

Public vs. Private Sector Employee Benefits

A Summary Analysis of School and
Local Government Union Contracts in
Monroe County

June 2009

Public vs. Private Sector Employee Benefits

A Summary Analysis of School and Local Government Union Contracts in Monroe County

June 2009

Joseph Stefko, Ph.D.
Project Director

1 South Washington Street
Suite 400
Rochester, NY 14614
585.325.6360

90 State Street
Suite 1436
Albany, NY 12207
518.432.9428

www.cgr.org

Public vs. Private Sector Employee Benefits

A Summary Analysis of School and Local Government Union Contracts in Monroe County

June 2009

SUMMARY

How do employee benefits provided in public sector labor contracts compare to private sector standards? This summary analysis explores employee health costs, paid time off and other fringe benefits for local government and school employees in Monroe County. The analysis involved a comprehensive review of data on health insurance cost sharing for approximately 24,000 local government and school employees, and 94 union contracts across Monroe County's thirty-one general purpose local governments and eighteen school districts.

The analysis found the following:

1. School districts in Monroe County contribute significantly more on average (92%) toward employee health insurance than national and local averages, with employees contributing comparatively smaller shares. If school employees contributed to their current health benefits at the average national rate, Monroe County taxpayers would save \$27 million.
2. Local governments in Monroe County contribute significantly more on average (91%) toward employee health insurance. If local government employees contributed to their current health benefits at the average national rate, Monroe County taxpayers would save more than \$13 million.
3. All forty unions covering full-time employees in Monroe County's local governments exceeded national standards for paid time off allocations. When vacation, sick leave, holidays, personal leave and other time off categories are considered, the median union allocation is 19 percent above average. In a handful of cases, large lump-sum or annual sick leave allowances in union contracts

provide paid leave of five-to-ten times more than the national average.

4. All fifty-four unions covering administrative, clerical and teaching personnel in Monroe County's school districts exceeded national standards for paid time off. When vacation, sick leave, holidays, personal leave and other time off categories are considered, the median union allocation is 58 percent above average for administrators and 32 percent above average for clerical staff. For teachers, the median allocation (excluding vacation and holidays) is nearly 60 percent above average. In some instances, large lump-sum sick leave allowances push paid leave levels dramatically higher than national averages.

TABLE OF CONTENTS

Summary	i
Table of Contents	iii
Introduction	1
How do benefits compare?	1
Updating New York’s public union contracts	2
Health Insurance Benefits	3
Paid Time Off Benefits	6
Teacher Retirement Incentives	11
Sample Contract Provisions	12
State/Local Government Salaries Compare Favorably	14

INTRODUCTION

Discussions over the cost of government swiftly move to the cost of labor, as government is a labor-intensive enterprise. Attention is largely focused on salaries. Public sector employee unions have often made the claim that their salaries are below salaries for equivalent positions in the private sector (although previous work¹ refutes this claim). Yet it is in the area of employee *benefits* that the greatest divergence between public and private sector compensation appears.

How do benefits compare?

How do employee benefits provided in public sector labor contracts compare to private sector standards? This summary analysis explores employee health costs, paid time off and other fringe benefits for local government and school employees in Monroe County. The analysis involved a comprehensive review of data on health insurance cost sharing for approximately 24,000 local government and school employees, and 94 union contracts across Monroe County's thirty-one general purpose local governments and eighteen school districts.

The analysis found the following:

1. School districts in Monroe County contribute significantly more on average (92%) toward employee health insurance than national and local averages, with employees contributing comparatively smaller shares. If school employees contributed to their current health benefits at the average national rate, Monroe County taxpayers would save \$27 million.
2. Local governments in Monroe County contribute significantly more on average (91%) toward employee health insurance. If local government employees contributed to their current health benefits at the average national rate, Monroe County taxpayers would save more than \$13 million.
3. All forty unions covering full-time employees in Monroe County's local governments exceeded national standards for paid time off allocations. When vacation, sick leave, holidays, personal leave and other time off categories are considered, the median union allocation is 19 percent above average. In a handful of cases, large lump-sum or annual sick leave allowances in union contracts

¹ *Government Workers in New York: Empire State's Favored Class?* Empire Center for New York State Policy, September 2006.

provide paid leave of five-to-ten times more than the national average.

