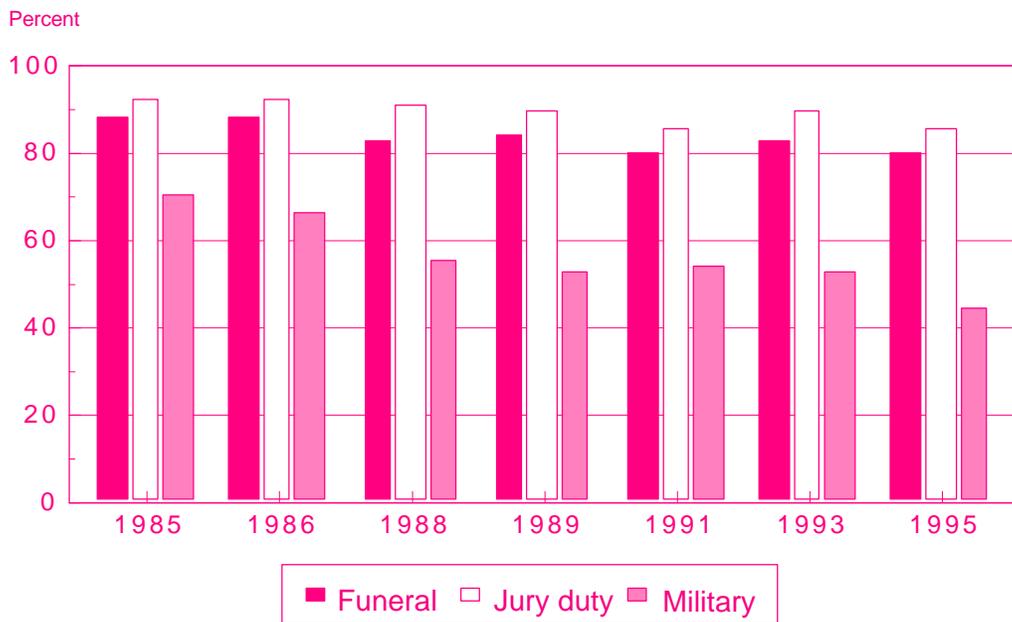


Chart 3. Percent of full-time employees in State and local governments with selected paid leave benefits, by geographic region, 1993, by selected years, 1987-94

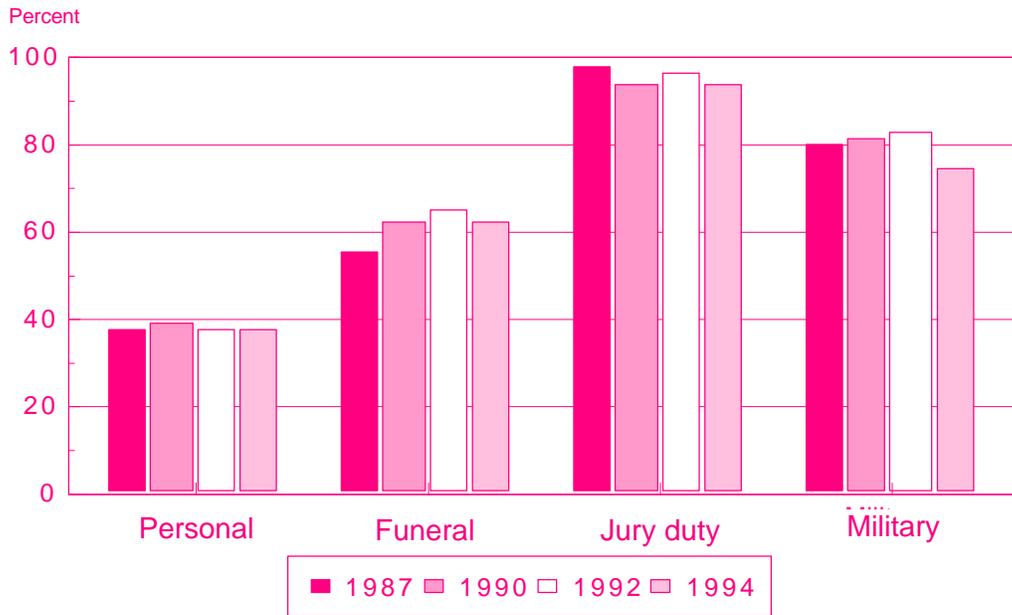


Chart 4. Percent of full-time employees in small private establishments with selected paid leave benefits, selected years, 1990-94

