



*UNITED STATES
OFFICE OF PERSONNEL MANAGEMENT*

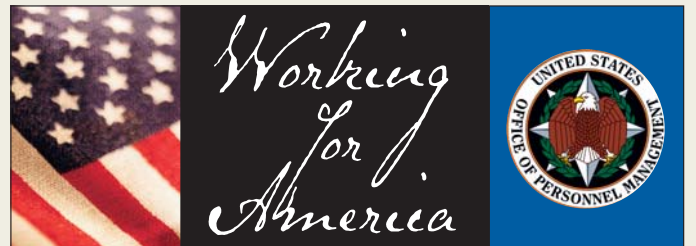
**FEDERAL CIVILIAN
WORKFORCE STATISTICS**

***WORK YEARS AND
PERSONNEL COSTS***

FISCAL YEAR 2004

September 2006

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT



Federal Civilian Workforce Statistics

Work Years and Personnel Costs

United States Government

Fiscal Year 2004

U.S. Office of Personnel Management
Strategic Human Resources Policy
Center for Workforce Planning and Policy Analysis
Theodore Roosevelt Building
1900 E Street, NW.
Washington, DC 20415-6000

A Message from the Director

I am pleased to present our report on Work Years and Personnel Costs for Fiscal Year 2004. This publication provides comprehensive data on pay, benefits, and leave for all Executive branch agencies that employ 100 or more Federal civilian employees. It is used by a variety of public and private sector customers including the Office of Management and Budget, Congress, the Government Accountability Office, State and local governments, the media, universities, and other researchers to forecast budgets and compare compensation data.

We have eliminated the printed version of this publication since it is available electronically at www.opm.gov/feddata/html/wypc.htm. This is an effort on our part to stay focused on President George W. Bush's mandate for a Government that is citizen-centered, results-oriented and market-based.

If you would like additional information on our civilian workforce or have suggestions for our staff, please contact the Workforce Information and Planning Group at 202-606-1789 or by email at fedstats@opm.gov.

Linda M. Springer
Director

Foreword

This is the U.S. Office of Personnel Management (OPM) 27th annual report; the Office of Management and Budget published prior reports. Data for this survey cover all Federal civilian employees in the Executive Branch working in agencies with 100 or more employees. This survey also includes the U.S. Postal Service. The excluded small agencies represent less than a 10th of a percent of the total work years. Overall, this report achieves 98 percent coverage of worldwide employment when benchmarked against the September 2004 Monthly Report of Federal Civilian Employment. Excluded by law are the Defense Intelligence Agency, the Central Intelligence Agency, and the National Security Agency.

This report provides a wide range of data on work years expended, payroll costs by pay system, fringe benefit expenses, types of leave used and its value, and other compensation items. This information is useful for compensation comparison studies, forecasting, trend analysis in the projection of workforce requirements, and in the determination of policies that affect people and jobs.

The work years and personnel costs data in this report cover fiscal year 2004 (October 1, 2003, through September 30, 2004). The leave data in this report are for leave year 2004 (January 11, 2004 through January 8, 2005). When comparing cost data (fiscal year) and leave usage data (calendar year), one should note that there is only a 9 month overlap between the fiscal year compensation data and the calendar year leave data.

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Acrobat uses hypertext and electronic bookmarks to help the reader navigate throughout the document. You are welcome to copy or print the statistical tables and charts for use in your own reports and presentations, and may make copies of this publication for distribution purposes.

This issue of the **Work Years and Personnel Costs** publication is available to the public via OPM's World Wide Web Site at: <http://www.opm.gov/feddata/html/wypc.htm>.

You may call 202-606-1350 for detailed tabulations from the 2004 survey or **email to:** fedstats@opm.gov.

Survey Highlights

[See Supplement IV, Glossary, for definition of key terms.]

Work Years and Pay

* Total work years (2,799,618) included full-time permanent (2,336,713), full-time temporary (117,772), and part-time and intermittent (174,812) basic work years plus overtime and holiday premium work years (170,321). Basic work years (2,629,297) cover 94 percent of total work years.

* **Chart 1** shows that 49 percent of the total work years, and 52 percent of direct pay was reported in the General Schedule pay system. The U.S. Postal Service accounted for another 29 percent of total work years, and 25 percent of direct pay costs.

* Wage Board employment (234,776 total work years) accounted for 8.4 percent of the total work years. It showed 78 percent of Wage Board work years were in trades and crafts (183,862).

* **Chart 2** shows that the Total cost (\$195.7 billion) includes Basic pay (\$138.9 billion or 71 percent), Benefit pay (\$42.8 billion or 21.8 percent), Premium pay (\$13.7 billion or 7.0 percent) and Separation pay (\$343.6 million or 0.2 percent).

* The U.S. Postal Service pay system accounted for 36 percent of all premium pay (\$5.0 billion of the \$13.7 billion total); the General Schedule pay system (\$5.3 billion) covered another 38 percent of all premium pay.

* Based on total work years, the cost per work year was \$69,903; it includes \$54,507 (78 percent) for direct pay (basic plus premium) and \$15,395 (22 percent) for benefit pay.

* The U.S. Postal Service made up 74 percent (129,209) of part-time and intermittent work years. The Departments of Veterans Affairs and Defense together represented another 9.5 percent (11,318 and 5,173, respectively) of part-time and intermittent work years.

* The U.S. Postal Service contributed 40 percent (or 68,082) of overtime and holiday work years; while Department of Defense agencies contributed another 12 percent (19,866 work years).

Trends in Non-Postal Work Years

* Since 1999, increases occurred in work years for full-time permanent, full-time temporary, and overtime and holiday.

* Total non-postal work years (2.0 million) increased by 13,000 since Fiscal Year (FY) 2003 (mostly in the Tennessee Valley Authority -- up 74,000); since FY 1999, total work years increased by 131,000.

* Basic (full-time permanent, full-time temporary, and part-time/intermittent) work years (1.9 million) increased by 24,000 since FY 2003, and increased by 77,000 since FY 1999.

* Full-time permanent work years (approximately 87 percent of total work years), increased by 25,000 since FY 2003, and increased by 66,000 since FY 1999.

* Full-time temporary work years (116,000) decreased by 1,600 since FY 2003, and increased by 23,000 since FY 1999.

* Part-time and intermittent work years (46,000) increased by 1,100 (mostly in the Department of Treasury) since FY 2003, and decreased by 12,000 since FY 1999.

* **Chart 3** shows that Overtime and Holiday work years (102,000) decreased by 11,000 since FY 2003, and increased by 54,000 since FY 1999.

Survey Highlights (continued)

[See Supplement IV, Glossary, for definition of key terms.]

Trends in Basic and Premium Pay

* Wage Board pay system reported a 21.2 percent increase in basic work years since FY 2003, and a 14 percent decrease in average basic salary.

* Basic pay (71.0 percent of total costs) increased by \$6.9 billion since Fiscal Year (FY) 2003, and by \$25.0 billion since FY 1999.

* Premium pay (7.0 percent of total costs) increased by 7.9 percent since FY 2003 -- mostly due to increases within the Department of Veterans Affairs (up \$84 million or 7.3 percent).

* **Table 3b** shows that the Average basic pay per work year for all agencies was \$52,834 (up \$2,670 or 5.3 percent since FY 2003).

Agencies

* **Chart 4** shows that 61.4 percent of the total civilian work years occurred in three agencies: Department of Defense (674,543 or 24.1 percent); U.S. Postal Service (820,156 or 29.3 percent); and Department of Veterans Affairs (218,710 or 8.0 percent).

* Department of Homeland Security had the highest amount of premium pay as a percent of basic pay (18.2 percent) during FY 2004.

* The U.S. Postal Service reported a 26,000 decrease in basic work years; but a 10,000 increase in overtime and holiday work years since FY 2003.

* Defense Agencies reported major changes in work years as follows: full-time permanent (down 5,600 from 604,200 to 598,600); full-time temporary (up 16,900 from 34,000 to 50,900); and part-time and intermittent work years (down 400 from 5,600 to 5,200).

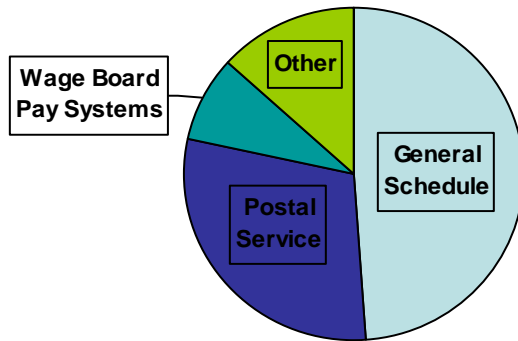
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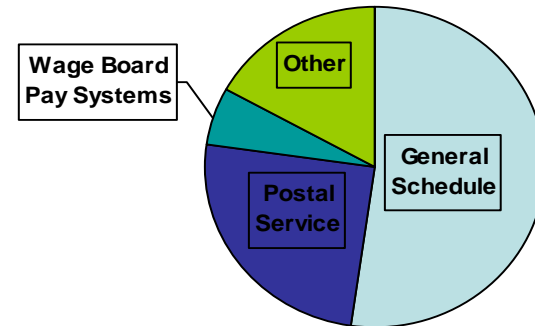
CHART 1

NEARLY HALF THE WORK YEARS AND PAY COSTS ARE CONCENTRATED IN THE GENERAL SCHEDULE PAY SYSTEM (Excluding Benefits Costs)

Total Work Years



Total Direct Pay Cost



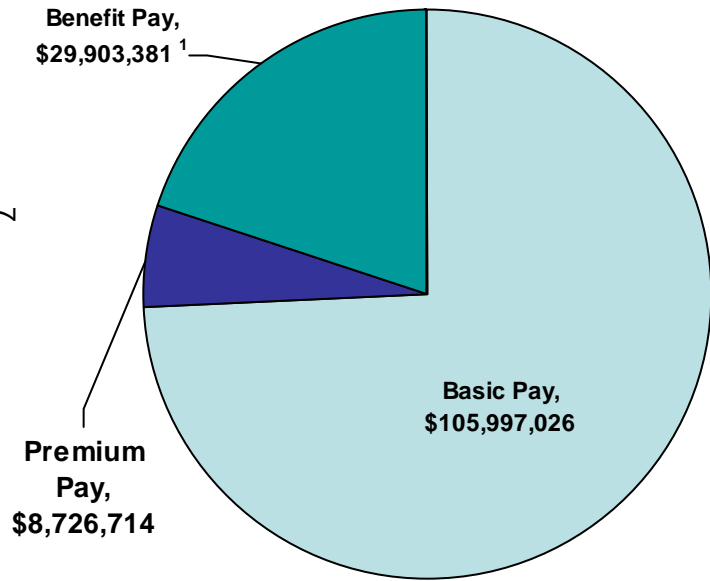
TOTAL WORK YEARS AND DIRECT COSTS BY PAY SYSTEM (Fiscal Year 2004)

Pay System	Total Work Years	Percent of Total	Direct Cost (\$000)	Percent of Total
General Schedule	1,369,684	48.9	79,813,705	52.3
Postal Service	820,156	29.3	37,875,694	24.8
Wage Board Pay Systems	234,776	8.4	8,857,383	5.8
Other	375,002	13.4	26,052,652	17.1
Total	2,799,618	100.0	152,599,434	100.0

CHART 2
DISTRIBUTION OF BASIC, PREMIUM, AND BENEFIT COSTS
Fiscal Year 2004

(\$ thousands)

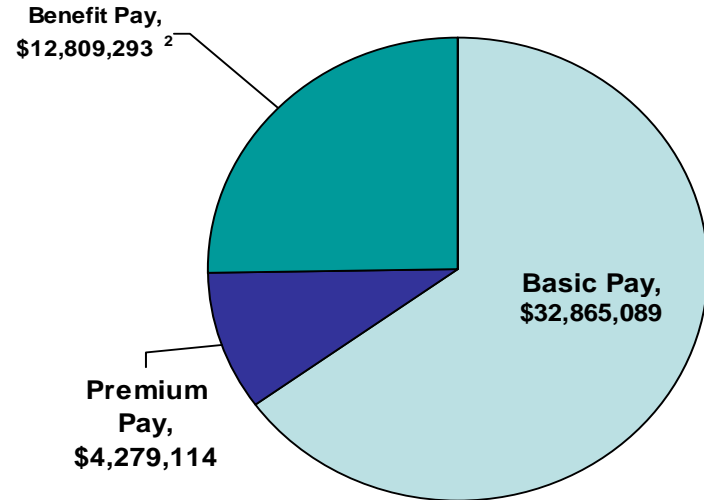
ALL OTHER AGENCIES



Total Payroll Costs: \$134,176,229
(In thousands \$)

1/ Includes Separation Pay -- \$343,086

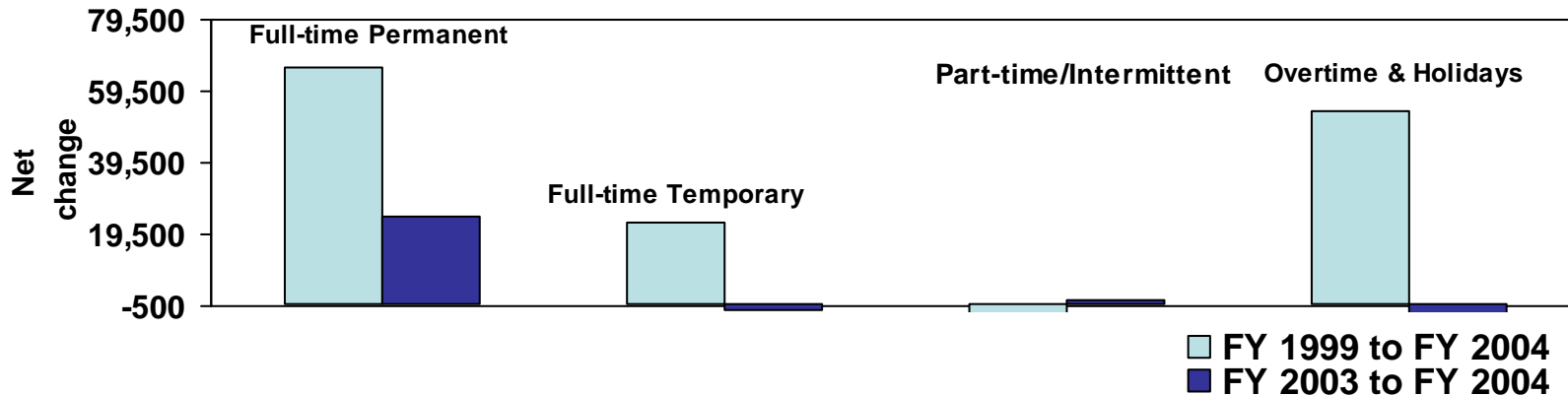
U.S. POSTAL SERVICE



Total Payroll Costs: \$49,224,496
(In thousands \$)

2/ Includes Separation Pay -- \$501

CHART 3
FULL-TIME PERMANENT WORK YEARS HAVE INCREASED 4 PERCENT SINCE 1999
(Excluding Postal Service)

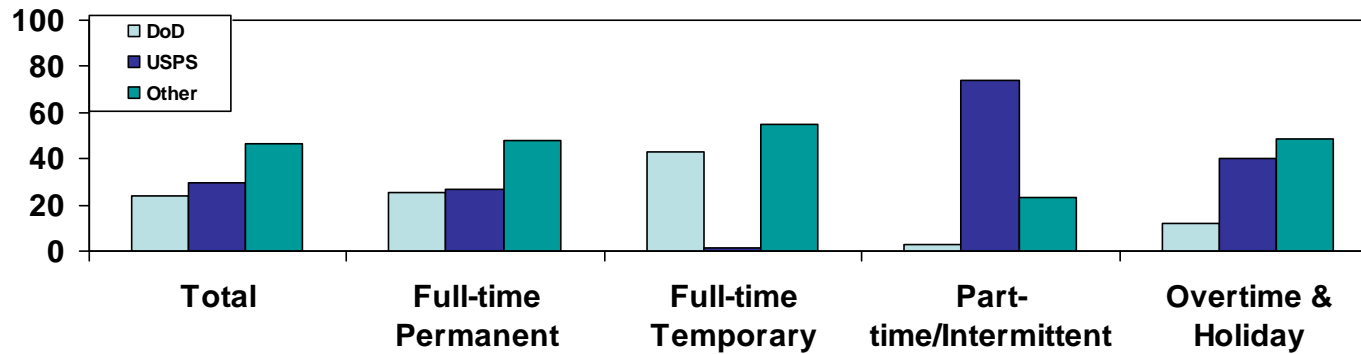


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	Work Years (Excluding Postal Service)			Net Changes	
	FY 1999	FY 2003	FY 2004	FY 1999 to FY 2004	FY 2003 to FY 2004
Basic Work Years	1,800,287	1,852,930	1,877,233	76,936	24,293
Full-time Permanent	1,649,761	1,691,089	1,715,843	66,082	24,754
Full-time Temporary	93,037	117,365	115,777	22,740	-1,588
Part-time & Intermittent	57,489	44,476	45,603	-11,886	1,127
Overtime & Holidays	48,463	113,507	102,239	53,776	-11,268
Total	1,848,750	1,966,437	1,979,462	130,712	13,025

CHART 4

DEFENSE ACCOUNTED FOR 43 PERCENT OF ALL FULL-TIME TEMPORARY WORK YEARS; WHILE POSTAL SERVICE ACCOUNTED FOR 74 PERCENT OF ALL PART-TIME AND INTERMITTENT WORK YEARS



Major Agencies	Total (Percent)	FTP (Percent)	FTT (Percent)	PTI (Percent)	Overtime/Hol. (Percent)
Department of Defense	24.1	25.6	43.2	3.0	11.7
USPS	29.3	26.6	1.7	73.9	40.0
Other	46.6	47.8	55.1	23.1	48.3
VA	8.0	8.3	10.8	6.5	3.8
Treasury	4.0	4.5	0.3	1.5	2.6
Justice	4.2	4.2	0.4	0.9	9.2
Agriculture	6.3	5.1	12.7	4.8	3.4
Other	24.1	25.7	30.9	94	12.3
Total	100.0	100.0	100.0	100.0	100.0

**TABLE 1A - BASIC AND PREMIUM WORK YEARS PAID FOR - BY AGENCY
FISCAL YEAR 2004**

AGENCY	TOTAL WORK YEARS	BASIC WORK YEARS				PREMIUM WORK YEARS		
		TOTAL	FULL-TIME PERMANENT	FULL-TIME TEMPORARY	PART-TIME & INTERMITTENT	TOTAL	OVERTIME	HOLIDAY
EXECUTIVE OFFICE OF THE PRESIDENT	418	418	417		1			
OFFICE OF MANAGEMENT AND BUDGET	516	509	482	10	17	7	7	
OFFICE OF ADMINISTRATION	222	220	217	1	2	2	2	
OFFICE OF THE U.S. TRADE REPRESENTATIVE	196	195	192		3	1	1	
OFFICE OF NATIONAL DRUG CONTROL POLICY	103	103	99	1	3			
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	1,455	1,445	1,407	12	26	10	10	
DEPARTMENT OF STATE	30,837	29,728	27,373	1,359	996	1,109	1,052	57
DEPARTMENT OF THE TREASURY	113,128	108,655	105,645	365	2,645	4,473	4,428	45
DEPARTMENT OF DEFENSE, TOTAL	674,543	654,677	598,628	50,876	5,173	19,866	18,839	1,027
DEPARTMENT OF THE ARMY	211,582	206,914	177,728	27,930	1,256	4,668	4,311	357
DEPARTMENT OF THE NAVY	193,395	183,267	174,360	8,907		10,128	9,872	256
DEPARTMENT OF THE AIR FORCE	166,265	162,232	151,347	8,482	2,403	4,033	3,744	289
OTHER DEFENSE ACTIVITIES	103,301	102,264	95,193	5,557	1,514	1,037	912	125
DEPARTMENT OF JUSTICE	116,978	101,379	99,413	460	1,506	15,599	14,814	785
DEPARTMENT OF THE INTERIOR	75,633	71,033	58,407	10,715	1,911	4,600	4,246	354
DEPARTMENT OF AGRICULTURE	104,801	99,007	87,991	6,502	4,514	5,794	5,392	402
DEPARTMENT OF COMMERCE	34,373	33,429	30,092	425	2,912	944	832	112
DEPARTMENT OF LABOR	16,566	16,492	15,694	242	556	74	72	2
DEPARTMENT OF HEALTH AND HUMAN SERVICES	66,271	65,571	53,948	10,512	1,111	700	556	144
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	10,493	10,214	10,069	78	67	279	279	
DEPARTMENT OF HOMELAND SECURITY	177,619	142,823	119,395	14,990	8,438	34,796	31,981	2,815
DEPARTMENT OF TRANSPORTATION	58,750	57,271	55,992	653	626	1,479	637	842
DEPARTMENT OF ENERGY	15,244	14,931	14,400	350	181	313	299	14
DEPARTMENT OF EDUCATION	4,418	4,343	4,033	235	75	75	75	
DEPARTMENT OF VETERANS AFFAIRS	225,109	218,710	194,613	12,779	11,318	6,399	4,052	2,347
SUBTOTAL EXECUTIVE DEPARTMENTS	1,724,763	1,628,263	1,475,693	110,541	42,029	96,500	87,554	8,946
AMERICAN BATTLE MONUMENTS COMMISSION	414	390	384	6		24	6	18
ARMED FORCES RETIREMENT HOME	146	137	134		3	9	7	2
COMMODITY FUTURES TRADING COMMISSION	500	500	481	6	13			
CONSUMER PRODUCT SAFETY COMMISSION	462	460	427	24	9	2	2	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	554	553	547	3	3	1	1	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	2,476	2,472	2,412	35	25	4	4	
ENVIRONMENTAL PROTECTION AGENCY	17,159	17,117	16,343	252	522	42	39	3
EXPORT-IMPORT BANK OF THE UNITED STATES	405	404	404			1	1	
FARM CREDIT ADMINISTRATION	282	282	263	17	2			
FEDERAL COMMUNICATIONS COMMISSION	1,989	1,983	1,888	24	71	6	5	1
FEDERAL DEPOSIT INSURANCE CORPORATION	5,559	5,544	5,317	49	178	15	15	
FEDERAL ELECTION COMMISSION	363	361	352	5	4	2	2	
FEDERAL HOUSING FINANCE BOARD	106	106	93	8	5			
FEDERAL LABOR RELATIONS AUTHORITY	184	184	176	5	3			
FEDERAL MARITIME COMMISSION	129	129	129					
FEDERAL MEDIATION AND CONCILIATION SERVICE	272	272	269		3			

**TABLE 1A - BASIC AND PREMIUM WORK YEARS PAID FOR - BY AGENCY
FISCAL YEAR 2004**

AGENCY	TOTAL WORK YEARS	BASIC WORK YEARS				PREMIUM WORK YEARS		
		TOTAL	FULL-TIME PERMANENT	FULL-TIME TEMPORARY	PART-TIME & INTERMITTENT	TOTAL	OVERTIME	HOLIDAY
FEDERAL TRADE COMMISSION	1,063	1,057	931	92	34	6	6	
GENERAL SERVICES ADMINISTRATION	12,742	12,576	12,315	189	72	166	163	3
BROADCASTING BOARD OF GOVERNORS	2,523	2,289	2,203	64	22	234	133	101
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	252	250	237	7	6	2	1	1
MERIT SYSTEMS PROTECTION BOARD	222	222	219	2	1			
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	18,930	18,825	17,958	436	431	105	100	5
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	2,842	2,818	2,518	180	120	24	23	1
NATIONAL CREDIT UNION ADMINISTRATION	910	909	871	27	11	1	1	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	304	304	280	20	4			
NATIONAL ENDOWMENT FOR THE ARTS	150	150	132	15	3			
NATIONAL ENDOWMENT FOR THE HUMANITIES	154	154	148	5	1			
NATIONAL LABOR RELATIONS BOARD	1,878	1,878	1,812	21	45			
NATIONAL SCIENCE FOUNDATION	1,270	1,269	1,170	53	46	1	1	
NATIONAL TRANSPORTATION SAFETY BOARD	428	420	383	29	8	8	8	
NUCLEAR REGULATORY COMMISSION	3,085	2,997	2,890	58	49	88	86	2
OFFICE OF PERSONNEL MANAGEMENT	2,839	2,777	2,475	87	215	62	62	
PEACE CORPS	1,083	1,080	1,067	1	12	3	3	
PRESIDIO TRUST	333	314	260	49	5	19	19	
RAILROAD RETIREMENT BOARD	1,096	1,096	1,084		12			
SECURITIES AND EXCHANGE COMMISSION	3,550	3,550	3,442	108				
SELECTIVE SERVICE SYSTEM	157	157	153	2	2			
SMALL BUSINESS ADMINISTRATION	3,513	3,413	2,850	546	17	100	100	
SMITHSONIAN INSTITUTION	4,815	4,643	4,457	102	84	172	123	49
SMITHSONIAN INSTITUTION	4,011	3,902	3,740	99	63	109	70	39
NATIONAL GALLERY OF ART	804	741	717	3	21	63	53	10
SOCIAL SECURITY ADMINISTRATION	65,742	62,225	60,358	521	1,346	3,517	3,511	6
TENNESSEE VALLEY AUTHORITY	88,209	87,191	84,982	2,083	126	1,018	945	73
U.S. HOLOCAUST MEMORIAL MUSEUM	233	226	217	6	3	7	6	1
AGENCY FOR INTERNATIONAL DEVELOPMENT	3,855	3,766	3,634	102	30	89	80	9
OVERSEAS PRIVATE INVESTMENT CORPORATION	205	204	175	23	6	1	1	
AGENCY FOR INTERNATIONAL DEVELOPMENT	3,650	3,562	3,459	79	24	88	79	9
U.S. INTERNATIONAL TRADE COMMISSION	370	369	358	5	6	1	1	
U.S. POSTAL SERVICE	820,156	752,074	620,870	1,995	129,209	68,082	64,897	3,185
SUBTOTAL INDEPENDENT AGENCIES	1,073,400	999,589	859,613	7,219	132,757	73,811	70,351	3,460
TOTAL - ALL AGENCIES	2,799,618	2,629,297	2,336,713	117,772	174,812	170,321	157,915	12,406

**TABLE 1B - BASIC AND PREMIUM WORK YEARS AS A PERCENT OF TOTAL WORK YEARS - BY AGENCY
FISCAL YEAR 2004**

AGENCY	BASIC WORK YEARS				PREMIUM WORK YEARS		
	TOTAL	FULL-TIME PERMANENT	FULL-TIME TEMPOARY	PART-TIME & INTERMITTENT	TOTAL	OVERTIME	HOLIDAY
EXECUTIVE OFFICE OF THE PRESIDENT	100.00%	99.76%		0.24%			
OFFICE OF MANAGEMENT AND BUDGET	98.64%	93.41%	1.94%	3.29%	1.36%	1.36%	
OFFICE OF ADMINISTRATION	99.10%	97.75%	0.45%	0.90%	0.90%	0.90%	
OFFICE OF THE U.S. TRADE REPRESENTATIVE	99.49%	97.96%		1.53%	0.51%	0.51%	
OFFICE OF NATIONAL DRUG CONTROL POLICY	100.00%	96.12%	0.97%	2.91%			
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	99.31%	96.70%	0.82%	1.79%	0.69%	0.69%	
DEPARTMENT OF STATE	96.40%	88.77%	4.41%	3.23%	3.60%	3.41%	0.18%
DEPARTMENT OF THE TREASURY	96.05%	93.39%	0.32%	2.34%	3.95%	3.91%	0.04%
DEPARTMENT OF DEFENSE, TOTAL	97.05%	88.75%	7.54%	0.77%	2.95%	2.79%	0.15%
DEPARTMENT OF THE ARMY	97.79%	84.00%	13.20%	0.59%	2.21%	2.04%	0.17%
DEPARTMENT OF THE NAVY	94.76%	90.16%	4.61%		5.24%	5.10%	0.13%
DEPARTMENT OF THE AIR FORCE	97.57%	91.03%	5.10%	1.45%	2.43%	2.25%	0.17%
OTHER DEFENSE ACTIVITIES	99.00%	92.15%	5.38%	1.47%	1.00%	0.88%	0.12%
DEPARTMENT OF JUSTICE	86.67%	84.98%	0.39%	1.29%	13.33%	12.66%	0.67%
DEPARTMENT OF THE INTERIOR	93.92%	77.22%	14.17%	2.53%	6.08%	5.61%	0.47%
DEPARTMENT OF AGRICULTURE	94.47%	83.96%	6.20%	4.31%	5.53%	5.14%	0.38%
DEPARTMENT OF COMMERCE	97.25%	87.55%	1.24%	8.47%	2.75%	2.42%	0.33%
DEPARTMENT OF LABOR	99.55%	94.74%	1.46%	3.36%	0.45%	0.43%	0.01%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	98.94%	81.41%	15.86%	1.68%	1.06%	0.84%	0.22%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	97.34%	95.96%	0.74%	0.64%	2.66%	2.66%	
DEPARTMENT OF HOMELAND SECURITY	80.41%	67.22%	8.44%	4.75%	19.59%	18.01%	1.58%
DEPARTMENT OF TRANSPORTATION	97.48%	95.31%	1.11%	1.07%	2.52%	1.08%	1.43%
DEPARTMENT OF ENERGY	97.95%	94.46%	2.30%	1.19%	2.05%	1.96%	0.09%
DEPARTMENT OF EDUCATION	98.30%	91.29%	5.32%	1.70%	1.70%	1.70%	
DEPARTMENT OF VETERANS AFFAIRS	97.16%	86.45%	5.68%	5.03%	2.84%	1.80%	1.04%
SUBTOTAL EXECUTIVE DEPARTMENTS	94.41%	85.56%	6.41%	2.44%	5.59%	5.08%	0.52%
AMERICAN BATTLE MONUMENTS COMMISSION	94.20%	92.75%	1.45%		5.80%	1.45%	4.35%
ARMED FORCES RETIREMENT HOME	93.84%	91.78%		2.05%	6.16%	4.79%	1.37%
COMMODITY FUTURES TRADING COMMISSION	100.00%	96.20%	1.20%	2.60%			
CONSUMER PRODUCT SAFETY COMMISSION	99.57%	92.42%	5.19%	1.95%	0.43%	0.43%	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	99.82%	98.74%	0.54%	0.54%	0.18%	0.18%	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	99.84%	97.42%	1.41%	1.01%	0.16%	0.16%	
ENVIRONMENTAL PROTECTION AGENCY	99.76%	95.24%	1.47%	3.04%	0.24%	0.23%	0.02%
EXPORT-IMPORT BANK OF THE UNITED STATES	99.75%	99.75%			0.25%	0.25%	
FARM CREDIT ADMINISTRATION	100.00%	93.26%	6.03%	0.71%			
FEDERAL COMMUNICATIONS COMMISSION	99.70%	94.92%	1.21%	3.57%	0.30%	0.25%	0.05%
FEDERAL DEPOSIT INSURANCE CORPORATION	99.73%	95.65%	0.88%	3.20%	0.27%	0.27%	
FEDERAL ELECTION COMMISSION	99.45%	96.97%	1.38%	1.10%	0.55%	0.55%	
FEDERAL HOUSING FINANCE BOARD	100.00%	87.74%	7.55%	4.72%			
FEDERAL LABOR RELATIONS AUTHORITY	100.00%	95.65%	2.72%	1.63%			
FEDERAL MARITIME COMMISSION	100.00%	100.00%					
FEDERAL MEDIATION AND CONCILIATION SERVICE	100.00%	98.90%		1.10%			

