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Public Employment

Number 4

Government Costs for Employee Benefits



U.S. Department of Commerce
Economics and Statistics Administration
BUREAU OF THE CENSUS

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INTRODUCTION

INTRODUCTION

A census of governments is taken at 5-year intervals as required by law under title 13, United States Code, Section 161. This 1987 census, similar to those taken since 1957, covers four major subject fields — government organization, taxable property values, public employment, and government finances.

Volume 3, Public Employment, contains four reports: No. 1, *Employment of Major Local Governments*; No. 2, *Compendium of Public Employment*; No. 3, *Labor-Management Relations*; and No. 4, *Government Costs for Employee Benefits*.

This report, No. 4, provides national and State-by-State data on (1) State and local government employees covered by Federal Social Security and (2) State and local government costs for selected benefits provided to their employees; a summary of State and local government employment and payrolls is also provided.

ORGANIZATION OF THIS REPORT

This introduction provides an overview of the findings on State and local government costs for employee benefits and employee coverage for Federal Social Security; the meaning of terms used; an explanation of the sources of data; a description of the limitations of data; and the availability of additional data and sources related to this report.

FINDINGS

Nearly two-thirds, 64.3 percent, of all State and local government employees were covered by Federal Social Security (OASDHI) as of October 1987. The proportion of State government workers with Federal Social Security coverage, 73.5 percent, exceeds the national average for local government workers, 60.6 percent. The national coverage rates for employees in each of the types of local governments are as follows:

- County employees, 78.8 percent;
- Municipal employees, 60.4 percent;
- Township employees, 37.0 percent;
- School district employees, 53.6 percent;
- Special district employees, 72.4 percent.

Table 2 of this report provides national and State summaries on the number and percentage of State and local employees covered by Federal Social Security.

State and local governments spent \$5.6 billion during the month of October 1987 to provide major benefits for their 14.1 million employees. This expense represents 22.8 percent of the salaries and wages (\$24.7 billion) these governments paid their employees during the same month. Five years earlier, State and local government costs for these same benefits were 22.1 percent of salaries and wages.¹

Two-thirds of State and local government employee benefit costs, or \$3.7 billion, were incurred to provide Federal Social Security and retirement coverage for employees; \$1.5 billion, 26 percent of benefit costs, was to provide health and hospital insurance; and the remaining \$.4 billion was for such employee benefits as worker compensation/disability, unemployment insurance, life insurance, uniform and equipment allowances, bonuses and cash awards, severance pay, and miscellaneous other benefits. Table A provides a summary of State and local government costs for salaries, wages, and employee benefits by type of government; Table 3 of this report presents data for each type of benefit, by type of government, for the United States and each State.

MEANING OF TERMS

An understanding of the terms used in this report is necessary to properly interpret the statistical findings. These terms are grouped according to two categories: Government Units and Types of Governments and Subject Matter Concepts.

Government Units and Types of Governments

Government Units—A government is an organized entity whose governmental character is evidenced by popular election of the officials or their appointment by public officials, a high degree of public accountability, and the power to raise revenue to provide authorized services.

¹ See 1982 Census of Governments, Volume 3, No. 2S, *Compendium of Public Employment* (Supplement).

Table A. State and Local Government Salaries, Wages, and Benefit Costs: October 1987

[Dollar amounts in millions]

Type of government	October payroll (salaries and wages)	Costs for employee benefits (October)					Costs for benefits as percent of salaries and wages (October)				
		Total	Retirement	Federal Social Security	Health and hospital insurance	Other benefits	Total	Retirement	Federal Social Security	Health and hospital insurance	Other benefits
Total	24 745	5 638	2 578	1 130	1 488	442	22.8	10.4	4.6	6.0	1.8
State government	7 263	1 720	778	389	436	117	23.7	10.7	5.4	6.0	1.6
Local government	17 482	3 918	1 800	741	1 053	325	22.4	10.3	4.2	6.0	1.9
County	3 270	742	302	177	203	59	22.7	9.3	5.4	6.2	1.8
Municipal	4 770	1 278	607	200	324	147	26.8	12.7	4.2	6.8	3.1
Township	522	120	54	15	37	13	22.9	10.4	3.0	7.0	2.5
School district	7 961	1 586	779	299	430	77	19.9	9.8	3.8	5.4	1.0
Special district	959	192	57	49	58	28	20.0	5.9	5.1	6.1	2.9

Note: Because of rounding, detail may not add to totals.

In addition, a governmental unit must have sufficient discretion in the management of its own affairs to distinguish it from the administrative structure of any other government unit.²

State Governments—Refers to the governments of the 50 States which constitute the United States.

Local Governments—The Census Bureau classifies local governments by five major types as described below:

County—Organized county governments are found throughout the Nation except in Connecticut, Rhode Island, the District of Columbia, and limited portions of other States where certain county areas lack a distinct county government. In Louisiana, the county governments are officially designated as “parish” governments, and the “borough” governments in Alaska resemble county governments in other States. Both are classified as county governments for census statistics on governments. City-county consolidated governments are classified as municipal governments.

Municipal—Municipal governments are political subdivisions within which a municipal corporation has been established to provide general local government for a specific population concentration in a defined area. This includes all active government units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England States, Minnesota, New York, and Wisconsin), and villages. In Alaska, the term “borough” corresponds to government units classified as county governments. In the New England States, Minnesota, New York, and Wisconsin, the term “town” refers to an

area subdivision, which may be legally termed a municipal corporation and have similar governmental organization but has no necessary relationship to concentration of population, and thus corresponds to townships in other States.

Township—The Census Bureau applies the term “township government” to certain organized governments located in 20 States. Unlike municipal governments which are created to serve specific population concentrations, township governments exist to serve inhabitants of areas defined without regard to population concentrations. This category includes government units officially designated as “towns” in the six New England States, New York, and Wisconsin and some “plantations” in Maine and “locations” in New Hampshire, as well as governments called townships in other areas. In Minnesota, the terms “town” and “township” are used interchangeably with reference to township governments. Although townships in New Jersey and Pennsylvania are legally termed “municipal corporations,” they have no necessary relation to concentration of population and are thus counted for census purposes as township governments.

Excluded from township governments are unorganized township areas, townships coextensive with cities where the city governments have absorbed the township functions, and townships known to have ceased the performance of governmental functions.

Township governments range widely in the scope of their governmental powers and operations. By general law in the New England States, New Jersey and Pennsylvania, and to some degree in Michigan, Minnesota, New York, and Wisconsin, township (or “town”) governments are vested with relatively broad powers and, where they include closely settled territory, perform

² For more detailed information concerning the identification and classification of governments, see Volume 1, No. 1, *Government Organization*, 1987 Census of Governments.

functions commonly associated with municipal governments. In certain New England States, "town" governments are commonly responsible for local schools as well as for other government functions. By contrast, many township governments in Midwestern States perform only a very limited range of services for predominantly rural areas.

School District—Public school systems that are fiscally and administratively independent of any other government are classified by the Census Bureau as school districts. School districts are found in all but five States (Alaska, Hawaii, Maryland, North Carolina, and Virginia) and the District of Columbia. School systems that are fiscally and administratively dependent on another government (State, county, municipal, or township) exist exclusively in the District of Columbia, the 5 States noted above, and also exist in 12 other States. Data for "dependent" school systems are included with other data for the government to which they are subordinate.

Special District—Special district governments are independent, limited-purpose government units (other than school districts), which exist as separate entities with substantial administrative and fiscal independence from general purpose local governments. As defined for census purposes, the term "special district governments" excludes school district governments. Most special district governments are established to perform a single function or activity but some are authorized by their enabling legislation to perform several activities.

Subject Matter Concepts

Bonuses and Cash Awards—Financial awards paid in addition to regular salary or wage that are not paid each payroll period. These may include but are not limited to seasonal or periodic bonuses, performance awards, attendance bonuses, lump-sum longevity bonuses, safety awards, suggestion awards, and the like.

Commercial Retirement Plans—Retirement and annuity plans provided by a private trustee or insurance carrier which administers the investments and benefit payments on behalf of a State or local government for public employees.

Employment and employees—Employment, as used in this report, refers to all persons gainfully employed by and performing services for a government. Employees include all persons paid for personal services performed, including persons paid from federally funded programs; paid elected officials; persons in paid leave status; and persons paid on a per meeting, annual, semiannual, or quarterly basis. Unpaid officials, pensioners, persons whose work is performed on a fee basis, and contractors and their employees are excluded from the count of employees.

Full-time employees are defined to include those persons whose hours of work represent full-time employment in their employer government; **part-time employees** are those persons who work less than the standard number of hours for full-time work in their employer government.

Federal Social Security—The Old Age, Survivors, Disability and Health Insurance (OASDHI) is a system administered by the Federal Government for employees in both the private and public sectors. Since 1951, employees of State and local governments have been eligible to participate in Federal Social Security. Many governments offer employees coverage under both Federal Social Security and retirement systems. Governments have the option of electing to participate or not in Federal Social Security, and of paying the employer contribution only or paying both the employer and employee contributions.

Government Administered Retirement Plans—Retirement systems administered by a recognized unit of government, as defined by the Bureau of the Census, and whose membership is comprised of public employees compensated from public funds. Such plans must have an identifiable employee retirement fund financed in whole or in part with public contributions.

Health and Hospital Insurance—Costs incurred to provide total or partial payments for health and hospital care of employees and their dependents. Benefits may include coverage for dental care, vision care, prescription medicines, and other medically related benefits.

Life Insurance—Costs incurred to provide plans for payment of a defined sum of money upon an employee's death. Such plans may include payments for accidental loss of limbs or vision.

October payroll—Payroll amounts shown in this report represent gross payrolls for the 1-month period of October 1987. The gross payroll includes all salaries, wages, fees, or commissions paid to employees during the pay period which included the date of October 12, 1987. Payroll amounts reported for a period other than 1 month were converted to represent an amount for the month of October.

Other Benefits—This category includes a variety of benefits which respondents were unable to classify at one of the other specific benefit categories. Each of the benefits reported here required a periodic payment by the employer government to employees or to a third party on behalf of employees. The costs to State and local governments for employees' paid leave is excluded from this and other benefit categories; the gross payroll amounts shown in this report, however, include amounts for paid leave time used by employees during the reported pay interval.

Severance Pay—Payments to involuntarily separated employees at time of separation. These payments do not include payments for accrued vacation or sick leave.

Unemployment Insurance—Reimbursement of State employment security systems by State or local governments for payments made to individuals for wage losses during unemployment. State and local governments have been required since January 1978 to fund 100 percent of unemployment costs related to their employees, as provided by State law.

Uniform and Equipment Allowances—Payments to employees for the purchase and maintenance of uniforms, safety clothes, and equipment. Costs do not include employer costs for rental, purchase, or laundering of government owned clothing and equipment used by employees.