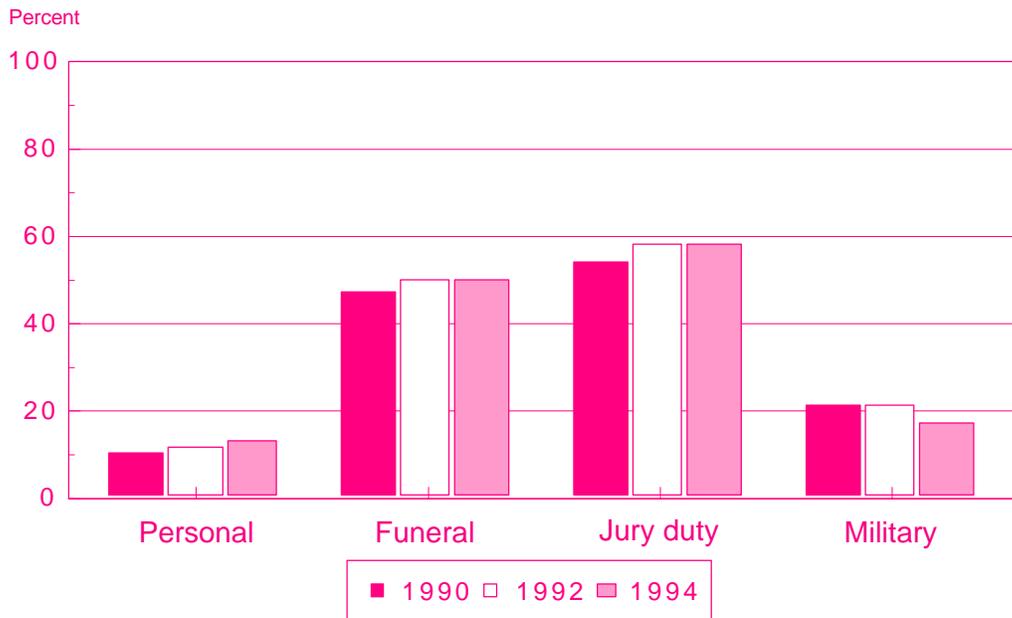


Chart 5. Percent of part-time employees in medium and large private establishments with selected paid leave benefits, selected years, 1991-95

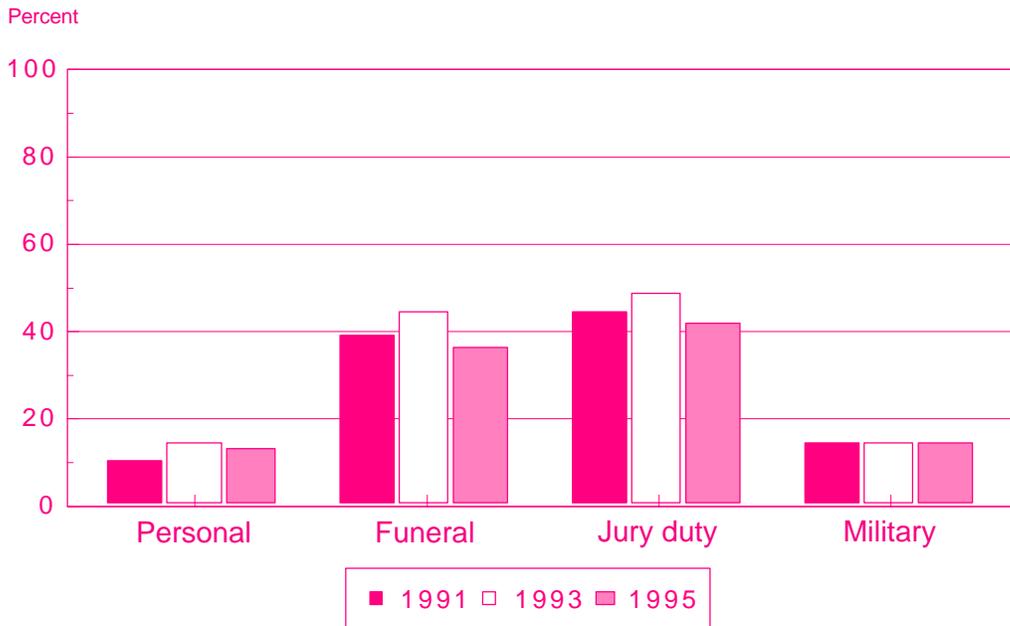


Chart 6. Percent of part-time employees in State and local governments, with selected paid leave benefits, selected years, 1990-94

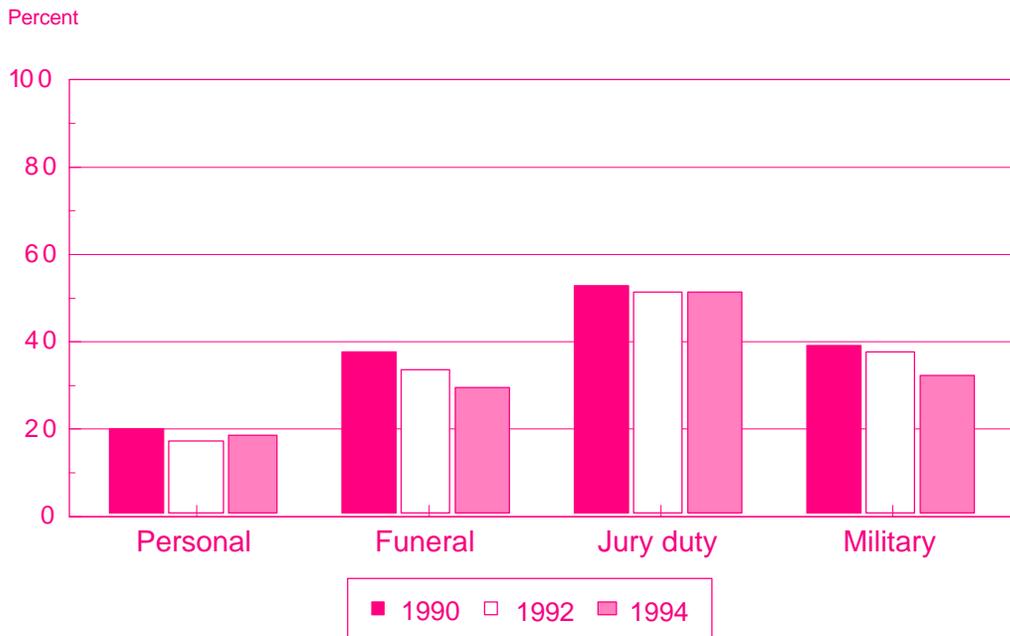


Chart 7. Percent of full-time employees by geographic region, medium and large private establishments, 1993