4. All fifty-four unions covering administrative, clerical and teaching personnel in Monroe County's school districts exceeded national standards for paid time off. When vacation, sick leave, holidays, personal leave and other time off categories are considered, the median union allocation is 58 percent above average for administrators and 32 percent above average for clerical staff. For teachers, the median allocation (excluding vacation and holidays) is nearly 60 percent above average. In some instances, large lump-sum sick leave allowances push paid leave levels dramatically higher than national averages.

Updating New York's public union contracts

In light of the public-private sector benefits disparity, how can New York's public union contracts be updated to reflect standard levels of health contributions, paid time off and other benefits? Benefit levels *can* be negotiated between management and labor, but specific provisions in two state laws – the Taylor Law and Triborough Amendment – make such negotiations significantly more challenging. Together, they establish a “guarantee” that status quo benefit levels become the floor for collective bargaining:

- The Taylor Law establishes a series of “mandatorily negotiable” items, rendering changes to fringe benefits and other provisions off limits unless agreed to bilaterally, and
- The Triborough Amendment preserves contractual terms and conditions, including full health benefits and annual salary step increases, even after the expiration of a contract, guaranteeing a maintenance of full benefits (and increased costs borne by taxpayers) even in the absence of negotiation.

The original spirit of the Triborough Amendment was to prevent public employers from unilaterally changing or eliminating benefits upon a contract's expiration. However, in creating a status quo “guarantee,” it has impacted the collective bargaining process. As a result, New York's public labor contracts have been largely isolated from the macroeconomic factors affecting other employers. One impact has been the perpetuation of relatively generous benefit levels by private sector standards, such as lower-cost health insurance and greater paid time off allocations.

It would appear that any policy reform designed to update New York's public contracts would have to address the status quo “guarantee”

provided by Triborough. For example, the law could be amended to suspend salary step raises and health benefit cost increases *after a contract's expiration*, fixing salary and benefit levels to the last in-contract year. On the one hand, this would effectively hold employers (i.e., taxpayers) harmless from cost increases outside of newly negotiated contracts. On the other, it would ensure maintenance of employee compensation and benefits in the original spirit of Triborough.

HEALTH INSURANCE BENEFITS

Like other employers regionally and nationally, Monroe County's local governments and school districts continue to face significant annual increases in employee health benefit costs. Just for Monroe County's school districts, the taxpayer-funded share of employee health insurance has grown \$60 million since 2002.

One of the most common strategies used by employers nationally and locally to address cost growth involves increased cost sharing through higher employee contributions. The Bureau of Labor Statistics reports the average employer contribution (across all industries) is 71% toward a family plan and 81% toward a single plan. A recent survey by the Rochester Business Alliance found even greater cost-sharing locally, with employers contributing 66% toward family plans and 73% toward single plans.

In stark contrast, local governments and school districts in Monroe County pay a significantly higher share of employee health insurance for the vast majority of their workers. An analysis of union contracts and health plan enrollment data found the following:

- School districts pay an average of 92% of employee health costs;
- Local governments pay an average of 91% of employee health costs;
- Every school district, and nearly every local government, lags regional and national averages for employee contribution rates; and
- Several union contracts provide free health benefit plan options at zero cost to the employee.

Many school districts and local governments have begun instituting higher levels of cost sharing for new employees. For example, Rochester now requires some new employees to contribute 25% toward single plans, and even more for family plans. However, in most cases the rates applied to new employees still lag regional and national averages. Moreover,

applying the requirements only to newer employees has preserved generous benefit levels for the overwhelming majority of employees with more years on the job.