Worker's Compensation or Other Disability—Payments to or on behalf of an individual for personal injury sustained during or as a result of employment. Governments' costs may include payments to individuals in lieu of salary or wages while medically disabled, payments for medical care, payments to a commercial insurance carrier, and payments to a State administered system, as provided by State law.

SOURCES OF DATA

Data in this publication are based on information obtained in the 1987 Census of Governments. Governments were requested to provide information on their costs for employee benefits for the one payment interval that included the date of October 12, 1987 (if the payment interval was for 1 month or less) or for the payment interval ended prior to October 12, 1987 (if the payment interval was for a period longer than 1 month); each reported amount for a period other than 1 month was converted to a 1-month equivalent during data processing operations. Two groups of small local governments were not sent survey questionnaires requesting information on their costs for employee benefits:

- Municipal and township governments having less than 2,500 population and not on the sample panel for the Census Bureau's annual sample survey of government employment provided: (1) They supplied usable totals of full-time and part-time employment and payrolls in the Directory Survey of Local Governments of this 1987 Census of Governments, and (2) their total employment reported in the Directory Survey of Local Governments was 25 or fewer employees;
- Special district governments not on the sample panel for the Census Bureau's annual sample survey of government employment provided: (1) They supplied usable totals of full-time and part-time employment

and payrolls in the Directory Survey of Local Governments of this 1987 Census of Governments, and (2) their total employment reported in the Directory Survey of Local Governments was fewer than 10 employees.

These local governments excluded from requests for data on costs for employee benefits account for relatively minor proportions of local government employment and payrolls and, accordingly, are not expected to have significant costs for employee benefits.

Information provided on mail canvass questionnaires and by special collection arrangements was electronically recorded and edited for consistency and reasonableness. Incomplete returns and replies containing information that failed consistency or reasonableness tests were referred to trained Census Bureau personnel for review, possible followup, and any necessary corrections. Additional or corrected information obtained in the review of these "failed edit" cases were then entered into electronic data records for corrective processing.

Some local governments did not respond to the 1987 Census of Governments, Survey of Government Employment. For such cases, this census contains data on government costs for employee benefits and government employees covered by Federal Social Security derived as follows:

- For governments not on the Census Bureau's sample panel for the annual survey of government employment and any governments on the sample panel who had not replied for 1983 or a later year, data were imputed from information provided by like types of local governments of similar size in the same State,
- Certain State and type of government aggregates for specific benefit cost categories were adjusted on the basis of information derived from secondary sources, and
- Other State and type of government aggregates for specific benefit cost categories and employees covered by Federal Social Security were adjusted on the basis of rates reported by respondents within the same State and type of government category.

LIMITATIONS OF DATA

The mail canvass questionnaires and special data collection arrangements used in this phase of the 1987 Census of Governments contained detailed definitions and reporting instructions to assist State and local government officials in their preparation of replies and to facilitate uniform interpretation and reporting procedures. Each questionnaire and special collection request also contained a Census Bureau telephone number that reporting officials could call to obtain additional clarification and assistance from subject matter specialists. Quality control of certain reported data was aided also by reference to information

collected by the Bureau in its annually conducted sample surveys of government employment and payrolls; these annual surveys request similar employment and payroll data, include the same general definitions and reporting procedures, and include all State governments and a sample of approximately 22,000 local governments. However, human and mechanical errors occur in any mass statistical operation such as the census of governments, including omissions, misinterpretations, errors in reporting, errors in the electronic recording of data, errors in the clerical review and adjustment of electronically identified problem data, and at other stages of data processing. Procedures were applied at each stage of processing this phase of the 1987 Census of Governments to keep human and mechanical errors at an acceptably low level.

Although an effort is made in each census to maintain congruity of the definitions, concepts, and terms applied in data collection, historical and interarea comparisons should be made with care. Changes in the level or type of government providing particular services occur over time. Thus, a decrease in employment for a particular function of a government does not, in and of itself, signify a diminution of services the population receives. Moreover, certain services may be "contracted out" and the contractor's employees are not counted as employees of the contracting government. Also, annexations, other boundary changes, consolidations of governmental entities, and changes in the demographic makeup of the area served may affect not only the number of persons for whom services must be provided, but also the nature and scope of the necessary services.

Care should be exercised in comparing statistics on costs for employee benefits and employees covered by Federal Social Security for different governments or groups of governments for the following reasons:

- Individual governments may elect to provide different benefits to their employees and may also provide benefits to different classes or groups of employees,
- Government costs for certain benefits may not be separately identified by some governments and thus included at other benefit categories (e.g., life insurance coverage is sometimes provided by a health and hospital insurance program and the government respondent, unable to separate the costs, includes employer costs for both benefits at the "health and hospital insurance" category),

- Benefit costs are presented as amounts for the 1 month of October 1987 and such amounts for individual governments are frequently derived by (1) taking a fraction of costs applicable to a period greater than 1 month, or (2) application of an appropriate multiplier to amounts for a period of less than 1 month; these calculations may have some unmeasured influence on the derived result that would be absent if all governments were able to report costs only for the month of October 1987,
- The level of benefits provided by individual governments can be expected to vary significantly, as can the sharing of costs between government employers and government employees, and these factors will also influence data shown herein for different governments and groups of governments.

AVAILABILITY OF DATA

Copies of this and other reports of the 1987 Census of Governments are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402 and U.S. Department Commerce District Offices.

Additional data on State and local government employment and payrolls by State, by type of government, and by government function are presented in Volume 3, No. 2, *Compendium of Public Employment*.

In addition to the printed reports in Volume 3, Public Employment, of the 1987 Census of Governments, magnetic tapes of data from this phase of the census are also available. For details, contact the Data User Services Division, Customer Services (tapes), Bureau of the Census, Washington, DC 20233 or call 301/763-5086.

For additional information concerning the 1987 Census of Governments, Survey of Government Employment, contact the Governments Division, U.S. Bureau of the Census, Washington, DC 20233 or call 301/763-5086.

MEANING OF ABBREVIATIONS AND SYMBOLS

Abbreviations and symbols in the statistical tables have the following meanings:

- | | |
|-----|--|
| - | Represents zero or rounds to zero. |
| NA | Not available |
| (Z) | Less than one-half of the unit of measurement shown. |

Table 1. Summary of State and Local Government Employment and Payrolls, by State: 1987

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total employment (full-time and part-time)			Full-time employees only		Total October payrolls (\$1,000)			Full-time employee October payrolls (\$1,000)	
	State and local governments	State government	Local governments	State government	Local governments	State and local governments	State government	Local governments	State government	Local governments
United States	14 121 305	4 115 996	10 005 309	3 079 524	7 853 247	24 744 535	7 262 922	17 481 613	6 616 655	16 419 365
Alabama	231 178	81 571	149 607	63 646	127 949	342 593	132 235	210 358	121 785	202 450
Alaska	45 662	22 640	23 022	18 442	18 026	126 977	64 103	62 875	60 974	59 797
Arizona	192 558	49 985	142 573	34 461	111 878	330 507	60 876	269 631	53 334	252 012
Arkansas	130 113	44 832	85 281	35 033	69 045	166 101	64 652	101 449	60 830	96 319
California	1 532 125	348 258	1 183 867	248 580	857 536	3 294 303	788 876	2 505 426	707 074	2 288 078
Colorado	210 866	63 207	147 659	37 197	110 811	370 534	121 223	249 311	92 565	228 984
Connecticut	172 416	64 234	108 182	53 086	87 597	342 602	134 353	208 249	127 415	198 745
Delaware	39 651	22 085	17 566	16 225	14 891	67 149	34 096	33 052	31 023	31 862
District of Columbia	57 125	-	57 125	-	53 296	148 284	-	148 284	-	144 243
Florida	596 656	142 365	454 291	114 502	397 467	1 058 481	233 335	825 146	216 446	797 761
Georgia	372 099	106 400	265 699	87 427	225 912	574 893	179 014	395 880	165 365	376 397
Hawaii	63 102	49 945	13 157	38 197	11 950	103 886	77 939	25 947	72 475	25 560
Idaho	61 936	20 043	41 893	13 976	30 265	81 551	29 876	51 675	25 929	47 398
Illinois	630 108	158 872	471 236	112 762	357 669	1 131 714	273 912	857 802	246 497	812 427
Indiana	311 585	96 365	215 220	64 238	166 780	471 914	152 593	319 331	136 351	298 981
Iowa	186 824	58 677	128 147	39 234	87 966	282 665	107 311	175 354	89 039	158 314
Kansas	175 017	54 093	120 924	36 971	86 385	232 172	69 301	162 872	62 978	150 993
Kentucky	190 453	73 219	117 234	58 800	99 428	274 115	108 925	167 191	100 494	160 117
Louisiana	262 813	98 346	164 467	78 516	143 915	367 771	142 331	225 439	134 268	217 266
Maine	73 195	25 304	47 891	19 091	34 396	100 739	37 988	62 751	35 503	57 753
Maryland	258 510	91 958	166 552	71 338	132 051	504 233	172 542	331 691	157 117	310 868
Massachusetts	328 303	104 744	223 559	84 647	183 198	614 950	202 866	412 084	190 444	392 408
Michigan	547 743	158 706	389 037	104 637	276 773	1 033 404	306 508	726 896	265 636	671 683
Minnesota	252 293	77 822	174 471	46 734	123 715	478 955	145 365	333 590	121 163	305 902
Mississippi	163 446	50 527	112 919	40 033	92 398	197 139	66 082	131 057	60 416	123 699
Missouri	267 382	77 792	189 590	61 287	149 701	394 634	107 771	286 863	100 198	271 642
Montana	60 457	20 326	40 131	12 961	27 669	84 105	30 741	53 364	25 202	48 322
Nebraska	116 866	34 750	82 116	26 659	57 899	159 229	44 935	114 294	41 040	104 959
Nevada	55 291	16 857	38 434	13 812	30 785	105 038	31 224	73 813	28 874	68 408
New Hampshire	56 797	19 464	37 333	13 424	27 078	82 582	28 534	54 049	25 071	49 774
New Jersey	438 018	113 307	324 711	93 240	271 500	888 352	238 224	650 129	226 935	625 378
New Mexico	103 218	45 179	58 039	31 467	48 962	149 029	61 836	87 193	56 567	83 441
New York	1 240 937	298 007	942 930	261 644	763 154	2 677 129	683 392	1 993 738	655 623	1 872 906
North Carolina	378 430	112 899	265 531	88 847	202 250	584 618	197 058	387 561	180 378	358 555
North Dakota	53 966	20 217	33 749	12 449	17 087	63 740	26 744	36 996	23 438	33 203
Ohio	630 513	159 161	471 352	104 837	337 710	1 005 582	258 745	746 837	224 833	702 591
Oklahoma	203 766	78 090	125 676	58 798	102 556	283 812	112 577	171 235	102 733	161 578
Oregon	175 759	58 530	117 229	39 712	81 847	276 467	90 845	185 622	79 662	168 223
Pennsylvania	541 046	141 972	399 074	112 236	321 069	939 266	243 066	696 200	226 494	662 142
Rhode Island	52 356	25 076	27 280	17 613	23 204	96 686	41 960	54 727	36 869	53 076
South Carolina	202 231	78 701	123 530	63 960	109 770	294 630	119 628	175 002	111 368	168 607
South Dakota	52 800	16 574	36 226	11 347	20 851	58 931	23 399	35 532	19 587	32 267
Tennessee	260 268	81 986	178 282	64 754	152 346	383 532	125 355	258 177	117 478	249 526
Texas	937 480	232 159	705 321	178 694	612 404	1 531 912	396 661	1 135 251	368 398	1 032 934
Utah	100 189	37 181	63 008	29 739	42 382	142 100	55 473	86 627	52 526	79 544
Vermont	33 603	12 902	20 701	10 690	13 959	50 879	22 819	28 060	21 323	25 466
Virginia	350 410	126 420	223 990	91 829	183 226	572 098	201 103	370 995	182 381	349 686
Washington	269 493	105 034	164 459	67 989	130 997	513 181	204 095	309 086	180 757	287 883
West Virginia	108 386	39 403	66 976	31 387	57 650	152 351	54 182	98 169	51 202	93 819
Wisconsin	305 531	87 510	218 021	53 334	150 695	491 735	139 147	352 588	122 591	323 721
Wyoming	42 335	12 296	30 039	9 242	21 210	65 284	19 116	46 168	17 761	41 694