**TABLE 1B - BASIC AND PREMIUM WORK YEARS AS A PERCENT OF TOTAL WORK YEARS - BY AGENCY
FISCAL YEAR 2004**

AGENCY	BASIC WORK YEARS				PREMIUM WORK YEARS		
	TOTAL	FULL-TIME PERMANENT	FULL-TIME TEMPOARY	PART-TIME & INTERMITTENT	TOTAL	OVERTIME	HOLIDAY
FEDERAL TRADE COMMISSION	99.44%	87.58%	8.65%	3.20%	0.56%	0.56%	
GENERAL SERVICES ADMINISTRATION	98.70%	96.65%	1.48%	0.57%	1.30%	1.28%	0.02%
BROADCASTING BOARD OF GOVERNORS	90.73%	87.32%	2.54%	0.87%	9.27%	5.27%	4.00%
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	99.21%	94.05%	2.78%	2.38%	0.79%	0.40%	0.40%
MERIT SYSTEMS PROTECTION BOARD	100.00%	98.65%	0.90%	0.45%			
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	99.45%	94.87%	2.30%	2.28%	0.55%	0.53%	0.03%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	99.16%	88.60%	6.33%	4.22%	0.84%	0.81%	0.04%
NATIONAL CREDIT UNION ADMINISTRATION	99.89%	95.71%	2.97%	1.21%	0.11%	0.11%	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	100.00%	92.11%	6.58%	1.32%			
NATIONAL ENDOWMENT FOR THE ARTS	100.00%	88.00%	10.00%	2.00%			
NATIONAL ENDOWMENT FOR THE HUMANITIES	100.00%	96.10%	3.25%	0.65%			
NATIONAL LABOR RELATIONS BOARD	100.00%	96.49%	1.12%	2.40%			
NATIONAL SCIENCE FOUNDATION	99.92%	92.13%	4.17%	3.62%	0.08%	0.08%	
NATIONAL TRANSPORTATION SAFETY BOARD	98.13%	89.49%	6.78%	1.87%	1.87%	1.87%	
NUCLEAR REGULATORY COMMISSION	97.15%	93.68%	1.88%	1.59%	2.85%	2.79%	0.06%
OFFICE OF PERSONNEL MANAGEMENT	97.82%	87.18%	3.06%	7.57%	2.18%	2.18%	
PEACE CORPS	99.72%	98.52%	0.09%	1.11%	0.28%	0.28%	
PRESIDIO TRUST	94.29%	78.08%	14.71%	1.50%	5.71%	5.71%	
RAILROAD RETIREMENT BOARD	100.00%	98.91%		1.09%			
SECURITIES AND EXCHANGE COMMISSION	100.00%	96.96%	3.04%				
SELECTIVE SERVICE SYSTEM	100.00%	97.45%		1.27%			
SMALL BUSINESS ADMINISTRATION	97.15%	81.13%	15.54%	0.48%	2.85%	2.85%	
SMITHSONIAN INSTITUTION	96.43%	92.56%	2.12%	1.74%	3.57%	2.55%	1.02%
SMITHSONIAN INSTITUTION	97.28%	93.24%	2.47%	1.57%	2.72%	1.75%	0.97%
NATIONAL GALLERY OF ART	92.16%	89.18%	0.37%	2.61%	7.84%	6.59%	1.24%
SOCIAL SECURITY ADMINISTRATION	94.65%	91.81%	0.79%	2.05%	5.35%	5.34%	0.01%
TENNESSEE VALLEY AUTHORITY	98.85%	96.34%	2.36%	0.14%	1.15%	1.07%	0.08%
U.S. HOLOCAUST MEMORIAL MUSEUM	97.00%	93.13%	2.58%	1.29%	3.00%	2.58%	0.43%
AGENCY FOR INTERNATIONAL DEVELOPMENT	97.69%	94.27%	2.65%	0.78%	2.31%	2.08%	0.23%
OVERSEAS PRIVATE INVESTMENT CORPORATION	99.51%	85.37%	11.22%	2.93%	0.49%	0.49%	
AGENCY FOR INTERNATIONAL DEVELOPMENT	97.59%	94.77%	2.16%	0.66%	2.41%	2.16%	0.25%
U.S. INTERNATIONAL TRADE COMMISSION	99.73%	96.76%	1.35%	1.62%	0.27%	0.27%	
U.S. POSTAL SERVICE	91.70%	75.70%	0.24%	15.75%	8.30%	7.91%	0.39%
SUBTOTAL INDEPENDENT AGENCIES	93.12%	80.08%	0.67%	12.37%	6.88%	6.55%	0.32%
TOTAL - ALL AGENCIES	93.92%	83.47%	4.21%	6.24%	6.08%	5.64%	0.44%

**TABLE 2A - PERSONNEL COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2004**

AGENCY	TOTAL COST	BASIC PAY	PREMIUM PAY	BENEFIT PAY	SEPARATION PAY
EXECUTIVE OFFICE OF THE PRESIDENT	34,692	27,544	88	7,060	
OFFICE OF MANAGEMENT AND BUDGET	59,323	47,084	1,488	10,751	
OFFICE OF ADMINISTRATION	21,242	16,911	231	4,100	
OFFICE OF THE U.S. TRADE REPRESENTATIVE	23,368	18,564	413	4,391	
OFFICE OF NATIONAL DRUG CONTROL POLICY	12,218	9,423	514	2,281	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	150,843	119,526	2,734	28,583	
DEPARTMENT OF STATE	2,606,721	1,791,648	133,912	668,868	12,293
DEPARTMENT OF THE TREASURY	8,555,167	6,401,230	1,048,117	1,073,831	31,989
DEPARTMENT OF DEFENSE, TOTAL	48,367,476	35,855,737	2,386,736	9,935,449	189,554
DEPARTMENT OF THE ARMY	13,957,814	10,568,665	518,162	2,817,021	53,966
DEPARTMENT OF THE NAVY	15,002,944	10,807,145	1,024,874	3,100,221	70,704
DEPARTMENT OF THE AIR FORCE	11,394,535	8,530,728	489,555	2,342,889	31,363
OTHER DEFENSE ACTIVITIES	8,012,183	5,949,199	354,145	1,675,318	33,521
DEPARTMENT OF JUSTICE	9,043,914	6,092,000	662,000	2,287,622	2,292
DEPARTMENT OF THE INTERIOR	5,166,787	3,854,346	226,012	1,079,437	6,992
DEPARTMENT OF AGRICULTURE	6,898,518	5,154,248	387,136	1,356,549	585
DEPARTMENT OF COMMERCE	3,068,944	2,330,174	129,822	603,944	5,004
DEPARTMENT OF LABOR	1,520,479	1,179,342	34,871	305,674	592
DEPARTMENT OF HEALTH AND HUMAN SERVICES	5,983,774	4,328,328	203,514	1,428,308	23,624
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	1,011,415	794,530	20,357	194,137	2,391
DEPARTMENT OF HOMELAND SECURITY	10,833,033	7,085,044	1,292,121	2,455,366	502
DEPARTMENT OF TRANSPORTATION	7,004,767	5,156,222	382,449	1,462,124	3,972
DEPARTMENT OF ENERGY	1,613,517	1,234,285	58,574	311,044	9,614
DEPARTMENT OF EDUCATION	450,767	355,838	7,495	86,856	578
DEPARTMENT OF VETERANS AFFAIRS	16,259,995	11,593,180	1,243,561	3,414,992	8,262
SUBTOTAL EXECUTIVE DEPARTMENTS	128,385,274	93,206,152	8,216,677	26,664,201	298,244
AMERICAN BATTLE MONUMENTS COMMISSION	18,207	12,647	373	5,125	62
ARMED FORCES RETIREMENT HOME	8,762	6,214	672	1,786	90
COMMODITY FUTURES TRADING COMMISSION	62,304	50,858	17	11,376	53
CONSUMER PRODUCT SAFETY COMMISSION	46,610	37,603	267	8,740	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	47,811	38,170	277	9,364	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	266,166	181,640	884	83,642	
ENVIRONMENTAL PROTECTION AGENCY	1,802,043	1,416,387	29,313	345,549	10,794
EXPORT-IMPORT BANK OF THE UNITED STATES	42,266	33,193	565	8,508	
FARM CREDIT ADMINISTRATION	31,936	25,666	150	6,120	
FEDERAL COMMUNICATIONS COMMISSION	219,557	179,424	2,543	37,590	
FEDERAL DEPOSIT INSURANCE CORPORATION	649,733	514,212	6,402	128,558	561
FEDERAL ELECTION COMMISSION	33,517	26,390	545	6,582	
FEDERAL HOUSING FINANCE BOARD	15,139	11,769	394	2,854	122
FEDERAL LABOR RELATIONS AUTHORITY	20,447	16,309	413	3,712	13
FEDERAL MARITIME COMMISSION	13,400	11,106		2,294	
FEDERAL MEDIATION AND CONCILIATION SERVICE	30,159	23,724	41	6,325	69

**TABLE 2A - PERSONNEL COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2004**

AGENCY	TOTAL COST	BASIC PAY	PREMIUM PAY	BENEFIT PAY	SEPARATION PAY
FEDERAL TRADE COMMISSION	122,207	97,171	2,093	22,943	
GENERAL SERVICES ADMINISTRATION	1,178,140	899,226	46,813	228,442	3,659
BROADCASTING BOARD OF GOVERNORS	207,473	152,232	12,097	41,450	1,694
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	15,938	12,429	249	3,250	10
MERIT SYSTEMS PROTECTION BOARD	26,590	21,265	535	4,680	110
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	2,098,246	1,651,125	37,514	406,544	3,063
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	182,549	140,189	4,527	37,519	314
NATIONAL CREDIT UNION ADMINISTRATION	102,414	81,181	981	20,213	39
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	31,034	25,009	307	5,714	4
NATIONAL ENDOWMENT FOR THE ARTS	14,738	12,044	73	2,621	
NATIONAL ENDOWMENT FOR THE HUMANITIES	16,296	12,965	234	3,093	4
NATIONAL LABOR RELATIONS BOARD	184,854	151,162	1,170	32,522	
NATIONAL SCIENCE FOUNDATION	144,638	112,244	5,888	26,482	24
NATIONAL TRANSPORTATION SAFETY BOARD	48,343	37,316	1,898	9,129	
NUCLEAR REGULATORY COMMISSION	360,415	283,444	9,765	67,131	75
OFFICE OF PERSONNEL MANAGEMENT	217,234	171,655	5,388	40,191	
PEACE CORPS	142,333	68,493	493	73,188	159
PRESIDIO TRUST	27,260	20,269	985	5,963	43
RAILROAD RETIREMENT BOARD	92,839	75,038	1,148	16,652	1
SECURITIES AND EXCHANGE COMMISSION	485,454	375,864	4,101	105,425	64
SELECTIVE SERVICE SYSTEM	12,450	10,115	124	2,211	
SMALL BUSINESS ADMINISTRATION	318,665	245,116	8,058	60,564	4,927
SMITHSONIAN INSTITUTION	347,617	262,225	14,161	67,513	3,718
SMITHSONIAN INSTITUTION	293,000	222,213	9,765	57,304	3,718
NATIONAL GALLERY OF ART	54,617	40,012	4,396	10,209	
SOCIAL SECURITY ADMINISTRATION	4,900,432	3,822,067	182,100	896,254	11
TENNESSEE VALLEY AUTHORITY	1,504,835	1,088,388	101,477	299,922	15,048
U.S. HOLOCAUST MEMORIAL MUSEUM	19,600	14,930	563	4,107	
AGENCY FOR INTERNATIONAL DEVELOPMENT	313,872	235,608	21,096	57,053	115
OVERSEAS PRIVATE INVESTMENT CORPORATION	24,509	18,527	1,082	4,900	
AGENCY FOR INTERNATIONAL DEVELOPMENT	289,363	217,081	20,014	52,153	115
U.S. INTERNATIONAL TRADE COMMISSION	40,601	32,275	916	7,410	
U.S. POSTAL SERVICE	50,730,509	32,918,873	4,956,821	12,854,314	501
SUBTOTAL INDEPENDENT AGENCIES	67,164,599	45,590,221	5,464,124	16,064,911	45,343
TOTAL - ALL AGENCIES	195,700,716	138,915,899	13,683,535	42,757,695	343,587

**TABLE 2B - PERSONNEL COSTS AS A PERCENT OF BASIC PAY
COST PER WORK YEAR FOR TOTAL, BASIC, PREMIUM, AND BENEFITS - BY AGENCY
FISCAL YEAR 2004**

AGENCY	BASIC PAY	PREMIUM PAY	BENEFIT PAY	SEPARATION PAY	COST PER WORK YEAR 1/		
	AS PERCENT OF TOTAL	AS PERCENT OF BASIC	AS PERCENT OF BASIC	AS PERCENT OF BASIC	BASIC	PREMIUM	BENEFITS
EXECUTIVE OFFICE OF THE PRESIDENT	79.40%	0.32%	25.63%		65,895	211	16,890
OFFICE OF MANAGEMENT AND BUDGET	79.37%	3.16%	22.83%		91,248	2,884	20,835
OFFICE OF ADMINISTRATION	79.61%	1.37%	24.24%		76,176	1,041	18,468
OFFICE OF THE U.S. TRADE REPRESENTATIVE	79.44%	2.22%	23.65%		94,714	2,107	22,403
OFFICE OF NATIONAL DRUG CONTROL POLICY	77.12%	5.45%	24.21%		91,485	4,990	22,146
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	79.24%	2.29%	23.91%		82,148	1,879	19,645
DEPARTMENT OF STATE	68.73%	7.47%	37.33%	0.69%	58,101	4,343	22,089
DEPARTMENT OF THE TREASURY	74.82%	16.37%	16.78%	0.50%	56,584	9,265	9,775
DEPARTMENT OF DEFENSE, TOTAL	74.13%	6.66%	27.71%	0.53%	53,156	3,538	15,010
DEPARTMENT OF THE ARMY	75.72%	4.90%	26.65%	0.51%	49,951	2,449	13,569
DEPARTMENT OF THE NAVY	72.03%	9.48%	28.69%	0.65%	55,881	5,299	16,396
DEPARTMENT OF THE AIR FORCE	74.87%	5.74%	27.46%	0.37%	51,308	2,944	14,280
OTHER DEFENSE ACTIVITIES	74.25%	5.95%	28.16%	0.56%	57,591	3,428	16,542
DEPARTMENT OF JUSTICE	67.36%	10.87%	37.55%	0.04%	52,078	5,659	19,576
DEPARTMENT OF THE INTERIOR	74.60%	5.86%	28.01%	0.18%	50,961	2,988	14,364
DEPARTMENT OF AGRICULTURE	74.72%	7.51%	26.32%	0.01%	49,181	3,694	12,950
DEPARTMENT OF COMMERCE	75.93%	5.57%	25.92%	0.21%	67,791	3,777	17,716
DEPARTMENT OF LABOR	77.56%	2.96%	25.92%	0.05%	71,191	2,105	18,488
16 DEPARTMENT OF HEALTH AND HUMAN SERVICES	72.33%	4.70%	33.00%	0.55%	65,313	3,071	21,909
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	78.56%	2.56%	24.43%	0.30%	75,720	1,940	18,729
DEPARTMENT OF HOMELAND SECURITY	65.40%	18.24%	34.66%	0.01%	39,889	7,275	13,827
DEPARTMENT OF TRANSPORTATION	73.61%	7.42%	28.36%	0.08%	87,765	6,510	24,955
DEPARTMENT OF ENERGY	76.50%	4.75%	25.20%	0.78%	80,969	3,842	21,035
DEPARTMENT OF EDUCATION	78.94%	2.11%	24.41%	0.16%	80,543	1,696	19,790
DEPARTMENT OF VETERANS AFFAIRS	71.30%	10.73%	29.46%	0.07%	51,500	5,524	15,207
SUBTOTAL EXECUTIVE DEPARTMENTS	72.60%	8.82%	28.61%	0.32%	54,040	4,764	15,633
AMERICAN BATTLE MONUMENTS COMMISSION	69.46%	2.95%	40.52%	0.49%	30,548	901	12,529
ARMED FORCES RETIREMENT HOME	70.92%	10.81%	28.74%	1.45%	42,562	4,603	12,849
COMMODITY FUTURES TRADING COMMISSION	81.63%	0.03%	22.37%	0.10%	101,716	34	22,858
CONSUMER PRODUCT SAFETY COMMISSION	80.68%	0.71%	23.24%		81,392	578	18,918
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	79.84%	0.73%	24.53%		68,899	500	16,903
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	68.24%	0.49%	46.05%		73,360	357	33,781
ENVIRONMENTAL PROTECTION AGENCY	78.60%	2.07%	24.40%	0.76%	82,545	1,708	20,767
EXPORT-IMPORT BANK OF THE UNITED STATES	78.53%	1.70%	25.63%		81,958	1,395	21,007
FARM CREDIT ADMINISTRATION	80.37%	0.58%	23.84%		91,014	532	21,702
FEDERAL COMMUNICATIONS COMMISSION	81.72%	1.42%	20.95%		90,208	1,279	18,899
FEDERAL DEPOSIT INSURANCE CORPORATION	79.14%	1.25%	25.00%	0.11%	92,501	1,152	23,227
FEDERAL ELECTION COMMISSION	78.74%	2.07%	24.94%		72,700	1,501	18,132
FEDERAL HOUSING FINANCE BOARD	77.74%	3.35%	24.25%	1.04%	111,028	3,717	28,075
FEDERAL LABOR RELATIONS AUTHORITY	79.76%	2.53%	22.76%	0.08%	88,636	2,245	20,245

1/ COST PER WORK YEAR FOR EACH CATEGORY IS COMPUTED BY DIVIDING "TOTAL WORK YEARS" (I.E., BASIC AND PREMIUM WORK YEARS COMBINED) INTO INDIVIDUAL CATEGORIES OF BASIC, PREMIUM, OR BENEFIT PAYROLLS

**TABLE 2B - PERSONNEL COSTS AS A PERCENT OF BASIC PAY
COST PER WORK YEAR FOR TOTAL, BASIC, PREMIUM, AND BENEFITS - BY AGENCY
FISCAL YEAR 2004**

AGENCY	BASIC PAY	PREMIUM PAY	BENEFIT PAY	SEPARATION PAY	COST PER WORK YEAR 1/		
	AS PERCENT OF TOTAL	AS PERCENT OF BASIC	AS PERCENT OF BASIC	AS PERCENT OF BASIC	BASIC	PREMIUM	BENEFITS
FEDERAL MARITIME COMMISSION	82.88%		20.66%		86,093		17,783
FEDERAL MEDIATION AND CONCILIATION SERVICE	78.66%	0.17%	26.66%	0.29%	87,221	151	23,507
FEDERAL TRADE COMMISSION	79.51%	2.15%	23.61%		91,412	1,969	21,583
GENERAL SERVICES ADMINISTRATION	76.33%	5.21%	25.40%	0.41%	70,572	3,674	18,215
BROADCASTING BOARD OF GOVERNORS	73.37%	7.95%	27.23%	1.11%	60,338	4,795	17,100
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	77.98%	2.00%	26.15%	0.08%	49,321	988	12,937
MERIT SYSTEMS PROTECTION BOARD	79.97%	2.52%	22.01%	0.52%	95,788	2,410	21,577
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	78.69%	2.27%	24.62%	0.19%	87,223	1,982	21,638
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	76.80%	3.23%	26.76%	0.22%	49,328	1,593	13,312
NATIONAL CREDIT UNION ADMINISTRATION	79.27%	1.21%	24.90%	0.05%	89,210	1,078	22,255
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	80.59%	1.23%	22.85%	0.02%	82,266	1,010	18,809
NATIONAL ENDOWMENT FOR THE ARTS	81.72%	0.61%	21.76%		80,293	487	17,473
NATIONAL ENDOWMENT FOR THE HUMANITIES	79.56%	1.80%	23.86%	0.03%	84,188	1,519	20,110
NATIONAL LABOR RELATIONS BOARD	81.77%	0.77%	21.51%		80,491	623	17,317
NATIONAL SCIENCE FOUNDATION	77.60%	5.25%	23.59%	0.02%	88,381	4,636	20,871
NATIONAL TRANSPORTATION SAFETY BOARD	77.19%	5.09%	24.46%		87,187	4,435	21,329
NUCLEAR REGULATORY COMMISSION	78.64%	3.45%	23.68%	0.03%	91,878	3,165	21,785
OFFICE OF PERSONNEL MANAGEMENT	79.02%	3.14%	23.41%		60,463	1,898	14,157
17 PEACE CORPS	48.12%	0.72%	106.85%	0.23%	63,244	455	67,726
PRESIDIO TRUST	74.35%	4.86%	29.42%	0.21%	60,868	2,958	18,036
RAILROAD RETIREMENT BOARD	80.83%	1.53%	22.19%		68,465	1,047	15,194
SECURITIES AND EXCHANGE COMMISSION	77.43%	1.09%	28.05%	0.02%	105,877	1,155	29,715
SELECTIVE SERVICE SYSTEM	81.24%	1.23%	21.86%		64,427	790	14,083
SMALL BUSINESS ADMINISTRATION	76.92%	3.29%	24.71%	2.01%	69,774	2,294	18,642
SMITHSONIAN INSTITUTION	75.44%	5.40%	25.75%	1.42%	54,460	2,941	14,794
SMITHSONIAN INSTITUTION	75.84%	4.39%	25.79%	1.67%	55,401	2,435	15,214
NATIONAL GALLERY OF ART	73.26%	10.99%	25.51%		49,766	5,468	12,698
SOCIAL SECURITY ADMINISTRATION	77.99%	4.76%	23.45%		58,137	2,770	13,633
TENNESSEE VALLEY AUTHORITY	72.33%	9.32%	27.56%	1.38%	12,339	1,150	3,571
U.S. HOLOCAUST MEMORIAL MUSEUM	76.17%	3.77%	27.51%		64,077	2,416	17,627
AGENCY FOR INTERNATIONAL DEVELOPMENT	75.06%	8.95%	24.22%	0.05%	61,118	5,472	14,830
OVERSEAS PRIVATE INVESTMENT CORPORATION	75.59%	5.84%	26.45%		90,376	5,278	23,902
AGENCY FOR INTERNATIONAL DEVELOPMENT	75.02%	9.22%	24.02%	0.05%	59,474	5,483	14,320
U.S. INTERNATIONAL TRADE COMMISSION	79.49%	2.84%	22.96%		87,230	2,476	20,027
U.S. POSTAL SERVICE	64.89%	15.06%	39.05%		40,137	6,044	15,674
SUBTOTAL INDEPENDENT AGENCIES	67.88%	11.99%	35.24%	0.10%	42,473	5,090	15,009
TOTAL - ALL AGENCIES	70.98%	9.85%	30.78%	0.25%	49,620	4,888	15,395

1/ COST PER WORK YEAR FOR EACH CATEGORY IS COMPUTED BY DIVIDING "TOTAL WORK YEARS" (I.E., BASIC AND PREMIUM WORK YEARS COMBINED) INTO INDIVIDUAL CATEGORIES OF BASIC, PREMIUM, OR BENEFIT PAYROLLS.

Basic Pay and Average Basic Cost

[See Supplement V, Glossary, for definitions of key terms]

* Basic pay is the actual salaries paid to employees during their regularly scheduled work hours (including hours on leave). Basic pay and average basic salary cover full-time permanent, full-time temporary, part-time, and intermittent employment.

* **Chart 5 and Table 3A** show that the Total basic payroll for Fiscal Year (FY) 2004 was \$139.0 billion (premium pay was an additional \$13.7 billion). Note that Basic Pay plus Premium Pay equals Direct Pay. Approximately 53.7 percent of basic pay went to General Schedule employees (\$74.5 billion), 23.7 percent to U.S. Postal workers (\$32.9 billion) and 5.7 percent to Wage Board employees (\$7.9 billion). The remaining 16.9 percent was spread among the many other pay systems.

* **Table 3B** shows that the Wage Board pay system reported an increase in basic work years (+21.2 percent), an increase in basic payroll (+4.2 percent), and a decrease in average basic salary (-14.0 percent).

* The average basic cost (excluding premium and non-leave benefit costs) per work year was \$52,834 in FY 2004. In FY 2004, the average basic salary for employees under the General Schedule was \$57,712.

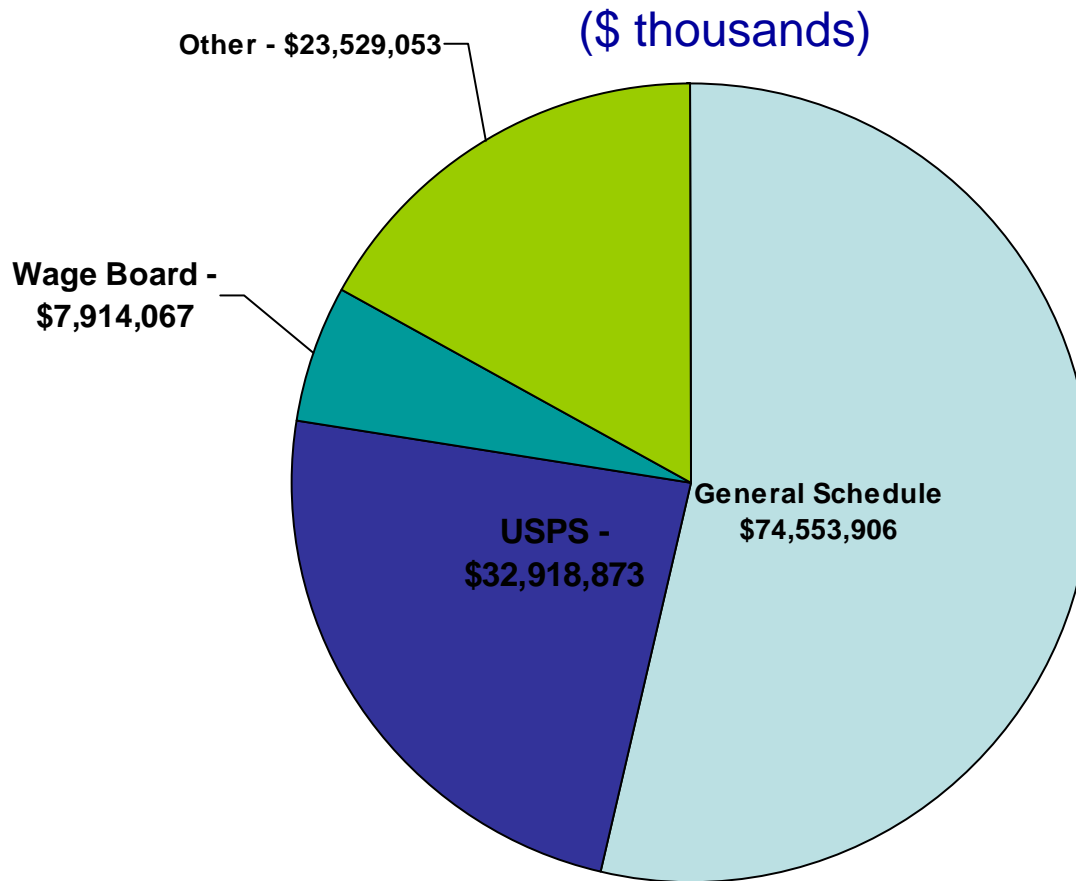
* **Table 4** shows that total basic cost per work year varied from \$12,483 in Tennessee Valley Authority to \$90,032 in the Department of Transportation.

* The Department of Veterans Affairs pay systems reported basic pay increases as follows: Physicians and Dentists (VM) increased by 7.7 percent and Nurses (VN) increased by 9.4 percent.

* The smallest average basic salary was reported in the Non-Wage Board Aliens pay system (\$30,550); the largest average basic salary was reported in the Senior Executive Service pay system (\$134,636).

Chart 5

Distribution of Basic Pay by Major Pay Systems Fiscal Year 2004



Total Basic Pay Costs: \$138,915,899

(In thousands \$)

**TABLE 3A
BASIC AND PREMIUM PAY COSTS BY SELECTED PAY SYSTEMS
FISCAL YEAR 2004**

SELECTED PAY SYSTEMS TITLE	WORK YEARS (AT BASIC RATES)	BASIC PAY (\$000)	PREMIUM PAY (\$000)	DIRECT PAY (\$000)	COST PER WORK YEAR		PERCENT	
					BASIC 1/	DIRECT 2/	WORK YEARS	BASIC PAY
TOTAL - ALL SYSTEMS	2,629,297	138,915,899	13,683,535	152,599,434	52,834	54,507	100.00%	100.00%
GENERAL SCHEDULE	1,291,826	74,553,906	5,259,799	79,813,705	57,712	58,272	49.13%	53.67%
POSTAL SERVICE	752,074	32,918,873	4,956,821	37,875,694	43,771	46,181	28.60%	23.70%
VETERANS AFFAIRS								
PHYSICIANS & NURSES	51,225	3,965,583	770,153	4,735,736	77,415	89,920	1.95%	2.85%
PHYSICIANS & DENTISTS	12,697	1,411,338	510,691	1,922,029	111,155	151,377	0.48%	1.02%
NURSES	38,528	2,554,245	259,462	2,813,707	66,296	70,397	1.47%	1.84%
PUBLIC HEALTH SERVICE COMMISSION	4,242	297,788	21,089	318,877	70,200	75,171	0.16%	0.21%
CORPS (HEALTH & HUMAN SERVICES ONLY)								
SENIOR EXECUTIVE SERVICE	8,699	1,171,201	63,425	1,234,626	134,636	137,932	0.33%	0.84%
TENNESSEE VALLEY AUTHORITY (TVA) (SALARY POLICY EMPLOYEES)	37,482	738,487	27,527	766,014	19,702	19,476	1.43%	0.53%
WAGE BOARD	222,818	7,914,067	943,316	8,857,383	35,518	37,727	8.47%	5.70%
TVA TRADE & LABOR EMPLOYEES	49,041	344,892	72,061	416,953	7,033	8,189	1.87%	0.25%
TRADES & CRAFTS	173,777	7,569,175	871,255	8,440,430	43,557	45,906	6.61%	5.45%
WAGE BOARD ALIENS								
NON-WAGE BOARD ALIENS	21,195	647,514	25,009	672,523	30,550	31,109	0.81%	0.47%
EXPERTS AND CONSULTANTS	1,862	102,392	2,563	104,955	54,990	56,186	0.07%	0.07%
TEACHERS IN DEPENDENT SCHOOLS ABROAD	7,022	376,678	14,449	391,127	53,643	55,637	0.27%	0.27%
ALL OTHER	230,852	16,229,410	1,599,384	17,828,794	70,302	74,505	8.78%	11.68%

1/ BASIC COVERS WORK YEARS AND PAYROLL FOR FULL-TIME PERMANENT/TEMPORARY APPOINTMENTS AND PART-TIME/INTERMITTENT APPOINTMENTS (FULL-TIME EQUIVALENT). BASIC WORK YEARS ARE DIVIDED INTO BASIC PAYROLL TO PRODUCE "COST PER WORK YEAR".