The resulting cost structure forces taxpayers to subsidize a greater share of health insurance for public sector employees than they are getting from their own employers. How much? If local government and school employees in Monroe County contributed to their health benefits at the average national rate, savings would exceed \$40 million.

The following tables show the current employer (i.e., taxpayer) share of health benefits by school districts and local governments in Monroe County, and the savings that would be yielded through employee contribution rates in line with national averages.

Employer Health Insurance Contribution Rates and Potential Savings <i>Monroe County School Districts</i>		
District	Employer Share	Potential Savings
Brighton	97.1%	\$1.16 m
Brockport	95.1%	\$1.33 m
Churchville Chili	95.6%	\$1.26 m
E. Irondequoit	90.8%	\$0.72 m
E. Rochester	86.2%	\$0.19 m
Fairport	96.1%	\$1.97 m
Gates Chili	99.6%	\$1.27 m
Greece	88.9%	\$2.63 m
Hilton	91.7%	\$1.00 m
Honeoye Falls-Lima	88.8%	\$0.45 m
Penfield	97.7%	\$1.73 m
Pittsford	97.2%	\$1.67 m
Rochester	89.7%	\$7.01 m
Rush Henrietta	84.1%	\$0.95 m
Spencerport	90.3%	\$0.98 m
Webster	90.3%	\$1.84 m
West Irondequoit	96.6%	\$0.95 m
Wheatland Chili	95.2%	\$0.28 m
US Average (Single)	81.0%	Total Savings \$27.41 m
US Average (Family)	71.0%	

Employer Health Insurance Contribution
Rates and Potential Savings
Monroe County Local Governments

Municipality	Employer Share	Potential Savings
Brighton, Town of	96.8%	\$0.38 m
Brockport, Village of	95.8%	\$0.07 m
Chili, Town of	91.6%	\$0.12 m
Churchville, Village of	100.0%	\$0.03 m
Clarkson, Town of	98.8%	\$0.02 m
East Rochester, Village of	91.1%	\$0.07 m
Fairport, Village of	90.6%	\$0.07 m
Gates, Town of	95.8%	\$0.23 m
Greece, Town of	94.1%	\$0.53 m
Hamlin, Town of	98.9%	\$0.04 m
Henrietta, Town of	88.2%	\$0.14 m
Hilton, Village of	96.4%	\$0.04 m
Honeoye Falls, Village of	100.0%	\$0.03 m
Irondequoit, Town of	88.8%	\$0.48 m
Mendon, Town of	96.1%	\$0.05 m
Monroe, County of	92.1%	\$5.75 m
Ogden, Town of	90.8%	\$0.15 m
Parma, Town of	100.0%	\$0.03 m
Penfield, Town of	90.4%	\$0.20 m
Perinton, Town of	96.8%	\$0.19 m
Pittsford, Town of	86.4%	\$0.03 m
Pittsford, Village of	90.0%	< \$0.01 m
Riga, Town of	100.0%	\$0.02 m
Rochester, City of	88.5%	\$4.57 m
Rush, Town of	90.0%	\$0.02 m
Scottsville, Village of	95.0%	\$0.01 m
Spencerport, Village of	96.0%	\$0.04 m
Sweden, Town of	80.0%	\$0.01 m
Webster, Town of	89.4%	\$0.16 m
Webster, Village of	97.7%	\$0.02 m
Wheatland, Town of	100.0%	\$0.02 m
US Average (Single)	81.0%	Total Savings \$13.53 m
US Average (Family)	71.0%	

PAID TIME OFF BENEFITS

One of the most common fringe benefits provided to employees is paid time off. The amount of paid time off is a delicate balance between, on the one hand, contributing to employees' personal well being and job satisfaction and, on the other, cost and efficiency. Where paid time off levels are excessive, it may require employers to hire more employees or call in others on overtime to perform a particular job. High levels of time off, when allowed to accrue, can also represent a financial liability payable upon termination/retirement or a way of inflating years-of-service credit for pension purposes (and thereby increasing pension cost liability).