Table 2. Social Security Coverage of State and Local Government Employees, by State: October 1987

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	State and local government employees covered by Federal Social Security		State government employees covered by Federal Social Security		Total local government employees covered by Federal Social Security	
	Number	Percent	Number	Percent	Number	Percent
United States	9 084 855	64.3	3 023 581	73.5	6 061 274	60.6
Alabama	190 953	82.6	74 066	90.8	116 887	78.1
Alaska	16 091	35.2	1 630	7.2	14 461	62.8
Arizona	171 847	89.2	44 986	90.0	126 851	89.0
Arkansas	98 073	75.4	35 000	78.1	63 073	74.0
California	695 741	45.4	192 478	55.3	503 263	42.5
Colorado	60 653	28.8	12 945	20.5	47 708	32.3
Connecticut	103 426	60.0	58 000	90.3	45 426	42.0
Delaware	32 297	81.5	16 784	76.0	15 513	88.3
District of Columbia	12 673	22.2	-	-	12 673	22.2
Florida	487 615	81.7	118 561	83.3	369 054	81.2
Georgia	274 984	73.9	95 015	89.3	179 969	67.7
Hawaii	57 890	91.7	49 202	98.5	8 688	66.0
Idaho	51 615	83.3	16 235	81.0	35 380	84.5
Illinois	243 053	38.6	78 409	49.4	164 644	34.9
Indiana	237 758	76.3	59 075	61.3	178 723	83.0
Iowa	159 745	85.5	51 569	93.0	105 176	82.1
Kansas	147 729	84.4	49 348	91.2	98 381	81.4
Kentucky	114 833	60.3	63 329	86.5	51 504	43.9
Louisiana	28 101	10.7	2 341	2.4	25 760	15.7
Maine	19 169	26.2	5 634	22.3	13 535	28.3
Maryland	223 738	86.5	73 659	80.1	150 079	90.1
Massachusetts	13 057	4.0	709	.7	12 348	5.5
Michigan	390 115	71.2	134 845	85.0	255 270	65.6
Minnesota	176 459	69.9	64 410	82.8	112 049	64.2
Mississippi	138 938	85.0	41 197	81.5	97 741	86.6
Missouri	187 188	70.0	74 412	95.7	112 776	59.5
Montana	43 401	71.8	15 350	75.5	28 051	69.9
Nebraska	103 024	88.2	34 750	100.0	68 274	83.1
Nevada	14 842	26.8	7	(Z)	14 835	38.6
New Hampshire	47 812	84.2	18 647	95.8	29 165	78.1
New Jersey	313 481	71.6	102 440	90.4	211 041	65.0
New Mexico	75 283	72.9	29 642	65.6	45 641	78.6
New York	1 120 840	90.3	268 206	90.0	852 734	90.4
North Carolina	340 642	80.0	99 784	88.4	240 858	90.7
North Dakota	38 169	70.7	15 493	76.6	22 676	67.2
Ohio	11 554	1.8	2 094	1.3	9 460	2.0
Oklahoma	158 512	77.8	61 691	79.0	96 821	77.0
Oregon	146 011	83.1	54 075	92.4	91 935	78.4
Pennsylvania	435 952	80.6	135 441	95.4	300 511	75.3
Rhode Island	41 297	78.9	23 400	93.3	17 897	65.6
South Carolina	166 944	82.6	70 044	89.0	96 900	78.4
South Dakota	39 520	74.8	14 180	85.6	25 340	69.9
Tennessee	182 903	70.3	64 136	78.2	118 767	66.6
Texas	429 402	45.8	221 720	95.5	207 682	29.4
Utah	89 323	89.2	34 834	93.7	54 489	86.5
Vermont	25 973	77.3	12 546	97.2	13 427	64.9
Virginia	312 378	89.1	103 198	81.6	209 180	93.4
Washington	254 458	94.4	102 278	97.4	152 180	92.5
West Virginia	92 545	87.0	38 000	96.4	54 545	81.4
Wisconsin	229 608	75.2	74 497	85.1	155 111	71.1
Wyoming	37 140	87.7	10 328	84.0	26 812	89.3

Table 2. Social Security Coverage of State and Local Government Employees, by State: October 1987—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Local government employees covered by Federal Social Security, by type of government									
	County		Municipal		Township		School district		Special district	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
United States	1 546 359	78.8	1 506 546	80.4	145 441	37.0	2 479 718	53.6	383 210	72.4
Alabama	14 909	90.4	27 646	78.8	-	-	62 638	75.9	11 694	75.6
Alaska	5 387	69.2	9 074	59.9	-	-	-	-	-	-
Arizona	20 733	93.6	24 582	84.8	-	-	74 285	90.0	7 281	81.8
Arkansas	12 719	96.3	9 848	57.8	-	-	39 614	73.6	892	73.3
California	205 099	76.1	54 983	26.2	-	-	183 003	29.9	60 188	65.9
Colorado	16 740	87.9	23 415	63.4	-	-	757	.9	6 796	66.3
Connecticut	-	-	16 792	40.0	25 699	43.0	669	19.6	2 266	77.0
Delaware	1 765	89.2	2 419	89.7	-	-	10 843	87.5	486	98.8
District of Columbia	-	-	3 891	8.0	-	-	-	-	8 782	99.9
Florida	88 837	87.2	53 917	63.4	-	-	202 836	84.3	23 464	87.9
Georgia	32 519	85.3	19 737	50.8	-	-	84 756	60.4	42 957	88.8
Hawaii	2 523	65.3	6 165	66.4	-	-	-	-	-	-
Idaho	5 446	72.9	4 180	67.5	-	-	23 902	95.5	1 852	57.7
Illinois	23 665	47.5	39 086	35.4	4 609	33.6	59 758	24.6	37 526	68.9
Indiana	34 941	92.8	28 737	65.4	1 384	21.9	108 516	90.1	5 145	74.7
Iowa	18 668	89.2	17 278	63.9	-	-	68 697	86.4	533	83.9
Kansas	15 002	83.1	15 795	67.0	887	20.0	63 314	90.0	3 383	75.2
Kentucky	8 414	64.5	11 686	54.1	-	-	27 920	35.5	3 484	86.1
Louisiana	4 822	16.0	16 093	44.1	-	-	4 822	4.9	23	10.8
Maine	1 203	90.3	2 675	20.5	5 543	33.5	2 813	18.7	1 301	69.3
Maryland	114 764	92.0	31 364	83.0	-	-	-	-	3 951	96.8
Massachusetts	238	4.6	3 511	3.8	1 465	1.5	62	.4	7 072	58.4
Michigan	35 522	74.8	47 769	63.2	6 322	12.4	159 376	67.3	6 281	65.0
Minnesota	26 196	73.6	19 535	48.3	267	2.7	60 044	76.2	6 007	62.5
Mississippi	20 435	87.1	15 050	76.5	-	-	61 282	89.3	974	83.5
Missouri	18 079	92.0	30 871	73.2	315	25.2	51 169	45.6	12 342	85.1
Montana	6 694	88.4	2 198	47.0	-	-	18 414	69.8	745	49.6
Nebraska	11 487	99.1	12 388	81.5	68	5.3	38 405	85.7	5 926	64.1
Nevada	4 477	3.9	1 782	32.3	-	-	12 534	65.3	42	3.0
New Hampshire	2 917	90.1	8 778	87.7	3 770	50.1	13 442	83.7	258	51.7
New Jersey	51 503	76.9	48 311	65.3	25 926	78.9	77 335	54.5	7 966	88.9
New Mexico	3 984	60.8	11 718	78.0	-	-	29 585	82.9	354	45.6
New York	114 024	91.1	456 048	92.5	44 246	93.0	226 391	85.7	11 225	91.7
North Carolina	200 692	92.8	35 727	84.2	-	-	-	-	4 439	65.0
North Dakota	4 113	95.7	3 352	59.7	12	.2	14 644	97.4	555	41.6
Ohio	1 655	2.0	3 731	4.4	122	.8	540	.2	3 412	14.8
Oklahoma	12 319	80.3	21 043	64.0	-	-	62 664	82.9	7 795	43.2
Oregon	10 751	76.2	12 149	70.2	-	-	61 196	80.6	7 839	79.4
Pennsylvania	41 649	84.0	39 120	56.7	13 954	63.3	186 298	79.6	19 490	79.7
Rhode Island	-	-	10 936	76.7	5 976	50.4	454	95.0	531	76.3
South Carolina	18 942	78.4	13 299	82.4	-	-	60 184	77.1	4 475	86.0
South Dakota	3 540	83.6	4 499	65.3	27	.6	16 943	83.4	331	73.2
Tennessee	70 001	75.6	44 166	55.3	-	-	1 612	80.3	2 988	77.3
Texas	67 644	82.9	83 520	57.2	-	-	33 929	7.6	22 589	69.1
Utah	8 081	95.2	8 025	71.6	-	-	37 017	89.5	1 366	70.2
Vermont	99	87.6	1 820	90.8	2 346	65.9	8 999	61.3	163	48.8
Virginia	120 282	96.1	83 728	90.8	-	-	-	-	5 170	78.2
Washington	21 919	93.4	27 238	83.9	-	-	79 757	99.6	23 266	81.6
West Virginia	5 521	80.2	5 985	52.9	-	-	41 663	88.4	1 376	82.9
Wisconsin	34 593	75.2	27 381	60.7	2 503	21.9	89 192	78.3	1 442	87.0
Wyoming	4 056	87.2	3 525	78.5	-	-	17 444	92.1	1 787	90.8