2/ BASIC PLUS PREMIUM (OVERTIME/HOLIDAY) WORK YEARS ARE DIVIDED INTO BASIC PLUS PREMIUM PAYROLL TO PRODUCE DIRECT "COST PER WORK YEAR".
SOURCE: WORK YEARS AND PERSONNEL COSTS SURVEY, FISCAL YEAR 2004

TABLE 3B
BASIC WORK YEARS, BASIC PAYROLL, AND AVERAGE BASIC SALARY
FISCAL YEARS 2003 AND 2004

Selected Pay Systems	Fiscal Year 2003			Fiscal Year 2004			Difference Between FY 03 and FY 04					
	Basic Work Years	Basic Payroll (\$000)	Average Basic Salary	Basic Work Years	Basic Payroll (\$000)	Average Basic Salary	Basic Work Years		Basic Payroll		Average Salary	
							Difference		Difference		Difference	
							Number	Percent	Number (\$000)	Percent	Number	Percent
Total, All Systems	2,630,858	131,974,380	\$50,164	2,629,297	138,915,899	\$52,834	(1,561)	-0.1	6,941,519	5.3	\$2,670	5.3
General Schedule	1,286,981	70,614,425	54,868	1,291,826	74,553,906	57,712	4,845	0.4	3,939,481	5.6	2,844	5.2
Postal Service	777,928	32,865,089	42,247	752,074	32,918,873	43,771	(25,854)	-3.3	53,784	0.2	1,524	3.6
Senior Executive Service	8,319	1,031,427	123,985	8,699	1,171,201	134,636	380	4.6	139,774	13.6	10,652	8.6
Veterans Affairs												
Physicians & Nurses	48,979	3,646,064	74,441	51,225	3,965,583	77,415	2,246	4.6	319,519	8.8	2,974	4.0
Physicians & Dentists	12,133	1,310,750	108,032	12,697	1,411,338	111,155	564	4.7	100,588	7.7	3,123	2.9
Nurses	36,846	2,335,314	63,380	38,528	2,554,245	66,296	1,682	4.6	218,931	9.4	2,915	4.6
Wage Board	183,885	7,596,564	41,312	222,818	7,914,067	35,518	38,933	21.2	317,503	4.2	(5,793)	-14.0
Tennessee Valley Authority (TVA) Trade & Labor	5,195	271,491	52,260	49,041	344,892	7,033	43,846	844.0	73,401	27.0	(45,227)	-86.5
Trades and Crafts (Citizens)	178,690	7,325,073	40,993	173,777	7,569,175	43,557	(4,913)	-2.8	244,102	3.3	2,564	6.3
Non-Wage Board Aliens	21,940	636,168	28,996	21,195	647,514	30,550	(745)	-3.4	11,346	1.8	1,555	5.4
All Other	302,826	15,584,643	51,464	281,460	17,744,755	63,045	(21,366)	-7.1	2,160,112	13.9	11,581	22.5

Source: Work Years and Personnel Costs Survey, Fiscal Year (FY) 2004.

**TABLE 4 - BASIC COST PER WORK YEAR FOR TOTAL AND GENERAL SCHEDULE PAY SYSTEMS
BY WORK SCHEDULE FOR FISCAL YEAR 2004, SELECTED AGENCIES**

AGENCY	TOTAL, ALL PAY SYSTEMS 1/				TOTAL, GENERAL SCHEDULE 1/			
	TOTAL BASIC	FULL-TIME PERMANENT	FULL-TIME TEMPORARY	PART-TIME/ INTERMITTENT	TOTAL BASIC	FULL-TIME PERMANENT	FULL-TIME TEMPORARY	PART-TIME/ INTERMITTENT
DEPARTMENT OF STATE	\$60,268	\$61,271	\$47,503	\$50,115	\$78,262	\$80,622	\$42,249	\$46,752
DEPARTMENT OF THE TREASURY	\$58,913	\$59,676	\$234,633	\$4,200	\$58,290	\$59,054	\$275,150	\$3,972
DEPARTMENT OF DEFENSE, TOTAL	\$54,769	\$56,727	\$34,056	\$31,841	\$57,708	\$59,845	\$33,849	\$37,529
DEPARTMENT OF THE ARMY	\$51,078	\$54,474	\$29,836	\$42,869	\$55,403	\$59,621	\$31,266	\$45,232
DEPARTMENT OF THE NAVY	\$58,969	\$59,918	\$40,409		\$60,406	\$60,977	\$39,084	
DEPARTMENT OF THE AIR FORCE	\$52,584	\$54,030	\$36,608	\$17,850	\$55,799	\$57,009	\$39,718	\$25,730
OTHER DEFENSE ACTIVITIES	\$58,175	\$59,377	\$41,192	\$44,898	\$61,500	\$62,477	\$40,476	\$44,514
DEPARTMENT OF JUSTICE	\$60,091	\$59,640	\$112,648	\$73,826	\$56,325	\$55,780	\$115,709	\$81,047
DEPARTMENT OF THE INTERIOR	\$54,261	\$58,113	\$36,486	\$36,219	\$56,389	\$59,379	\$32,978	\$37,117
DEPARTMENT OF AGRICULTURE	\$52,059	\$55,398	\$25,315	\$25,498	\$52,621	\$55,342	\$25,009	\$31,086
DEPARTMENT OF COMMERCE	\$69,705	\$73,449	\$49,673	\$33,945	\$69,278	\$72,394	\$32,670	\$34,962
DEPARTMENT OF LABOR	\$71,510	\$73,893	\$27,054	\$23,603	\$72,851	\$73,894	\$36,441	\$39,871
DEPARTMENT OF HEALTH AND HUMAN SERVICES	\$66,010	\$69,634	\$47,663	\$63,616	\$69,053	\$70,043	\$45,805	\$62,215
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	\$77,788	\$78,185	\$43,321	\$58,313	\$77,012	\$77,486	\$31,662	\$55,417
DEPARTMENT OF HOMELAND SECURITY	\$49,607	\$52,777	\$33,626	\$33,152	\$32,432	\$32,789	\$23,095	\$19,263
DEPARTMENT OF TRANSPORTATION	\$90,032	\$90,832	\$59,585	\$50,233	\$75,951	\$76,894	\$71,286	\$44,013
DEPARTMENT OF ENERGY	\$82,666	\$82,778	\$87,714	\$64,000	\$81,682	\$82,119	\$68,140	\$62,669
DEPARTMENT OF EDUCATION	\$81,934	\$82,406	\$79,626	\$63,773	\$80,034	\$80,763	\$70,562	\$63,522
DEPARTMENT OF VETERANS AFFAIRS	\$53,007	\$52,528	\$53,628	\$60,550	\$47,654	\$47,922	\$40,515	\$49,322
ENVIRONMENTAL PROTECTION AGENCY	\$82,747	\$83,453	\$45,067	\$78,835	\$81,618	\$82,310	\$44,770	\$78,097
GENERAL SERVICES ADMINISTRATION	\$71,503	\$72,325	\$31,122	\$37,014	\$72,850	\$73,522	\$28,088	\$49,217
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	\$87,709	\$88,995	\$76,310	\$45,659	\$86,595	\$87,865	\$76,310	\$45,033
SOCIAL SECURITY ADMINISTRATION	\$61,423	\$60,576	\$197,916	\$46,607	\$62,396	\$61,543	\$207,775	\$46,706
TENNESSEE VALLEY AUTHORITY	\$12,483	\$12,593	\$7,239	\$24,563				
U.S. POSTAL SERVICE	\$43,771	\$46,193	\$46,198	\$32,095				
TOTAL - ALL AGENCIES	\$52,834	\$54,854	\$39,653	\$34,706	\$57,712	\$59,028	\$38,168	\$38,975

1/ BASIC COVERS WORK YEARS AND PAYROLL FOR FULL-TIME PERMANENT/TEMPORARY APPOINTMENTS AND PART-TIME/INTERMITTENT APPOINTMENTS (FULL-TIME EQUIVALENT). BASIC WORK YEARS ARE DIVIDED INTO BASIC PAYROLL TO PRODUCE "COST PER WORK YEAR".

NA - NOT APPLICABLE

SOURCE: WORK YEARS AND PERSONNEL COSTS SURVEY, FISCAL YEAR 2004

Premium Pay

* For the purpose of this report, premium pay includes any personnel compensation for work in excess of the regularly established work period for basic compensation. This includes payments for unusual hazards, difficult working conditions, or hardship assignments. Cash awards are also reported as Premium pay (including cash incentive awards, performance awards, Senior Executive Service rank awards), because they are a one-time payment that does not become part of an employee's basic rate of pay.

* The \$13.7 billion spent on premium pay in fiscal year 2004 was an increase of 7.9 percent over the previous year. A sizable increase in the Executive Departments since the previous year was the Department of Health and Human Services (up \$48.0 million or 46.0 percent). There was \$8.9 billion spent in overtime pay (up \$835.4 million or 10.4 percent) over the previous year.

* **Chart 6** shows that overtime pay (\$8.9 billion) represented 64.9 percent of total premium pay in FY 2004.

* Total non-Postal premium pay increases were concentrated in three agencies: Department of Veterans Affairs (up \$84.1 million from \$1,159.4 million to \$1,243.5 million); Department of Justice (up \$58.0 million from \$604.0 million to \$662.0 million); and Department of the Health and Human Services (up \$48.4 million from \$155.1 million to \$203.5 million).

* The Department of Justice and the Social Security Administration reported sizeable increases in overtime pay (up \$87.8 million and \$38.6 million; respectively), while the Department of the Homeland Security reported the largest decrease in overtime pay (down \$87.3 million from \$986.2 million to \$898.9 million).

**TABLE 5 - PREMIUM PAY COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2004**

AGENCY	TOTAL COST	OVERTIME	HOLIDAY	SUNDAY	NIGHT DIFFERENTIAL	HAZARDOUS DUTY	POST DIFFERENTIAL
EXECUTIVE OFFICE OF THE PRESIDENT	88	26	15	16	28	3	
OFFICE OF MANAGEMENT AND BUDGET	1,488	492	26			59	44
OFFICE OF ADMINISTRATION	231	139	4		7		
OFFICE OF THE U.S. TRADE REPRESENTATIVE	413	39	1				
OFFICE OF NATIONAL DRUG CONTROL POLICY	514	27	1			2	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	2,734	723	47	16	35	64	44
DEPARTMENT OF STATE	133,912	41,774	2,166	1,372	1,070	11,217	54,458
DEPARTMENT OF THE TREASURY	1,048,117	920,224	1,836	4,092	25,667	42	158
DEPARTMENT OF DEFENSE, TOTAL	2,386,736	1,331,000	65,455	59,184	69,568	39,584	19,606
DEPARTMENT OF THE ARMY	518,162	259,532	19,097	18,403	14,817	17,151	14,545
DEPARTMENT OF THE NAVY	1,024,874	655,642	18,621	12,736	37,468	20,401	154
DEPARTMENT OF THE AIR FORCE	489,555	256,039	12,087	12,666	11,309	196	2,055
OTHER DEFENSE ACTIVITIES	354,145	159,787	15,650	15,379	5,974	1,836	2,852
DEPARTMENT OF JUSTICE	662,000	503,953	42,610	32,301	28,569	4,189	8,207
DEPARTMENT OF THE INTERIOR	226,012	139,149	14,313	10,586	4,620	6,433	229
DEPARTMENT OF AGRICULTURE	387,136	284,781	15,510	10,595	10,814	14,264	1,264
DEPARTMENT OF COMMERCE	129,822	44,922	7,561	6,184	5,861	653	1,618
DEPARTMENT OF LABOR	34,871	8,369	164	124	333	2	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	203,514	37,097	6,544	5,528	6,068	84	1,750
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	20,357	7,391	40		5		
DEPARTMENT OF HOMELAND SECURITY	1,292,121	898,949	107,739	101,783	100,423	1,154	1,583
DEPARTMENT OF TRANSPORTATION	382,449	87,733	84,263	62,775	55,217	753	390
DEPARTMENT OF ENERGY	58,574	27,424	1,388	470	496	418	271
DEPARTMENT OF EDUCATION	7,495	1,669	28	5	2	10	
DEPARTMENT OF VETERANS AFFAIRS	1,243,561	274,184	103,791	70,895	102,618	25	166
SUBTOTAL EXECUTIVE DEPARTMENTS	8,216,677	4,608,619	453,408	365,894	411,331	78,828	89,700
AMERICAN BATTLE MONUMENTS COMMISSION	373	64	29	35	1	14	29
ARMED FORCES RETIREMENT HOME	672	416	68	85	66		
COMMODITY FUTURES TRADING COMMISSION	17	1					
CONSUMER PRODUCT SAFETY COMMISSION	267	26					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	277	79	5				
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	884	103	3				
ENVIRONMENTAL PROTECTION AGENCY	29,313	8,762	234	2	11	65	31
EXPORT-IMPORT BANK OF THE UNITED STATES	565	70	4				3
FARM CREDIT ADMINISTRATION	150	7	3				
FEDERAL COMMUNICATIONS COMMISSION	2,543	329	48	23	22	3	
FEDERAL DEPOSIT INSURANCE CORPORATION	6,402	2,010	45	1			4
FEDERAL ELECTION COMMISSION	545	134					
FEDERAL HOUSING FINANCE BOARD	394	1					
FEDERAL LABOR RELATIONS AUTHORITY	413	5					

**TABLE 5 - PREMIUM PAY COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2004**

AGENCY	TOTAL COST	OVERTIME	HOLIDAY	SUNDAY	NIGHT DIFFERENTIAL	HAZARDOUS DUTY	POST DIFFERENTIAL
FEDERAL MARITIME COMMISSION							
FEDERAL MEDIATION AND CONCILIATION SERVICE	41	10	21				
FEDERAL TRADE COMMISSION	2,093	157	6				
GENERAL SERVICES ADMINISTRATION	46,813	10,159	207	165	781	136	33
BROADCASTING BOARD OF GOVERNORS	12,097	3,596	2,722	1,425	1,710	85	453
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	249	65	36	32	13		
MERIT SYSTEMS PROTECTION BOARD	535	12	1				
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	37,514	8,056	709	443	295	106	117
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	4,527	1,277	39	13	22		
NATIONAL CREDIT UNION ADMINISTRATION	981	131	3				
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	307	41	5				
NATIONAL ENDOWMENT FOR THE ARTS	73	31	3				
NATIONAL ENDOWMENT FOR THE HUMANITIES	234	10	2				
NATIONAL LABOR RELATIONS BOARD	1,170	23	10				
NATIONAL SCIENCE FOUNDATION	5,888	103	7				26
NATIONAL TRANSPORTATION SAFETY BOARD	1,898	824	23				
NUCLEAR REGULATORY COMMISSION	9,765	4,280	174	66	82		
OFFICE OF PERSONNEL MANAGEMENT	5,388	3,102	24	1	87		
PEACE CORPS	493	151	18	22			
PRESIDIO TRUST	985	815	23	12			
RAILROAD RETIREMENT BOARD	1,148	49	2	4	20		
SECURITIES AND EXCHANGE COMMISSION	4,101	437	19	8			
SELECTIVE SERVICE SYSTEM	124	1			6		
SMALL BUSINESS ADMINISTRATION	8,058	7,170	317		7		
SMITHSONIAN INSTITUTION	14,161	6,806	1,732	1,308	779	29	
SMITHSONIAN INSTITUTION	9,765	3,813	1,363	1,019	647	28	
NATIONAL GALLERY OF ART	4,396	2,993	369	289	132	1	
SOCIAL SECURITY ADMINISTRATION	182,100	144,009	363	184			89
TENNESSEE VALLEY AUTHORITY	101,477	82,889	6,178	2,246	1,901		
U.S. HOLOCAUST MEMORIAL MUSEUM	563	205	50	38	11		
AGENCY FOR INTERNATIONAL DEVELOPMENT	21,096	2,088	602	151		3,342	9,879
OVERSEAS PRIVATE INVESTMENT CORPORATION	1,082	57	3			6	14
AGENCY FOR INTERNATIONAL DEVELOPMENT	20,014	2,031	599	151		3,336	9,865
U.S. INTERNATIONAL TRADE COMMISSION	916	48	3				
U.S. POSTAL SERVICE	4,956,821	3,981,529	137,158	248,137	424,231		
SUBTOTAL INDEPENDENT AGENCIES	5,464,124	4,270,040	150,891	254,401	430,045	3,780	10,664
TOTAL - ALL AGENCIES	13,683,535	8,879,382	604,346	620,311	841,411	82,672	100,408

**TABLE 5 - PREMIUM PAY COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2004**

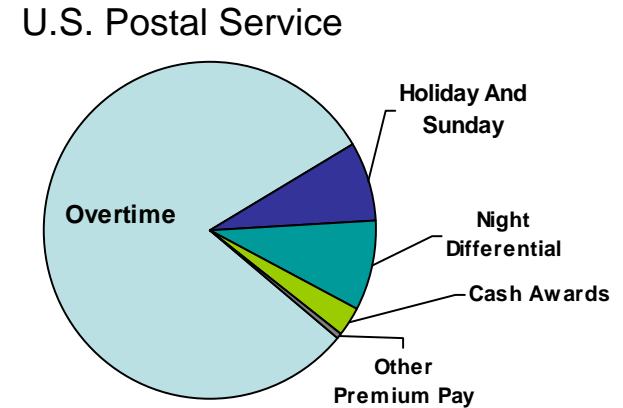
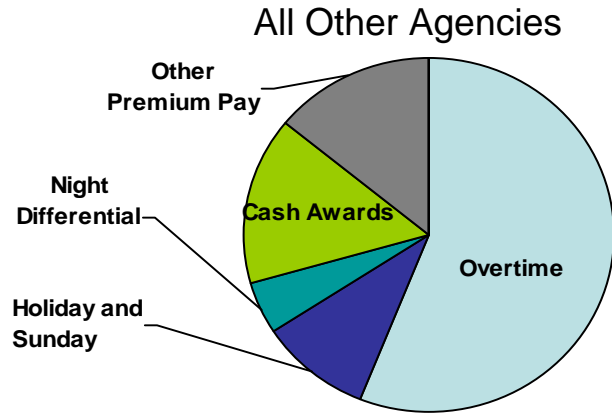
AGENCY	SUPERVISORY DIFFERENTIAL	PHYSICIANS COMPARABILITY ALLOWANCE	REMOTE WORK SITE ALLOWANCE	CASH	AWARDS	OTHER PREMIUM PAY
EXECUTIVE OFFICE OF THE PRESIDENT					867	
OFFICE OF MANAGEMENT AND BUDGET					81	
OFFICE OF ADMINISTRATION					373	
OFFICE OF THE U.S. TRADE REPRESENTATIVE					484	
OFFICE OF NATIONAL DRUG CONTROL POLICY						
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT					1,805	
DEPARTMENT OF STATE		1,425			12,901	7,529
DEPARTMENT OF THE TREASURY	11				94,995	1,092
DEPARTMENT OF DEFENSE, TOTAL	1,107	9,336	1,561		550,533	239,802
DEPARTMENT OF THE ARMY	966	7,884	272		140,283	25,212
DEPARTMENT OF THE NAVY	60	1,036	322		215,085	63,349
DEPARTMENT OF THE AIR FORCE	58	416	967		90,774	102,988
OTHER DEFENSE ACTIVITIES	23				104,391	48,253
DEPARTMENT OF JUSTICE	132	4,602			35,410	2,027
DEPARTMENT OF THE INTERIOR	79				49,507	1,096
DEPARTMENT OF AGRICULTURE	3	27	33		48,741	1,104
DEPARTMENT OF COMMERCE			175		62,011	837
DEPARTMENT OF LABOR	1				24,899	979
DEPARTMENT OF HEALTH AND HUMAN SERVICES		64,940			60,476	21,027
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					11,903	1,018
DEPARTMENT OF HOMELAND SECURITY		21			78,070	2,399
DEPARTMENT OF TRANSPORTATION		78			25,612	65,628
DEPARTMENT OF ENERGY	21				26,290	1,796
DEPARTMENT OF EDUCATION					5,781	
DEPARTMENT OF VETERANS AFFAIRS	35	505,347			99,970	86,530
SUBTOTAL EXECUTIVE DEPARTMENTS	1,389	585,776	1,769		1,187,099	432,864
AMERICAN BATTLE MONUMENTS COMMISSION					201	
ARMED FORCES RETIREMENT HOME		19			18	
COMMODITY FUTURES TRADING COMMISSION					16	
CONSUMER PRODUCT SAFETY COMMISSION					239	2
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					193	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					778	
ENVIRONMENTAL PROTECTION AGENCY		104			1,846	18,258
EXPORT-IMPORT BANK OF THE UNITED STATES					487	1
FARM CREDIT ADMINISTRATION					140	
FEDERAL COMMUNICATIONS COMMISSION					2,118	
FEDERAL DEPOSIT INSURANCE CORPORATION					4,327	15
FEDERAL ELECTION COMMISSION					411	
FEDERAL HOUSING FINANCE BOARD					393	
FEDERAL LABOR RELATIONS AUTHORITY					408	

**TABLE 5 - PREMIUM PAY COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2004**

AGENCY	SUPERVISORY DIFFERENTIAL	PHYSICIANS COMPARABILITY ALLOWANCE	REMOTE WORK SITE ALLOWANCE	CASH AWARDS	OTHER PREMIUM PAY
FEDERAL MARITIME COMMISSION				10	
FEDERAL MEDIATION AND CONCILIATION SERVICE				1,930	
FEDERAL TRADE COMMISSION				35,322	10
GENERAL SERVICES ADMINISTRATION				482	1,624
BROADCASTING BOARD OF GOVERNORS				103	
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO				522	
MERIT SYSTEMS PROTECTION BOARD				27,788	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				3,176	
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				831	16
NATIONAL CREDIT UNION ADMINISTRATION				261	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				39	
NATIONAL ENDOWMENT FOR THE ARTS				222	
NATIONAL ENDOWMENT FOR THE HUMANITIES				1,137	
NATIONAL LABOR RELATIONS BOARD				5,752	
NATIONAL SCIENCE FOUNDATION				1,051	
NATIONAL TRANSPORTATION SAFETY BOARD				5,163	
NUCLEAR REGULATORY COMMISSION				2,167	7
OFFICE OF PERSONNEL MANAGEMENT				262	
PEACE CORPS		40		135	
PRESIDIO TRUST				1,073	
RAILROAD RETIREMENT BOARD				3,637	
SECURITIES AND EXCHANGE COMMISSION				117	
SELECTIVE SERVICE SYSTEM				564	
SMALL BUSINESS ADMINISTRATION					
27 SMITHSONIAN INSTITUTION	6			3,476	25
SMITHSONIAN INSTITUTION	6			2,864	25
NATIONAL GALLERY OF ART				612	
SOCIAL SECURITY ADMINISTRATION		117		37,338	
TENNESSEE VALLEY AUTHORITY				3,691	4,572
U.S. HOLOCAUST MEMORIAL MUSEUM				259	
AGENCY FOR INTERNATIONAL DEVELOPMENT		97	63	4,724	150
OVERSEAS PRIVATE INVESTMENT CORPORATION				1,002	
AGENCY FOR INTERNATIONAL DEVELOPMENT		97	63	3,722	150
U.S. INTERNATIONAL TRADE COMMISSION				865	
U.S. POSTAL SERVICE				132,389	33,377
SUBTOTAL INDEPENDENT AGENCIES	6	377	63	285,800	58,057
TOTAL - ALL AGENCIES	1,395	586,153	1,832	1,474,704	490,921

Chart 6

Overtime Represents Sixty Percent of the Total Premium Pay During Fiscal Year 2004



Premium Pay	All Other Agencies		U.S. Postal Service		% of Total	
	Total (\$000)	% of Basic Pay	Total (\$000)	% of Basic Pay	All Other Agencies	U.S. Postal Service
Overtime	4,897,853	4.6	3,981,529	12.1	56.1	78.7
Holiday	467,188	0.4	137,158	0.4	5.4	3.1
Sunday	372,174	0.4	248,137	0.7	4.3	5.7
Night Differential	417,180	0.4	424,231	1.3	4.8	9.7
Hazardous Duty	82,672	0.1	0	0.0	1.0	0.0
Post Differential	100,408	0.1	0	0.0	1.1	0.0
Supervisory Differential	1,395	0.0	0	0.0	0.0	0.0
Physicians Comparability Allowance	586,153	0.5	0	0.0	6.7	0.0
Remote Work Site Allowance	1,832	0.0	0	0.0	0.0	0.0
Cash Awards	1,342,315	1.3	132,389	0.4	15.4	2.1
Other	457,544	0.4	33,377	0.1	5.2	0.8
Total	8,726,714	8.2	4,956,821	15.1	100.0	100.0

Benefits

* Employee benefit pay includes only direct costs to the agencies and does not reflect payments from the general fund made through special appropriations (e.g., Government payments to cover unfunded retirement liability).

* **Table 6A** shows that the U.S. Postal Service and Defense agencies accounted for 59 percent of the Federal Government's portion of Employee Health Insurance cost (37.1 and 21.4 percent; respectively).

* Fiscal year 2004 employee benefit pay amounted to \$42.4 billion (excluding \$343.6 million separation pay).

* Benefit pay represented 21.8 percent of total personnel costs -- 30.8 percent of basic costs.

* **Tables 6B and 6C** show that the major benefits included \$19.0 billion to Federal civilian retirement systems (chiefly the Civil Service and Federal Employees Retirement Systems), \$8.0 billion to the Social Security System, and \$11.4 billion for Employee Health Insurance.

* **Chart 7** shows that retirement costs continue to be the single most costly type of employee benefit, accounting for 43.9 percent of total benefits costs. Health Insurance covered an additional 26.7 percent of total benefits costs.

**TABLE 6A - BENEFIT COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2004**

AGENCY	TOTAL COST	HEALTH INSURANCE	LIFE INSURANCE	TOTAL RETIREMENT	SOCIAL SECURITY & MEDICARE	WORKERS COMPENSATION	UNIFORM ALLOWANCE
EXECUTIVE OFFICE OF THE PRESIDENT	7,060	1,429	43	3,705	1,836		
OFFICE OF MANAGEMENT AND BUDGET	10,751	2,072	69	5,940	2,528		
OFFICE OF ADMINISTRATION	4,100	819	29	2,150	1,006		
OFFICE OF THE U.S. TRADE REPRESENTATIVE	4,391	823	27	2,442	1,049		
OFFICE OF NATIONAL DRUG CONTROL POLICY	2,281	399	16	1,243	588		
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	28,583	5,542	184	15,480	7,007		
DEPARTMENT OF STATE	681,161	87,730	2,589	268,232	98,951	13	
DEPARTMENT OF THE TREASURY	1,105,820	267,901	6,364	502,179	199,308	43,286	
DEPARTMENT OF DEFENSE, TOTAL	10,125,003	2,442,946	62,253	4,186,715	1,841,308	459,355	5,103
DEPARTMENT OF THE ARMY	2,870,987	726,975	16,022	1,155,197	498,292	118,626	2,078
DEPARTMENT OF THE NAVY	3,170,925	760,928	18,717	1,280,887	591,535	248,250	1,143
DEPARTMENT OF THE AIR FORCE	2,374,252	575,752	16,588	1,060,058	441,447	78,048	1,668
OTHER DEFENSE ACTIVITIES	1,708,839	379,291	10,926	690,573	310,034	14,431	214
DEPARTMENT OF JUSTICE	2,289,914	462,453	10,268	1,332,048	429,040	10,454	
DEPARTMENT OF THE INTERIOR	1,086,429	286,545	6,521	472,336	224,903	14,247	5,529
DEPARTMENT OF AGRICULTURE	1,357,134	425,005	8,777	604,229	290,818		254
DEPARTMENT OF COMMERCE	608,948	144,274	3,723	305,251	135,938		57
DEPARTMENT OF LABOR	306,266	72,638	1,978	138,292	61,407	17,782	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	1,451,932	231,341	6,804	769,551	233,168	22,540	3,100
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	196,528	45,046	1,357	104,727	28,815	7,754	
DEPARTMENT OF HOMELAND SECURITY	2,455,868	572,507	13,633	1,241,833	552,662	7,844	134
DEPARTMENT OF TRANSPORTATION	1,466,096	289,790	8,680	767,008	263,797	91,430	
DEPARTMENT OF ENERGY	320,658	76,250	2,030	154,395	62,766	9,070	
DEPARTMENT OF EDUCATION	87,434	18,679	598	48,624	13,726	1,500	
DEPARTMENT OF VETERANS AFFAIRS	3,423,254	936,849	20,960	1,503,742	754,677	149,527	6,608
SUBTOTAL EXECUTIVE DEPARTMENTS	26,962,445	6,359,954	156,535	12,399,162	5,191,284	834,802	20,785
AMERICAN BATTLE MONUMENTS COMMISSION	5,187	302	8	1,434	267	1	785
ARMED FORCES RETIREMENT HOME	1,876	541	12	798	431		
COMMODITY FUTURES TRADING COMMISSION	11,429	2,282	75	6,402	2,615		
CONSUMER PRODUCT SAFETY COMMISSION	8,740	2,066	61	4,293	1,864	192	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	9,364	2,153	66	4,825	2,281		
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	83,642	10,559	314	21,238	9,167	42,114	
ENVIRONMENTAL PROTECTION AGENCY	356,343	77,433	2,189	185,004	78,160		4
EXPORT-IMPORT BANK OF THE UNITED STATES	8,508	1,728	55	4,309	1,982		
FARM CREDIT ADMINISTRATION	6,120	1,679	33	3,085	1,318		
FEDERAL COMMUNICATIONS COMMISSION	37,590	9,025	280	21,812	6,328		
FEDERAL DEPOSIT INSURANCE CORPORATION	129,119	35,202	229	65,635	27,472		
FEDERAL ELECTION COMMISSION	6,582	1,503	44	3,431	1,604		
FEDERAL HOUSING FINANCE BOARD	2,976	601	16	1,532	694		
FEDERAL LABOR RELATIONS AUTHORITY	3,725	788	25	1,824	739	87	
FEDERAL MARITIME COMMISSION	2,294	594	17	1,197	323		
FEDERAL MEDIATION AND CONCILIATION SERVICE	6,394	1,235	43	3,062	1,353	592	

**TABLE 6A - BENEFIT COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2004**

AGENCY	TOTAL COST	HEALTH INSURANCE	LIFE INSURANCE	TOTAL RETIREMENT	SOCIAL SECURITY & MEDICARE	WORKERS COMPENSATION	UNIFORM ALLOWANCE
FEDERAL TRADE COMMISSION	22,943	4,340	136	12,219	5,164	230	
GENERAL SERVICES ADMINISTRATION	232,101	55,702	1,556	103,655	47,207	15,869	
BROADCASTING BOARD OF GOVERNORS	43,144	9,049	250	18,129	8,717	783	
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	3,260	1,180	22	1,397	639		
MERIT SYSTEMS PROTECTION BOARD	4,790	998	36	2,332	617	34	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	409,607	95,084	2,316	201,006	87,399	6,794	
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	37,833	10,917	252	17,433	8,572		
NATIONAL CREDIT UNION ADMINISTRATION	20,252	4,204	135	10,405	4,437		
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	5,718	1,285	39	2,953	1,268	18	
NATIONAL ENDOWMENT FOR THE ARTS	2,621	598	18	1,398	607		
NATIONAL ENDOWMENT FOR THE HUMANITIES	3,097	687	21	1,555	661	18	
NATIONAL LABOR RELATIONS BOARD	32,522	8,228	222	16,650	6,746		
NATIONAL SCIENCE FOUNDATION	26,506	5,267	175	13,083	6,077	110	
NATIONAL TRANSPORTATION SAFETY BOARD	9,129	1,908	64	4,715	2,141		
NUCLEAR REGULATORY COMMISSION	67,206	14,730	439	34,716	14,424	774	
OFFICE OF PERSONNEL MANAGEMENT	40,191	11,364	309	28,137			
PEACE CORPS	73,347	3,327	26	8,401	4,308	10,923	
PRESIDIO TRUST	6,006	1,551	118	2,850	1,423		
RAILROAD RETIREMENT BOARD	16,653	5,007	147	8,063	3,187	194	
SECURITIES AND EXCHANGE COMMISSION	105,489	18,511	704	50,640	21,850	410	
SELECTIVE SERVICE SYSTEM	2,211	610	18	1,067	494		
SMALL BUSINESS ADMINISTRATION	65,491	14,314	397	28,442	13,955	2,437	
SMITHSONIAN INSTITUTION	71,231	18,418	447	31,995	15,987		8
SMITHSONIAN INSTITUTION	61,022	15,566	379	27,181	13,550		8
NATIONAL GALLERY OF ART	10,209	2,852	68	4,814	2,437		
SOCIAL SECURITY ADMINISTRATION	896,265	274,565	6,372	404,024	176,241		22
TENNESSEE VALLEY AUTHORITY	314,970	92,523	1,144	129,126	74,491		
U.S. HOLOCAUST MEMORIAL MUSEUM	4,107	924	26	2,117	1,040		
AGENCY FOR INTERNATIONAL DEVELOPMENT	57,168	10,998	323	33,299	11,932		
OVERSEAS PRIVATE INVESTMENT CORPORATION	4,900	886	19	2,573	1,204		
AGENCY FOR INTERNATIONAL DEVELOPMENT	52,268	10,112	304	30,726	10,728		
U.S. INTERNATIONAL TRADE COMMISSION	7,410	1,566	51	3,888	1,613	2	
U.S. POSTAL SERVICE	12,854,815	4,243,976	191,942	4,848,218	2,179,001	1,249,161	86,887
SUBTOTAL INDEPENDENT AGENCIES	16,110,254	5,058,237	211,133	6,348,841	2,835,528	1,330,725	87,706
TOTAL - ALL AGENCIES	43,101,282	11,423,733	367,852	18,763,483	8,033,819	2,165,527	108,491