While an increasing number of employers in the U.S. are shifting to "paid time off" banks as a way of granting leave to employees, most still provide benefits within specific leave categories: typically vacation, sick, personal and holidays. In 2004, Marsh Mercer Human Resource Consulting released a comprehensive survey documenting paid time off allowances for employers nationwide across all industry sectors. The survey found that the average ten-year employee receives nearly 39 days of paid leave annually, including 18 for vacation, 9.1 for sick/incidental illness, 8.8 for holidays and 2.8 for additional personal leave (including floating holidays).

Compared to these benchmarks, paid time off levels for most public sector employees are considerably higher. A review of the labor contracts governing paid time off provisions for local government and school employees in Monroe County found the following:

- All forty unions covering full-time employees in Monroe County's local governments exceed national standards. When vacation, sick leave, holidays, personal leave and other time off categories are considered, the median union allocation is more than 7 days, or 19% above the national average.
- All fifty-four unions covering administrative, clerical and teaching personnel in Monroe County's school districts exceed national standards. The median union allocation for school administrators is more than 22 days, or 58% above the national average; school clerical staff exceed it by 12 days, or nearly 32%. And median teachers' sick leave and personal leave (i.e. excluding vacation and holidays, which are already built into the school calendar) exceeds national standards by 7 days, or almost 60%.
- In a handful of cases for both school and local government employees, large lump-sum sick leave banks or annual allowances push paid time off dramatically higher than national averages.

Two examples provide employees a pool of 365 days sick leave which, when exhausted, is replenished at a rate of 10 days per month. Another provides up to 240 days per year. Yet another provides a pool of 186 days in addition to a 20-day annual allotment.

The following pages show paid time off allocations for unionized local government employees and school district administrators, clerical staff and teachers compared to the national average. For comparison purposes, the average 10-year employee is used. (Note: Totals do not include bereavement or extended illness leave, which are typically provided in addition.)

Paid Time Off Allocations Provided by Union Contract
for a Ten-Year Employee
Monroe County Local Governments

Contract	Vacation	Holidays	Personal/ Other	Sick	Total
Greece Police Managers	21	13	-	*365*	399
Greece Police	21	13	-	365*	399
Gates Police	21	13	1	180	215
Rochester Police	18	13	4	130	165
Rochester Firefighters	17	13	-	130	160
Brighton Police	22	13	2	60	97
Brighton CSEA	20	12	2	60	94
Fairport Police	20	14	5	12	51
Irondequoit Police	20	13	5	12	50
T. of Webster CSEA (W)	20	12	4	12	48
Ogden Police	18	12	3	15	48
Gates Library	25	9	2	12	48
T. of Webster Police	20	12	3	12	47
T. of Webster CSEA (B)	20	12	3	12	47
Greece CWA	21	13	-	13	47
Greece CSEA	21	13	-	13	47
Chili AFSCME	22	13	-	12	47
V. of Pittsford Teamsters	20	12	2	12	46
East Rochester CSEA	16	13	4	13	46
Gates Highway	20	13	2	11	46
Brighton Teamsters	20	12	2	12	46
East Rochester Police	17	13	4	12	46
Penfield CSEA	20	11	2	12	45
Parma AFL-CIO	20	12	-	12	44
V. of Webster CSEA	15	13	4	12	44
Irondequoit CSEA Superv	18	13	1	12	44
Henrietta CWA	17	12	3	12	44
Rochester Engineers	15	13	4	12	44
Rochester Fire Civilians	15	13	4	12	44
Rochester AFSCME	15	13	4	12	44
Monroe Co. Sheriff PBA	18	13	-	12	43
Monroe Co. Engineers	18	13	-	12	43
Monroe Co. Law Enforcemt	18	13	-	12	43
Monroe Co. Social Workers	18	13	-	12	43
Monroe Co. Deputy Sheriffs	18	13	-	12	43
Monroe Co. Sheriff Command	18	13	-	12	43
Monroe Co. CSEA	18	13	-	12	43
Monroe Co. Airport Firefighters	18	13	-	12	43
Irondequoit CSEA (W)	18	12	1	12	43
Irondequoit CSEA (B)	18	12	-	12	42
NATIONAL AVERAGE	18.0	8.8	2.8	9.1	38.7