Table 3. State and Local Government Costs for Selected Employee Benefits, by State and

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	October payroll (salaries and wages) (\$1,000)	Total selected benefits costs for October		Cost of individual selected benefits for October (\$1,000)			
		Amount (\$1,000)	Percent of October payroll	Social Security	Retirement		Unemployment insurance
					Government- administered plans	Commercial plans	
United States	24 744 535	5 638 181	22.8	1 129 782	2 491 328	86 958	45 426
State	7 262 922	1 720 099	23.7	389 186	735 821	42 338	18 483
Local	17 481 613	3 918 082	22.4	740 576	1 755 507	44 618	26 943
Counties	3 269 561	742 473	22.7	177 054	293 864	6 629	6 735
Municipalities	4 789 893	1 278 354	26.8	200 378	588 141	19 198	9 988
Townships	522 067	119 758	22.9	15 468	52 668	1 780	1 438
School districts	7 961 011	1 585 546	19.9	298 973	771 971	7 111	6 911
Special districts	959 080	191 951	20.0	49 706	48 864	8 098	1 993
Alabama	342 593	74 142	21.6	22 814	27 071	704	850
State	132 235	32 742	24.8	9 455	14 810	449	604
Local	210 358	41 400	19.7	13 359	12 461	255	246
Counties	24 429	5 096	20.9	1 553	1 510	32	37
Municipalities	51 287	10 458	20.4	2 842	2 598	97	48
School districts	113 525	22 709	20.0	7 777	6 037	-	126
Special districts	21 116	3 138	14.9	1 187	317	126	35
Alaska	126 977	29 468	23.2	2 481	12 168	2 076	990
State	64 103	15 399	24.0	139	6 122	2 002	699
Local	62 875	14 068	22.4	2 342	6 046	74	291
Boroughs	21 477	3 550	16.5	1 053	1 182	21	101
Municipalities	41 211	10 509	25.5	1 289	4 864	49	189
Special districts	190	9	4.9	-	-	4	1
Arizona	330 507	63 808	19.3	20 689	16 571	1 290	477
State	60 876	14 610	24.0	3 896	3 611	-	57
Local	269 631	49 198	18.2	16 773	12 961	1 290	420
Counties	39 064	6 881	17.6	2 606	1 501	41	31
Municipalities	55 885	11 284	20.2	3 115	2 409	200	80
School districts	149 887	26 645	17.8	9 596	8 998	58	274
Special districts	24 794	4 359	17.7	1 452	53	992	35
Arkansas	166 101	31 788	19.1	10 612	10 295	1 103	244
State	64 652	12 315	19.0	4 345	3 001	1 010	77
Local	101 449	19 473	19.2	6 268	7 294	93	167
Counties	13 750	2 402	17.5	769	615	19	50
Municipalities	19 188	3 627	18.9	859	968	39	64
School districts	67 112	13 259	19.8	4 564	5 705	13	45
Special districts	1 399	185	13.2	76	7	21	8
California	3 294 303	782 408	23.8	109 868	363 305	4 192	3 018
State	788 876	210 831	26.7	45 755	114 367	-	101
Local	2 505 426	571 578	22.8	64 213	248 918	4 192	2 914
Counties	603 660	153 145	25.4	28 979	59 769	106	937
Municipalities	535 083	139 028	26.0	9 096	72 384	425	568
School districts	1 184 738	232 463	20.0	18 624	102 430	2 076	1 118
Special districts	201 945	45 941	22.7	7 513	14 334	1 585	291
Colorado	370 534	70 146	18.9	7 785	35 518	3 524	641
State	121 223	20 867	17.2	1 777	11 836	2 358	242
Local	249 311	49 279	19.8	5 988	23 682	1 185	399
Counties	30 548	6 500	21.3	1 881	1 303	679	85
Municipalities	71 984	17 691	24.6	3 167	7 396	152	152
School districts	129 986	21 783	16.8	62	14 298	280	125
Special districts	16 792	3 304	19.7	879	685	74	38
Connecticut	342 602	94 402	27.6	12 191	47 265	490	550
State	134 353	42 066	31.3	6 083	24 333	3	269
Local	208 249	52 335	25.1	6 107	22 931	488	281
Municipalities	83 312	22 343	26.8	2 320	9 584	17	212
Townships	111 892	26 789	23.9	3 339	12 139	445	39
School districts	7 064	1 772	25.1	90	1 008	21	(Z)
Special districts	5 980	1 432	23.9	359	220	5	29
Delaware	67 148	17 729	26.4	4 038	7 546	259	196
State	34 096	9 948	29.2	1 841	5 114	166	24
Local	33 052	7 781	23.5	2 197	2 432	91	162
Counties	3 492	679	19.5	207	277	-	2
Municipalities	4 759	1 121	23.6	306	96	12	137
School districts	23 763	5 698	24.0	1 639	2 059	1	22
Special districts	1 038	283	27.2	44	-	78	(Z)
District of Columbia	148 284	31 876	21.5	2 370	21 701	412	332
Local	148 284	31 876	21.5	2 370	21 701	412	332
Municipalities	124 406	25 933	20.8	665	19 143	412	270
Special districts	23 878	5 943	24.9	1 705	2 558	-	62
Florida	1 058 481	238 844	22.6	60 021	118 597	1 094	343
State	233 335	56 517	25.1	15 235	28 384	1	119
Local	825 146	181 147	22.0	44 786	88 213	1 094	224
Counties	190 149	41 050	21.6	11 855	20 536	20	23
Municipalities	161 459	37 239	23.1	6 055	18 568	696	68
School districts	428 187	93 182	21.8	24 205	45 816	17	116
Special districts	45 350	9 697	21.4	2 671	3 293	361	18
Georgia	574 993	114 333	19.9	28 400	50 130	1 714	632
State	179 014	40 348	22.5	10 120	19 691	18	240
Local	395 880	73 985	18.7	18 280	30 438	1 697	392
Counties	56 378	10 425	18.5	3 381	1 897	257	79
Municipalities	57 568	12 313	21.4	1 723	4 925	119	91
School districts	206 190	40 711	19.8	6 683	22 590	288	12
Special districts	73 744	10 535	14.3	4 493	1 027	983	111
Hawaii	163 866	29 453	25.5	6 528	15 637	-	203
State	77 939	19 635	25.4	5 490	12 176	-	168
Local	25 947	6 818	25.5	1 036	3 471	-	35
Counties	7 864	2 179	27.9	352	1 148	-	9
Municipalities	16 135	4 439	24.5	686	2 323	-	26
Special districts	8	(Z)	1.5	-	-	-	(Z)

Type of Government: October 1987

Cost of individual selected benefits for October—Con. (\$1,000)							Geographic area
Worker's compensation or disability	Life insurance	Health and hospital insurance	Uniform and equipment allowance	Bonuses and cash awards	Severance pay	Other benefits	
260 093	61 160	1 488 045	16 819	34 796	2 882	20 914	United States
61 872	19 750	435 532	2 858	9 576	270	4 513	State
198 421	41 410	1 052 513	13 861	25 220	2 612	16 401	Local
38 065	6 443	203 468	2 323	4 468	133	1 292	Counties
87 498	16 437	324 087	9 785	15 438	1 822	5 717	Municipalities
8 425	1 492	36 630	630	1 011	23	212	Townships
45 755	13 450	430 109	313	3 456	550	6 946	School districts
18 678	3 589	58 218	829	846	85	2 234	Special districts
1 881	879	19 415	77	232	2	207	Alabama
353	98	6 949	(Z)	71	-	154	State
1 528	781	12 476	77	161	2	54	Local
238	97	1 581	18	27	-	4	Counties
894	606	3 214	57	97	-	5	Municipalities
142	35	6 553	-	1	-	37	School districts
254	44	1 128	3	35	2	7	Special districts
1 876	292	9 127	111	70	3	283	Alaska
1 285	68	5 085	-	(Z)	-	-	State
591	214	4 042	111	70	3	283	Local
123	72	944	1	-	-	53	Boroughs
465	142	3 097	110	70	3	231	Municipalities
2	1	1	-	-	-	-	Special districts
3 758	806	19 417	300	412	16	90	Arizona
1 418	57	5 459	112	-	-	-	State
2 340	749	13 957	188	412	16	90	Local
214	56	2 373	57	-	-	-	Counties
1 029	169	3 685	126	406	2	63	Municipalities
962	426	6 299	4	6	14	5	School districts
135	98	1 600	1	(Z)	-	22	Special districts
1 207	149	7 901	125	37	6	107	Arkansas
418	46	3 233	80	-	5	101	State
789	103	4 669	46	37	(Z)	6	Local
223	22	687	9	5	-	3	Counties
346	43	1 247	36	22	(Z)	3	Municipalities
201	36	2 684	(Z)	11	-	1	School districts
20	3	50	(Z)	(Z)	-	(Z)	Special districts
56 042	4 819	233 554	1 374	992	90	5 055	California
7 100	738	42 599	54	95	(Z)	(Z)	State
48 942	4 081	190 955	1 320	697	90	5 055	Local
12 075	481	50 109	364	65	69	192	Counties
20 333	1 898	32 229	688	425	15	963	Municipalities
10 373	1 214	94 282	13	343	4	2 986	School districts
8 162	488	14 334	255	64	2	913	Special districts
4 040	1 284	16 523	276	340	20	217	Colorado
1 211	182	3 069	160	2	-	31	State
2 829	1 102	13 454	117	337	20	186	Local
455	103	1 765	15	195	14	6	Counties
1 451	310	4 894	77	51	4	38	Municipalities
581	650	5 719	1	61	1	26	School districts
342	39	1 075	24	30	2	116	Special districts
5 699	1 500	24 972	154	1 478	41	82	Connecticut
2 550	403	7 187	(Z)	1 250	-	8	State
3 149	1 097	17 806	154	228	41	54	Local
1 870	479	7 871	94	83	31	1	Municipalities
1 224	558	8 792	59	136	9	49	Townships
34	32	586	(Z)	(Z)	(Z)	-	School districts
221	30	556	1	8	-	4	Special districts
888	168	4 623	6	7	-	7	Delaware
357	55	2 387	1	(Z)	-	-	State
531	112	2 237	5	7	-	7	Local
90	9	154	-	-	-	-	Counties
125	30	401	5	6	-	(Z)	Municipalities
359	55	1 556	(Z)	1	-	7	School districts
16	18	126	-	-	-	-	Special districts
2 813	225	3 790	153	22	-	58	District of Columbia
2 813	225	3 790	153	22	-	58	Local
1 460	212	3 650	77	22	-	21	Municipalities
1 353	13	139	76	-	-	37	Special districts
7 285	2 034	47 069	1 336	1 032	87	2 785	Florida
815	404	10 495	506	214	-	2 345	State
6 470	1 630	36 574	831	819	87	420	Local
1 215	406	6 299	570	119	-	5	Counties
2 931	511	7 250	187	619	79	296	Municipalities
1 931	642	20 327	86	18	7	-	School districts
393	70	2 696	7	65	2	119	Special districts
4 873	1 151	25 710	138	255	4	1 326	Georgia
1 137	210	7 611	-	1	-	1 120	State
3 536	941	18 099	138	254	4	205	Local
811	220	3 619	101	80	(Z)	1	Counties
1 155	206	3 843	37	138	2	5	Municipalities
879	358	7 727	(Z)	11	-	63	School districts
690	157	2 911	(Z)	45	1	136	Special districts
1 185	78	2 704	100	3	-	5	Hawaii
513	44	1 455	-	-	-	-	State
682	34	1 249	100	3	-	5	Local
228	10	392	35	-	-	5	Counties
454	24	656	66	3	-	-	Municipalities
(Z)	-	(Z)	-	-	-	-	Special districts