**TABLE 6A - BENEFIT COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2004**

AGENCY	OVERSEAS ALLOWANCE	NON-FOREIGN COLA	RETENTION ALLOWANCE	RECRUITMENT BONUS	RELOCATION BONUS	STUDENT LOAN REPAYMENT	OTHER BENEFITS	SEPARATION PAY
EXECUTIVE OFFICE OF THE PRESIDENT							47	
OFFICE OF MANAGEMENT AND BUDGET							142	
OFFICE OF ADMINISTRATION			15				81	
OFFICE OF THE U.S. TRADE REPRESENTATIVE							50	
OFFICE OF NATIONAL DRUG CONTROL POLICY							35	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT			15				355	
DEPARTMENT OF STATE	168,267			244			42,842	12,293
DEPARTMENT OF THE TREASURY	3,737	247	1,107	262	1,691		47,749	31,989
DEPARTMENT OF DEFENSE, TOTAL	495,665	151,482	43,849	11,353	11,074	50	224,296	189,554
DEPARTMENT OF THE ARMY	202,968	53,014	17,911	4,895	1,528		19,515	53,966
DEPARTMENT OF THE NAVY	68,546	92,074	4,671	3,407	1,033		29,030	70,704
DEPARTMENT OF THE AIR FORCE	39,404	2,268	18,568	12	2,722		106,354	31,363
OTHER DEFENSE ACTIVITIES	184,747	4,126	2,699	3,039	5,791	50	69,397	33,521
DEPARTMENT OF JUSTICE	19,523		1,414	4,906	1,379		16,137	2,292
DEPARTMENT OF THE INTERIOR	29	35,698	284	138	246		32,961	6,992
DEPARTMENT OF AGRICULTURE	22,387		1,342	2,394	991		352	585
DEPARTMENT OF COMMERCE	13,004	112	1,076	495	14			5,004
DEPARTMENT OF LABOR		921	168	393	310	92	11,693	592
DEPARTMENT OF HEALTH AND HUMAN SERVICES	2,084	8,738	51,333	2,837	86		96,726	23,624
§ DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	1,794		28	54			4,562	2,391
DEPARTMENT OF HOMELAND SECURITY	33,001	19,476	678	443	3,763		9,392	502
DEPARTMENT OF TRANSPORTATION	25	36,380	244	380			4,390	3,972
DEPARTMENT OF ENERGY	106		2,089	536	336	727	2,739	9,614
DEPARTMENT OF EDUCATION		42	15	56	22		3,594	578
DEPARTMENT OF VETERANS AFFAIRS	102	24,238	163	1	981		17,144	8,262
SUBTOTAL EXECUTIVE DEPARTMENTS	759,724	277,334	103,790	24,492	20,893	869	514,577	298,244
AMERICAN BATTLE MONUMENTS COMMISSION							2,328	62
ARMED FORCES RETIREMENT HOME			4					90
COMMODITY FUTURES TRADING COMMISSION			2					53
CONSUMER PRODUCT SAFETY COMMISSION		14					250	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	37			2				
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		139					111	
ENVIRONMENTAL PROTECTION AGENCY	52	1,089	201	63			1,354	10,794
EXPORT-IMPORT BANK OF THE UNITED STATES	2			10		49	373	
FARM CREDIT ADMINISTRATION							5	
FEDERAL COMMUNICATIONS COMMISSION	110				35			
FEDERAL DEPOSIT INSURANCE CORPORATION							20	561
FEDERAL ELECTION COMMISSION								
FEDERAL HOUSING FINANCE BOARD				11				122
FEDERAL LABOR RELATIONS AUTHORITY					105		144	13
FEDERAL MARITIME COMMISSION							163	
FEDERAL MEDIATION AND CONCILIATION SERVICE	40							69

**TABLE 6A - BENEFIT COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2004**

AGENCY	OVERSEAS ALLOWANCE	NON-FOREIGN COLA	RETENTION ALLOWANCE	RECRUITMENT BONUS	RELOCATION BONUS	STUDENT LOAN REPAYMENT	OTHER BENEFITS	SEPARATION PAY
FEDERAL TRADE COMMISSION			13	77			764	
GENERAL SERVICES ADMINISTRATION	1,160	1,413	321	75	72		1,412	3,659
BROADCASTING BOARD OF GOVERNORS	842						3,680	1,694
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO			12					10
MERIT SYSTEMS PROTECTION BOARD							663	110
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			176	792	735	379	11,863	3,063
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		82	67	73		44	79	314
NATIONAL CREDIT UNION ADMINISTRATION		149			7		876	39
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							151	4
NATIONAL ENDOWMENT FOR THE ARTS								
NATIONAL ENDOWMENT FOR THE HUMANITIES							151	4
NATIONAL LABOR RELATIONS BOARD		331					345	
NATIONAL SCIENCE FOUNDATION	202			14	212		1,342	24
NATIONAL TRANSPORTATION SAFETY BOARD		109	168				24	
NUCLEAR REGULATORY COMMISSION			116	218	433	104	1,177	75
OFFICE OF PERSONNEL MANAGEMENT		72		64			245	
PEACE CORPS	23,430						22,773	159
PRESIDIO TRUST							21	43
RAILROAD RETIREMENT BOARD							54	1
SECURITIES AND EXCHANGE COMMISSION			231	687	35	3,724	8,633	64
SELECTIVE SERVICE SYSTEM		1	21					
⌘ SMALL BUSINESS ADMINISTRATION							1,019	4,927
SMITHSONIAN INSTITUTION	354		160	84	60			3,718
SMITHSONIAN INSTITUTION	354		122	84	60			3,718
NATIONAL GALLERY OF ART			38					
SOCIAL SECURITY ADMINISTRATION		4,870	46	21	56		30,037	11
TENNESSEE VALLEY AUTHORITY			131				2,507	15,048
U.S. HOLOCAUST MEMORIAL MUSEUM								
AGENCY FOR INTERNATIONAL DEVELOPMENT	38		262				201	115
OVERSEAS PRIVATE INVESTMENT CORPORATION	3		14				201	
AGENCY FOR INTERNATIONAL DEVELOPMENT	35		248					115
U.S. INTERNATIONAL TRADE COMMISSION							290	
U.S. POSTAL SERVICE							55,129	501
SUBTOTAL INDEPENDENT AGENCIES	26,267	8,269	1,931	2,191	1,750	4,300	148,033	45,343
TOTAL - ALL AGENCIES	785,991	285,603	105,736	26,683	22,643	5,169	662,965	343,587

**TABLE 6B - RETIREMENT COSTS - AGENCY TOTAL
(COSTS IN THOUSANDS)
FISCAL YEAR 2004**

AGENCY	TOTAL RETIREMENT (\$000)	CIVIL SERVICE RETIREMENT (CSRS) (\$000)	FEDERAL EMPLOYEES BASIC BENEFITS (FERS) (\$000)	FEDERAL EMPLOYEES THRIFT PLAN (FERS) (\$000)	OTHER RETIREMENT (\$000)
EXECUTIVE OFFICE OF THE PRESIDENT	3,705	125	2,731	849	
OFFICE OF MANAGEMENT AND BUDGET	5,940	956	3,491	1,493	
OFFICE OF ADMINISTRATION	2,150	282	1,343	525	
OFFICE OF THE U.S. TRADE REPRESENTATIVE	2,442	272	1,548	622	
OFFICE OF NATIONAL DRUG CONTROL POLICY	1,243	85	818	340	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	15,480	1,720	9,931	3,829	
DEPARTMENT OF STATE	268,232	16,609	46,409	50,008	155,206
DEPARTMENT OF THE TREASURY	502,179	92,053	271,640	101,977	36,509
DEPARTMENT OF DEFENSE, TOTAL	4,186,715	960,776	2,321,808	886,492	17,639
DEPARTMENT OF THE ARMY	1,155,197	223,612	702,432	229,153	
DEPARTMENT OF THE NAVY	1,280,887	298,964	707,409	274,514	
DEPARTMENT OF THE AIR FORCE	1,060,058	215,853	625,330	218,868	7
OTHER DEFENSE ACTIVITIES	690,573	222,347	286,637	163,957	17,632
DEPARTMENT OF JUSTICE	1,332,048	78,298	1,005,208	248,542	
DEPARTMENT OF THE INTERIOR	472,336	98,258	273,456	100,622	
DEPARTMENT OF AGRICULTURE	604,229	137,207	337,777	128,776	469
DEPARTMENT OF COMMERCE	305,251	48,596	171,313	69,127	16,215
DEPARTMENT OF LABOR	138,292	32,172	75,925	30,195	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	769,551	81,127	318,814	128,369	241,241
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	104,727	34,597	49,889	19,315	926
DEPARTMENT OF HOMELAND SECURITY	1,241,833	79,759	908,818	253,245	11
DEPARTMENT OF TRANSPORTATION	767,008	139,581	484,390	143,037	
DEPARTMENT OF ENERGY	154,395	36,708	78,750	38,937	
DEPARTMENT OF EDUCATION	48,624	15,259	23,910	9,455	
DEPARTMENT OF VETERANS AFFAIRS	1,503,742	213,967	941,669	348,097	9
SUBTOTAL EXECUTIVE DEPARTMENTS	12,399,162	2,064,967	7,309,776	2,556,194	468,225
AMERICAN BATTLE MONUMENTS COMMISSION	1,434	109	377	148	800
ARMED FORCES RETIREMENT HOME	798	98	507	193	
COMMODITY FUTURES TRADING COMMISSION	6,402	1,053	3,782	1,567	
CONSUMER PRODUCT SAFETY COMMISSION	4,293	1,151	2,221	921	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	4,825	640	3,026	1,159	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	21,238	5,231	11,331	4,676	
ENVIRONMENTAL PROTECTION AGENCY	185,004	35,487	105,346	44,171	
EXPORT-IMPORT BANK OF THE UNITED STATES	4,309	533	2,686	1,090	
FARM CREDIT ADMINISTRATION	3,085	647	1,710	728	
FEDERAL COMMUNICATIONS COMMISSION	21,812	4,555	12,132	5,125	
FEDERAL DEPOSIT INSURANCE CORPORATION	65,635	10,542	38,872	16,221	
FEDERAL ELECTION COMMISSION	3,431	423	2,141	867	
FEDERAL HOUSING FINANCE BOARD	1,532	160	964	408	
FEDERAL LABOR RELATIONS AUTHORITY	1,824	535	912	377	
FEDERAL MARITIME COMMISSION	1,197	393	236	568	
FEDERAL MEDIATION AND CONCILIATION SERVICE	3,062	451	1,813	798	

**TABLE 6B - RETIREMENT COSTS - AGENCY TOTAL
(COSTS IN THOUSANDS)
FISCAL YEAR 2004**

AGENCY	TOTAL RETIREMENT (\$000)	CIVIL SERVICE RETIREMENT (CSRS) (\$000)	FEDERAL EMPLOYEES BASIC BENEFITS (FERS) (\$000)	FEDERAL EMPLOYEES THRIFT PLAN (FERS) (\$000)	OTHER RETIREMENT (\$000)
FEDERAL TRADE COMMISSION	12,219	1,922	7,303	2,994	
GENERAL SERVICES ADMINISTRATION	103,655	25,877	55,293	22,485	
BROADCASTING BOARD OF GOVERNORS	18,129	2,525	10,174	4,297	1,133
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	1,397	358	734	305	
MERIT SYSTEMS PROTECTION BOARD	2,332	735	1,130	467	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	201,006	44,126	110,189	46,691	
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	17,433	3,521	10,142	3,770	
NATIONAL CREDIT UNION ADMINISTRATION	10,405	1,648	6,082	2,675	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	2,953	649	1,653	651	
NATIONAL ENDOWMENT FOR THE ARTS	1,398	329	775	294	
NATIONAL ENDOWMENT FOR THE HUMANITIES	1,555	320	878	357	
NATIONAL LABOR RELATIONS BOARD	16,650	5,369	8,010	3,271	
NATIONAL SCIENCE FOUNDATION	13,083	2,551	7,387	3,145	
NATIONAL TRANSPORTATION SAFETY BOARD	4,715	789	2,742	1,184	
NUCLEAR REGULATORY COMMISSION	34,716	7,703	19,152	7,861	
OFFICE OF PERSONNEL MANAGEMENT	28,137	5,076	10,255	3,957	8,849
PEACE CORPS	8,401	233	472	7,434	262
PRESIDIO TRUST	2,850	160	1,903	787	
☞ RAILROAD RETIREMENT BOARD	8,063	2,726	4,311	1,026	
SECURITIES AND EXCHANGE COMMISSION	50,640	4,091	36,278	10,271	
SELECTIVE SERVICE SYSTEM	1,067	332	524	211	
SMALL BUSINESS ADMINISTRATION	28,442	5,926	16,030		6,486
SMITHSONIAN INSTITUTION	31,995	5,193	19,437	7,365	
SMITHSONIAN INSTITUTION	27,181	4,236	16,653	6,292	
NATIONAL GALLERY OF ART	4,814	957	2,784	1,073	
SOCIAL SECURITY ADMINISTRATION	404,024	129,698		274,326	
TENNESSEE VALLEY AUTHORITY	129,126	525	405	158	128,038
U.S. HOLOCAUST MEMORIAL MUSEUM	2,117	112	1,425	580	
AGENCY FOR INTERNATIONAL DEVELOPMENT	33,299	2,633	22,499	6,606	1,561
OVERSEAS PRIVATE INVESTMENT CORPORATION	2,573	208	1,683	682	
AGENCY FOR INTERNATIONAL DEVELOPMENT	30,726	2,425	20,816	5,924	1,561
U.S. INTERNATIONAL TRADE COMMISSION	3,888	998	2,005	885	
U.S. POSTAL SERVICE	4,848,218	1,716,223	2,255,039	876,956	
SUBTOTAL INDEPENDENT AGENCIES	6,348,841	2,033,707	2,798,630	1,369,375	147,129
TOTAL - ALL AGENCIES	18,763,483	4,100,394	10,118,337	3,929,398	615,354

TABLE 6C
BENEFIT COSTS FOR ALL OTHER AGENCIES AND U.S. POSTAL SERVICE
FISCAL YEAR 2004

BENEFITS (CATEGORIES)	ALL OTHER AGENCIES		U.S. POSTAL SERVICE	
	COSTS (\$000) FY 2004	PERCENT OF BASIC PAYROLL FY 2004	COSTS (\$000) FY 2004	PERCENT OF BASIC PAYROLL FY 2004
TOTAL 1/	\$29,903,381	28.2	\$12,854,314	39.0
-HEALTH INSURANCE	7,179,757	6.8	4,243,976	12.9
-LIFE INSURANCE	175,910	0.2	191,942	0.6
-RETIREMENT 1/	13,915,265	13.1	4,848,218	14.7
-FEDERAL INSURANCE CONTRIBUTIONS ACT (SOCIAL SECURITY)	5,854,818	5.5	2,179,001	6.6
-FEDERAL EMPLOYEES COMPENSATION ACT (FECA)	916,366	0.9	1,249,161	3.8
-UNIFORM ALLOWANCE	21,604	0.0	86,887	0.3
-OVERSEAS ALLOWANCE	785,991	0.7	NA	NA
-NON-FOREIGN COST OF LIVING ALLOWANCE (COLA)	285,603	0.3	NA	NA
-RETENTION ALLOWANCE	105,736	0.1	NA	NA
-RECRUITMENT BONUS	26,683	0.0	NA	NA
-RELOCATION BONUS	22,643	0.0	NA	NA
-STUDENT LOAN REPAYMENT	5,169	0.0	NA	NA
-OTHER BENEFITS	607,836	0.6	55,129	0.2
SEPARATION PAY 2/	343,587	0.3	501	0.0

1/ INCLUDES THE FEDERAL EMPLOYEES RETIREMENT SYSTEMS (FERS): \$ 10,118,337,000 IN FY 2004.

2/ EXCLUDED FROM "TOTAL BENEFITS" ABOVE BUT INCLUDED IN TOTAL BENEFITS SHOWN IN TABLE 6A.

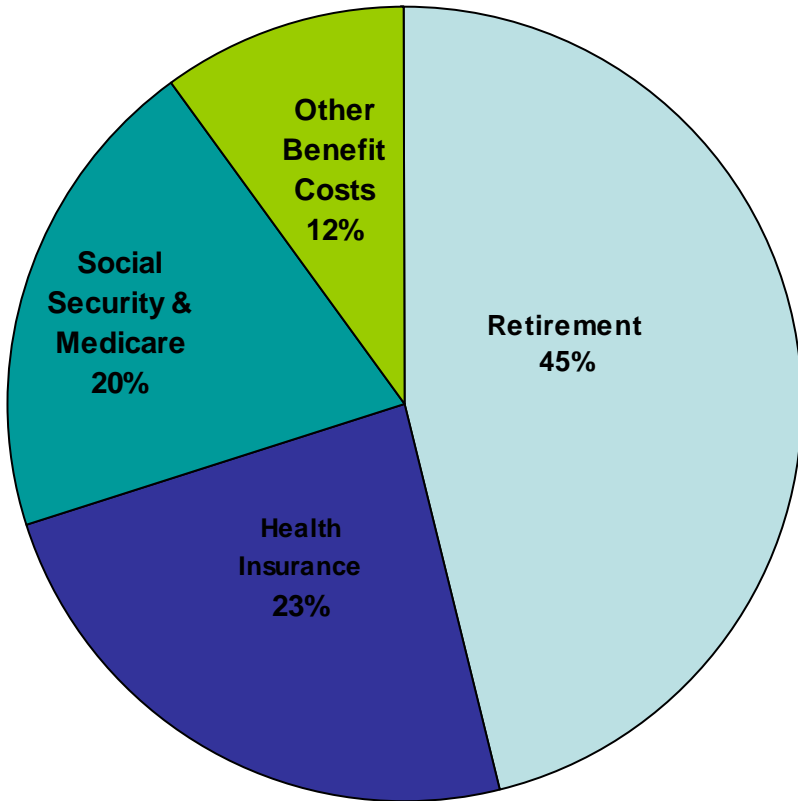
NA - NOT APPLICABLE

SOURCE: WORK YEARS AND PERSONNEL COSTS SURVEY, FISCAL YEAR 2004.

CHART 7
Distribution of Benefit Costs
Fiscal Year 2004

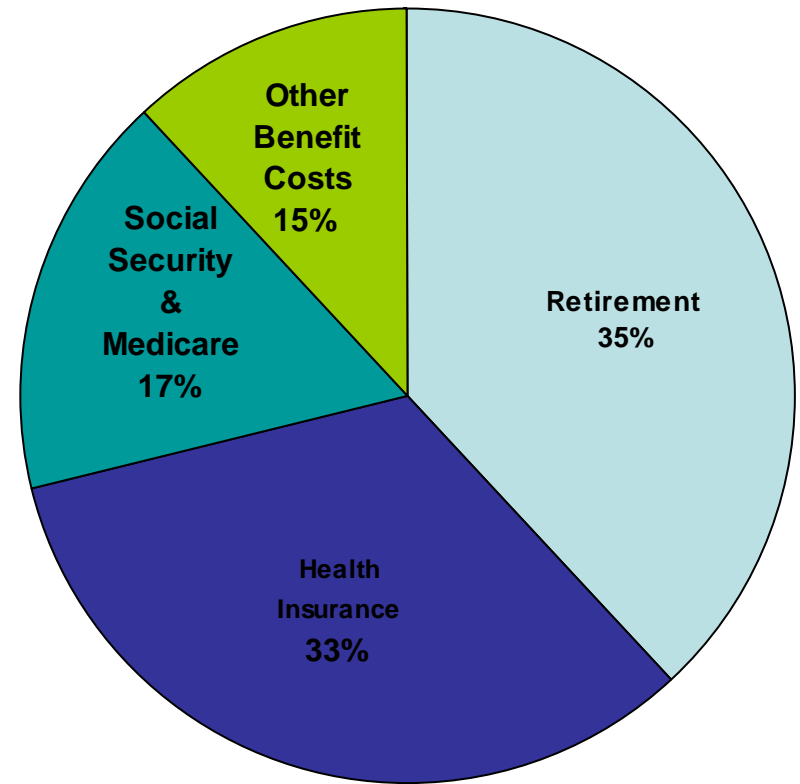
(\$ thousands)

All Other Agencies



Total Benefit Costs : \$29,903,381
(In thousands \$)

U. S. Postal Service



Total Benefit Costs : \$12,854,314
(In thousands \$)

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SUPPLEMENT I - TABLE 7

Work Years and Costs by Agency - by Selected Pay Systems (Total, Full-Time Permanent, Full-Time Temporary, and Part-Time and Intermittent)

Pay System	Page
800 : All Pay Systems (Summary).....	40
610 : General Schedule.....	44
620 : Postal Service.....	48
630 : V.A. Physicians and Dentist.....	48
631 : V.A. Nurses.....	49
650 : Public Health Service Commissioned Corps.....	49
675 : Senior Executive Service.....	50
732 : TVA (Salary Policy Employees).....	54
733 : TVA (Trade and Labor Employees).....	55
740 : Wage Employees (Trades and Crafts).....	56
748 : Non-Wage Board Aliens.....	60
768 : Experts and Consultants.....	61
772 : Teachers in Dependent Schools Abroad.....	63

**TABLE 7 - PAY SYSTEM 800 - AGENCY TOTAL
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$0000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
EXECUTIVE OFFICE OF THE PRESIDENT	418	27,544	88	66,105	417	27,482	65,904	99.46%
OFFICE OF MANAGEMENT AND BUDGET	516	47,084	1,488	94,132	482	45,260	93,900	93.18%
OFFICE OF ADMINISTRATION	222	16,911	231	77,216	217	16,689	76,908	97.36%
OFFICE OF THE U.S. TRADE REPRESENTATIVE	196	18,564	413	96,821	192	18,324	95,438	96.56%
OFFICE OF NATIONAL DRUG CONTROL POLICY	103	9,423	514	96,476	99	9,200	92,929	92.58%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	1,455	119,526	2,734	84,027	1,407	116,955	83,124	95.66%
DEPARTMENT OF STATE	30,837	1,791,648	133,912	62,443	27,373	1,677,177	61,271	87.10%
DEPARTMENT OF THE TREASURY	113,128	6,401,230	1,048,117	65,849	105,645	6,304,481	59,676	84.63%
DEPARTMENT OF DEFENSE, TOTAL	674,543	35,855,737	2,386,736	56,694	598,628	33,958,372	56,727	88.80%
DEPARTMENT OF THE ARMY	211,582	10,568,665	518,162	52,400	177,728	9,681,505	54,474	87.32%
DEPARTMENT OF THE NAVY	193,395	10,807,145	1,024,874	61,181	174,360	10,447,220	59,918	88.30%
DEPARTMENT OF THE AIR FORCE	166,265	8,530,728	489,555	54,252	151,347	8,177,329	54,030	90.65%
OTHER DEFENSE ACTIVITIES	103,301	5,949,199	354,145	61,019	95,193	5,652,318	59,377	89.67%
DEPARTMENT OF JUSTICE	116,978	6,092,000	662,000	57,737	99,413	5,929,000	59,640	87.79%
DEPARTMENT OF THE INTERIOR	75,633	3,854,346	226,012	53,949	58,407	3,394,185	58,113	83.18%
DEPARTMENT OF AGRICULTURE	104,801	5,154,248	387,136	52,875	87,991	4,874,553	55,398	87.97%
DEPARTMENT OF COMMERCE	34,373	2,330,174	129,822	71,568	30,092	2,210,214	73,449	89.85%
DEPARTMENT OF LABOR	16,566	1,179,342	34,871	73,295	15,694	1,159,672	73,893	95.51%
40 DEPARTMENT OF HEALTH AND HUMAN SERVICES	66,271	4,328,328	203,514	68,383	53,948	3,756,620	69,634	82.89%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	10,493	794,530	20,357	77,660	10,069	787,244	78,185	96.61%
DEPARTMENT OF HOMELAND SECURITY	177,619	7,085,044	1,292,121	47,164	119,395	6,301,253	52,777	75.22%
DEPARTMENT OF TRANSPORTATION	58,750	5,156,222	382,449	94,275	55,992	5,085,867	90,832	91.82%
DEPARTMENT OF ENERGY	15,244	1,234,285	58,574	84,811	14,400	1,192,001	82,778	92.20%
DEPARTMENT OF EDUCATION	4,418	355,838	7,495	82,239	4,033	332,343	82,406	91.47%
DEPARTMENT OF VETERANS AFFAIRS	225,109	11,593,180	1,243,561	57,025	194,613	10,222,570	52,528	79.64%
SUBTOTAL EXECUTIVE DEPARTMENTS	1,724,763	93,206,152	8,216,677	58,804	1,475,693	87,185,552	59,081	85.96%
AMERICAN BATTLE MONUMENTS COMMISSION	414	12,647	373	31,449	384	12,442	32,401	95.56%
ARMED FORCES RETIREMENT HOME	146	6,214	672	47,164	134	6,112	45,612	88.76%
COMMODITY FUTURES TRADING COMMISSION	500	50,858	17	101,750	481	49,271	102,435	96.85%
CONSUMER PRODUCT SAFETY COMMISSION	462	37,603	267	81,970	427	34,755	81,393	91.77%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	554	38,170	277	69,399	547	37,691	68,905	98.03%
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	2,476	181,640	884	73,717	2,412	177,540	73,607	97.27%
ENVIRONMENTAL PROTECTION AGENCY	17,159	1,416,387	29,313	84,253	16,343	1,363,878	83,453	94.34%
EXPORT-IMPORT BANK OF THE UNITED STATES	405	33,193	565	83,353	404	33,193	82,161	98.33%
FARM CREDIT ADMINISTRATION	282	25,666	150	91,546	263	24,702	93,924	95.68%
FEDERAL COMMUNICATIONS COMMISSION	1,989	179,424	2,543	91,487	1,888	170,582	90,351	93.74%
FEDERAL DEPOSIT INSURANCE CORPORATION	5,559	514,212	6,402	93,652	5,317	498,485	93,753	95.75%
FEDERAL ELECTION COMMISSION	363	26,390	545	74,201	352	25,912	73,614	96.20%
FEDERAL HOUSING FINANCE BOARD	106	11,769	394	114,745	93	10,632	114,323	87.41%
FEDERAL LABOR RELATIONS AUTHORITY	184	16,309	413	90,880	176	15,485	87,983	92.60%
FEDERAL MARITIME COMMISSION	129	11,106		86,093	129	11,106	86,093	100.00%
FEDERAL MEDIATION AND CONCILIATION SERVICE	272	23,724	41	87,371	269	23,513	87,409	98.94%

**TABLE 7 - PAY SYSTEM 800 - AGENCY TOTAL
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
FEDERAL TRADE COMMISSION	1,063	97,171	2,093	93,381	931	89,259	95,874	89.92%
GENERAL SERVICES ADMINISTRATION	12,742	899,226	46,813	74,246	12,315	890,679	72,325	94.15%
BROADCASTING BOARD OF GOVERNORS	2,523	152,232	12,097	65,132	2,203	147,000	66,727	89.45%
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	252	12,429	249	50,310	237	11,984	50,565	94.53%
MERIT SYSTEMS PROTECTION BOARD	222	21,265	535	98,198	219	20,856	95,233	95.67%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	18,930	1,651,125	37,514	89,204	17,958	1,598,175	88,995	94.64%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	2,842	140,189	4,527	50,920	2,518	132,419	52,589	91.50%
NATIONAL CREDIT UNION ADMINISTRATION	910	81,181	981	90,288	871	75,448	86,622	91.83%
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	304	25,009	307	83,276	280	22,434	80,121	88.62%
NATIONAL ENDOWMENT FOR THE ARTS	150	12,044	73	80,780	132	10,141	76,826	83.69%
NATIONAL ENDOWMENT FOR THE HUMANITIES	154	12,965	234	85,708	148	12,293	83,061	93.14%
NATIONAL LABOR RELATIONS BOARD	1,878	151,162	1,170	81,114	1,812	145,592	80,349	95.58%
NATIONAL SCIENCE FOUNDATION	1,270	112,244	5,888	93,017	1,170	104,084	88,961	88.11%
NATIONAL TRANSPORTATION SAFETY BOARD	428	37,316	1,898	91,621	383	34,776	90,799	88.68%
NUCLEAR REGULATORY COMMISSION	3,085	283,444	9,765	95,043	2,890	274,915	95,126	93.76%
OFFICE OF PERSONNEL MANAGEMENT	2,839	171,655	5,388	62,361	2,475	160,180	64,719	90.48%
PEACE CORPS	1,083	68,493	493	63,699	1,067	65,784	61,653	95.36%
PRESIDIO TRUST	333	20,269	985	63,826	260	17,445	67,096	82.08%
41 RAILROAD RETIREMENT BOARD	1,096	75,038	1,148	69,513	1,084	73,957	68,226	97.07%
SECURITIES AND EXCHANGE COMMISSION	3,550	375,864	4,101	107,032	3,442	371,720	107,995	97.83%
SELECTIVE SERVICE SYSTEM	157	10,115	124	65,217	153	9,669	63,196	94.43%
SMALL BUSINESS ADMINISTRATION	3,513	245,116	8,058	72,068	2,850	200,893	70,489	79.35%
SMITHSONIAN INSTITUTION	4,815	262,225	14,161	57,401	4,457	253,233	56,817	91.62%
SMITHSONIAN INSTITUTION	4,011	222,213	9,765	57,835	3,740	214,511	57,356	92.47%
NATIONAL GALLERY OF ART	804	40,012	4,396	55,234	717	38,722	54,006	87.20%
SOCIAL SECURITY ADMINISTRATION	65,742	3,822,067	182,100	60,907	60,358	3,656,220	60,576	91.31%
TENNESSEE VALLEY AUTHORITY	88,209	1,088,388	101,477	13,489	84,982	1,070,214	12,593	89.94%
U.S. HOLOCAUST MEMORIAL MUSEUM	233	14,930	563	66,494	217	14,368	66,212	92.74%
AGENCY FOR INTERNATIONAL DEVELOPMENT	3,855	235,608	21,096	66,590	3,634	228,578	62,900	89.04%
OVERSEAS PRIVATE INVESTMENT CORPORATION	205	18,527	1,082	95,654	175	15,711	89,777	80.12%
AGENCY FOR INTERNATIONAL DEVELOPMENT	3,650	217,081	20,014	64,958	3,459	212,867	61,540	89.78%
U.S. INTERNATIONAL TRADE COMMISSION	370	32,275	916	89,705	358	31,464	87,888	94.80%
U.S. POSTAL SERVICE	820,156	32,918,873	4,956,821	46,181	620,870	28,679,764	46,193	75.72%
SUBTOTAL INDEPENDENT AGENCIES	1,073,400	45,590,221	5,464,124	47,563	859,613	40,876,409	47,552	80.06%
TOTAL - ALL AGENCIES	2,799,618	138,915,899	13,683,535	54,507	2,336,713	128,178,916	54,854	84.00%