* Pursuant to the contracts covering Greece Police and Police Managers, employees receive twelve (12) months sick leave upon their fifth year of service. When that pool is exhausted, employees receive 30 days sick leave during the subsequent year. During that year, the employee re-accrues sick leave at the rate of 10 additional days per month.

Paid Time Off Allocations Provided by Union Contract
for a Ten-Year Employee
Monroe County School Districts, Administrators Only

Contract	Vacation	Holidays	Personal/ Other	Sick	Total
Honeoye Falls-Lima	25	12	5	240	282
Brockport	26	15	8	87	136
West Irondequoit	25	12	5	34	76
Webster	25	12	9	24	70
Fairport	25	15	8	18	66
East Irondequoit	25	15	10	15	65
Churchville Chili	25	14	5	20	64
Spencerport	25	15	5	18	63
Brighton	25	14	10	14	63
Wheatland-Chili	25	13	3	20	61
Greece	25	14	10	12	61
Gates-Chili	30	12	4	14	60
Pittsford	30	13	2	14	59
Hilton	25	15	4	15	59
Penfield	29	14	3	12	58
Rochester (Certificated)	30	13	4	10	57
Rochester (Civil Service)	25	13	5	12	55
East Rochester	22	12	4	12	50
Rush Henrietta	20	14	2	12	48
NATIONAL AVERAGE	18.0	8.8	2.8	9.1	38.7

Paid Time Off Allocations Provided by Union Contract
for a Ten-Year Employee
Monroe County School Districts, Clerical Staff Only

Contract	Vacation	Holidays	Personal/ Other	Sick	Total
West Irondequoit	19	12	5	34	70
Webster	20	13	7	24	64
Churchville Chili	20	12	5	20	57
Greece	20	14	10	12	56
Spencerport	20	15	5	15	55
Brighton	25	14	3	12	54
Rochester	20	13	7	12	52
East Rochester	17	15	8	12	52
Rush Henrietta	20	14	5	12	51
Honeoye Falls-Lima	20	14	5	12	51
Penfield	20	14	3	12	49
Fairport	18	15	3	13	49
East Irondequoit	19	15	1	14	49
Wheatland-Chili	15	13	5	15	48
Hilton	20	13	3	12	48
Gates-Chili	20	13	3	12	48
Brockport	15	12	6	12	45
Pittsford	11	12	2	14	39
NATIONAL AVERAGE	18.0	8.8	2.8	9.1	38.7

TEACHER RETIREMENT INCENTIVES

The majority of labor contracts covering teachers in Monroe County's school districts offer certain incentive payouts upon retirement. As a contractually-provided benefit, the incentive is available annually (i.e., it is not used as a periodic or one-time initiative to adjust workforce size). Payments are typically made to retiring teachers by lump sum check or as contributions to the teacher's supplemental retirement annuity. The following districts provide teachers with this benefit:

District	Max Benefit	Type
Brighton	\$20,000	Incentive
Brockport	\$10,000	Incentive
East Rochester	\$18,000	Unused Sick Time
Fairport	\$25,000	Incentive
Gates Chili	\$16,000	Incentive
Greece	\$18,000	Incentive
Honeoye Falls-Lima	\$6,615	Unused Sick Time
Hilton	\$20,000 \$15,000	Incentive Unused Sick Time
Penfield	\$23,000	Incentive
Pittsford	\$23,000	Incentive
Rush Henrietta	\$12,000	Unused Sick Time
Spencerport	\$7,000 \$13,000	Incentive Unused Sick Time
Webster	\$25,000	Incentive
West Irondequoit	\$20,000	Incentive
Wheatland-Chili	\$7,500	Unused Sick Time*

* Also eligible for extended service credit of 10 to 20% final average salary for working 20 days of summer school

SAMPLE CONTRACT PROVISIONS

The following are examples of particularly notable contractual provisions in the union contracts of Monroe County's local governments and school districts:

"...Personnel shall be entitled to three (3) months sick leave per calendar year if employed less than five (5) years; Personnel shall be entitled to six (6) months sick leave per calendar year if employed for five (5) years or more..."