Table 3. State and Local Government Costs for Selected Employee Benefits, by State and

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total selected benefits costs for October			Cost of individual selected benefits for October (\$1,000)			
	October payroll (salaries and wages) (\$1,000)	Amount (\$1,000)	Percent of October payroll	Social Security	Retirement		Unemployment insurance
					Government-administered plans	Commercial plans	
Idaho	81 551	15 870	19.5	4 302	6 420	64	227
State.....	29 876	5 272	17.8	1 544	2 237	-	143
Local.....	51 675	10 598	20.5	2 759	4 183	64	84
Counties.....	9 102	1 716	18.8	491	580	3	27
Municipalities.....	7 834	1 865	23.8	369	622	11	41
School districts.....	31 356	6 361	20.3	1 729	2 750	41	7
Special districts.....	3 382	656	19.4	170	220	8	10
Illinois	1 131 714	210 652	18.6	28 699	94 103	561	6 851
State.....	273 912	49 154	17.9	9 279	16 143	91	5 251
Local.....	857 802	161 499	18.8	19 420	77 959	471	1 599
Counties.....	79 749	14 133	17.7	2 114	5 859	35	188
Municipalities.....	216 707	51 238	23.6	6 131	22 238	46	628
Townships.....	8 521	995	11.7	270	268	6	23
School districts.....	468 524	76 733	16.4	5 842	45 571	245	398
Special districts.....	84 300	18 400	21.8	5 064	4 020	139	362
Indiana	471 914	80 827	17.1	24 622	22 082	4 816	881
State.....	152 583	30 309	19.9	6 866	9 722	4 271	610
Local.....	319 331	50 518	15.9	17 755	12 360	545	271
Counties.....	44 069	7 433	16.8	2 901	1 286	475	110
Municipalities.....	62 449	11 820	18.9	2 771	4 715	16	103
Townships.....	2 120	352	16.6	99	118	(Z)	1
School districts.....	202 006	29 781	14.7	11 511	6 085	21	46
Special districts.....	8 687	1 252	14.4	474	156	33	11
Iowa	282 665	54 962	19.4	16 373	12 539	4 084	303
State.....	107 311	20 694	19.3	7 834	2 683	3 779	177
Local.....	175 354	34 269	19.5	10 539	9 856	304	126
Counties.....	27 243	6 002	22.0	1 356	1 880	11	36
Municipalities.....	36 571	8 308	22.7	1 386	2 846	71	35
School districts.....	110 778	19 815	17.9	7 745	5 096	220	54
Special districts.....	762	144	18.9	42	35	2	(Z)
Kansas	232 172	41 881	18.0	13 776	10 386	3 550	533
State.....	69 301	18 477	23.8	4 500	4 901	3 196	173
Local.....	162 872	25 404	15.6	9 275	5 986	354	359
Counties.....	22 777	4 377	19.2	1 493	852	68	87
Municipalities.....	31 973	6 043	18.9	1 342	2 098	8	71
Townships.....	541	20	3.8	8	3	(Z)	(Z)
School districts.....	101 781	14 055	13.8	6 107	2 877	254	183
Special districts.....	5 799	909	15.7	325	157	23	17
Kentucky	274 115	45 330	16.5	11 556	23 189	53	1 099
State.....	106 825	20 354	19.0	6 632	7 622	-	535
Local.....	167 191	24 976	14.9	4 924	15 567	53	564
Counties.....	16 555	2 488	15.0	941	845	(Z)	62
Municipalities.....	30 026	5 226	17.4	1 197	1 852	44	126
School districts.....	114 995	16 359	14.2	2 443	12 769	4	358
Special districts.....	5 614	903	16.1	342	101	5	19
Louisiana	367 771	69 273	18.1	1 963	30 695	155	951
State.....	142 331	27 782	19.5	235	15 658	-	221
Local.....	225 439	31 492	14.0	1 728	15 037	155	730
Parishes.....	39 997	4 632	11.6	440	920	120	200
Municipalities.....	51 026	9 260	18.1	1 021	4 847	35	306
School districts.....	134 047	17 552	13.1	266	9 249	-	223
Special districts.....	369	49	13.1	1	21	(Z)	(Z)
Maine	100 739	23 348	23.2	2 143	13 168	787	709
State.....	37 988	8 467	22.3	705	4 682	714	51
Local.....	62 751	14 881	23.7	1 438	8 485	73	658
Counties.....	1 473	372	25.2	97	118	-	2
Municipalities.....	18 746	4 687	25.0	401	2 675	34	38
Townships.....	19 011	5 107	27.2	589	2 575	11	589
School districts.....	20 912	4 167	19.9	223	2 999	4	24
Special districts.....	2 610	488	18.7	127	118	23	4
Maryland	504 233	130 398	27.4	32 156	60 337	4 803	2 942
State.....	172 542	44 926	26.0	10 284	19 756	1 182	406
Local.....	331 691	93 472	28.2	21 872	40 581	3 621	2 536
Counties.....	251 166	71 425	28.4	16 522	32 652	3 184	2 193
Municipalities.....	72 323	19 890	27.5	4 821	7 232	318	330
Special districts.....	8 202	2 157	26.3	529	697	119	13
Massachusetts	614 950	143 745	23.4	3 404	77 464	1 394	1 724
State.....	202 866	50 536	24.9	1 294	24 343	38	1 014
Local.....	412 084	93 209	22.6	2 110	53 121	1 356	710
Counties.....	8 878	1 862	22.1	6	975	-	18
Municipalities.....	183 270	47 171	25.7	749	25 552	1 158	318
Townships.....	162 049	32 162	19.8	53	20 940	165	254
School districts.....	29 227	5 063	17.3	12	3 419	5	63
Special districts.....	28 659	6 851	23.9	1 290	2 235	28	57
Michigan	1 033 404	239 450	23.2	51 746	81 336	8 403	1 181
State.....	306 508	71 406	23.3	16 901	21 814	7 082	430
Local.....	726 896	168 043	23.1	34 845	59 522	1 321	751
Counties.....	83 428	20 306	24.3	4 232	5 063	110	167
Municipalities.....	144 507	47 090	32.6	6 593	22 227	99	190
Townships.....	13 711	3 527	25.7	754	617	507	21
School districts.....	469 424	94 589	20.2	22 530	31 448	563	361
Special districts.....	15 627	2 530	16.0	736	168	42	11

Type of Government: October 1987—Con.

Cost of individual selected benefits for October—Con. (\$1,000)							Geographic area
Worker's compensation or disability	Life insurance	Health and hospital insurance	Uniform and equipment allowance	Bonuses and cash awards	Severance pay	Other benefits	
801	307	3 685	22	12	1	28	Idaho
269	183	896	-	-	-	-	State
533	125	2 789	22	12	1	28	Local
133	30	441	7	1	(Z)	3	Counties
153	23	607	15	8	(Z)	17	Municipalities
179	66	1 570	(Z)	1	(Z)	7	School districts
68	6	170	1	3	-	(Z)	Special districts
11 130	1 974	66 475	320	123	19	399	Illinois
2 566	425	15 367	8	13	-	10	State
8 564	1 549	51 107	312	110	19	390	Local
1 025	175	4 684	14	2	-	38	Counties
4 194	484	17 210	133	55	2	117	Municipalities
121	16	291	(Z)	1	-	1	Townships
1 330	679	22 405	39	35	10	182	School districts
1 895	184	6 518	125	17	-	52	Special districts
1 739	1 284	24 884	313	183	16	96	Indiana
378	455	8 002	1	3	1	1	State
1 361	829	16 882	312	191	15	96	Local
223	174	2 160	6	47	-	50	Counties
471	140	3 248	293	63	-	1	Municipalities
11	2	113	7	1	-	-	Townships
604	486	10 905	3	79	14	7	School districts
53	27	456	3	1	(Z)	40	Special districts
2 412	782	15 882	96	215	83	194	Iowa
994	428	4 792	6	(Z)	(Z)	-	State
1 417	354	11 090	90	215	83	194	Local
357	43	2 288	5	23	-	2	Counties
462	62	2 988	83	186	42	137	Municipalities
589	247	5 760	2	6	41	55	School districts
9	2	53	-	-	-	-	Special districts
2 047	254	10 396	45	45	2	347	Kansas
615	56	3 036	-	-	-	-	State
1 432	199	7 360	45	45	2	347	Local
309	52	1 439	20	6	(Z)	51	Counties
467	41	1 916	20	18	1	60	Municipalities
5	-	4	(Z)	(Z)	-	-	Townships
611	102	3 664	5	17	1	234	School districts
41	4	336	-	4	-	2	Special districts
2 095	449	6 718	121	33	-	17	Kentucky
970	160	4 433	4	-	-	-	State
1 126	289	2 285	117	33	-	17	Local
142	19	447	30	1	-	-	Counties
440	139	1 310	77	27	-	15	Municipalities
382	110	292	-	-	-	1	School districts
162	20	237	10	5	-	2	Special districts
6 049	1 806	17 017	89	170	48	331	Louisiana
3 238	825	7 600	5	-	-	-	State
2 811	981	9 416	84	170	48	331	Local
520	280	2 080	70	-	-	2	Parishes
1 278	225	1 539	9	(Z)	2	-	Municipalities
1 012	475	5 780	(Z)	170	46	330	School districts
3	(Z)	18	4	-	-	-	Special districts
1 331	175	4 940	37	18	(Z)	42	Maine
346	115	1 839	14	-	(Z)	-	State
984	60	3 101	29	18	-	42	Local
51	1	85	5	1	-	-	Counties
401	19	1 089	5	10	-	14	Municipalities
397	14	962	11	6	-	13	Townships
72	15	831	-	(Z)	-	-	School districts
64	10	124	2	(Z)	-	15	Special districts
4 141	451	33 126	122	105	(Z)	214	Maryland
1 532	18	11 593	18	3	-	134	State
2 610	433	21 533	104	101	(Z)	80	Local
1 293	93	15 265	93	70	(Z)	59	Counties
1 272	284	5 594	11	7	-	21	Municipalities
44	57	674	(Z)	24	-	(Z)	Special districts
5 647	996	51 722	556	843	11	83	Massachusetts
1 622	440	21 740	5	7	-	33	State
3 925	555	29 982	552	836	11	50	Local
70	17	870	5	1	-	-	Counties
678	182	17 692	366	462	3	2	Municipalities
2 174	155	7 914	125	329	7	46	Townships
115	19	1 386	2	42	1	-	School districts
888	172	2 121	54	3	1	2	Special districts
10 441	3 145	79 705	276	2 386	88	742	Michigan
1 975	1 288	21 759	3	131	-	23	State
8 466	1 858	57 946	273	2 256	88	718	Local
1 707	259	8 495	38	140	1	87	Counties
3 490	483	12 340	153	1 385	3	128	Municipalities
302	82	1 152	33	41	4	14	Townships
2 816	939	34 733	39	610	80	469	School districts
151	95	1 227	9	80	1	10	Special districts