**TABLE 7 - PAY SYSTEM 800 - AGENCY TOTAL
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COST (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COST (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST
EXECUTIVE OFFICE OF THE PRESIDENT		21		0.08%	1	41	41,000	0.15%
OFFICE OF MANAGEMENT AND BUDGET	10	461	46,100	0.95%	17	1,363	80,176	2.81%
OFFICE OF ADMINISTRATION	1	46	46,000	0.27%	2	176	88,000	1.03%
OFFICE OF THE U.S. TRADE REPRESENTATIVE		5		0.03%	3	235	78,333	1.24%
OFFICE OF NATIONAL DRUG CONTROL POLICY	1	41	41,000	0.41%	3	182	60,667	1.83%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	12	574	47,833	0.47%	26	1,997	76,808	1.63%
DEPARTMENT OF STATE	1,359	64,556	47,503	3.35%	996	49,915	50,115	2.59%
DEPARTMENT OF THE TREASURY	365	85,641	234,633	1.15%	2,645	11,108	4,200	0.15%
DEPARTMENT OF DEFENSE, TOTAL	50,876	1,732,652	34,056	4.53%	5,173	164,713	31,841	0.43%
DEPARTMENT OF THE ARMY	27,930	833,316	29,836	7.52%	1,256	53,844	42,869	0.49%
DEPARTMENT OF THE NAVY	8,907	359,925	40,409	3.04%				
DEPARTMENT OF THE AIR FORCE	8,482	310,505	36,608	3.44%	2,403	42,894	17,850	0.48%
OTHER DEFENSE ACTIVITIES	5,557	228,906	41,192	3.63%	1,514	67,975	44,898	1.08%
DEPARTMENT OF JUSTICE	460	51,818	112,648	0.77%	1,506	111,182	73,826	1.65%
DEPARTMENT OF THE INTERIOR	10,715	390,947	36,486	9.58%	1,911	69,214	36,219	1.70%
DEPARTMENT OF AGRICULTURE	6,502	164,595	25,315	2.97%	4,514	115,100	25,498	2.08%
DEPARTMENT OF COMMERCE	425	21,111	49,673	0.86%	2,912	98,849	33,945	4.02%
DEPARTMENT OF LABOR	242	6,547	27,054	0.54%	556	13,123	23,603	1.08%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	10,512	501,031	47,663	11.06%	1,111	70,677	63,616	1.56%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	78	3,379	43,321	0.41%	67	3,907	58,313	0.48%
DEPARTMENT OF HOMELAND SECURITY	14,990	504,056	33,626	6.02%	8,438	279,735	33,152	3.34%
DEPARTMENT OF TRANSPORTATION	653	38,909	59,585	0.70%	626	31,446	50,233	0.57%
DEPARTMENT OF ENERGY	350	30,700	87,714	2.37%	181	11,584	64,000	0.90%
DEPARTMENT OF EDUCATION	235	18,712	79,626	5.15%	75	4,783	63,773	1.32%
DEPARTMENT OF VETERANS AFFAIRS	12,779	685,310	53,628	5.34%	11,318	685,300	60,550	5.34%
SUBTOTAL EXECUTIVE DEPARTMENTS	110,541	4,299,964	38,899	4.24%	42,029	1,720,636	40,939	1.70%
AMERICAN BATTLE MONUMENTS COMMISSION	6	205	34,167	1.57%				
ARMED FORCES RETIREMENT HOME					3	102	34,000	1.48%
COMMODITY FUTURES TRADING COMMISSION	6	734	122,333	1.44%	13	853	65,615	1.68%
CONSUMER PRODUCT SAFETY COMMISSION	24	2,067	86,125	5.46%	9	781	86,778	2.06%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	3	182	60,667	0.47%	3	297	99,000	0.77%
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	35	2,025	57,857	1.11%	25	2,075	83,000	1.14%
ENVIRONMENTAL PROTECTION AGENCY	252	11,357	45,067	0.79%	522	41,152	78,835	2.85%
EXPORT-IMPORT BANK OF THE UNITED STATES								
FARM CREDIT ADMINISTRATION	17	757	44,529	2.93%	2	207	103,500	0.80%
FEDERAL COMMUNICATIONS COMMISSION	24	1,665	69,375	0.92%	71	7,177	101,085	3.94%
FEDERAL DEPOSIT INSURANCE CORPORATION	49	1,918	39,143	0.37%	178	13,809	77,579	2.65%
FEDERAL ELECTION COMMISSION	5	247	49,400	0.92%	4	231	57,750	0.86%
FEDERAL HOUSING FINANCE BOARD	8	735	91,875	6.04%	5	402	80,400	3.31%
FEDERAL LABOR RELATIONS AUTHORITY	5	498	99,600	2.98%	3	326	108,667	1.95%
FEDERAL MARITIME COMMISSION								
FEDERAL MEDIATION AND CONCILIATION SERVICE		6		0.03%	3	205	68,333	0.86%

**TABLE 7 - PAY SYSTEM 800 - AGENCY TOTAL
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
FEDERAL TRADE COMMISSION	92	5,064	55,043	5.10%	34	2,848	83,765	2.87%
GENERAL SERVICES ADMINISTRATION	189	5,882	31,122	0.62%	72	2,665	37,014	0.28%
BROADCASTING BOARD OF GOVERNORS	64	3,576	55,875	2.18%	22	1,656	75,273	1.01%
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	7	251	35,857	1.98%	6	194	32,333	1.53%
MERIT SYSTEMS PROTECTION BOARD	2	291	145,500	1.33%	1	118	118,000	0.54%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	436	33,271	76,310	1.97%	431	19,679	45,659	1.17%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	180	4,853	26,961	3.35%	120	2,917	24,308	2.02%
NATIONAL CREDIT UNION ADMINISTRATION	27	4,704	174,222	5.73%	11	1,029	93,545	1.25%
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	20	2,301	115,050	9.09%	4	274	68,500	1.08%
NATIONAL ENDOWMENT FOR THE ARTS	15	1,670	111,333	13.78%	3	233	77,667	1.92%
NATIONAL ENDOWMENT FOR THE HUMANITIES	5	631	126,200	4.78%	1	41	41,000	0.31%
NATIONAL LABOR RELATIONS BOARD	21	1,603	76,333	1.05%	45	3,967	88,156	2.60%
NATIONAL SCIENCE FOUNDATION	53	5,072	95,698	4.29%	46	3,088	67,130	2.61%
NATIONAL TRANSPORTATION SAFETY BOARD	29	1,906	65,724	4.86%	8	634	79,250	1.62%
NUCLEAR REGULATORY COMMISSION	58	4,677	80,638	1.60%	49	3,852	78,612	1.31%
OFFICE OF PERSONNEL MANAGEMENT	87	4,871	55,989	2.75%	215	6,604	30,716	3.73%
PEACE CORPS	1	17	17,000	0.02%	12	2,692	224,333	3.90%
PRESIDIO TRUST	49	2,408	49,143	11.33%	5	416	83,200	1.96%
43 RAILROAD RETIREMENT BOARD					12	1,081	90,083	1.42%
SECURITIES AND EXCHANGE COMMISSION	108	4,144	38,370	1.09%				
SELECTIVE SERVICE SYSTEM	2	199	99,500	1.94%	2	247	123,500	2.41%
SMALL BUSINESS ADMINISTRATION	546	42,839	78,460	16.92%	17	1,384	81,412	0.55%
SMITHSONIAN INSTITUTION	102	3,803	37,284	1.38%	84	5,189	61,774	1.88%
SMITHSONIAN INSTITUTION	99	3,724	37,616	1.61%	63	3,978	63,143	1.71%
NATIONAL GALLERY OF ART	3	79	26,333	0.18%	21	1,211	57,667	2.73%
SOCIAL SECURITY ADMINISTRATION	521	103,114	197,916	2.58%	1,346	62,733	46,607	1.57%
TENNESSEE VALLEY AUTHORITY	2,083	15,079	7,239	1.27%	126	3,095	24,563	0.26%
U.S. HOLOCAUST MEMORIAL MUSEUM	6	336	56,000	2.17%	3	226	75,333	1.46%
AGENCY FOR INTERNATIONAL DEVELOPMENT	102	4,357	42,716	1.70%	30	2,673	89,100	1.04%
OVERSEAS PRIVATE INVESTMENT CORPORATION	23	2,227	96,826	11.36%	6	589	98,167	3.00%
AGENCY FOR INTERNATIONAL DEVELOPMENT	79	2,130	26,962	0.90%	24	2,084	86,833	0.88%
U.S. INTERNATIONAL TRADE COMMISSION	5	238	47,600	0.72%	6	573	95,500	1.73%
U.S. POSTAL SERVICE	1,995	92,165	46,198	0.24%	129,209	4,146,944	32,095	10.95%
SUBTOTAL INDEPENDENT AGENCIES	7,219	369,417	51,173	0.72%	132,757	4,344,395	32,724	8.51%
TOTAL - ALL AGENCIES	117,772	4,669,955	39,653	3.06%	174,812	6,067,028	34,706	3.98%

**TABLE 7 - PAY SYSTEM 610 - GENERAL SCHEDULE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
EXECUTIVE OFFICE OF THE PRESIDENT	65	3,639	84	57,277	65	3,636	55,938	97.66%
OFFICE OF MANAGEMENT AND BUDGET	441	36,370	1,036	84,821	408	34,643	84,909	92.61%
OFFICE OF ADMINISTRATION	206	15,743	175	77,272	201	15,521	77,219	97.51%
OFFICE OF THE U.S. TRADE REPRESENTATIVE	160	14,471	279	92,188	158	14,336	90,734	97.19%
OFFICE OF NATIONAL DRUG CONTROL POLICY	87	7,277	351	87,678	84	7,104	84,571	93.13%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	959	77,500	1,925	82,821	916	75,240	82,140	94.73%
DEPARTMENT OF STATE	7,794	581,565	17,740	76,893	6,957	560,886	80,622	93.59%
DEPARTMENT OF THE TREASURY	108,916	6,096,344	1,031,995	65,448	101,654	6,003,071	59,054	84.21%
DEPARTMENT OF DEFENSE, TOTAL	471,145	26,667,974	1,400,630	59,575	423,677	25,354,858	59,845	90.33%
DEPARTMENT OF THE ARMY	170,990	9,301,914	412,365	56,812	142,417	8,491,112	59,621	87.41%
DEPARTMENT OF THE NAVY	112,519	6,617,260	425,598	62,593	106,692	6,505,715	60,977	92.37%
DEPARTMENT OF THE AIR FORCE	108,888	5,957,941	281,555	57,302	100,307	5,718,432	57,009	91.65%
OTHER DEFENSE ACTIVITIES	78,748	4,790,859	281,112	64,408	74,261	4,639,599	62,477	91.48%
DEPARTMENT OF JUSTICE	105,384	5,074,102	625,985	54,089	88,679	4,946,481	55,780	86.78%
DEPARTMENT OF THE INTERIOR	60,502	3,212,058	175,510	55,991	50,289	2,986,121	59,379	88.15%
DEPARTMENT OF AGRICULTURE	99,895	4,959,418	372,966	53,380	85,186	4,714,379	55,342	88.41%
DEPARTMENT OF COMMERCE	23,862	1,603,082	94,872	71,157	21,220	1,536,211	72,394	90.47%
DEPARTMENT OF LABOR	15,724	1,140,478	33,081	74,635	15,191	1,122,530	73,894	95.65%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	50,552	3,451,152	187,330	71,975	47,262	3,310,368	70,043	90.98%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	9,402	721,757	13,983	78,254	9,244	716,279	77,486	97.35%
DEPARTMENT OF HOMELAND SECURITY	106,265	2,470,243	531,607	28,249	73,928	2,424,028	32,789	80.75%
DEPARTMENT OF TRANSPORTATION	8,476	639,580	14,706	77,193	8,098	622,691	76,894	95.17%
DEPARTMENT OF ENERGY	12,677	1,020,123	38,308	83,492	12,148	997,582	82,119	94.25%
DEPARTMENT OF EDUCATION	4,200	330,222	6,425	80,154	3,879	313,279	80,763	93.06%
DEPARTMENT OF VETERANS AFFAIRS	139,808	6,486,698	375,282	49,081	126,776	6,075,409	47,922	88.54%
SUBTOTAL EXECUTIVE DEPARTMENTS	1,224,602	64,454,796	4,920,420	56,651	1,074,188	61,684,173	57,424	88.91%
AMERICAN BATTLE MONUMENTS COMMISSION	79	3,841	153	50,557	63	3,765	59,762	94.27%
ARMED FORCES RETIREMENT HOME	106	4,542	537	47,915	98	4,495	45,867	88.50%
CONSUMER PRODUCT SAFETY COMMISSION	448	35,595	228	79,962	416	33,166	79,726	92.58%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	93	7,266	36	78,516	93	7,266	78,129	99.51%
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	2,435	175,964	663	72,537	2,378	172,822	72,675	97.85%
ENVIRONMENTAL PROTECTION AGENCY	16,776	1,365,796	26,974	83,022	15,978	1,315,153	82,310	94.43%
EXPORT-IMPORT BANK OF THE UNITED STATES	376	29,487	495	79,739	375	29,487	78,632	98.35%
FEDERAL COMMUNICATIONS COMMISSION	1,929	171,796	2,193	90,196	1,831	163,197	89,130	93.80%
FEDERAL DEPOSIT INSURANCE CORPORATION	296	40,434	158	137,135	292	39,991	136,955	98.52%
FEDERAL ELECTION COMMISSION	355	25,374	536	72,986	345	24,896	72,162	96.09%
FEDERAL HOUSING FINANCE BOARD	90	9,241	337	106,422	81	8,575	105,864	89.53%
FEDERAL LABOR RELATIONS AUTHORITY	172	14,671	312	87,110	164	13,847	84,433	92.42%
FEDERAL MARITIME COMMISSION	122	10,098		82,770	122	10,098	82,770	100.00%
FEDERAL MEDIATION AND CONCILIATION SERVICE	269	23,230	41	86,509	266	23,019	86,538	98.92%
FEDERAL TRADE COMMISSION	1,020	91,601	1,840	91,609	893	84,161	94,245	90.07%

**TABLE 7 - PAY SYSTEM 610 - GENERAL SCHEDULE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
GENERAL SERVICES ADMINISTRATION	11,710	846,083	37,622	75,466	11,421	839,690	73,522	95.02%
BROADCASTING BOARD OF GOVERNORS	1,523	112,553	6,973	78,481	1,445	111,147	76,918	92.99%
MERIT SYSTEMS PROTECTION BOARD	208	19,257	465	94,817	207	19,123	92,382	96.96%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	18,461	1,590,483	33,108	87,947	17,504	1,537,983	87,865	94.73%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	2,811	137,527	4,444	50,506	2,487	129,807	52,194	91.43%
NATIONAL CREDIT UNION ADMINISTRATION	870	73,964	945	86,102	854	72,621	85,036	96.95%
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	284	22,287	227	79,275	265	20,375	76,887	90.50%
NATIONAL ENDOWMENT FOR THE ARTS	143	11,073	46	77,755	126	9,292	73,746	83.57%
NATIONAL ENDOWMENT FOR THE HUMANITIES	141	11,214	181	80,816	139	11,083	79,734	97.26%
NATIONAL LABOR RELATIONS BOARD	1,759	134,683	804	77,025	1,700	130,054	76,502	95.99%
NATIONAL SCIENCE FOUNDATION	744	49,305	2,948	70,233	708	48,157	68,018	92.16%
NATIONAL TRANSPORTATION SAFETY BOARD	405	34,146	1,723	88,565	364	32,098	88,181	89.49%
OFFICE OF PERSONNEL MANAGEMENT	2,739	161,623	4,535	60,664	2,397	150,975	62,985	90.86%
RAILROAD RETIREMENT BOARD	1,080	73,330	1,104	68,920	1,068	72,249	67,649	97.06%
SECURITIES AND EXCHANGE COMMISSION	3,454	357,716	3,539	104,590	3,346	353,572	105,670	97.87%
SELECTIVE SERVICE SYSTEM	154	9,784	124	64,338	150	9,338	62,253	94.25%
SMALL BUSINESS ADMINISTRATION	3,456	237,328	7,990	70,983	2,793	193,105	69,139	78.72%
SMITHSONIAN INSTITUTION	4,026	232,021	10,962	60,353	3,734	223,893	59,961	92.14%
SMITHSONIAN INSTITUTION	3,338	196,476	7,282	61,042	3,123	189,638	60,723	93.07%
NATIONAL GALLERY OF ART	688	35,545	3,680	57,013	611	34,255	56,064	87.33%
SOCIAL SECURITY ADMINISTRATION	64,165	3,787,042	180,466	61,833	58,874	3,623,274	61,543	91.32%
U.S. HOLOCAUST MEMORIAL MUSEUM	209	13,305	439	65,761	197	12,887	65,416	93.76%
AGENCY FOR INTERNATIONAL DEVELOPMENT	1,144	89,963	3,676	81,852	1,094	87,726	80,188	93.69%
OVERSEAS PRIVATE INVESTMENT CORPORATION	185	15,688	933	89,843	167	14,606	87,461	87.88%
AGENCY FOR INTERNATIONAL DEVELOPMENT	959	74,275	2,743	80,311	927	73,120	78,878	94.94%
U.S. INTERNATIONAL TRADE COMMISSION	355	30,274	857	87,693	344	29,584	86,000	95.03%
SUBTOTAL INDEPENDENT AGENCIES	144,123	10,021,610	337,454	71,877	134,347	9,631,596	71,692	92.98%
TOTAL - ALL AGENCIES	1,369,684	74,553,906	5,259,799	58,272	1,209,451	71,391,009	59,028	89.45%

**TABLE 7 - PAY SYSTEM 610 - GENERAL SCHEDULE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
EXECUTIVE OFFICE OF THE PRESIDENT						3		0.08%
OFFICE OF MANAGEMENT AND BUDGET	9	364	40,444	0.97%	17	1,363	80,176	3.64%
OFFICE OF ADMINISTRATION	1	46	46,000	0.29%	2	176	88,000	1.11%
OFFICE OF THE U.S. TRADE REPRESENTATIVE		5		0.03%	2	130	65,000	0.88%
OFFICE OF NATIONAL DRUG CONTROL POLICY	1	41	41,000	0.54%	2	132	66,000	1.73%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	11	456	41,455	0.57%	23	1,804	78,435	2.27%
DEPARTMENT OF STATE	329	13,900	42,249	2.32%	145	6,779	46,752	1.13%
DEPARTMENT OF THE TREASURY	301	82,820	275,150	1.16%	2,632	10,453	3,972	0.15%
DEPARTMENT OF DEFENSE, TOTAL	35,194	1,191,298	33,849	4.24%	3,246	121,818	37,529	0.43%
DEPARTMENT OF THE ARMY	24,461	764,801	31,266	7.87%	1,017	46,001	45,232	0.47%
DEPARTMENT OF THE NAVY	2,854	111,545	39,084	1.58%				
DEPARTMENT OF THE AIR FORCE	5,223	207,449	39,718	3.32%	1,246	32,060	25,730	0.51%
OTHER DEFENSE ACTIVITIES	2,656	107,503	40,476	2.12%	983	43,757	44,514	0.86%
DEPARTMENT OF JUSTICE	392	45,358	115,709	0.80%	1,015	82,263	81,047	1.44%
DEPARTMENT OF THE INTERIOR	5,253	173,231	32,978	5.11%	1,420	52,706	37,117	1.56%
DEPARTMENT OF AGRICULTURE	6,033	150,880	25,009	2.83%	3,029	94,159	31,086	1.77%
DEPARTMENT OF COMMERCE	112	3,659	32,670	0.22%	1,808	63,212	34,962	3.72%
DEPARTMENT OF LABOR	161	5,867	36,441	0.50%	303	12,081	39,871	1.03%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	1,718	78,693	45,805	2.16%	998	62,091	62,215	1.71%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	68	2,153	31,662	0.29%	60	3,325	55,417	0.45%
DEPARTMENT OF HOMELAND SECURITY	800	18,476	23,095	0.62%	1,440	27,739	19,263	0.92%
DEPARTMENT OF TRANSPORTATION	98	6,986	71,286	1.07%	225	9,903	44,013	1.51%
DEPARTMENT OF ENERGY	214	14,582	68,140	1.38%	127	7,959	62,669	0.75%
DEPARTMENT OF EDUCATION	178	12,560	70,562	3.73%	69	4,383	63,522	1.30%
DEPARTMENT OF VETERANS AFFAIRS	5,635	228,304	40,515	3.33%	3,710	182,985	49,322	2.67%
SUBTOTAL EXECUTIVE DEPARTMENTS	56,486	2,028,767	35,916	2.92%	20,227	741,856	36,677	1.07%
AMERICAN BATTLE MONUMENTS COMMISSION	1	76	76,000	1.90%				
ARMED FORCES RETIREMENT HOME					1	47	47,000	0.93%
CONSUMER PRODUCT SAFETY COMMISSION	21	1,648	78,476	4.60%	9	781	86,778	2.18%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	28	1,105	39,464	0.63%	25	2,037	81,480	1.15%
ENVIRONMENTAL PROTECTION AGENCY	252	11,282	44,770	0.81%	504	39,361	78,097	2.83%
EXPORT-IMPORT BANK OF THE UNITED STATES								
FEDERAL COMMUNICATIONS COMMISSION	24	1,638	68,250	0.94%	69	6,961	100,884	4.00%
FEDERAL DEPOSIT INSURANCE CORPORATION	1	113	113,000	0.28%	3	330	110,000	0.81%
FEDERAL ELECTION COMMISSION	5	247	49,400	0.95%	3	231	77,000	0.89%
FEDERAL HOUSING FINANCE BOARD	4	264	66,000	2.76%	5	402	80,400	4.20%
FEDERAL LABOR RELATIONS AUTHORITY	5	498	99,600	3.32%	3	326	108,667	2.18%
FEDERAL MARITIME COMMISSION								
FEDERAL MEDIATION AND CONCILIATION SERVICE		6		0.03%	3	205	68,333	0.88%
FEDERAL TRADE COMMISSION	90	4,845	53,833	5.19%	31	2,595	83,710	2.78%

**TABLE 7 - PAY SYSTEM 610 - GENERAL SCHEDULE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS OF % DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
GENERAL SERVICES ADMINISTRATION	147	4,129	28,088	0.47%	46	2,264	49,217	0.26%
BROADCASTING BOARD OF GOVERNORS	8	429	53,625	0.36%	13	977	75,154	0.82%
MERIT SYSTEMS PROTECTION BOARD		16		0.08%	1	118	118,000	0.60%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	436	33,271	76,310	2.05%	427	19,229	45,033	1.18%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	180	4,853	26,961	3.42%	120	2,867	23,892	2.02%
NATIONAL CREDIT UNION ADMINISTRATION	4	314	78,500	0.42%	11	1,029	93,545	1.37%
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	17	1,691	99,471	7.51%	2	221	110,500	0.98%
NATIONAL ENDOWMENT FOR THE ARTS	15	1,581	105,400	14.22%	2	200	100,000	1.80%
NATIONAL ENDOWMENT FOR THE HUMANITIES	2	110	55,000	0.97%		21		0.18%
NATIONAL LABOR RELATIONS BOARD	14	662	47,286	0.49%	45	3,967	88,156	2.93%
NATIONAL SCIENCE FOUNDATION	8	217	27,125	0.42%	27	931	34,481	1.78%
NATIONAL TRANSPORTATION SAFETY BOARD	25	1,427	57,080	3.98%	8	621	77,625	1.73%
OFFICE OF PERSONNEL MANAGEMENT	85	4,549	53,518	2.74%	202	6,099	30,193	3.67%
RAILROAD RETIREMENT BOARD					12	1,081	90,083	1.45%
SECURITIES AND EXCHANGE COMMISSION	108	4,144	38,370	1.15%				
SELECTIVE SERVICE SYSTEM	2	199	99,500	2.01%	2	247	123,500	2.49%
SMALL BUSINESS ADMINISTRATION	546	42,839	78,460	17.46%	17	1,384	81,412	0.56%
SMITHSONIAN INSTITUTION	82	3,229	39,378	1.33%	81	4,899	60,481	2.02%
SMITHSONIAN INSTITUTION	79	3,150	39,873	1.55%	60	3,688	61,467	1.81%
NATIONAL GALLERY OF ART	3	79	26,333	0.20%	21	1,211	57,667	3.09%
SOCIAL SECURITY ADMINISTRATION	489	101,602	207,775	2.56%	1,331	62,166	46,706	1.57%
U.S. HOLOCAUST MEMORIAL MUSEUM	5	234	46,800	1.70%	2	184	92,000	1.34%
AGENCY FOR INTERNATIONAL DEVELOPMENT	14	962	68,714	1.03%	14	1,275	91,071	1.36%
OVERSEAS PRIVATE INVESTMENT CORPORATION	11	574	52,182	3.45%	6	508	84,667	3.06%
AGENCY FOR INTERNATIONAL DEVELOPMENT	3	388	129,333	0.50%	8	767	95,875	1.00%
U.S. INTERNATIONAL TRADE COMMISSION	4	117	29,250	0.38%	6	573	95,500	1.84%
SUBTOTAL INDEPENDENT AGENCIES	2,605	226,606	86,989	2.19%	3,023	163,408	54,055	1.58%
TOTAL - ALL AGENCIES	59,102	2,255,829	38,168	2.83%	23,273	907,068	38,975	1.14%

**TABLE 7 - PAY SYSTEM 620 - U.S. POSTAL SERVICE SCHEDULES
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
U.S. POSTAL SERVICE	820,156	32,918,873	4,956,821	46,181	620,870	28,679,764	46,193	75.72%
SUBTOTAL INDEPENDENT AGENCIES	820,156	32,918,873	4,956,821	46,181	620,870	28,679,764	46,193	75.72%
TOTAL - ALL AGENCIES	820,156	32,918,873	4,956,821	46,181	620,870	28,679,764	46,193	75.72%

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
U.S. POSTAL SERVICE	1,995	92,165	46,198	0.24%	129,209	4,146,944	32,095	10.95%
SUBTOTAL INDEPENDENT AGENCIES	1,995	92,165	46,198	0.24%	129,209	4,146,944	32,095	10.95%
TOTAL - ALL AGENCIES	1,995	92,165	46,198	0.24%	129,209	4,146,944	32,095	10.95%

**TABLE 7 - PAY SYSTEM 630 - VETERANS AFFAIRS PHYSICIANS AND DENTISTS SCHEDULES
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
DEPARTMENT OF VETERANS AFFAIRS	12,697	1,411,338	510,691	151,377	8,339	939,585	112,674	48.89%
SUBTOTAL EXECUTIVE DEPARTMENTS	12,697	1,411,338	510,691	151,377	8,339	939,585	112,674	48.89%
TOTAL - ALL AGENCIES	12,697	1,411,338	510,691	151,377	8,339	939,585	112,674	48.89%

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
DEPARTMENT OF VETERANS AFFAIRS	1,861	195,378	104,985	10.17%	2,497	276,375	110,683	14.38%
SUBTOTAL EXECUTIVE DEPARTMENTS	1,861	195,378	104,985	10.17%	2,497	276,375	110,683	14.38%
TOTAL - ALL AGENCIES	1,861	195,378	104,985	10.17%	2,497	276,375	110,683	14.38%

**TABLE 7 - PAY SYSTEM 631 - VETERANS AFFAIRS NURSES SCHEDULE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
DEPARTMENT OF VETERANS AFFAIRS	39,969	2,554,245	259,462	70,397	34,255	2,292,077	66,912	81.46%
SUBTOTAL EXECUTIVE DEPARTMENTS	39,969	2,554,245	259,462	70,397	34,255	2,292,077	66,912	81.46%
TOTAL - ALL AGENCIES	39,969	2,554,245	259,462	70,397	34,255	2,292,077	66,912	81.46%

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT(PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
DEPARTMENT OF VETERANS AFFAIRS	2,098	122,212	58,252	4.34%	2,175	139,956	64,348	4.97%
SUBTOTAL EXECUTIVE DEPARTMENTS	2,098	122,212	58,252	4.34%	2,175	139,956	64,348	4.97%
TOTAL - ALL AGENCIES	2,098	122,212	58,252	4.34%	2,175	139,956	64,348	4.97%

**TABLE 7 - PAY SYSTEM 650 - PUBLIC HEALTH SERVICE COMMISSIONED CORPS
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
DEPARTMENT OF HEALTH AND HUMAN SERVICES	4,240	297,691	21,087	75,183	4,193	296,159	70,632	92.90%
SUBTOTAL EXECUTIVE DEPARTMENTS	4,240	297,691	21,087	75,183	4,193	296,159	70,632	92.90%
ENVIRONMENTAL PROTECTION AGENCY	2	97	2	49,500	2	97	48,500	97.98%
SUBTOTAL INDEPENDENT AGENCIES	2	97	2	49,500	2	97	48,500	97.98%
TOTAL - ALL AGENCIES	4,242	297,788	21,089	75,171	4,195	296,256	70,621	92.91%

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT(PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
DEPARTMENT OF HEALTH AND HUMAN SERVICES	46	1,529	33,239	0.48%	1	3	3,000	
SUBTOTAL EXECUTIVE DEPARTMENTS	46	1,529	33,239	0.48%	1	3	3,000	
ENVIRONMENTAL PROTECTION AGENCY								
SUBTOTAL INDEPENDENT AGENCIES								
TOTAL - ALL AGENCIES	46	1,529	33,239	0.48%	1	3	3,000	