Rochester Fire Fighters Association Contract, Article 5

"...A member of the Department may be permitted up to six calendar months of continual sick leave for any illness or injury not sustained in the line of duty..."

Rochester Police Locust Club Contract, Article 8

"...Employees covered by this Agreement may be permitted continual sick leave for any illness or injury not sustained in the line of duty, in accordance with the following schedule: Up to five (5) years service – 6 months (183 days); Five (5) years to retirement – 12 months (365 days)... An offer who exhausts his one (1) year of continuous sick leave at full pay shall be eligible for 30 days sick leave at full pay during the subsequent year following his return to work. During that year, he shall be credited with an additional 10 days sick leave at full pay per month..."

Uniformed Patrolmen's Association of Greece Police Department Contract, Article 11

"Members shall be released from duty to attend the annual dinner dance, if alternate patrol coverage can be arranged with another police agency."

Gates Keystone (Police) Club Contract, Article 27

"...Personnel shall have no deductions from salary for a maximum of 240 working days during any fiscal year due to illness. This sick leave is non-cumulative and applies for each fiscal year."

Honeoye Falls-Lima (Schools) Administrative Association Contract, Article II

"For the first year of employment, an administrator shall be credited with 75 days of paid leave to be used in connection with personal illness or disability. Unit members will be credited one additional sick day per month for each month of active service."

Brockport (Schools) Administrators Association Contract, Section 16

“Teachers with a minimum of fifteen years full-time service in the District may elect one of the four options below to enhance their income... 1. A single payment of \$23,000 made in the first payroll in July in the calendar year in which the teacher retires... 2. Two (2) payments of \$7,000 made during two consecutive years chosen by the member for a total of \$14,000... 3. Three (3) payments of \$6,000 made during three consecutive years chosen by the member for a total of \$18,000... 4. Five (5) payments of \$4,000 made during five consecutive years chosen by the member for a total of \$20,000...”

The Fairport (Schools) Educators Association Contract, Section 3

STATE/LOCAL GOVERNMENT SALARIES COMPARE FAVORABLY

Public sector unions have long defended benefit levels in collective bargaining agreements by arguing that fringes offset lower pay scales. What government employers cannot match in direct compensation, they contend, gets offset with deeper benefit packages such as more paid time off, low-cost health insurance and defined benefit pensions.

The data, however, suggest a different picture. An updated analysis first completed by the Empire Center for New York State Policy in 2006² finds that the average salary for state and local government jobs in New York is higher than the private sector average in most parts of the state. Data from the Quarterly Census of Employment and Wages suggests that in 2007, excluding New York City, the average state and local government employee earned \$4,236 more than the average private sector employee. In Monroe County, the salary differential was virtually indistinguishable; employees in the nine-county Finger Lakes Region earned 102 percent of their private sector counterparts.