Table 3. State and Local Government Costs for Selected Employee Benefits, by State and

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	October payroll (salaries and wages) (\$1,000)	Total selected benefits costs for October		Cost of individual selected benefits for October (\$1,000)			
		Amount (\$1,000)	Percent of October payroll	Social Security	Retirement		Unemployment insurance
					Government- administered plans	Commercial plans	
Minnesota	478 955	98 182	20.5	29 023	34 260	1 886	753
State	145 365	32 951	22.7	9 872	10 508	1 671	243
Local	333 590	65 241	19.6	19 151	23 752	215	510
Counties	62 748	11 682	18.6	3 702	3 137	51	58
Municipalities	65 498	14 487	22.1	2 665	6 746	48	134
Townships	920	41	4.4	11	7	(Z)	(Z)
School districts	187 023	36 320	19.4	11 837	13 385	86	310
Special districts	17 402	2 711	15.6	935	477	29	8
Mississippi	197 139	35 033	17.8	12 192	14 243	247	362
State	66 082	13 326	20.2	4 090	5 573	1	182
Local	131 057	21 708	16.6	8 102	8 670	246	200
Counties	26 993	5 131	19.0	1 591	1 402	173	93
Municipalities	23 005	4 065	17.7	1 192	1 252	61	50
School districts	79 634	12 228	15.4	5 230	5 938	3	52
Special districts	1 425	283	19.9	89	78	8	4
Missouri	394 634	72 121	18.3	18 963	27 236	929	776
State	107 771	26 530	24.6	8 104	8 722	2	464
Local	286 863	45 591	15.9	10 859	18 514	927	312
Counties	26 827	4 616	17.2	1 888	1 044	36	72
Municipalities	66 908	11 950	17.9	3 462	3 593	384	114
Townships	275	24	8.8	13	(Z)	-	(Z)
School districts	172 724	25 552	14.8	4 270	13 372	318	98
Special districts	20 131	3 449	17.1	1 225	505	189	27
Montana	84 105	17 284	20.6	4 626	5 138	26	650
State	30 741	7 600	24.7	1 660	2 153	-	500
Local	53 364	9 684	18.1	2 966	2 982	26	151
Counties	8 286	1 723	20.6	518	480	(Z)	26
Municipalities	6 160	1 300	21.1	308	394	2	19
School districts	37 458	6 492	17.3	2 082	2 091	12	100
Special districts	1 480	170	11.6	58	18	12	5
Nebraska	159 229	30 050	18.9	10 095	6 142	1 313	90
State	44 935	9 777	21.8	3 213	2 023	744	14
Local	114 294	20 273	17.7	6 883	4 119	569	75
Counties	13 329	2 456	18.4	944	408	9	10
Municipalities	22 577	4 441	19.7	1 316	797	165	38
Townships	151	4	2.6	3	(Z)	-	(Z)
School districts	59 472	10 247	17.2	3 829	2 537	287	20
Special districts	18 764	3 124	16.6	791	378	109	7
Nevada	105 038	24 704	23.5	1 952	14 940	44	133
State	31 224	5 497	17.6	5	3 206	-	39
Local	73 813	19 207	26.0	1 948	11 734	44	94
Counties	25 990	6 811	26.2	76	4 129	43	30
Municipalities	11 434	2 969	26.0	266	1 947	-	15
School districts	34 339	8 975	26.1	1 580	5 423	-	43
Special districts	2 051	451	22.0	24	235	2	7
New Hampshire	82 582	15 817	19.2	5 042	3 406	369	109
State	28 534	5 108	17.9	1 942	777	301	5
Local	54 049	10 709	19.8	3 100	2 629	68	104
Counties	3 943	828	21.0	212	107	-	13
Municipalities	16 868	3 545	21.0	897	1 346	5	54
Townships	7 672	1 817	23.7	322	524	31	23
School districts	24 980	4 385	17.6	1 637	638	1	14
Special districts	586	134	22.9	32	13	32	(Z)
New Jersey	888 352	196 943	22.2	42 450	80 810	215	1 887
State	238 224	53 025	22.3	14 474	18 113	5	1 191
Local	650 129	143 918	22.1	27 975	62 697	209	696
Counties	114 296	21 648	18.9	5 367	7 765	14	207
Municipalities	136 809	34 458	25.2	5 210	14 806	3	219
Townships	61 473	15 460	25.1	3 500	5 293	181	112
School districts	320 183	68 149	21.3	12 787	33 893	10	133
Special districts	17 368	4 202	24.2	1 111	940	1	25
New Mexico	149 029	25 788	17.3	7 694	8 945	420	288
State	61 836	9 848	15.9	2 980	3 126	329	83
Local	87 193	15 940	18.3	4 714	5 818	90	186
Counties	9 159	1 230	13.4	352	388	13	42
Municipalities	23 811	4 766	20.0	1 148	1 967	32	61
School districts	53 234	9 726	18.3	3 176	3 402	17	82
Special districts	989	217	22.0	38	63	28	1
New York	2 877 129	790 306	29.5	172 585	348 086	12 577	5 906
State	583 392	165 534	24.2	43 976	57 089	54	1 158
Local	1 993 736	624 773	31.3	128 608	290 998	12 524	4 748
Counties	217 299	53 199	24.5	13 436	18 680	497	419
Municipalities	1 114 136	395 017	35.5	73 666	185 707	11 767	3 694
Townships	64 488	17 628	27.3	4 267	5 358	9	138
School districts	561 598	148 493	26.4	34 816	77 714	244	426
Special districts	36 236	10 436	28.8	2 384	3 540	8	71
North Carolina	584 619	130 888	22.4	36 505	58 320	1 927	197
State	197 058	40 599	20.6	12 417	19 743	381	20
Local	387 561	90 270	23.3	26 088	35 577	1 546	177
Counties	315 058	74 659	23.7	21 923	30 015	1 325	123
Municipalities	62 185	14 108	22.7	3 742	5 222	87	44
Special districts	10 317	1 603	15.5	423	340	134	10

Type of Government: October 1987—Con.

Cost of individual selected benefits for October—Con. (\$1,000)							Geographic area
Worker's compensation or disability	Life insurance	Health and hospital insurance	Uniform and equipment allowance	Bonuses and cash awards	Severance pay	Other benefits	
3 671	1 294	26 050	184	700	304	66	Minnesota
543	581	9 055	1	326	137	13	State
3 127	713	16 995	183	373	168	54	Local
516	91	3 765	43	305	4	9	Counties
1 196	150	3 346	134	47	6	13	Municipalities
8	1	14	(Z)	(Z)	-	-	Townships
1 009	434	9 054	5	14	154	32	School districts
399	37	816	1	7	1	(Z)	Special districts
1 258	505	6 135	66	23	(Z)	2	Mississippi
445	161	2 648	43	-	-	2	State
813	344	3 287	23	23	(Z)	-	Local
255	120	1 490	6	-	(Z)	-	Counties
391	126	955	16	20	(Z)	-	Municipalities
146	89	769	2	-	-	-	School districts
21	7	73	(Z)	3	-	-	Special districts
2 426	1 047	20 386	154	76	22	107	Missouri
247	475	6 496	18	-	-	-	State
2 179	572	11 887	138	76	22	107	Local
309	64	1 158	36	1	-	7	Counties
819	189	3 221	85	57	6	21	Municipalities
4	-	6	-	(Z)	-	-	Townships
705	278	6 425	(Z)	7	18	60	School districts
341	42	1 076	14	11	(Z)	18	Special districts
1 649	117	4 835	27	8	5	4	Montana
1 279	64	1 944	-	(Z)	-	-	State
570	54	2 891	27	8	5	4	Local
169	8	517	5	(Z)	-	1	Counties
123	3	406	22	6	-	1	Municipalities
231	42	1 927	(Z)	2	5	(Z)	School districts
32	1	42	(Z)	(Z)	-	2	Special districts
708	456	10 234	122	295	48	547	Nebraska
98	130	3 216	38	262	1	18	State
610	326	7 018	84	13	48	529	Local
53	45	961	17	3	(Z)	6	Counties
203	55	1 799	62	4	-	4	Municipalities
1	-	(Z)	-	(Z)	-	-	Townships
243	98	3 113	2	2	47	69	School districts
109	128	1 145	3	4	(Z)	449	Special districts
883	170	5 814	114	617	1	36	Nevada
273	77	1 873	7	17	-	-	State
610	94	3 841	107	600	1	36	Local
263	16	1 609	72	571	(Z)	-	Counties
119	39	530	35	23	-	3	Municipalities
100	49	1 665	-	-	-	32	School districts
38	3	137	(Z)	5	(Z)	2	Special districts
944	264	5 682	32	47	5	7	New Hampshire
131	41	1 884	(Z)	23	4	-	State
813	223	3 708	32	24	1	7	Local
136	108	236	4	11	-	4	Counties
210	44	972	12	2	(Z)	3	Municipalities
307	54	529	15	6	-	3	Townships
147	16	1 830	-	2	-	1	School districts
13	1	41	(Z)	1	(Z)	-	Special districts
6 212	4 544	58 048	1 790	777	6	204	New Jersey
248	3 812	14 438	715	5	-	26	State
5 964	733	43 610	1 075	773	6	178	Local
1 142	114	6 852	114	4	-	68	Counties
2 184	351	10 556	685	411	3	21	Municipalities
821	165	4 817	241	301	-	29	Townships
1 501	62	19 648	13	39	3	59	School districts
306	42	1 737	21	17	(Z)	1	Special districts
1 592	454	6 361	19	19	-	14	New Mexico
544	195	2 585	-	-	-	6	State
1 048	260	3 778	19	19	-	8	Local
167	16	235	6	12	-	-	Counties
532	121	885	13	6	-	-	Municipalities
328	119	2 593	(Z)	1	-	8	School districts
21	3	64	(Z)	(Z)	-	-	Special districts
25 597	5 696	201 199	4 189	10 240	1 604	2 626	New York
4 477	606	55 528	726	1 914	5	-	State
21 119	5 089	145 672	3 463	8 326	1 599	2 626	Local
1 956	152	17 476	89	437	36	21	Counties
15 969	3 367	86 693	3 218	7 513	1 544	2 459	Municipalities
1 103	143	6 453	56	53	1	26	Townships
2 009	621	32 216	19	290	18	120	School districts
681	807	2 835	78	33	-	-	Special districts
1 423	524	28 937	392	3 036	62	545	North Carolina
26	146	7 155	7	500	61	142	State
1 397	378	21 782	385	2 535	1	493	Local
744	192	17 894	78	2 097	-	167	Counties
591	166	3 283	306	433	1	235	Municipalities
62	21	605	1	6	(Z)	1	Special districts