**TABLE 7 - PAY SYSTEM 675 - SENIOR EXECUTIVE SERVICE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
OFFICE OF MANAGEMENT AND BUDGET	72	10,403	446	150,681	72	10,306	143,139	94.99%
OFFICE OF THE U.S. TRADE REPRESENTATIVE	16	2,380	95	154,688	16	2,380	148,750	96.16%
OFFICE OF NATIONAL DRUG CONTROL POLICY	14	2,096	163	161,357	14	2,096	149,714	92.78%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	102	14,879	704	152,775	102	14,782	144,922	94.86%
DEPARTMENT OF STATE	139	21,444	850	160,388	139	21,444	154,273	96.19%
DEPARTMENT OF THE TREASURY	424	62,836	3,794	157,146	412	61,328	148,854	92.04%
DEPARTMENT OF DEFENSE, TOTAL	1,464	201,967	14,320	147,737	1,459	201,490	138,101	93.16%
DEPARTMENT OF THE ARMY	238	33,060	1,240	144,118	238	33,060	138,908	96.38%
DEPARTMENT OF THE NAVY	323	45,471	4,294	154,071	321	45,174	140,729	90.77%
DEPARTMENT OF THE AIR FORCE	182	22,348	1,250	129,659	182	22,348	122,791	94.70%
OTHER DEFENSE ACTIVITIES	721	101,088	7,536	150,657	718	100,908	140,540	92.90%
DEPARTMENT OF JUSTICE	627	89,815	3,607	148,998	622	89,172	143,363	95.45%
DEPARTMENT OF THE INTERIOR	259	36,059	1,093	143,444	248	34,630	139,637	93.21%
DEPARTMENT OF AGRICULTURE	334	47,157	2,576	148,901	328	46,334	141,262	93.17%
DEPARTMENT OF COMMERCE	356	49,911	1,582	144,643	343	48,201	140,528	93.61%
DEPARTMENT OF LABOR	192	27,021	1,550	148,807	188	26,546	141,202	92.91%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	370	52,285	4,338	153,035	369	52,154	141,339	92.11%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	994	63,001	6,242	69,661	739	62,256	84,244	89.91%
DEPARTMENT OF HOMELAND SECURITY	399	40,600	385	102,719	282	24,938	88,433	60.85%
DEPARTMENT OF TRANSPORTATION	416	59,705	2,903	150,500	402	57,843	143,888	92.39%
DEPARTMENT OF ENERGY	740	92,954	3,168	129,895	675	84,918	125,804	88.34%
DEPARTMENT OF EDUCATION	86	12,079	588	147,291	85	11,927	140,318	94.16%
DEPARTMENT OF VETERANS AFFAIRS	285	41,784	3,619	159,309	283	41,466	146,523	91.33%
SUBTOTAL EXECUTIVE DEPARTMENTS	7,085	898,618	50,615	133,978	6,574	864,647	131,525	91.09%
AMERICAN BATTLE MONUMENTS COMMISSION	1	150	8	158,000	1	150	150,000	94.94%
CONSUMER PRODUCT SAFETY COMMISSION	11	1,589	39	148,000	11	1,589	144,455	97.60%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	2	214		107,000	2	214	107,000	100.00%
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	36	5,006	221	145,194	34	4,718	138,765	90.26%
ENVIRONMENTAL PROTECTION AGENCY	291	40,871	2,164	147,887	291	40,842	140,351	94.90%
FEDERAL COMMUNICATIONS COMMISSION	45	6,588	335	153,844	44	6,345	144,205	91.65%
FEDERAL HOUSING FINANCE BOARD	12	2,079	57	178,000	12	2,026	168,833	94.85%
FEDERAL LABOR RELATIONS AUTHORITY	12	1,638	101	144,917	12	1,638	136,500	94.19%
FEDERAL MARITIME COMMISSION	7	1,008		144,000	7	1,008	144,000	100.00%
FEDERAL MEDIATION AND CONCILIATION SERVICE	2	359		179,500	2	359	179,500	100.00%
FEDERAL TRADE COMMISSION	36	5,109	242	148,639	34	4,890	143,824	91.38%
GENERAL SERVICES ADMINISTRATION	105	14,778	1,069	150,924	105	14,720	140,190	92.89%
BROADCASTING BOARD OF GOVERNORS	17	2,313	19	137,176	17	2,313	136,059	99.19%
MERIT SYSTEMS PROTECTION BOARD	12	1,733	70	150,250	12	1,733	144,417	96.12%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	413	57,948	3,378	148,489	413	57,948	140,310	94.49%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	13	1,757	61	139,846	13	1,757	135,154	96.64%
NATIONAL CREDIT UNION ADMINISTRATION	39	6,846	37	176,487	15	2,499	166,600	36.31%

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**TABLE 7 - PAY SYSTEM 675 - SENIOR EXECUTIVE SERVICE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	17	2,399	80	145,824	13	1,924	148,000	77.61%
NATIONAL ENDOWMENT FOR THE ARTS	6	803	27	138,333	5	714	142,800	86.02%
NATIONAL ENDOWMENT FOR THE HUMANITIES	11	1,596	53	149,909	8	1,210	151,250	73.38%
NATIONAL LABOR RELATIONS BOARD	57	8,278	363	151,596	56	8,106	144,750	93.81%
NATIONAL SCIENCE FOUNDATION	88	12,605	848	152,875	82	11,810	144,024	87.79%
NATIONAL TRANSPORTATION SAFETY BOARD	11	1,558	155	155,727	11	1,558	141,636	90.95%
NUCLEAR REGULATORY COMMISSION	138	21,928	586	163,145	138	21,928	158,899	97.40%
OFFICE OF PERSONNEL MANAGEMENT	60	8,344	459	146,717	60	8,344	139,067	94.79%
RAILROAD RETIREMENT BOARD	9	1,309	42	150,111	9	1,309	145,444	96.89%
SECURITIES AND EXCHANGE COMMISSION	96	18,148	562	194,896	96	18,148	189,042	97.00%
SELECTIVE SERVICE SYSTEM	2	291		145,500	2	291	145,500	100.00%
SMALL BUSINESS ADMINISTRATION	54	7,675	56	143,167	54	7,675	142,130	99.28%
SOCIAL SECURITY ADMINISTRATION	142	20,053	1,027	148,451	139	19,552	140,662	92.75%
TENNESSEE VALLEY AUTHORITY	3	421		140,333	3	421	140,333	100.00%
AGENCY FOR INTERNATIONAL DEVELOPMENT	25	3,529	68	143,880	23	3,291	143,087	91.49%
AGENCY FOR INTERNATIONAL DEVELOPMENT	25	3,529	68	143,880	23	3,291	143,087	91.49%
U.S. INTERNATIONAL TRADE COMMISSION	8	1,180	59	154,875	7	1,059	151,286	85.47%
SUBTOTAL INDEPENDENT AGENCIES	1,764	257,704	12,106	152,954	1,718	250,165	145,614	92.72%
TOTAL - ALL AGENCIES	8,951	1,171,201	63,425	137,932	8,394	1,129,594	134,572	91.49%

**TABLE 7 - PAY SYSTEM 675 - SENIOR EXECUTIVE SERVICE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
OFFICE OF MANAGEMENT AND BUDGET		97		0.89%				
OFFICE OF THE U.S. TRADE REPRESENTATIVE								
OFFICE OF NATIONAL DRUG CONTROL POLICY								
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT		97		0.62%				
DEPARTMENT OF STATE								
DEPARTMENT OF THE TREASURY	12	1,508	125,667	2.26%				
DEPARTMENT OF DEFENSE, TOTAL	4	477	119,250	0.22%				
DEPARTMENT OF THE ARMY								
DEPARTMENT OF THE NAVY	2	297	148,500	0.60%				
DEPARTMENT OF THE AIR FORCE								
OTHER DEFENSE ACTIVITIES	2	180	90,000	0.17%				
DEPARTMENT OF JUSTICE	4	517	129,250	0.55%	1	126	126,000	0.13%
DEPARTMENT OF THE INTERIOR	10	1,335	133,500	3.59%	1	94	94,000	0.25%
DEPARTMENT OF AGRICULTURE	6	816	136,000	1.64%		7		0.01%
DEPARTMENT OF COMMERCE	12	1,710	142,500	3.32%				
DEPARTMENT OF LABOR	3	390	130,000	1.37%	1	85	85,000	0.30%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	1	131	131,000	0.23%				
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	4	505	126,250	0.73%	2	240	120,000	0.35%
DEPARTMENT OF HOMELAND SECURITY	117	15,662	133,863	38.21%				
DEPARTMENT OF TRANSPORTATION	13	1,798	138,308	2.87%	1	64	64,000	0.10%
DEPARTMENT OF ENERGY	34	4,799	141,147	4.99%	30	3,237	107,900	3.37%
DEPARTMENT OF EDUCATION	1	152	152,000	1.20%				
DEPARTMENT OF VETERANS AFFAIRS	2	318	159,000	0.70%				
SUBTOTAL EXECUTIVE DEPARTMENTS	223	30,118	135,058	3.17%	36	3,853	107,028	0.41%
AMERICAN BATTLE MONUMENTS COMMISSION								
CONSUMER PRODUCT SAFETY COMMISSION								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	2	288	144,000	5.51%				
ENVIRONMENTAL PROTECTION AGENCY		29		0.07%				
FEDERAL COMMUNICATIONS COMMISSION		27		0.39%	1	216	216,000	3.12%
FEDERAL HOUSING FINANCE BOARD		53		2.48%				
FEDERAL LABOR RELATIONS AUTHORITY								
FEDERAL MARITIME COMMISSION								
FEDERAL MEDIATION AND CONCILIATION SERVICE								
FEDERAL TRADE COMMISSION	2	219	109,500	4.09%				
GENERAL SERVICES ADMINISTRATION		58		0.37%				
BROADCASTING BOARD OF GOVERNORS								
MERIT SYSTEMS PROTECTION BOARD								
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								
NATIONAL CREDIT UNION ADMINISTRATION	24	4,347	181,125	63.16%				

**TABLE 7 - PAY SYSTEM 675 - SENIOR EXECUTIVE SERVICE
 WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
 FISCAL YEAR 2004**

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	4	475	118,750	19.16%				
NATIONAL ENDOWMENT FOR THE ARTS	1	89	89,000	10.72%				
NATIONAL ENDOWMENT FOR THE HUMANITIES	3	386	128,667	23.41%				
NATIONAL LABOR RELATIONS BOARD	1	172	172,000	1.99%				
NATIONAL SCIENCE FOUNDATION	6	795	132,500	5.91%				
NATIONAL TRANSPORTATION SAFETY BOARD								
NUCLEAR REGULATORY COMMISSION								
OFFICE OF PERSONNEL MANAGEMENT								
RAILROAD RETIREMENT BOARD								
SECURITIES AND EXCHANGE COMMISSION								
SELECTIVE SERVICE SYSTEM								
SMALL BUSINESS ADMINISTRATION								
SOCIAL SECURITY ADMINISTRATION	3	501	167,000	2.38%				
TENNESSEE VALLEY AUTHORITY								
AGENCY FOR INTERNATIONAL DEVELOPMENT	2	238	119,000	6.62%				
AGENCY FOR INTERNATIONAL DEVELOPMENT	2	238	119,000	6.62%				
U.S. INTERNATIONAL TRADE COMMISSION	1	121	121,000	9.77%				
SUBTOTAL INDEPENDENT AGENCIES	45	7,323	162,733	2.71%	1	216	216,000	0.08%
TOTAL - ALL AGENCIES	268	37,538	140,067	3.04%	37	4,069	109,973	0.33%

**TABLE 7 - PAY SYSTEM 732 - TENNESSEE VALLEY AUTHORITY (SALARY POLICY EMPLOYEES)
 WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
 FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
TENNESSEE VALLEY AUTHORITY	39,331	738,487	27,527	19,476	36,500	730,940	20,026	95.42%
SUBTOTAL INDEPENDENT AGENCIES	39,331	738,487	27,527	19,476	36,500	730,940	20,026	95.42%
TOTAL - ALL AGENCIES	39,331	738,487	27,527	19,476	36,500	730,940	20,026	95.42%

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
TENNESSEE VALLEY AUTHORITY	957	6,738	7,041	0.88%	25	809	32,360	0.11%
SUBTOTAL INDEPENDENT AGENCIES	957	6,738	7,041	0.88%	25	809	32,360	0.11%
TOTAL - ALL AGENCIES	957	6,738	7,041	0.88%	25	809	32,360	0.11%

**TABLE 7 - PAY SYSTEM 733 - TENNESSEE VALLEY AUTHORITY (TRADE AND LABOR EMPLOYEES)
 WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
 FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
TENNESSEE VALLEY AUTHORITY	50,914	344,892	72,061	8,189	47,994	338,853	7,060	81.27%
SUBTOTAL INDEPENDENT AGENCIES	50,914	344,892	72,061	8,189	47,994	338,853	7,060	81.27%
TOTAL - ALL AGENCIES	50,914	344,892	72,061	8,189	47,994	338,853	7,060	81.27%

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
TENNESSEE VALLEY AUTHORITY	1,046	5,989	5,726	1.44%	1	50	50,000	0.01%
SUBTOTAL INDEPENDENT AGENCIES	1,046	5,989	5,726	1.44%	1	50	50,000	0.01%
TOTAL - ALL AGENCIES	204	8,631	42,309	2.68%				

**TABLE 7 - PAY SYSTEM 740 - WAGE EMPLOYEES - TRADES AND CRAFTS (U.S. CITIZENS)
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
OFFICE OF ADMINISTRATION	11	345	56	36,455	10	345	34,500	86.03%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	11	345	56	36,455	10	345	34,500	86.03%
DEPARTMENT OF STATE	102	2,133	2,187	42,353	45	1,979	43,978	45.81%
DEPARTMENT OF THE TREASURY	2,850	154,963	11,951	58,566	2,685	154,185	57,425	92.37%
DEPARTMENT OF DEFENSE, TOTAL	127,830	5,450,224	671,245	47,888	110,971	5,120,721	46,145	83.65%
DEPARTMENT OF THE ARMY	26,941	1,112,644	73,268	44,019	24,041	1,044,096	43,430	88.04%
DEPARTMENT OF THE NAVY	41,485	1,713,514	360,373	49,991	35,707	1,638,592	45,890	79.01%
DEPARTMENT OF THE AIR FORCE	47,631	2,219,022	193,811	50,657	42,089	2,117,955	50,321	87.78%
OTHER DEFENSE ACTIVITIES	11,773	405,044	43,793	38,124	9,134	320,078	35,042	71.31%
DEPARTMENT OF JUSTICE	4,958	243,439	24,222	53,986	4,672	243,439	52,106	90.95%
DEPARTMENT OF THE INTERIOR	9,467	372,599	28,044	42,320	6,880	308,093	44,781	76.90%
DEPARTMENT OF AGRICULTURE	2,451	86,424	9,252	39,035	1,814	72,459	39,944	75.73%
DEPARTMENT OF COMMERCE	475	19,895	2,320	46,768	427	19,092	44,712	85.94%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	2,191	79,330	9,199	40,406	1,936	75,318	38,904	85.08%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	4	170	38	52,000	4	170	42,500	81.73%
DEPARTMENT OF HOMELAND SECURITY	2,493	81,807	10,781	37,139	2,112	75,391	35,696	81.43%
DEPARTMENT OF TRANSPORTATION	545	24,516	2,471	48,517	474	22,860	48,228	84.71%
DEPARTMENT OF ENERGY	1,439	86,260	13,961	69,646	1,313	85,049	64,775	84.86%
DEPARTMENT OF EDUCATION	6	231	22	42,167	6	231	38,500	91.30%
DEPARTMENT OF VETERANS AFFAIRS	26,579	864,870	69,501	35,154	22,459	783,161	34,871	83.82%
SUBTOTAL EXECUTIVE DEPARTMENTS	181,390	7,466,861	855,194	45,879	155,798	6,962,148	44,687	83.66%
ARMED FORCES RETIREMENT HOME	36	1,320	133	40,361	32	1,265	39,531	87.06%
ENVIRONMENTAL PROTECTION AGENCY	11	493	19	46,545	11	493	44,818	96.29%
FEDERAL COMMUNICATIONS COMMISSION	8	377	15	49,000	8	377	47,125	96.17%
FEDERAL DEPOSIT INSURANCE CORPORATION	23	1,143	89	53,565	22	1,143	51,955	92.78%
FEDERAL TRADE COMMISSION	5	208	11	43,800	5	208	41,600	94.98%
GENERAL SERVICES ADMINISTRATION	899	37,690	8,120	50,957	790	36,269	45,910	79.17%
BROADCASTING BOARD OF GOVERNORS	144	9,022	1,195	70,951	131	9,022	68,870	88.30%
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	98	4,006	88	41,776	89	3,721	41,809	90.89%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	49	2,241	1,027	66,694	39	2,241	57,462	68.57%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	15	558	19	38,467	15	558	37,200	96.71%
NATIONAL LABOR RELATIONS BOARD	5	189	3	38,400	4	161	40,250	83.85%
NUCLEAR REGULATORY COMMISSION	4	170	1	42,750	4	170	42,500	99.42%
OFFICE OF PERSONNEL MANAGEMENT	19	752	65	43,000	17	726	42,706	88.86%
RAILROAD RETIREMENT BOARD	7	399	2	57,286	7	399	57,000	99.50%
SELECTIVE SERVICE SYSTEM	1	40		40,000	1	40	40,000	100.00%
SMALL BUSINESS ADMINISTRATION	3	113	11	41,333	3	113	37,667	91.13%
SMITHSONIAN INSTITUTION	754	28,617	2,968	41,890	695	27,989	40,272	88.61%
SMITHSONIAN INSTITUTION	639	24,150	2,252	41,318	589	23,522	39,935	89.09%
NATIONAL GALLERY OF ART	115	4,467	716	45,070	106	4,467	42,142	86.19%
SOCIAL SECURITY ADMINISTRATION	363	13,865	2,141	44,094	307	13,394	43,629	83.68%

**TABLE 7 - PAY SYSTEM 740 - WAGE EMPLOYEES - TRADES AND CRAFTS (U.S. CITIZENS)
 WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
 FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
U.S. HOLOCAUST MEMORIAL MUSEUM	17	766	98	50,824	15	766	51,067	88.66%
SUBTOTAL INDEPENDENT AGENCIES	2,461	101,969	16,005	47,937	2,195	99,055	45,128	83.96%
TOTAL - ALL AGENCIES	183,862	7,569,175	871,255	45,906	158,003	7,061,548	44,692	83.66%

**TABLE 7 - PAY SYSTEM 740 - WAGE EMPLOYEES - TRADES AND CRAFTS (U.S. CITIZENS)
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
OFFICE OF ADMINISTRATION								
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT								
DEPARTMENT OF STATE	5	154	30,800	3.56%				
DEPARTMENT OF THE TREASURY	28	755	26,964	0.45%	4	23	5,750	0.01%
DEPARTMENT OF DEFENSE, TOTAL	8,342	304,990	36,561	4.98%	1,464	24,513	16,744	0.40%
DEPARTMENT OF THE ARMY	1,790	61,231	34,207	5.16%	222	7,317	32,959	0.62%
DEPARTMENT OF THE NAVY	1,660	74,922	45,134	3.61%				
DEPARTMENT OF THE AIR FORCE	2,629	92,283	35,102	3.82%	1,034	8,784	8,495	0.36%
OTHER DEFENSE ACTIVITIES	2,263	76,554	33,829	17.06%	208	8,412	40,442	1.87%
DEPARTMENT OF JUSTICE								
DEPARTMENT OF THE INTERIOR	1,770	57,132	32,278	14.26%	221	7,374	33,367	1.84%
DEPARTMENT OF AGRICULTURE	413	11,625	28,148	12.15%	85	2,340	27,529	2.45%
DEPARTMENT OF COMMERCE	20	646	32,300	2.91%	6	157	26,167	0.71%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	119	3,374	28,353	3.81%	24	638	26,583	0.72%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
DEPARTMENT OF HOMELAND SECURITY	157	5,321	33,892	5.75%	49	1,095	22,347	1.18%
DEPARTMENT OF TRANSPORTATION	40	1,411	35,275	5.23%	7	245	35,000	0.91%
DEPARTMENT OF ENERGY	19	1,133	59,632	1.13%	1	78	78,000	0.08%
DEPARTMENT OF EDUCATION								
DEPARTMENT OF VETERANS AFFAIRS	1,173	30,538	26,034	3.27%	1,745	51,171	29,324	5.48%
SUBTOTAL EXECUTIVE DEPARTMENTS	12,086	417,079	34,509	5.01%	3,606	87,634	24,302	1.05%
ARMED FORCES RETIREMENT HOME					2	55	27,500	3.79%
ENVIRONMENTAL PROTECTION AGENCY								
FEDERAL COMMUNICATIONS COMMISSION								
FEDERAL DEPOSIT INSURANCE CORPORATION								
FEDERAL TRADE COMMISSION								
GENERAL SERVICES ADMINISTRATION	39	1,415	36,282	3.09%		6		0.01%
BROADCASTING BOARD OF GOVERNORS								
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	7	234	33,429	5.72%	1	51	51,000	1.25%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								
NATIONAL LABOR RELATIONS BOARD					1	28	28,000	14.58%
NUCLEAR REGULATORY COMMISSION								
OFFICE OF PERSONNEL MANAGEMENT	1	26	26,000	3.18%				
RAILROAD RETIREMENT BOARD								
SELECTIVE SERVICE SYSTEM								
SMALL BUSINESS ADMINISTRATION								
SMITHSONIAN INSTITUTION	18	523	29,056	1.66%	2	105	52,500	0.33%
SMITHSONIAN INSTITUTION	18	523	29,056	1.98%	2	105	52,500	0.40%
NATIONAL GALLERY OF ART								
SOCIAL SECURITY ADMINISTRATION	10	416	41,600	2.60%	1	55	55,000	0.34%

**TABLE 7 - PAY SYSTEM 740 - WAGE EMPLOYEES - TRADES AND CRAFTS (U.S. CITIZENS)
 WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
 FISCAL YEAR 2004**

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COST (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
U.S. HOLOCAUST MEMORIAL MUSEUM								
SUBTOTAL INDEPENDENT AGENCIES	75	2,614	34,853	2.22%	7	300	42,857	0.25%
TOTAL - ALL AGENCIES	12,161	419,693	34,511	4.97%	3,613	87,934	24,338	1.04%

**TABLE 7 - PAY SYSTEM 748 - ALIENS EMPLOYED IN FOREIGN AREAS (NON-WAGE BOARD)
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
DEPARTMENT OF STATE	9,725	241,464	12,808	26,146	9,353	237,633	25,407	93.46%
DEPARTMENT OF DEFENSE, TOTAL	10,792	378,592	9,022	35,917	7,208	274,168	38,037	70.73%
DEPARTMENT OF THE NAVY	3,526	103,329	8,772	31,793				
DEPARTMENT OF THE AIR FORCE	6,554	255,656		39,008	6,554	255,656	39,008	100.00%
OTHER DEFENSE ACTIVITIES	712	19,607	250	27,889	654	18,512	28,306	93.23%
DEPARTMENT OF TRANSPORTATION	6	366	2	61,333	5	337	67,400	91.58%
SUBTOTAL EXECUTIVE DEPARTMENTS	20,523	620,422	21,832	31,294	16,566	512,138	30,915	79.74%
AMERICAN BATTLE MONUMENTS COMMISSION	333	8,506	212	26,180	319	8,377	26,260	96.09%
BROADCASTING BOARD OF GOVERNORS	543	12,880	2,829	28,930	452	12,780	28,274	81.35%
PEACE CORPS	206	5,300	111	26,267	204	5,283	25,897	97.63%
AGENCY FOR INTERNATIONAL DEVELOPMENT	13	406	25	33,154	13	406	31,231	94.20%
AGENCY FOR INTERNATIONAL DEVELOPMENT	13	406	25	33,154	13	406	31,231	94.20%
SUBTOTAL INDEPENDENT AGENCIES	1,095	27,092	3,177	27,643	988	26,846	27,172	88.69%
TOTAL - ALL AGENCIES	21,618	647,514	25,009	31,109	17,554	538,984	30,704	80.14%

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AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTEENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
DEPARTMENT OF STATE	16	569	35,563	0.22%	90	3,262	36,244	1.28%
DEPARTMENT OF DEFENSE, TOTAL	3,473	103,329	29,752	26.66%	54	1,095	20,278	0.28%
DEPARTMENT OF THE NAVY	3,473	103,329	29,752	92.17%				
DEPARTMENT OF THE AIR FORCE					54	1,095	20,278	5.51%
OTHER DEFENSE ACTIVITIES					1	29	29,000	7.88%
DEPARTMENT OF TRANSPORTATION								
SUBTOTAL EXECUTIVE DEPARTMENTS	3,489	103,898	29,779	16.18%	145	4,386	30,248	0.68%
AMERICAN BATTLE MONUMENTS COMMISSION	5	129	25,800	1.48%				
BROADCASTING BOARD OF GOVERNORS	1	71	71,000	0.45%		29		0.18%
PEACE CORPS	1	17	17,000	0.31%				
AGENCY FOR INTERNATIONAL DEVELOPMENT								
AGENCY FOR INTERNATIONAL DEVELOPMENT								
SUBTOTAL INDEPENDENT AGENCIES	7	217	31,000	0.72%		29		0.10%
TOTAL - ALL AGENCIES	3,496	104,115	29,781	15.48%	145	4,415	30,448	0.66%

**TABLE 7 - PAY SYSTEM 768 - EXPERTS AND CONSULTANTS
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
OFFICE OF NATIONAL DRUG CONTROL POLICY		50						
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT		50						
DEPARTMENT OF STATE	345	28,141		81,568				
DEPARTMENT OF THE TREASURY	1	131		131,000				
DEPARTMENT OF DEFENSE, TOTAL	1,236	38,085	2,211	32,602	752	27,754	36,907	68.88%
DEPARTMENT OF THE AIR FORCE	658	20,619		31,336	201	11,512	57,274	55.83%
OTHER DEFENSE ACTIVITIES	578	17,466	2,211	34,043	551	16,242	29,477	82.54%
DEPARTMENT OF JUSTICE	4	333		83,250				
DEPARTMENT OF THE INTERIOR	1	111		111,000				
DEPARTMENT OF AGRICULTURE	7	724	2	103,714		35		4.82%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	80	8,557	201	109,475	20	1,867	93,350	21.32%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	9	947		105,222				
DEPARTMENT OF HOMELAND SECURITY	6	378		63,000		8		2.12%
DEPARTMENT OF TRANSPORTATION	1	231		231,000				
DEPARTMENT OF ENERGY	4	493	1	123,500				
DEPARTMENT OF EDUCATION	11	1,040		94,545				
DEPARTMENT OF VETERANS AFFAIRS	1	65		65,000				
SUBTOTAL EXECUTIVE DEPARTMENTS	1,706	79,236	2,415	47,861	772	29,664	38,425	36.33%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		26						
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		38						
ENVIRONMENTAL PROTECTION AGENCY	17	1,779	8	105,118		12		0.67%
EXPORT-IMPORT BANK OF THE UNITED STATES		143				143		100.00%
FEDERAL DEPOSIT INSURANCE CORPORATION	94	14,942	96	159,979	94	14,942	158,957	99.36%
FEDERAL TRADE COMMISSION	2	253		126,500				
BROADCASTING BOARD OF GOVERNORS	3	267		89,000				
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	1	111		111,000	1	65	65,000	58.56%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	4	450		112,500				
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		50						
NATIONAL SCIENCE FOUNDATION	13	1,462	17	113,769				
NUCLEAR REGULATORY COMMISSION	16	1,912		119,500				
OFFICE OF PERSONNEL MANAGEMENT		50						
SOCIAL SECURITY ADMINISTRATION	4	559	1	140,000				
U.S. HOLOCAUST MEMORIAL MUSEUM		42						
AGENCY FOR INTERNATIONAL DEVELOPMENT	8	1,022	26	131,000	1	129	129,000	12.31%
OVERSEAS PRIVATE INVESTMENT CORPORATION		69	1					
AGENCY FOR INTERNATIONAL DEVELOPMENT	8	953	25	122,250	1	129	129,000	13.19%
SUBTOTAL INDEPENDENT AGENCIES	162	23,106	148	143,543	96	15,291	159,281	65.76%
TOTAL - ALL AGENCIES	1,868	102,392	2,563	56,186	868	44,955	51,791	42.83%

**TABLE 7 - PAY SYSTEM 768 - EXPERTS AND CONSULTANTS
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
OFFICE OF NATIONAL DRUG CONTROL POLICY						50		100.00%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT						50		100.00%
DEPARTMENT OF STATE					345	28,141	81,568	100.00%
DEPARTMENT OF THE TREASURY		2		1.53%	1	129	129,000	98.47%
DEPARTMENT OF DEFENSE, TOTAL	357	7,953	22,277	19.74%	121	2,378	19,653	5.90%
DEPARTMENT OF THE AIR FORCE	345	7,747	22,455	37.57%	112	1,360	12,143	6.60%
OTHER DEFENSE ACTIVITIES	12	206	17,167	1.05%	9	1,018	113,111	5.17%
DEPARTMENT OF JUSTICE	1	58	58,000	17.42%	3	275	91,667	82.58%
DEPARTMENT OF THE INTERIOR	1	81	81,000	72.97%		30		27.03%
DEPARTMENT OF AGRICULTURE	3	299	99,667	41.18%	4	390	97,500	53.72%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	29	3,531	121,759	40.32%	31	3,159	101,903	36.07%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	5	605	121,000	63.89%	4	342	85,500	36.11%
DEPARTMENT OF HOMELAND SECURITY	3	193	64,333	51.06%	3	177	59,000	46.83%
DEPARTMENT OF TRANSPORTATION		14		6.06%	1	217	217,000	93.94%
DEPARTMENT OF ENERGY	3	294	98,000	59.51%	1	199	199,000	40.28%
DEPARTMENT OF EDUCATION	7	763	109,000	73.37%	4	277	69,250	26.63%
DEPARTMENT OF VETERANS AFFAIRS					1	65	65,000	100.00%
SUBTOTAL EXECUTIVE DEPARTMENTS	409	13,793	33,724	16.89%	519	35,779	68,938	43.82%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						26		100.00%
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						38		100.00%
ENVIRONMENTAL PROTECTION AGENCY		45		2.52%	17	1,722	101,294	96.36%
EXPORT-IMPORT BANK OF THE UNITED STATES								
FEDERAL DEPOSIT INSURANCE CORPORATION								
FEDERAL TRADE COMMISSION					2	253	126,500	100.00%
BROADCASTING BOARD OF GOVERNORS					3	267	89,000	100.00%
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO		9		8.11%		37		33.33%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					4	450	112,500	100.00%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION						50		100.00%
NATIONAL SCIENCE FOUNDATION					13	1,462	112,462	98.85%
NUCLEAR REGULATORY COMMISSION					16	1,912	119,500	100.00%
OFFICE OF PERSONNEL MANAGEMENT						50		100.00%
SOCIAL SECURITY ADMINISTRATION		47		8.39%	4	512	128,000	91.43%
U.S. HOLOCAUST MEMORIAL MUSEUM						42		100.00%
AGENCY FOR INTERNATIONAL DEVELOPMENT		96		9.16%	7	797	113,857	76.05%
OVERSEAS PRIVATE INVESTMENT CORPORATION		40		57.14%		29		41.43%
SUBTOTAL INDEPENDENT AGENCIES		56		5.73%	7	768	109,714	78.53%
TOTAL - ALL AGENCIES	409	13,990	34,205	13.33%	585	43,447	74,268	41.40%

**TABLE 7 - PAY SYSTEM 772 - TEACHERS IN DEPENDENT SCHOOLS ABROAD
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2004**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST
DEPARTMENT OF DEFENSE, TOTAL	7,030	376,678	14,449	55,637	6,352	340,680	53,634	87.10%
DEPARTMENT OF THE AIR FORCE	80	4,633	47	58,500	70	4,029	57,557	86.09%
OTHER DEFENSE ACTIVITIES	6,950	372,045	14,402	55,604	6,282	336,651	53,590	87.11%
SUBTOTAL EXECUTIVE DEPARTMENTS	7,030	376,678	14,449	55,637	6,352	340,680	53,634	87.10%
TOTAL - ALL AGENCIES	7,030	376,678	14,449	55,637	6,352	340,680	53,634	87.10%

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTEENT(PTI)			
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTT COST AS % OF DIRECT COST	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST
DEPARTMENT OF DEFENSE, TOTAL	411	22,042	53,630	5.64%	259	13,956	53,884	3.57%
DEPARTMENT OF THE AIR FORCE					10	604	60,400	12.91%
OTHER DEFENSE ACTIVITIES	411	22,042	53,630	5.70%	249	13,352	53,622	3.46%
SUBTOTAL EXECUTIVE DEPARTMENTS	411	22,042	53,630	5.64%	259	13,956	53,884	3.57%
TOTAL - ALL AGENCIES	411	22,042	53,630	5.64%	259	13,956	53,884	3.57%

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Leave Used and Its Value

The following data on leave usage by Federal civilian employees (including Postal Service employees) are estimated from the Office of Personnel Management's Annual Survey of Work Years and Personnel Costs.

Annual leave (48.5 percent of total leave days used) includes the number of days paid for but not worked and charged to annual leave and home leave. (Note: Lump sum payments are not included in annual leave; it is reported separately (see page 66).)

Sick leave (22.3 percent of total leave days used) includes the number of days charged to sick leave for active employees and for those scheduled to be retired for disability.

Holidays (21.2 percent of total leave days used) are the aggregate number of Federal holidays paid for but not worked.

Time-Off Awards (0.1 percent of total leave days used) includes the number of hours granted for time off from duty without loss of pay or charge to leave as an award in recognition of superior accomplishments or other personal contributions to the quality of Government operations.