	Average Salary: State/Local Government	Average Salary: Private Sector	State/Local as a % of Private Sector
Statewide*	\$47,034.56	\$42,798.35	110%
Capital Region	\$44,939.11	\$39,370.08	114%
Albany	\$49,427.88	\$42,020.97	118%
Columbia	\$37,105.90	\$32,364.66	115%
Greene	\$43,632.96	\$28,755.98	152%
Rensselaer	\$42,157.06	\$38,789.24	109%
Saratoga	\$38,129.12	\$36,726.59	104%
Schenectady	\$41,327.58	\$44,542.65	93%
Warren	\$35,676.32	\$32,562.54	110%
Washington	\$37,818.92	\$32,927.97	115%
Central New York	\$39,078.33	\$38,404.31	102%
Cayuga	\$40,461.31	\$30,531.85	133%
Cortland	\$37,671.84	\$30,822.85	122%
Madison	\$33,490.86	\$30,539.00	110%
Onondaga	\$40,776.71	\$40,660.14	100%
Oswego	\$34,503.67	\$35,559.83	97%
Finger Lakes	\$40,288.19	\$39,574.15	102%
Genesee	\$35,234.67	\$29,834.45	118%
Livingston	\$36,798.33	\$29,221.76	126%
Monroe	\$42,301.01	\$42,743.46	99%
Ontario	\$37,437.75	\$33,691.56	111%
Orleans	\$41,611.12	\$26,809.28	155%
Seneca	\$40,670.54	\$31,047.23	131%
Wayne	\$36,862.57	\$33,706.71	109%
Wyoming	\$42,036.13	\$29,229.43	144%

² *Government Workers in New York: Empire State's Favored Class?* Empire Center for New York State Policy, September 2006.

Yates	\$32,070.83	\$25,724.32	125%
Long Island	\$57,710.89	\$39,574.15	146%
Nassau	\$60,795.55	\$48,714.66	125%
Suffolk	\$54,867.35	\$46,170.00	119%
Mid-Hudson	\$53,444.98	\$50,310.63	106%
Dutchess	\$47,714.84	\$43,840.13	109%
Orange	\$47,800.82	\$34,257.28	140%
Putnam	\$57,074.96	\$40,633.84	140%
Rockland	\$52,096.11	\$46,153.07	113%
Sullivan	\$44,982.26	\$29,163.72	154%
Ulster	\$46,511.12	\$31,563.41	147%
Westchester	\$59,875.44	\$62,063.08	96%
Mohawk Valley	\$37,225.56	\$31,582.38	118%
Fulton	\$38,283.72	\$29,857.66	128%
Hamilton	\$33,539.17	\$18,463.14	182%
Herkimer	\$31,269.82	\$27,901.32	112%
Montgomery	\$36,796.77	\$30,548.52	120%
Oneida	\$38,826.79	\$32,771.16	118%
Schoharie	\$35,546.16	\$28,409.88	125%
North Country	\$39,692.05	\$30,863.04	129%
Clinton	\$44,887.44	\$33,124.40	136%
Essex	\$36,720.93	\$29,309.67	125%
Franklin	\$40,873.11	\$28,130.73	145%
Jefferson	\$38,504.30	\$30,199.97	127%
Lewis	\$33,450.63	\$29,081.97	115%
St. Lawrence	\$38,917.18	\$31,878.38	122%
Southern Tier	\$36,113.11	\$37,942.85	95%
Broome	\$36,631.49	\$34,439.06	106%
Chemung	\$40,482.64	\$33,511.03	121%
Chenango	\$33,516.54	\$33,648.99	100%
Delaware	\$29,471.99	\$34,877.91	85%
Otsego	\$35,227.35	\$31,886.95	110%
Schuyler	\$34,808.64	\$27,944.94	125%
Steuben	\$36,395.97	\$50,186.91	73%
Tioga	\$33,550.20	\$46,813.47	72%
Tompkins	\$37,588.15	\$39,563.54	95%
Western NY	\$40,674.55	\$35,976.75	113%
Allegany	\$30,851.23	\$30,477.67	101%
Cattaraugus	\$34,356.43	\$30,523.56	113%
Chautauqua	\$36,684.71	\$29,053.20	126%
Erie	\$42,857.45	\$37,531.66	114%
Niagara	\$39,989.11	\$33,941.98	118%

* Excluding New York City (Bronx, Kings, New York, Queens and Richmond Counties)
Source: NYS Department of Labor, Quarterly Census of Employment & Wages

Note: The Empire Center for New York State Policy originally completed this analysis in 2006 using 2005 data. CGR has updated it to reflect 2007 wage data.