Table 3. State and Local Government Costs for Selected Employee Benefits, by State and

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	October payroll (salaries and wages) (\$1,000)	Total selected benefits costs for October		Cost of individual selected benefits for October (\$1,000)				
		Amount (\$1,000)	Percent of October payroll	Social Security	Retirement		Unemployment insurance	
					Government- administered plans	Commercial plans		
North Dakota	63 740	11 553	18.1	3 780	2 577	517	177	
State	26 744	5 221	19.5	1 444	856	480	114	
Local	36 996	6 333	17.1	2 336	1 722	37	63	
Counties	5 030	1 001	19.9	345	214	10	20	
Municipalities	5 348	983	18.4	225	165	4	15	
Townships	129	1	.8	(Z)	-	-	(Z)	
School districts	25 670	4 271	16.6	1 736	1 333	19	26	
Special districts	819	77	9.4	30	9	4	2	
Ohio	1 005 582	231 574	23.0	1 212	142 028	691	576	
State	258 745	60 460	23.4	29	35 328	626	197	
Local	746 837	171 113	22.9	1 183	106 699	65	379	
Counties	131 111	30 109	23.0	224	18 586	-	33	
Municipalities	142 554	42 447	29.8	528	23 803	23	132	
Townships	10 564	2 577	24.4	4	1 684	17	9	
School districts	425 519	89 838	21.1	83	59 573	15	178	
Special districts	37 088	6 142	16.6	343	3 055	10	33	
Oklahoma	283 812	61 980	21.8	17 028	26 142	1 421	302	
State	112 577	26 877	23.9	6 812	11 258	1 057	63	
Local	171 235	35 103	20.5	10 216	14 884	364	240	
Counties	19 687	3 653	18.6	1 292	875	-	25	
Municipalities	48 913	9 178	19.6	2 365	1 816	293	85	
School districts	102 499	21 990	21.5	6 489	12 166	45	124	
Special districts	2 136	283	13.2	70	27	27	5	
Oregon	276 467	68 459	24.8	16 621	26 503	521	789	
State	90 845	23 394	25.8	5 809	8 994	6	400	
Local	185 622	45 066	24.3	10 813	17 510	514	389	
Counties	23 411	5 359	22.9	1 287	1 795	115	81	
Municipalities	33 424	7 879	23.6	1 671	3 111	44	70	
School districts	111 471	27 944	25.1	6 879	11 754	142	175	
Special districts	17 317	3 883	22.4	976	849	213	63	
Pennsylvania	939 266	274 574	29.2	53 524	130 588	3 495	1 546	
State	243 066	79 594	32.7	16 580	36 252	545	361	
Local	696 200	194 980	28.0	36 944	94 337	2 950	1 185	
Counties	64 455	16 040	24.9	4 129	4 360	190	211	
Municipalities	126 141	40 500	32.1	5 144	17 041	180	212	
Townships	28 620	7 751	27.1	1 181	1 288	339	209	
School districts	426 816	119 968	28.1	23 600	69 461	624	321	
Special districts	50 169	10 721	21.4	2 889	2 187	1 617	232	
Rhode Island	96 686	24 196	25.0	4 841	7 775	544	92	
State	41 960	12 072	28.8	2 603	3 421	486	66	
Local	54 727	12 124	22.2	2 239	4 354	58	26	
Municipalities	30 803	7 252	23.5	1 390	2 587	-	9	
Townships	21 816	4 376	20.1	711	1 643	40	15	
School districts	1 066	284	26.7	73	117	-	2	
Special districts	1 042	212	20.3	65	7	18	1	
South Carolina	294 630	59 124	20.1	17 268	22 098	160	345	
State	119 628	28 998	24.2	7 154	12 003	35	195	
Local	175 002	30 126	17.2	10 114	10 095	124	150	
Counties	32 771	5 500	16.8	1 787	1 421	16	34	
Municipalities	21 649	3 935	18.2	1 244	1 176	42	20	
School districts	114 056	19 474	17.1	6 702	7 231	6	75	
Special districts	6 526	1 217	18.6	382	266	60	21	
South Dakota	58 931	10 820	18.4	3 627	2 525	521	58	
State	23 399	5 633	24.1	1 625	1 278	473	33	
Local	35 532	5 187	14.6	2 002	1 247	48	25	
Counties	4 088	730	17.9	258	163	18	6	
Municipalities	7 090	1 241	17.5	398	406	3	10	
Townships	88	1	1.0	1	-	-	(Z)	
School districts	23 921	3 169	13.2	1 329	687	25	9	
Special districts	346	45	13.1	17	11	1	(Z)	
Tennessee	383 532	88 974	23.2	18 593	42 200	3 036	408	
State	125 355	30 264	24.1	7 009	12 182	2 190	113	
Local	258 177	58 710	22.7	11 584	30 019	846	295	
Counties	118 393	27 104	22.9	5 281	14 848	147	191	
Municipalities	131 275	29 963	22.8	5 806	14 555	586	94	
School districts	2 755	541	19.6	157	333	(Z)	2	
Special districts	5 755	1 101	19.1	340	282	103	8	
Texas	1 531 912	272 471	17.8	47 813	140 483	4 660	1 592	
State	386 681	93 627	23.6	23 104	51 566	2 777	281	
Local	1 135 251	178 844	15.8	24 709	88 897	1 883	1 310	
Counties	125 076	20 309	16.2	7 094	5 345	212	236	
Municipalities	280 955	47 714	18.3	10 091	18 592	355	406	
School districts	694 310	102 610	14.8	4 762	65 504	963	572	
Special districts	54 910	8 211	15.0	2 762	1 457	354	96	
Utah	142 100	38 287	26.9	8 935	12 534	2 723	115	
State	55 473	14 436	26.0	3 478	4 002	2 028	49	
Local	86 627	23 831	27.5	5 456	8 532	684	66	
Counties	12 404	3 858	31.1	856	1 166	335	12	
Municipalities	16 083	4 586	28.5	853	1 611	274	23	
School districts	55 035	14 582	26.5	3 577	5 814	2	25	
Special districts	3 095	805	26.0	170	192	84	6	

Type of Government: October 1987—Con.

Cost of individual selected benefits for October—Con. (\$1,000)							Geographic area
Worker's compensation or disability	Life insurance	Health and hospital insurance	Uniform and equipment allowance	Bonuses and cash awards	Severance pay	Other benefits	
729	515	3 184	2	8	1	63	North Dakota
502	495	1 330	-	(Z)	-	-	State
227	20	1 854	2	8	1	63	Local
28	3	371	1	3	-	9	Counties
151	4	369	1	3	1	45	Municipalities
1	(Z)	-	-	-	-	(Z)	Townships
44	12	1 088	(Z)	-	-	10	School districts
4	1	26	(Z)	-	-	-	Special districts
12 586	2 954	68 378	720	1 871	169	390	Ohio
3 900	1 502	18 112	163	345	55	201	State
8 685	1 452	50 266	557	1 525	114	189	Local
2 394	107	8 605	22	12	(Z)	127	Counties
3 392	397	12 208	503	1 414	45	3	Municipalities
180	14	654	14	5	-	(Z)	Townships
2 098	839	26 855	5	78	65	50	School districts
621	94	1 946	12	16	4	8	Special districts
3 942	840	11 754	119	267	2	164	Oklahoma
1 485	624	5 319	(Z)	183	-	76	State
2 457	215	6 435	119	84	2	87	Local
495	69	838	6	3	-	50	Counties
1 414	62	2 965	112	37	2	27	Municipalities
499	30	2 535	(Z)	42	(Z)	10	School districts
50	4	98	(Z)	2	(Z)	(Z)	Special districts
4 357	538	18 821	48	40	4	216	Oregon
1 755	55	6 368	5	1	-	1	State
2 602	483	12 452	44	40	4	215	Local
377	57	1 583	4	1	(Z)	58	Counties
605	87	2 224	25	6	1	34	Municipalities
1 113	283	7 484	-	2	2	111	School districts
507	56	1 162	14	30	1	11	Special districts
14 719	3 392	64 853	361	230	33	1 833	Pennsylvania
5 190	1 279	19 243	140	5	-	-	State
9 530	2 113	45 610	221	225	33	1 833	Local
1 450	226	5 397	25	4	(Z)	46	Counties
3 783	542	13 281	107	62	20	129	Municipalities
1 488	203	2 878	45	94	(Z)	26	Townships
2 408	868	21 044	5	47	11	1 582	School districts
401	276	3 010	40	18	1	50	Special districts
1 903	115	8 638	147	101	2	39	Rhode Island
1 422	12	3 987	35	6	-	35	State
481	103	4 651	113	94	2	4	Local
308	33	2 772	92	60	-	-	Municipalities
155	67	1 687	19	34	2	4	Townships
4	1	88	-	-	-	-	School districts
13	2	103	1	1	-	(Z)	Special districts
2 110	342	16 612	36	148	1	5	South Carolina
726	71	8 770	7	37	-	-	State
1 384	271	7 842	29	112	1	5	Local
427	125	1 650	21	18	(Z)	1	Counties
334	45	1 049	7	16	-	2	Municipalities
527	69	4 798	(Z)	68	-	2	School districts
96	32	345	1	12	1	2	Special districts
678	60	3 074	6	257	(Z)	14	South Dakota
473	38	1 458	-	244	-	-	State
204	22	1 606	6	13	(Z)	14	Local
60	5	218	2	(Z)	-	-	Counties
104	5	300	4	12	(Z)	-	Municipalities
(Z)	-	-	-	-	-	-	Townships
38	12	1 078	-	-	1	13	School districts
3	(Z)	13	-	-	-	1	Special districts
1 904	1 129	18 015	70	3 551	-	68	Tennessee
482	293	4 697	1	3 292	-	6	State
1 422	838	13 318	69	260	-	62	Local
598	258	5 745	12	18	-	6	Counties
773	550	7 254	57	223	-	55	Municipalities
5	(Z)	41	(Z)	2	-	-	School districts
46	26	277	(Z)	16	-	1	Special districts
15 968	4 314	53 393	1 356	2 288	12	613	Texas
2 580	184	13 126	10	-	-	-	State
13 388	4 130	40 267	1 346	2 288	12	613	Local
1 635	465	5 235	31	18	(Z)	38	Counties
4 793	1 455	11 811	1 242	700	2	267	Municipalities
6 122	2 041	21 088	30	1 330	2	196	School districts
837	170	2 133	44	239	6	112	Special districts
1 358	382	11 483	274	214	32	218	Utah
129	117	4 562	42	17	-	13	State
1 229	265	6 922	232	197	32	205	Local
99	50	1 030	174	74	-	62	Counties
869	32	805	48	9	-	113	Municipalities
220	165	4 843	9	110	1	18	School districts
40	19	245	1	3	31	15	Special districts