Other Leave (for employees covered by 5 U.S.C. 6301) (5.3 percent of total leave days used) includes the aggregate number of days charged to: shore leave (vessel employee), military leave (National Guard and reserve duty), court leave (jury and witness), or excused absence as authorized by the head of the agency (e.g., for hazardous weather dismissals).

Other (for employees not covered by 5 U.S.C. 6301) (2.5 percent of total leave days used) includes all leave used of all types for employees not covered by 5 U.S.C. 6301. This includes leave for: certain part-time and temporary employees (construction), Veterans Affairs physicians, dentists, and nurses, alien employees in foreign areas, and certain teachers.

Leave data represent the "leave year (LY)", which differs from the calendar year by a few days according to the pay period schedules of the reporting agencies. In 2004, total leave days used increased by 2.7 percent to 110,821,677. During this same period, the average number of total leave days used (all types) per employee increased 1.1 days to 42.1 days. **Chart 8** shows total leave days used by category in leave year 2004.

The value of leave used by employees during leave year 2004 was \$23.6 billion, or 17.0 percent of basic pay. This represented an increase of nearly \$1,337 billion (6 percent) from the value of leave used in LY 2003. The average value per leave day used increased from \$206 in 2003 to \$213 in 2004.

Excluding "Other" leave, average leave usage per year (i.e., annual, sick, holiday, and other leave for employees covered by 5 U.S.C. 6301) increased 1 day between 2003 (41.4 days) and 2004 (42.4 days) for employees whose leave is covered by Chapter 63 (Section 6301) of title 5, United States Code. The changes in average number of leave days used by type from 2003 to 2004 were: annual leave excluding lump-sum payments, increased (0.6 days) to 21.1 days; sick leave increased (0.3 days) to 9.7 days; holidays increased (0.3 days) to 9.2 days; time-off awards decreased (0.05 days) to 0.1 days; and other leave for employees covered by 5 U.S.C. 6301 decreased (0.1 days) to 2.3 days. **See Chart 9 and Supplement III** [Method of Calculating Average Days of Leave Used per Employee].

More than 40.4 million days of annual leave credit were carried over to 2004. The number of annual leave days forfeited by Federal employees in leave year 2004 decreased 190,903 days (or 26.6 percent) from the previous year. The amount of annual leave forfeited by employees due to carry-over limitations was 40,389,745 days at an estimated loss in value to employees of \$112 million in leave year 2004 (versus a loss of \$147.6 million in leave year 2003).

Sick leave credited for retirement was 5.4 million days in leave year 2004. This contrasts with 5.5 million days in 2003, 4.9 million days in 2002 and 4.3 million days in 2001. The total number of sick leave days earned was 31,595,999 days (down 550,417 days from leave year 2003). Total sick leave days used was 24,715,776 days (up 684,642 days from leave year 2003). A total of 216.4 million days of sick leave credit were carried over to 2004.

Leave Used and Its Value (continued)

Tables 8A and 8B show that Defense and the U.S. Postal Service, together representing 53 percent of the total employment work years, accounted for 57 percent of annual leave, 54 percent of sick leave, 56 percent of holidays, and 61 percent of other leave for employees covered by 5 U.S.C. 6301. Defense agencies and the Postal Service also accounted for 54 percent of annual leave carried over, 44 percent of sick leave carried over, and 63 percent of sick leave

credited for retirement. Defense accounted for 36 percent of the annual leave forfeited due to the 240 hours carry-over limitation.

Lump sum payments for unused annual leave made at the time of separation were reported separately as shown below. The total value for lump sum is \$507,199,000.

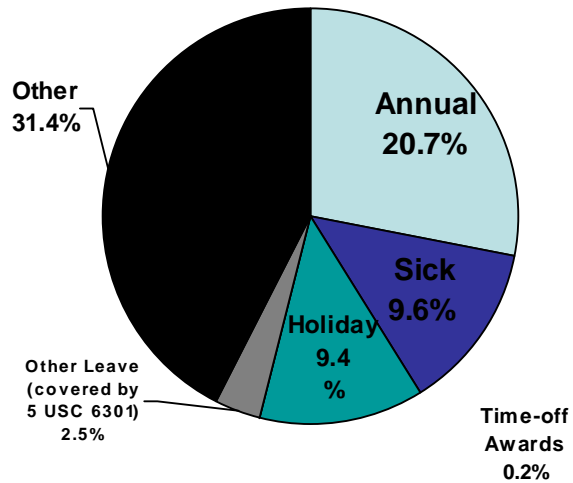
Lump Sum Payments

Agency	Count	(\$ 000)	% of Total
Department of the Treasury	33,123	6,480	1.59 %
Department of the Army	320,436	77,481	15.34 %
Department of the Navy	251,018	65,681	12.02 %
Other Defense Activities	125,073	33,012	5.99 %
Department of Justice	42,761	14,911	2.05 %
Department of the Interior	119,675	24,899	5.73 %
Department of Agriculture	40,418	6,401	1.93 %
Department of Commerce	6,958	1,371	0.33 %
Department of Labor	22,235	7,331	1.06 %
Department of Homeland Security	16,915	3,894	0.81 %
Department of Energy	15,824	5,924	0.76 %
Department of Education	6,394	2,290	0.31 %
Department of Veterans Affairs	220,697	61,210	10.56 %
General Services Administration	9,493	6,571	0.45 %
NASA	14,450	5,626	0.69 %
Nuclear Regulatory Commission	4,396	2,008	0.21 %
Securities and Exchange Commission	2,855	1,281	0.14 %
Social Security Administration	73,433	19,469	3.52 %
Tennessee Valley Authority	37,335	9,535	1.79 %
U.S. Postal Service	708,388	143,969	33.91 %
Other Agencies	17,147	7,855	0.82 %
Total – All Agencies	2,089,024	507,199	100.00 %

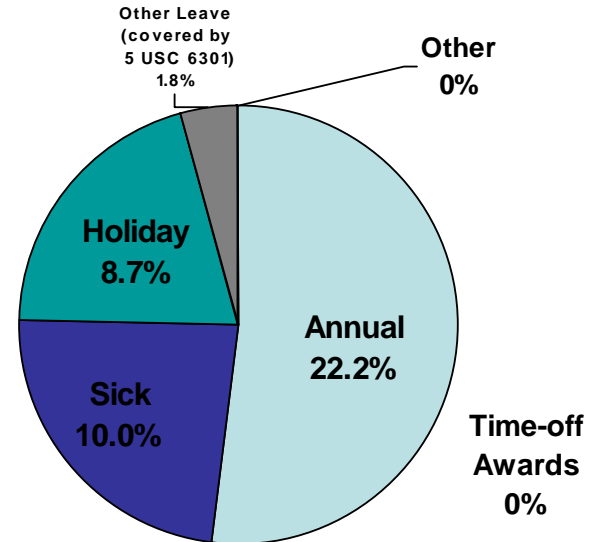
CHART 8

TOTAL LEAVE DAYS USED BY CATEGORY IN LEAVE YEAR 2004

All Other Agencies



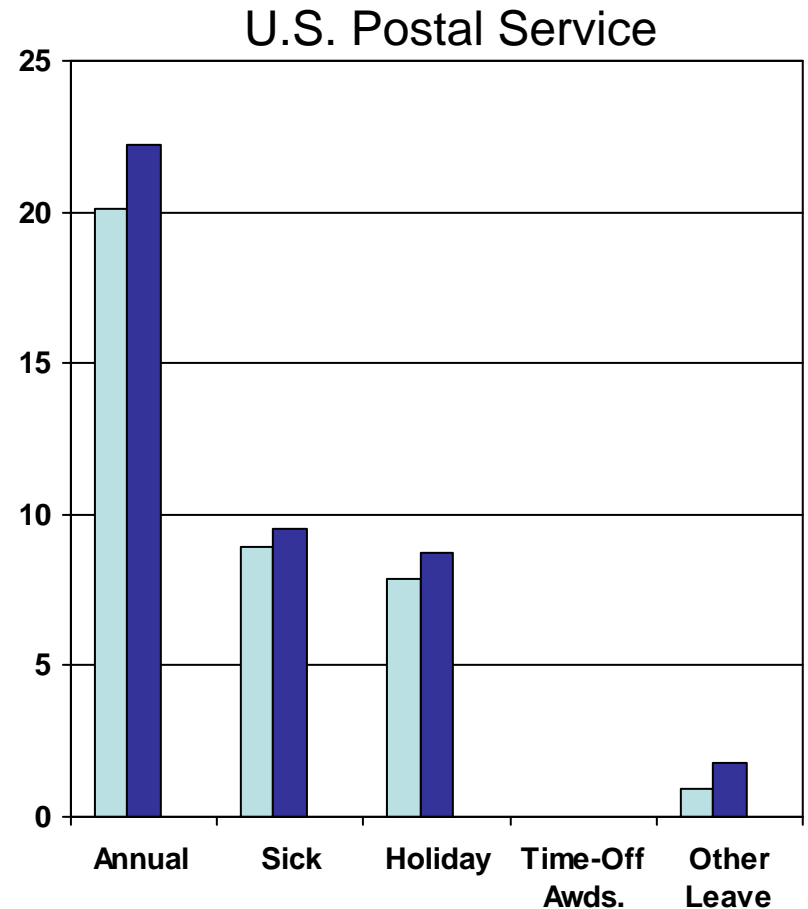
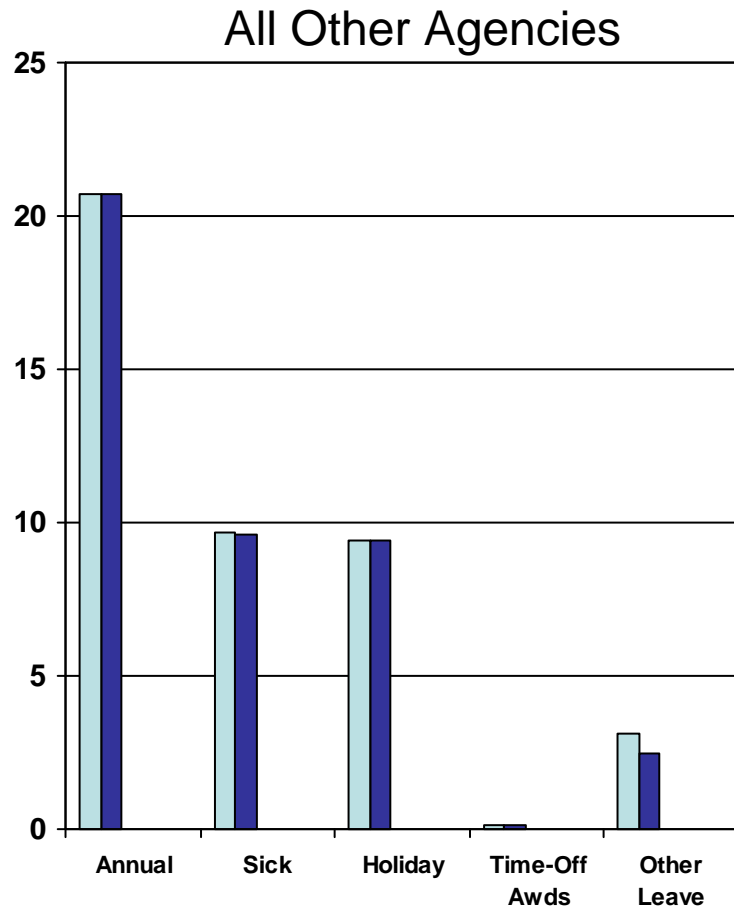
U.S. Postal Service



Leave Category	Days Used		Average Days Used per Basic Work Year	
	All Other Agencies	US Postal Service	All Other Agencies	US Postal Service
Annual (excluding lump sum payments)	37,064,398	16,727,483	20.7	22.2
Sick	17,189,066	7,526,710	9.6	10.0
Holiday	16,999,344	6,525,042	9.4	8.7
Time-Off Awards	153,724	0	0.1	0.0
Other Leave (for Emp. Covered by 5 USC 6301)	4,530,059	1,344,666	2.5	1.8
Other (for Emp. Not Covered by 5 USC 6301)	2,761,185	0	31.4	0.0
Total	78,697,776	32,123,901	43.9	42.7

CHART 9

AVERAGE DAYS USED FOR ANNUAL LEAVE EXCLUDING LUMP-SUM PAYMENTS, SICK LEAVE, HOLIDAYS, TIME-OFF AWARDS, AND OTHER LEAVE IN LEAVE YEARS 2003 & 2004



Leave Year 2003

Leave Year 2004

**TABLE 8A - LEAVE DAYS USED AND ITS VALUE - BY AGENCY
(COSTS IN THOUSANDS)
LEAVE YEAR 2004**

AGENCY	TOTAL		ANNUAL		SICK	
	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)
EXECUTIVE OFFICE OF THE PRESIDENT	9,484	2,160	4,021	818	1,017	206
OFFICE OF MANAGEMENT AND BUDGET	18,779	6,974	9,895	3,753	3,033	1,064
OFFICE OF ADMINISTRATION	8,554	2,625	4,212	1,309	1,839	521
OFFICE OF THE U.S. TRADE REPRESENTATIVE	7,238	2,721	3,946	1,522	1,117	380
OFFICE OF NATIONAL DRUG CONTROL POLICY	4,265	1,578	2,216	845	837	292
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	48,320	16,058	24,290	8,247	7,843	2,463
DEPARTMENT OF STATE	968,557	278,185	373,499	111,510	135,545	36,683
DEPARTMENT OF THE TREASURY	5,220,681	1,065,783	2,504,364	513,197	1,277,212	253,894
DEPARTMENT OF DEFENSE, TOTAL	28,385,288	6,453,975	13,798,323	3,187,553	5,740,288	1,320,318
DEPARTMENT OF THE ARMY	10,111,352	2,187,537	4,883,639	1,096,159	2,010,821	419,317
DEPARTMENT OF THE NAVY	7,323,851	1,854,725	3,765,808	932,778	1,547,015	436,709
DEPARTMENT OF THE AIR FORCE	7,003,720	1,488,617	3,145,615	680,361	1,334,941	277,467
OTHER DEFENSE ACTIVITIES	3,946,365	923,096	2,003,261	478,255	847,511	186,825
DEPARTMENT OF JUSTICE	4,353,994	977,328	2,058,548	461,036	999,302	217,055
DEPARTMENT OF THE INTERIOR	3,092,284	686,436	1,488,679	339,883	623,640	133,398
DEPARTMENT OF AGRICULTURE	4,061,986	809,821	2,020,067	407,580	834,427	159,383
DEPARTMENT OF COMMERCE	1,378,938	298,075	690,680	145,801	306,492	65,161
DEPARTMENT OF LABOR	772,389	217,661	367,908	106,292	191,344	52,315
DEPARTMENT OF HEALTH AND HUMAN SERVICES	1,901,223	477,033	1,116,880	310,063	517,352	131,850
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	471,952	110,523	228,895	53,577	113,929	26,675
DEPARTMENT OF HOMELAND SECURITY	5,087,364	1,041,469	2,363,222	475,423	1,364,786	253,183
DEPARTMENT OF TRANSPORTATION	4,243,231	1,171,770	2,150,675	611,032	1,256,615	324,367
DEPARTMENT OF ENERGY	650,827	212,264	321,610	107,003	137,395	43,000
DEPARTMENT OF EDUCATION	214,594	70,074	102,037	33,675	49,680	15,916
DEPARTMENT OF VETERANS AFFAIRS	9,692,804	1,997,231	3,545,876	677,066	1,876,210	319,562
SUBTOTAL EXECUTIVE DEPARTMENTS	70,496,112	15,867,628	33,131,263	7,540,691	15,424,217	3,352,760
AMERICAN BATTLE MONUMENTS COMMISSION	20,125	2,715	1,177	327	256	83
ARMED FORCES RETIREMENT HOME	19,136	3,125	9,396	1,539	6,067	959
COMMODITY FUTURES TRADING COMMISSION	22,224	4,165	10,907	2,033	4,925	922
CONSUMER PRODUCT SAFETY COMMISSION	23,001	7,379	11,096	3,582	4,821	1,513
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	22,005	4,927	10,373	2,193	4,971	1,026
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	122,492	35,641	58,952	17,271	28,154	8,019
ENVIRONMENTAL PROTECTION AGENCY	920,205	193,020	412,701	33,851	207,136	64,678
EXPORT-IMPORT BANK OF THE UNITED STATES	19,161	5,561	9,576	2,494	3,507	1,154
FARM CREDIT ADMINISTRATION	13,111	2,692	6,336	1,288	2,477	527
FEDERAL COMMUNICATIONS COMMISSION	98,811	17,798	44,389	8,030	21,357	3,937
FEDERAL DEPOSIT INSURANCE CORPORATION	242,593	49,421	122,879	24,702	53,827	11,149
FEDERAL ELECTION COMMISSION	15,190	3,126	7,026	1,432	3,609	742
FEDERAL HOUSING FINANCE BOARD	4,281	652	2,095	304	824	132
FEDERAL LABOR RELATIONS AUTHORITY	8,459	2,953	4,178	1,492	1,829	613
FEDERAL MARITIME COMMISSION	5,571	1,784	2,811	900	1,221	391
FEDERAL MEDIATION AND CONCILIATION SERVICE	10,497	2,104	5,372	1,041	1,998	443

**TABLE 8A - LEAVE DAYS USED AND ITS VALUE - BY AGENCY
(COSTS IN THOUSANDS)
LEAVE YEAR 2004**

AGENCY	TOTAL		ANNUAL		SICK	
	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)
FEDERAL TRADE COMMISSION	46,570	16,988	22,126	8,178	10,238	3,616
GENERAL SERVICES ADMINISTRATION	601,705	153,654	300,336	71,769	119,423	32,341
BROADCASTING BOARD OF GOVERNORS	99,601	30,604	38,621	12,164	18,355	5,546
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXIC	10,738	1,980	5,408	1,020	2,437	432
MERIT SYSTEMS PROTECTION BOARD	9,186	1,467	4,621	717	1,802	295
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	910,310	307,502	430,495	149,378	158,828	50,535
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	133,579	24,098	62,938	10,888	27,686	5,162
NATIONAL CREDIT UNION ADMINISTRATION	45,659	13,396	24,184	6,277	7,589	2,447
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	13,746	2,982	6,687	1,405	3,204	696
NATIONAL ENDOWMENT FOR THE ARTS	6,533	1,327	3,144	629	1,580	313
NATIONAL ENDOWMENT FOR THE HUMANITIES	7,213	1,655	3,543	776	1,624	383
NATIONAL LABOR RELATIONS BOARD	90,562	29,185	43,618	14,249	19,915	6,136
NATIONAL SCIENCE FOUNDATION	75,004	25,475	25,255	8,597	11,644	3,764
NATIONAL TRANSPORTATION SAFETY BOARD	19,488	6,976	9,187	3,340	4,423	1,568
NUCLEAR REGULATORY COMMISSION	139,156	54,525	69,337	26,730	25,726	9,362
OFFICE OF PERSONNEL MANAGEMENT	131,646	30,217	63,306	13,897	26,666	6,314
PEACE CORPS	31,054	6,813	13,749	3,006	6,277	1,398
PRESIDIO TRUST	15,108	3,730	6,165	1,555	3,246	781
70 RAILROAD RETIREMENT BOARD	50,202	14,423	27,336	7,608	10,396	3,129
SECURITIES AND EXCHANGE COMMISSION	149,721	63,180	68,273	29,180	32,059	13,065
SELECTIVE SERVICE SYSTEM	7,898	2,084	4,027	1,061	1,874	512
SMALL BUSINESS ADMINISTRATION	154,482	33,858	68,506	15,383	35,454	7,843
SMITHSONIAN INSTITUTION	200,655	37,679	93,874	17,809	47,717	8,785
SMITHSONIAN INSTITUTION	166,238	31,406	77,426	14,802	39,221	7,253
NATIONAL GALLERY OF ART	34,417	6,273	16,448	3,007	8,496	1,532
SOCIAL SECURITY ADMINISTRATION	3,046,602	708,839	1,485,539	352,112	726,393	164,420
TENNESSEE VALLEY AUTHORITY	469,916	114,296	248,081	61,470	84,078	18,970
U.S. HOLOCAUST MEMORIAL MUSEUM	9,967	2,617	4,672	1,232	2,336	570
AGENCY FOR INTERNATIONAL DEVELOPMENT	107,011	22,724	54,978	11,512	18,737	4,038
OVERSEAS PRIVATE INVESTMENT CORPORATION	8,334	3,001	3,896	1,422	1,550	528
AGENCY FOR INTERNATIONAL DEVELOPMENT	98,677	19,723	51,082	10,090	17,187	3,510
U.S. INTERNATIONAL TRADE COMMISSION	16,916	5,814	8,262	2,853	3,524	1,185
U.S. POSTAL SERVICE	32,123,901	5,625,836	16,727,483	2,937,724	7,526,710	1,305,455
SUBTOTAL INDEPENDENT AGENCIES	40,277,245	7,678,005	20,636,328	3,873,593	9,283,716	1,754,653
TOTAL - ALL AGENCIES	110,821,677	23,561,691	53,791,881	11,422,531	24,715,776	5,109,876

**TABLE 8A - LEAVE DAYS USED AND ITS VALUE - BY AGENCY
(COSTS IN THOUSANDS)
LEAVE YEAR 2004**

AGENCY	HOLIDAY		TIME-OFF AWARDS		OTHER LEAVE FOR EMPLOYEES COVERED BY 5 U.S.C. 6301		OTHER LEAVE FOR EMPLOYEES NOT COVERED BY 5 U.S.C.6301	
	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)
EXECUTIVE OFFICE OF THE PRESIDENT	3,225	606			108	16	1,113	514
OFFICE OF MANAGEMENT AND BUDGET	5,282	1,910			485	198	84	49
OFFICE OF ADMINISTRATION	2,220	667			249	109	34	19
OFFICE OF THE U.S. TRADE REPRESENTATIVE	2,131	793					44	26
OFFICE OF NATIONAL DRUG CONTROL POLICY	1,096	388			76	29	40	24
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	13,954	4,364			918	352	1,315	632
DEPARTMENT OF STATE	454,261	128,420			5,252	1,572		
DEPARTMENT OF THE TREASURY	1,134,847	237,548			304,258	61,144		
DEPARTMENT OF DEFENSE, TOTAL	6,542,390	1,474,130			2,254,503	460,384	49,784	11,590
DEPARTMENT OF THE ARMY	2,323,578	502,626			893,132	169,380	182	55
DEPARTMENT OF THE NAVY	1,748,965	425,109			242,684	55,450	19,379	4,679
DEPARTMENT OF THE AIR FORCE	1,563,543	330,858			959,540	199,891	81	40
OTHER DEFENSE ACTIVITIES	906,304	215,537			159,147	35,663	30,142	6,816
DEPARTMENT OF JUSTICE	1,022,394	239,274	32,272	7,069	241,478	52,894		
DEPARTMENT OF THE INTERIOR	715,912	163,211	16,653	3,441	96,302	19,721	151,098	26,782
DEPARTMENT OF AGRICULTURE	976,923	197,020	6,866	1,448	223,703	44,390		
DEPARTMENT OF COMMERCE	315,122	72,982	1,539	334	65,105	13,797		
DEPARTMENT OF LABOR	179,564	49,683	5,622	1,647	27,951	7,724		
DEPARTMENT OF HEALTH AND HUMAN SERVICES	42,580	7,202	5,624	1,618	218,787	26,300		
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	100,962	23,628	1,800	403	26,366	6,240		
DEPARTMENT OF HOMELAND SECURITY	992,258	239,047	16,616	3,608	286,638	54,953	63,844	15,255
DEPARTMENT OF TRANSPORTATION	662,629	196,132			173,312	40,239		
DEPARTMENT OF ENERGY	170,967	55,872	4,849	1,501	15,879	4,820	127	68
DEPARTMENT OF EDUCATION	55,452	18,135	1,382	451	6,043	1,897		
DEPARTMENT OF VETERANS AFFAIRS	1,519,322	264,346	35,757		302,748	62,347	2,412,891	673,910
SUBTOTAL EXECUTIVE DEPARTMENTS	14,885,583	3,366,630	128,980	21,520	4,248,325	858,422	2,677,744	727,605
AMERICAN BATTLE MONUMENTS COMMISSION	817	204			80	14	17,795	2,087
ARMED FORCES RETIREMENT HOME	3,535	599	6	1	132	27		
COMMODITY FUTURES TRADING COMMISSION	4,971	942	3	1	1,418	267		
CONSUMER PRODUCT SAFETY COMMISSION	6,145	1,972	49	15	890	297		
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	5,529	1,473	2		1,130	235		
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	30,367	8,930	1,544	444	3,475	977		
ENVIRONMENTAL PROTECTION AGENCY	237,550	75,486						
EXPORT-IMPORT BANK OF THE UNITED STATES	5,800	1,839			278	74		
FARM CREDIT ADMINISTRATION	2,791	568	27	7	1,480	302		
FEDERAL COMMUNICATIONS COMMISSION	20,419	3,629	4,076	707	8,570	1,495		
FEDERAL DEPOSIT INSURANCE CORPORATION	53,915	11,129	31	6	11,941	2,435		
FEDERAL ELECTION COMMISSION	3,663	759	4		888	193		
FEDERAL HOUSING FINANCE BOARD	1,080	170			282	46		
FEDERAL LABOR RELATIONS AUTHORITY	2,163	757	49	9	240	82		
FEDERAL MARITIME COMMISSION	1,367	438			172	55		
FEDERAL MEDIATION AND CONCILIATION SERVICE	2,714	556	5	1	408	63		

**TABLE 8A - LEAVE DAYS USED AND ITS VALUE - BY AGENCY
(COSTS IN THOUSANDS)
LEAVE YEAR 2004**

AGENCY	HOLIDAY		TIME-OFF AWARDS		OTHER LEAVE FOR EMPLOYEES COVERED BY 5 U.S.C. 6301		OTHER LEAVE FOR EMPLOYEES NOT COVERED BY 5 U.S.C.6301	
	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)
FEDERAL TRADE COMMISSION	12,980	4,727	344	130	882	337		
GENERAL SERVICES ADMINISTRATION	180,444	49,134			1,502	410		
BROADCASTING BOARD OF GOVERNORS	41,457	12,509			1,168	385		
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	2,401	436	36	8	456	84		
MERIT SYSTEMS PROTECTION BOARD	2,137	352			21	4	605	99
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	232,251	78,705	7,483	2,367	81,253	26,517		
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	40,383	7,691			2,572	357		
NATIONAL CREDIT UNION ADMINISTRATION	13,080	4,447			806	225		
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	3,080	710	63	16	712	155		
NATIONAL ENDOWMENT FOR THE ARTS	1,534	330	1		274	55		
NATIONAL ENDOWMENT FOR THE HUMANITIES	1,546	380	62	16	438	100		
NATIONAL LABOR RELATIONS BOARD	22,707	7,329	1,776	605	2,546	866		
NATIONAL SCIENCE FOUNDATION	13,600	4,681	187	64	24,318	8,369		
NATIONAL TRANSPORTATION SAFETY BOARD	5,478	1,937			400	131		
NUCLEAR REGULATORY COMMISSION	40,225	15,120	407	136	3,461	3,177		
OFFICE OF PERSONNEL MANAGEMENT	39,380	9,557			2,294	449		
PEACE CORPS	8,465	1,863	19	3	2,544	543		
PRESIDIO TRUST	4,122	1,016	30	8	1,545	370		
RAILROAD RETIREMENT BOARD	10,696	2,827			1,774	859		
SECURITIES AND EXCHANGE COMMISSION	45,329	19,220	1,059	497	3,001	1,218		
SELECTIVE SERVICE SYSTEM	1,871	480	38	11	88	20		
SMALL BUSINESS ADMINISTRATION	40,710	8,449	1,021	236	8,791	1,947		
SMITHSONIAN INSTITUTION	47,272	8,838	1,509	321	10,283	1,926		
SMITHSONIAN INSTITUTION	39,649	7,433	1,433	305	8,509	1,613		
NATIONAL GALLERY OF ART	7,623	1,405	76	16	1,774	313		
SOCIAL SECURITY ADMINISTRATION	746,458	172,284	3,801	739	84,411	19,284		
TENNESSEE VALLEY AUTHORITY	131,323	32,375	810	216	5,624	1,265		
U.S. HOLOCAUST MEMORIAL MUSEUM	2,531	710	218	55	210	50		
AGENCY FOR INTERNATIONAL DEVELOPMENT	23,798	5,297	2		8,588	1,841	908	36
OVERSEAS PRIVATE INVESTMENT CORPORATION	2,395	872			493	179		
AGENCY FOR INTERNATIONAL DEVELOPMENT	21,403	4,425	2		8,095	1,662	908	36
U.S. INTERNATIONAL TRADE COMMISSION	4,803	1,664	145	45	182	67		
U.S. POSTAL SERVICE	6,525,042	1,151,054			1,344,666	231,603		
SUBTOTAL INDEPENDENT AGENCIES	8,624,849	1,712,863	24,744	6,648	1,625,482	309,021	19,308	2,222
TOTAL - ALL AGENCIES	23,524,386	5,083,857	153,724	28,168	5,874,725	1,167,795	2,698,367	730,459

**TABLE 8B - ANNUAL AND SICK DAYS EARNED BUT NOT USED - BY AGENCY
LEAVE YEAR 2004**

AGENCY	ANNUAL			SICK		
	EARNED	CARRIED OVER	FORFEITED	EARNED	CARRIED OVER	CREDITED FOR RETIREMENT
EXECUTIVE OFFICE OF THE PRESIDENT	5,026	4,089	305	3,858	8,546	881
OFFICE OF MANAGEMENT AND BUDGET	10,488	11,000	389	6,414	40,387	1,311
OFFICE OF ADMINISTRATION	4,416	3,850	48	2,657	10,739	234
OFFICE OF THE U.S. TRADE REPRESENTATIVE	4,111	4,429	147	2,524	14,325	1,244
OFFICE OF NATIONAL DRUG CONTROL POLICY	2,089	2,020	11	1,310	5,640	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	26,130	25,388	900	16,763	79,637	3,670
DEPARTMENT OF STATE	407,385	446,313	19,858	248,618	1,631,233	
DEPARTMENT OF THE TREASURY	2,696,444	1,807,177	13,219	1,551,437	2,857,294	1,855
DEPARTMENT OF DEFENSE, TOTAL	13,930,177	11,608,486	188,720	7,986,005	40,187,478	2,245,696
DEPARTMENT OF THE ARMY	4,949,209	4,217,768	69,009	2,841,127	15,219,276	871,098
DEPARTMENT OF THE NAVY	3,747,906	3,059,706	53,083	2,117,301	10,754,119	651,290
DEPARTMENT OF THE AIR FORCE	3,220,362	2,592,407	29,010	1,858,197	8,386,989	441,035
OTHER DEFENSE ACTIVITIES	2,012,700	1,738,605	37,618	1,169,380	5,827,094	282,273
DEPARTMENT OF JUSTICE	2,202,495	1,868,231	22,928	1,317,230	4,474,182	96,846
DEPARTMENT OF THE INTERIOR	1,563,608	1,245,592	19,021	924,097	5,309,081	271,449
DEPARTMENT OF AGRICULTURE	2,182,057	1,844,302	24,212	1,276,237	3,797,642	858
DEPARTMENT OF COMMERCE	734,681	618,335	6,853	424,760	1,179,277	573
DEPARTMENT OF LABOR	365,688	297,994	5,009	227,276	993,574	18,312
DEPARTMENT OF HEALTH AND HUMAN SERVICES	1,255,071	1,836,974	18,072	765,375	3,484,337	55,163
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	238,163	190,996	2,426	131,311	316,835	694
DEPARTMENT OF HOMELAND SECURITY	2,635,684	2,045,784	33,982	1,825,585	3,421,004	7,418
DEPARTMENT OF TRANSPORTATION	2,351,851	1,766,244	29,754	1,539,078	5,117,813	336,013
DEPARTMENT OF ENERGY	338,225	313,405	6,385	188,649	1,304,348	74,668
DEPARTMENT OF EDUCATION	103,207	76,603	1,372	58,977	229,836	15,282
DEPARTMENT OF VETERANS AFFAIRS	3,646,230	1,058,550	36,517	2,174,778	75,996,230	62,571
SUBTOTAL EXECUTIVE DEPARTMENTS	34,650,966	27,024,986	428,328	20,639,413	150,300,164	3,187,398
AMERICAN BATTLE MONUMENTS COMMISSION	1,366	1,675	77	765	4,985	336
ARMED FORCES RETIREMENT HOME	10,517	8,698	434	6,201	12,652	823
COMMODITY FUTURES TRADING COMMISSION	11,155	10,052	101	6,534	18,869	1,076
CONSUMER PRODUCT SAFETY COMMISSION	10,883	9,026	157	6,149	34,403	2,969
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	11,597	9,008	192	8,972	16,305	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	60,425	47,649	1,007	33,200	133,815	3,590
ENVIRONMENTAL PROTECTION AGENCY						
EXPORT-IMPORT BANK OF THE UNITED STATES	8,678	6,964	152	4,891	22,724	927
FARM CREDIT ADMINISTRATION	6,450	6,144	61	3,602	11,661	
FEDERAL COMMUNICATIONS COMMISSION	46,648	40,783	1,086	26,520	73,057	
FEDERAL DEPOSIT INSURANCE CORPORATION	126,198	111,307	918	70,153	230,804	1,023
FEDERAL ELECTION COMMISSION	7,382	5,189	58	4,603	8,937	306
FEDERAL HOUSING FINANCE BOARD	2,386	2,114	36	1,423	4,460	159
FEDERAL LABOR RELATIONS AUTHORITY	4,135	3,535	57	2,368	13,532	783
FEDERAL MARITIME COMMISSION	2,731	2,459		1,599	9,147	52
FEDERAL MEDIATION AND CONCILIATION SERVICE	5,997	6,331	400	3,524	13,247	1,101