Table 3. State and Local Government Costs for Selected Employee Benefits, by State and

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	October payroll (salaries and wages) (\$1,000)	Total selected benefits costs for October		Cost of individual selected benefits for October (\$1,000)			
		Amount (\$1,000)	Percent of October payroll	Social Security	Retirement		Unemployment insurance
					Government- administered plans	Commercial plans	
Vermont	50 879	10 269	20.2	2 995	3 145	648	97
State	22 819	5 433	23.8	1 632	1 490	606	82
Local	28 060	4 836	17.2	1 364	1 655	42	15
Counties.....	89	12	13.2	6	1	-	1
Municipalities.....	2 841	616	21.7	198	28	18	4
Townships.....	3 536	656	18.5	214	99	3	4
School districts.....	21 329	3 506	16.4	932	1 527	16	6
Special districts.....	265	47	17.7	14	(Z)	5	(Z)
Virginia	572 098	125 355	21.9	36 216	58 688	973	177
State	201 103	39 260	19.5	11 733	18 436	100	71
Local	370 995	86 094	23.2	24 483	40 252	873	106
Counties.....	206 272	47 277	22.9	13 918	23 270	213	49
Municipalities.....	154 207	37 011	24.0	10 058	16 629	441	52
Special districts.....	10 516	1 807	17.2	507	353	219	5
Washington	513 181	122 586	23.9	35 153	45 034	693	1 049
State	204 095	43 887	21.5	14 213	13 187	600	439
Local	309 086	78 679	25.5	20 940	31 847	92	610
Counties.....	42 496	9 610	22.6	2 791	4 363	-	158
Municipalities.....	67 479	19 974	29.6	4 050	9 945	9	178
School districts.....	145 269	39 301	27.1	11 033	14 811	9	178
Special districts.....	53 842	9 794	18.2	3 066	2 729	75	96
West Virginia	152 351	33 774	22.2	9 446	8 380	314	283
State	54 182	19 510	36.0	3 594	3 203	285	54
Local	98 169	14 263	14.5	5 752	5 178	29	229
Counties.....	7 764	1 733	22.3	447	526	3	38
Municipalities.....	14 489	2 324	16.0	463	586	5	55
School districts.....	73 866	9 898	13.3	4 729	4 012	-	119
Special districts.....	2 050	368	17.9	113	54	21	17
Wisconsin	491 735	122 015	24.8	24 896	60 118	259	628
State	139 147	33 626	24.2	8 178	16 067	1	377
Local	352 588	88 389	25.1	16 718	44 051	258	251
Counties.....	70 618	17 944	25.4	3 684	7 977	(Z)	67
Municipalities.....	73 033	21 444	29.4	2 719	11 685	131	55
Townships.....	4 509	410	9.1	110	115	6	5
School districts.....	201 058	47 898	23.8	10 014	24 087	114	119
Special districts.....	3 371	694	20.6	192	186	6	5
Wyoming	65 284	15 047	23.0	4 091	5 986	296	196
State	19 116	5 156	27.0	1 147	2 452	191	96
Local	46 168	9 891	21.4	2 944	3 533	105	101
Counties.....	6 780	1 597	23.6	411	635	28	32
Municipalities.....	6 505	1 619	24.9	365	536	8	15
School districts.....	30 223	6 105	20.2	1 987	2 176	61	51
Special districts.....	2 661	569	21.4	182	187	8	2

Type of Government: October 1987—Con.

Cost of Individual selected benefits for October—Con. (\$1,000)							Geographic area
Worker's compensation or disability	Life insurance	Health and hospital insurance	Uniform and equipment allowance	Bonuses and cash awards	Severance pay	Other benefits	
287	205	2 762	3	112	2	12	Vermont
64	164	1 282	2	109	-	2	State
223	40	1 481	1	3	2	10	Local
(Z)	-	3	-	-	-	(Z)	Counties
85	11	262	(Z)	3	-	9	Municipalities
79	10	247	(Z)	(Z)	(Z)	(Z)	Townships
51	18	952	(Z)	(Z)	2	1	School districts
8	2	17	(Z)	-	-	-	Special districts
4 198	3 765	21 090	86	87	6	69	Virginia
528	1 388	6 968	7	18	-	11	State
3 670	2 376	14 122	79	69	6	58	Local
2 179	1 352	6 230	20	18	4	23	Counties
1 408	957	7 348	59	50	-	10	Municipalities
84	67	544	(Z)	(Z)	1	25	Special districts
4 718	588	35 021	69	22	15	204	Washington
876	65	14 491	2	13	-	(Z)	State
3 843	523	20 530	67	9	15	204	Local
351	25	1 908	15	(Z)	-	-	Counties
768	142	4 738	32	1	-	110	Municipalities
1 856	178	11 181	4	5	-	46	School districts
867	177	2 703	16	3	15	48	Special districts
1 200	295	13 533	40	274	-	9	West Virginia
549	93	11 376	5	251	-	-	State
651	202	2 157	34	23	-	9	Local
75	10	612	1	12	-	8	Counties
217	178	782	28	10	-	-	Municipalities
326	11	639	3	-	-	(Z)	School districts
33	3	125	2	1	-	-	Special districts
3 219	1 375	30 758	233	433	6	90	Wisconsin
724	195	7 887	-	197	-	-	State
2 495	1 180	22 872	233	236	6	90	Local
707	136	5 221	57	80	2	12	Counties
1 059	596	4 896	150	144	1	7	Municipalities
44	9	116	3	1	-	1	Townships
630	423	12 413	20	6	3	69	School districts
56	15	226	2	1	(Z)	(Z)	Special districts
365	281	3 718	12	29	1	71	Wyoming
115	191	956	8	-	-	-	State
250	90	2 763	4	29	1	71	Local
38	9	445	1	(Z)	-	-	Counties
59	14	609	4	1	(Z)	8	Municipalities
130	63	1 586	(Z)	-	-	50	School districts
23	4	123	(Z)	28	-	12	Special districts

PUBLICATION PROGRAM

The 1987 Census of Governments, similar to those taken every 5 years since 1957, covers four major subject fields relating to State and local governments—government organization, taxable property values, public employment, and government finances.

The results are being issued in one preliminary report and six volumes, which are described below. Publications order forms for specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, DC 20233.

PRELIMINARY REPORT

Number 1. Government Units in 1987

National and State figures on number of governments by type.

VOLUME 1. GOVERNMENT ORGANIZATION— 2 reports (GC87(1)1 and 2)

Number 1. Government Organization—Data for the Nation and by States on county, municipal, and township governments by size classes; on public school systems by size of enrollment, grades provided, and number of schools provided; and on special district governments by function and by amount of outstanding debt. Also shown is the number of local governments, by type, in each county area in the Nation. This report also includes a description of local government structure in each State.

Number 2. Popularly Elected Officials—Data for the Nation and by States on the number of officials directly elected by the voters, by type of office and by type of government. Also included is the number of officials that are directly elected by the voters in each county area in the Nation. This report also includes a tabular presentation of elective offices authorized by State constitutions and general laws, with information for each office on length of term, geographic area, and method of compensation.

VOLUME 2. TAXABLE PROPERTY VALUES— 1 report (GC87(2))

Figures for the Nation, States, counties, and selected cities having a population of 25,000 or more, on numbers of realty parcels and amounts of assessed value distributed by major property use categories.

VOLUME 3. PUBLIC EMPLOYMENT— 4 reports (GC87(3)1 to 4)

Number 1. Employment of Major Local Governments—Statistics on October 1987 employment and payrolls for all county governments; municipalities and northeast townships having 10,000 or more population; school systems having 5,000 or more enrollment; and special district governments having 100 or more full-time employees.

Number 2. Compendium of Public Employment—Employment and payroll data are shown by government function for the Nation, by States, and by type of government. Local government employment and payrolls are also summarized by county area.

Number 3. Labor-Management Relations—National and State-by-State statistics on the number of employees belonging to an employee organization; contractual agreements and employees covered; and employee bargaining units.

Number 4. Government Costs for Employee Benefits—A report providing statistics on State and local government costs for providing selected employee benefits. Data are presented by type of employee benefit, by State, and by type of government. Selected benefits include Federal Social Security, retirement,

unemployment insurance, disability insurance, life insurance, hospital/medical insurance, uniform and equipment allowances, bonuses and cash awards, and other benefits. The report also includes information on the number of current State and local government employees covered by Federal Social Security.

VOLUME 4. GOVERNMENT FINANCES— 6 reports (GC87(4)1 to 6)

Number 1. Finances of Public School Systems—Statistics on revenue, expenditure, debt, and financial assets of school systems, presented for the Nation, for States, and for school systems having 5,000 or more enrollment.

Number 2. Finances of Special Districts—Statistics on finances of special district governments by States and for selected large districts.

Number 3. Finances of County Governments—Statistics on revenue, expenditure, debt, and financial assets of county governments in summary for the Nation, by size group and State, and for all individual county governments.

Number 4. Finances of Municipal and Township Governments—Statistics on revenue, expenditure, debt, and financial assets of municipalities and townships in summary for the Nation, by size group and State, and for all individual municipalities and northeast townships with a population of 10,000 or more.

Number 5. Compendium of Government Finances—A summary of census findings on government finances for Federal, State, and local governments including derived data on per capita amounts and percentage distributions. Data are presented for the Nation, for State areas by type of government, and for local governments in each individual county area.

Number 6. Employee Retirement Systems of State and Local Governments—Membership, receipts, expenditure, number of beneficiaries, and financial assets of State and local government employee-retirement systems. Data are shown for the Nation, for States, and for individual retirement systems having 200 or more members.

VOLUME 5. TOPICAL STUDIES— 4 reports (GC87(5)1 to 4)

Number 1. Historical Statistics on Government Finances and Employment—National data on government revenue, expenditure, and indebtedness, by Federal, State, and local levels of government, for selected years from 1902 to 1987. Also includes national figures on public employment from 1940.

Number 2. State Payments to Local Governments—Contains descriptions of programs for financial grants and reimbursements to local governments in each State and the amounts paid under each program. Also includes statistics on State intergovernmental expenditure by function and type of recipient government.

Number 3. Government Statistics for Puerto Rico—A summary of findings on the organization, employment, and finances of governments in Puerto Rico.

Number 4. Graphic Summary—A compilation of charts and maps first issued in other reports of the census.

VOLUME 6. GUIDE TO THE 1987 CENSUS OF GOVERNMENTS—1 report (GC87(6))

A compilation of samples of tables published in the 1987 Census of Governments report series.