**TABLE 8B - ANNUAL AND SICK DAYS EARNED BUT NOT USED - BY AGENCY
LEAVE YEAR 2004**

AGENCY	ANNUAL			SICK		
	EARNED	CARRIED OVER	FORFEITED	EARNED	CARRIED OVER	CREDITED FOR RETIREMENT
FEDERAL TRADE COMMISSION	23,038	17,918	586	14,083	67,676	2,722
GENERAL SERVICES ADMINISTRATION	497,246	260,194	5,788	156,642	901,081	
BROADCASTING BOARD OF GOVERNORS	40,204	35,718	1,420	22,881	118,467	
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	5,513	5,188	77	3,100	10,530	1,088
MERIT SYSTEMS PROTECTION BOARD	4,934	4,709	109	2,751	9,121	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	463,177	366,151	13,049	259,506	1,909,463	80,270
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	60,377	43,274	421	34,617	145,420	6,172
NATIONAL CREDIT UNION ADMINISTRATION	20,914	19,188	375	11,214	77,555	5,218
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	6,980	5,783	104	3,952	10,823	
	3,305	2,810	83	1,959	4,580	
	3,675	2,973	21	1,993	6,243	
NATIONAL LABOR RELATIONS BOARD	45,177	33,098	322	25,808	144,627	6,902
NATIONAL SCIENCE FOUNDATION	27,744	27,646	689	16,381	90,156	2,620
NATIONAL TRANSPORTATION SAFETY BOARD	9,526	8,348	185	5,655	31,654	1,744
NUCLEAR REGULATORY COMMISSION	72,069	69,233	1,520	41,315	280,833	11,960
OFFICE OF PERSONNEL MANAGEMENT	63,139	53,076	1,037	33,897	154,597	5,574
PEACE CORPS	15,796	12,786	365	10,719	17,796	
PRESIDIO TRUST	6,807	5,672	105	4,338	11,502	
RAILROAD RETIREMENT BOARD	26,529	18,514	105	12,943	82,196	8,702
74 SECURITIES AND EXCHANGE COMMISSION	76,271	59,541	915	49,760	158,825	1,938
SELECTIVE SERVICE SYSTEM	3,771	2,434	36	2,041	6,684	1,143
SMALL BUSINESS ADMINISTRATION	80,314	62,009	1,999	47,718	114,320	
SMITHSONIAN INSTITUTION	102,541	77,631	2,637	61,504	139,197	
SMITHSONIAN INSTITUTION	85,157	66,473	2,485	51,574	118,657	
NATIONAL GALLERY OF ART	17,384	11,158	152	9,930	20,540	
SOCIAL SECURITY ADMINISTRATION	1,514,276	1,046,081	5,540	866,140	3,605,283	187,079
TENNESSEE VALLEY AUTHORITY	291,020	294,030	20,114	166,109	1,480,152	1,191,990
U.S. HOLOCAUST MEMORIAL MUSEUM	4,885	3,422	90	3,106	9,494	
AGENCY FOR INTERNATIONAL DEVELOPMENT	62,551	92,049	2,084	30,776	97,743	897
OVERSEAS PRIVATE INVESTMENT CORPORATION	4,166	3,273	59	2,761	10,018	158
AGENCY FOR INTERNATIONAL DEVELOPMENT	58,385	88,776	2,025	28,015	87,725	739
U.S. INTERNATIONAL TRADE COMMISSION	8,576	7,294	289	4,806	26,471	2,267
U.S. POSTAL SERVICE	16,513,552	10,437,450	32,721	8,867,557	55,741,536	1,906,740
SUBTOTAL INDEPENDENT AGENCIES	20,363,475	13,339,371	97,418	10,939,823	66,051,800	3,438,171
TOTAL - ALL AGENCIES	55,040,571	40,389,745	526,646	31,595,999	216,431,601	6,629,239

**TABLE 8C - AVERAGE LEAVE DAYS USED - BY AGENCY
LEAVE YEAR 2004**

AGENCY	AVERAGE DAYS USED						EMPLOYEES COVERED BY 5 U.S.C. 6301	EMPLOYEES NOT COVERED BY 5 U.S.C. 6301
	TOTAL	ANNUAL	SICK	HOLIDAY	TIME-OFF AWARDS			
EXECUTIVE OFFICE OF THE PRESIDENT	22.69	9.62	2.43	7.72			0.26	
OFFICE OF MANAGEMENT AND BUDGET	36.89	19.44	5.96	10.38			0.95	
OFFICE OF ADMINISTRATION	38.88	19.15	8.36	10.09			1.13	
OFFICE OF THE U.S. TRADE REPRESENTATIVE	37.12	20.24	5.73	10.93				
OFFICE OF NATIONAL DRUG CONTROL POLICY	41.41	21.51	8.13	10.64			0.74	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	33.44	16.81	5.43	9.66			0.64	
DEPARTMENT OF STATE	32.58	18.43	6.69	22.41			0.26	
DEPARTMENT OF THE TREASURY	48.05	23.05	11.75	10.44			2.80	
DEPARTMENT OF DEFENSE, TOTAL	43.36	21.66	9.01	10.27			3.54	2.80
DEPARTMENT OF THE ARMY	48.87	23.60	9.72	11.23			4.32	
DEPARTMENT OF THE NAVY	39.96	20.95	8.60	9.73			1.35	5.58
DEPARTMENT OF THE AIR FORCE	43.17	20.22	8.58	10.05			6.17	0.01
OTHER DEFENSE ACTIVITIES	38.59	21.17	8.96	9.58			1.68	3.94
DEPARTMENT OF JUSTICE	42.95	20.31	9.86	10.08	0.32		2.38	
DEPARTMENT OF THE INTERIOR	43.53	20.96	8.78	10.08	0.23		1.36	
DEPARTMENT OF AGRICULTURE	41.03	20.40	8.43	9.87	0.07		2.26	
DEPARTMENT OF COMMERCE	41.25	20.66	9.17	9.43	0.05		1.95	
DEPARTMENT OF LABOR	46.83	22.31	11.60	10.89	0.34		1.69	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	28.99	18.21	8.44	0.69			3.57	
75 DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	46.21	22.41	11.15	9.88	0.18		2.58	
DEPARTMENT OF HOMELAND SECURITY	35.62	16.55	9.56	6.95	0.12		2.01	
DEPARTMENT OF TRANSPORTATION	74.09	37.56	21.94	11.57			3.03	
DEPARTMENT OF ENERGY	43.59	21.54	9.20	11.45	0.32		1.06	
DEPARTMENT OF EDUCATION	49.41	23.49	11.44	12.77	0.32		1.39	
DEPARTMENT OF VETERANS AFFAIRS	44.32	21.17	11.20	9.07	0.21		1.81	47.10
SUBTOTAL EXECUTIVE DEPARTMENTS	43.30	21.44	9.98	9.63	0.08		2.75	32.38
AMERICAN BATTLE MONUMENTS COMMISSION	51.60	17.83	3.88	12.38			1.21	54.92
ARMED FORCES RETIREMENT HOME	139.68	68.58	44.28	25.80	0.04		0.96	
COMMODITY FUTURES TRADING COMMISSION	44.45	21.81	9.85	9.94	0.01		2.84	
CONSUMER PRODUCT SAFETY COMMISSION	50.00	24.12	10.48	13.36	0.11		1.93	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	39.79	18.76	8.99	10.00			2.04	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	49.55	23.85	11.39	12.28	0.62		1.41	
ENVIRONMENTAL PROTECTION AGENCY	53.76	24.11	12.10	13.88				
EXPORT-IMPORT BANK OF THE UNITED STATES	47.43	23.70	8.68	14.36			0.69	
FARM CREDIT ADMINISTRATION	46.49	22.47	8.78	9.90	0.10		5.25	
FEDERAL COMMUNICATIONS COMMISSION	49.83	22.38	10.77	10.30	2.06		4.32	
FEDERAL DEPOSIT INSURANCE CORPORATION	43.76	22.16	9.71	9.72	0.01		2.15	
FEDERAL ELECTION COMMISSION	42.08	19.46	10.00	10.15	0.01		2.46	
FEDERAL HOUSING FINANCE BOARD	40.39	19.76	7.77	10.19			2.66	
FEDERAL LABOR RELATIONS AUTHORITY	45.97	22.71	9.94	11.76	0.27		1.30	
FEDERAL MARITIME COMMISSION	43.19	21.79	9.47	10.60			1.33	
FEDERAL MEDIATION AND CONCILIATION SERVICE	38.59	19.75	7.35	9.98	0.02		1.50	

**TABLE 8C - AVERAGE LEAVE DAYS USED - BY AGENCY
LEAVE YEAR 2004**

AGENCY	AVERAGE DAYS USED						EMPLOYEES COVERED BY 5 U.S.C. 6301	EMPLOYEES NOT COVERED BY 5 U.S.C. 6301
	TOTAL	ANNUAL	SICK	HOLIDAY	TIME-OFF AWARDS			
FEDERAL TRADE COMMISSION	44.06	20.93	9.69	12.28	0.33	0.83		
GENERAL SERVICES ADMINISTRATION	47.85	23.88	9.50	14.35		0.12		
BROADCASTING BOARD OF GOVERNORS	43.51	21.04	10.00	22.58		0.64		
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	42.95	21.63	9.75	9.60	0.14	1.82		
MERIT SYSTEMS PROTECTION BOARD	41.38	20.82	8.12	9.63		0.09		
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	48.36	22.87	8.44	12.34	0.40	4.32		
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	47.40	22.33	9.82	14.33		0.91		
NATIONAL CREDIT UNION ADMINISTRATION	50.23	26.61	8.35	14.39		0.89		
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	45.22	22.00	10.54	10.13	0.21	2.34		
NATIONAL ENDOWMENT FOR THE ARTS	43.55	20.96	10.53	10.23	0.01	1.83		
NATIONAL ENDOWMENT FOR THE HUMANITIES	46.84	23.01	10.55	10.04	0.40	2.84		
NATIONAL LABOR RELATIONS BOARD	48.22	23.23	10.60	12.09	0.95	1.36		
NATIONAL SCIENCE FOUNDATION	59.10	19.90	9.18	10.72	0.15	19.16		
NATIONAL TRANSPORTATION SAFETY BOARD	46.40	21.87	10.53	13.04		0.95		
NUCLEAR REGULATORY COMMISSION	46.43	23.14	8.58	13.42	0.14	1.15		
OFFICE OF PERSONNEL MANAGEMENT	47.41	22.80	9.60	14.18		0.83		
PEACE CORPS	28.75	15.71	7.17	9.67	0.02	2.91		
PRESIDIO TRUST	48.11	19.63	10.34	13.13	0.10	4.92		
RAILROAD RETIREMENT BOARD	45.80	24.94	9.49	9.76		1.62		
SECURITIES AND EXCHANGE COMMISSION	42.17	19.23	9.03	12.77	0.30	0.85		
SELECTIVE SERVICE SYSTEM	50.31	25.65	11.94	11.92	0.24	0.56		
SMALL BUSINESS ADMINISTRATION	45.26	20.07	10.39	11.93	0.30	2.58		
SMITHSONIAN INSTITUTION	43.22	20.22	10.28	10.18	0.33	2.21		
SMITHSONIAN INSTITUTION	42.60	19.84	10.05	10.16	0.37	2.18		
NATIONAL GALLERY OF ART	46.45	22.20	11.47	10.29	0.10	2.39		
SOCIAL SECURITY ADMINISTRATION	48.96	23.87	11.67	12.00	0.06	1.36		
TENNESSEE VALLEY AUTHORITY	5.39	2.85	0.96	1.51	0.01	0.06		
U.S. HOLOCAUST MEMORIAL MUSEUM	44.10	20.67	10.34	11.20	0.96	0.93		
AGENCY FOR INTERNATIONAL DEVELOPMENT	28.42	14.65	4.99	6.34		2.29	69.85	
OVERSEAS PRIVATE INVESTMENT CORPORATION	40.85	19.10	7.60	11.74		2.42		
AGENCY FOR INTERNATIONAL DEVELOPMENT	27.70	14.39	4.84	6.03		2.28	69.85	
U.S. INTERNATIONAL TRADE COMMISSION	45.84	22.39	9.55	13.02	0.39	0.49		
U.S. POSTAL SERVICE	42.71	22.24	10.01	8.68		1.79		
SUBTOTAL INDEPENDENT AGENCIES	40.29	20.67	9.30	8.64	0.02	1.63	19.37	
TOTAL - ALL AGENCIES	42.15	21.13	9.71	9.24	0.06	2.31	32.24	

SUPPLEMENT II

Method of Calculating Average Days of Leave Used per Employee

There are six categories of leave included in the Work Years and Personnel Costs survey:

Annual, Sick, Holiday, Time-Off Awards, Other Leave for employees covered by 5 U.S.C. 6301, and Other Leave for employees **not** covered by 5 U.S.C. 6301. Annual, Sick, Holiday, Time-Off Awards, and Other Leave for employees covered by 5 U.S.C. 6301 apply to employees covered by 5 U.S.C. 6301 (the majority of Federal civilian employees).

Other Leave for employees not covered by 5 U.S.C. 6301 includes all leave (annual, sick, holidays, time-off awards, etc.) used by these employees. These employees include: certain part-time and temporary employees (construction); Department of Veterans Affairs physicians, dentists, and nurses; non-U.S. citizens employed in foreign areas, certain teachers, and executive branch officials appointed or designated by the President.

The total average days of leave used per employee (all categories of leave) is computed by dividing the total number of leave days used by the total number of basic work years. In order to compute the average days used for Annual, Sick, Holiday, and Other Leave for employees covered by 5 U.S.C. 6301, the basic work years must be adjusted to exclude those employees not covered by 5 U.S.C. 6301. Those employees are excluded by subtracting the basic work years reported under the following pay codes from the total basic work year figure:

Pay Code

- 630 - Veterans Affairs physicians and dentists
- 631 - Veterans Affairs nurses
- 650 - Public Health Service Commissioned Corps
- 748 - Non-Wage Board aliens employed in foreign areas
- 772 - Teachers in dependent schools abroad

The number of days used for Annual, Sick, Holiday, or Other Leave for employees covered by 5 U.S.C. 6301 are then divided by this adjusted basic work year to determine the average days used per employee.

To figure the average days of Other Leave for employees not covered by 5 U.S.C. 6301, the total number of leave days used is divided by the basic work years reported in the aforementioned pay codes (630, 631, 650, 748, and 772). This represents an average of all types of leave used by those employees not covered by 5 U.S.C. 6301.

Table 8D details the adjusted basic work years (used to compute average Annual, Holiday, Sick, and Other Leave for employees covered by 5 U.S.C. 6301), as well as the basic work years for "Other" employees (which determine average leave used by employees not covered by 5 U.S.C. 6301.)

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**TABLE 8D. BASIC WORK YEARS AND ADJUSTED BASIC WORK YEARS
FISCAL YEAR 2004**

Agency	Basic Work Years	Adjusted Basic Work Years 1/	Basic Work Years for "Other" Employees 2/
Total, All Agencies	2,629,297	2,545,613	83,684
Office of the President	1,445	1,445	...
Executive Office of the President	418	418	
Office of Management and Budget	509	509	
Office of Administration	220	220	
Office of the U.S. Trade Representative	195	195	
Office of National Drug Control Policy	103	103	
Departments	1,628,263	1,545,576	82,687
Department of State	29,728	20,269	9,459
Department of the Treasury	108,655	108,655	
Department of Defense, Total	654,677	636,920	17,757
Department of Army	206,914	206,914	
Department of Navy	183,267	179,794	3,473
Department of the Air Force	162,232	155,598	6,634
Other Defense Activities	102,264	94,614	7,650
Department of Justice	101,379	101,379	
Department of the Interior	71,033	71,033	
Department of Agriculture	99,007	99,007	
Department of Commerce	33,429	33,429	
Department of Labor	16,492	16,492	
Department of Health and Human Services	65,571	61,331	4,240
Department of Housing and Urban Development	10,214	10,214	
Department of Homeland Security	142,823	142,823	
Department of Transportation	57,271	57,265	6
Department of Energy	14,931	14,931	
Department of Education	4,343	4,343	
Department of Veterans Affairs	218,710	167,485	51,225
Independent Agencies	999,589	998,592	997
American Battle Monuments Commission	390	66	324
Armed Forces Retirement Home	137	137	
Commodity Futures Trading Commission	500	500	
Consumer Products Safety Commission	460	460	
Corporation for National and Community Service	553	553	
Equal Employment Opportunity Commission	2,472	2,472	
Environmental Protection Agency	17,117	17,115	2
Export-Import Bank of the United States	404	404	
Farm Credit Administration	282	282	
Federal Communications Commission	1,983	1,983	
Federal Deposit Insurance Corporation	5,544	5,544	
Federal Election Commission	361	361	

1/ Basic Work Years for employees covered by 5 U.S.C. 6301, which equals total basic work years less basic work years reported for pay codes 630, 631, 650, 748, and 772. See Supplement III, page 79.

2/ Basic work years for employees not covered by 5 U.S.C. 6301, which equals total basic work years reported under pay codes 630, 631, 650, 748, 772. Excluded from coverage of 5 U.S.C. 6301 are certain part-time and temporary employees (construction), Department of Veterans Affairs physicians, dentists, nurses, non-U.S. citizen employees in foreign areas, certain teachers, and executive branch officials appointed or designated by the President See Supplement III, page 79.

**TABLE 8D. BASIC WORK YEARS AND ADJUSTED BASIC WORK YEARS
FISCAL YEAR 2004**

Agency	Basic Work Years	Adjusted Basic Work Years 1/	Basic Work Years for "Other" Employees 2/
Independent Agencies (continued)			
Federal Housing Finance Board	106	106	
Federal Labor Relations Authority	184	184	
Federal Maritime Commission	129	129	
Federal Mediation and Conciliation Service	272	272	
Federal Trade Commission	1,057	1,057	
General Services Administration	12,576	12,576	
Broadcasting Board of Governors	2,289	1,836	453
International Boundary and Water Commission: U.S. & Mexico	250	250	
Merit Systems Protection Board	222	222	
National Aeronautics and Space Administration	18,825	18,825	
National Archives and Records Administration	2,818	2,818	
National Credit Union Administration	909	909	
National Foundation on the Arts and the Humanities	304	304	
National Endowment for the Arts	150	150	
National Endowment for the Humanities	154	154	
National Labor Relations Board	1,878	1,878	
National Science Foundation	1,269	1,269	
National Transportation Safety Board	420	420	
Nuclear Regulatory Commission	2,997	2,997	
Office of Personnel Management	2,777	2,777	
Office of Special Counsel			
Peace Corps	1,080	875	205
Presidio Trust	314	314	
Railroad Retirement Board	1,096	1,096	
Securities and Exchange Commission	3,550	3,550	
Selective Service System	157	157	
Small Business Administration	3,413	3,413	
Smithsonian Institution	4,643	4,643	
Smithsonian Institution	3,902	3,902	
National Gallery of Art	741	741	
Social Security Administration	62,225	62,225	
Tennessee Valley Authority	87,191	87,191	
U.S. Holocaust Memorial Museum	226	226	
Agency for International Development	3,766	3,753	13
Overseas Private Investment Corporation	204	204	
Agency for International Development	3,562	3,549	13
U.S. International Trade Commission	369	369	
U.S. Postal Service	752,074	752,074	

1/ Basic Work Years for employees covered by 5 U.S.C. 6301, which equals total basic work years less basic work years reported for pay codes 630, 631, 650, 748, and 772. See Supplement III, page 79.

2/ Basic work years for employees not covered by 5 U.S.C. 6301, which equals total basic work years reported under pay codes 630, 631, 650, 748, 772. Excluded from coverage of 5 U.S.C. 6301 are certain part-time and temporary employees (construction), Department of Veterans Affairs physicians, dentists, nurses, non-U.S. citizen employees in foreign areas, certain teachers, and executive branch officials appointed or designated by the President. See Supplement III, page 79.

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SUPPLEMENT III - SURVEY INSTRUCTIONS

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ACTION:

MEMORANDUM FOR: Assistant Secretaries for Administration and
Assistant Administrators for Management

FROM: GARY A. LUKOWSKI, Ph.D., Manager
for Workforce Information and Planning Group
Center for Workforce Planning and Policy Analysis

SUBJECT: Fiscal Year 2004 Report on Work Years and Personnel
Costs

The Office of Personnel Management (OPM) annually requests a Work Years and Personnel Costs (WYPC) Report from agencies to assist us and the Office of Management and Budget (OMB) in addressing policy issues having major budgetary impact. This memorandum provides instructions for the Fiscal Year 2004 report.

OMB requests that agencies reconcile their Fiscal Year WYPC data with corresponding "Object Class Data" in the actual year column of the President's Budget. For example, the data reported for the Fiscal Year 2004 WYPC Report reflecting gross obligations (both direct and reimbursables) via object class should be the same as the "2004 actual" column of the Fiscal Year 2005 President's Budget which reflects gross (direct and reimbursables) obligations by object classes. To achieve this reconciliation, we have scheduled the WYPC reporting date after agencies have transmitted final "Object Class Data" for the President's Budget. Since final "Object Class Data" for the President's Budget should normally be sent no later than January, the reporting date for agencies to submit the WYPC report is April 15, 2005. Agencies should establish appropriate internal coordination procedures to ensure that the data are reconciled. We have added references on Forms 1351-A and 1351-B to help with this process.

The work years and cost data requested in the attachments identify the various components of basic pay (object classes 11.1 and 11.3), premium pay (object class 11.5), benefits (object class 12.1), separation incentive pay and severance pay (object class 13.0) for Federal civilian employment. Information is also needed on the number of staff days and value of leave earned and used. The data are used to estimate the cost of proposed Federal pay increases, evaluate the financial effects of proposed legislation relating to personnel compensation and benefits, and analyze comparability of pay and personnel benefits with the non-Federal sector.

Agencies with 100 or more employees are required to report. Agencies must submit Fiscal Year 2004 work years and cost data, as well as Leave Year 2004 data, by April 15, 2005. Send reports to: U.S. Office of Personnel Management, Center for Workforce Planning and Policy Analysis, Workforce Information and Planning Group, (Room 7439), 1900 E Street NW., Washington, DC 20415-6000. Questions concerning this report may be referred to British Morrison at 202-606-1350, FAX: 202-606-1719, or Email: fedstats@opm.gov.

Data for this report are derived from agency payroll and accounting systems as well as from personnel systems. Assistant Secretaries and Administrators are requested to exercise overall responsibility to ensure that the required reports are accurate and are submitted on time. The data you provide will be used in high-level decision processes and will be treated as the official representation of your agency. This report has been cleared as an interagency report and has been assigned interagency control number 0197-OPM-AN.

Attachments

**Instructions for Preparation of Forms for the
Work Years and Personnel Costs Report**

General

The Office of Personnel Management (OPM) Work Years and Personnel Costs Report consists of three forms:

- (1) **OPM Form 1351-A (Attachment 3):** Basic and Premium Work Years and Pay;
- (2) **OPM Form 1351-B (Attachment 4):** Cost of Employees' Benefits;
- (3) **OPM Form 1351-C (Attachment 5):** Leave Earned and Used.

Item 2 of each form is the Agency Code, which is a 4-character code assigned to each agency for reporting purposes. (See Operating Manual, The Guide to Personnel Data Standards, as used on the agency's Monthly Report of Federal Civilian Employment, (Standard Form 113-A).) Agency guidance and reporting instructions are available at <http://www.opm.gov/feddata/guidance.htm>.

If you have any questions regarding interpretations of these instructions, please contact British Morrison, Workforce Information and Planning Group, at 202-606-1350, Email: fedstats@opm.gov. Submit reports to the U.S. Office of Personnel Management, Workforce Information and Planning Group, Room 7439, 1900 E Street NW., Washington, DC 20415-6000.

Instructions for Form 1351-A: Basic and Premium Work Years and Pay

For items 1, 2, 3, and 4, in the heading of the form, show the agency name, agency code, pay system category covered, and the pay system category code, respectively.

A separate Form 1351-A is to be prepared for (1) the total agency (summary of all pay systems--enter Code 800 in item 4), (2) each pay system category below preceded by an asterisk, and (3) each of the pay system categories listed below which comprise 10 or more percent of an agency's total work years and total pay. Note: The listing of pay system categories is not intended to be comprehensive. Data for pay systems not listed below should be included only in the total agency summary report (code 800).

Code	Pay System Category
610	* General Schedule (GS and GM)
620	Postal Service schedules--U.S. Postal Service only
630	* Veterans Administration physicians and dentists schedules--Department of Veterans Affairs only
631	* Veterans Administration nurses schedule--Department of Veterans Affairs only
640	Senior Foreign Service (FE)
641	Foreign Service Officers and Staff (FO, FP); Foreign Defense (FD)

Attachment 1(1)

Code	Pay System Category (Code)
650	* Public Health Service Commissioned Corps--Department of Health and Human Services only
675	* Senior Executive Service (ES)
710	Grades related to General Schedule (GG, GH, GN, CZ, MG, PG); also includes: [DR for the Department of Air Force], [ZA, ZP, ZS, and ZT for Department of Commerce], [DB, DE, DJ, DK, NH, NJ, NK for Department of Defense], [CG for the Federal Deposit Insurance Corporation], [IR for Internal Revenue Service], [CU for National Credit Union Administration], [DA, DG, DP, DS, DT, NC, ND, NG, NO, NP, NR, and NT for Department of Navy], and [FG, FM for Federal Aviation Administration within the Department of Transportation]
720	Administratively Determined (AD)
732	Tennessee Valley Authority (salary policy employees)
733	Tennessee Valley Authority (trade and labor employees)
740	* Wage employees--trades and crafts (U.S. citizens)
743	FAA – Department of Transportation only (use for pay plans AT, EV, and FV)
744	TSA – Department of Transportation only (use for pay plan SV)
748	* Aliens employed in foreign areas (non-wage board)--Department of Defense, Broadcasting Board of Governors, Volunteers in Service to America, Peace Corps, Agency for International Development, State, American Battle Monuments Commission only
752	U.S. attorneys, assistants--Department of Justice only
768	* Experts and consultants (employees appointed under 5 U.S.C. 3109) (ED, EE, EF, EG, EH and EI)
770	Employees on fee, contract, or piecework basis
772	* Teachers in Dependent Schools Abroad
777	Census enumerators
800	Agency Total - Sum of all Pay Systems

Form 1351-A is designed to obtain work years and cost data for each component of object classes 11.1, 11.3, and 11.5. All work years and cost data will be equivalent to **gross (direct and reimbursables)** obligations incurred for that year.

Definitions

Following are definitions of items shown on **Form 1351-A**.

Code 100. Total Basic Work Years and Payroll.

The totals will represent the aggregate of basic work years and payrolls for codes 101, 102, and 103. Report work years to two decimal places; continue to report compensation in thousands (\$000) of dollars.

Attachment 1 (2)

Personnel compensation will equal the **gross (direct and reimbursables)** compensation for personal services rendered to the Government, including amounts withheld that are creditable to other funds for the employee's share of retirement and insurance contributions, income taxes, and other purposes.

Exclude overtime pay and other premium pay and cash awards. (See codes 200-212.) Include locality-based comparability payments, as well as special geographic pay adjustments for law enforcement officers in the Boston areas. (Note: The rates only applied for the first quarter of the fiscal year in Boston.) Includes regular salaries and wages paid to employees while they are taking compensatory time off or are on annual, sick, or other paid leave and lump-sum payments for annual leave upon separation. Also include all non-overtime pay for firefighters compensated under 5 U.S.C. 5545b for hours of work up to 53 per week, or 106 biweekly (including firefighters with 40+ schedules as described in 5 CFR 550.1303(b)). Please note that the personnel compensation (both direct and reimbursables) for code 101 should equal the figure (both direct and reimbursables) reported to the Office of Management and Budget under object classification 11.1, and the sum of personnel compensation (both direct and reimbursables) for codes 102 and 103 should equal the figure (both direct and reimbursables) reported to the Office of Management and Budget under object classification 11.3.

Code 101. Full-Time Permanent Appointments (object class 11.1).

Report regular salaries and wages paid or to be paid directly to civilian full-time permanent employees that are part of the employee's basic rate of pay. This code includes regular salary and wages paid while the employees are on paid leave, i.e., annual, sick, or compensatory leave; as well as terminal leave payments. Other payments that become part of their basic pay (for ex., geographic differentials and critical pay.) This code includes regular pay of the commissioned officers of the Public Health Service and the National Oceanic and Atmospheric Administration. It also includes seasonal employees with permanent appointments who work the number of hours required by the administrative workweek. Also includes:

- Full-time employees in the Competitive Service with career and career-conditional appointments
- Full-time employees in an Excepted Service whose appointments carry no restriction or condition (Include employees serving a trial period whose tenure is equivalent to career-conditional tenure in the competitive service.)
- Full-time employees in the Senior Executive Service with career appointments as defined in 5 U.S.C. 3132(a)(4) and non-career appointments as defined in 5 U.S.C. 3132(a)(7)

Code 102. Full-Time Temporary Appointments (object class 11.3).

Report salaries and wages paid to civilian employees for temporary employment. Entries will represent the work years and related costs for full-time temporary employment. Includes regular pay for full-time employment for a limited period of time that is generally less than a year (e.g., seasonal employment of persons without permanent appointments). This code includes regular pay for employees with term appointments. Includes pay for employees whose tenure is without a specific time limitation, but not actually or potentially permanent -- i.e., indefinite appointments.

Temporary Employment (object class 11.3) – Regular pay with appointments that require work on a limited period of time that is generally less than a year. (Such as, full-time temporary employees, seasonal employees without permanent appointments, term appointments, and indefinite appointments.)

Code 103. Part-Time and Intermittent Appointments (Full-Time Equivalent), (object class 11.3).

Report salaries and wages paid to civilian employees for part-time or intermittent employment. Entries will represent the work years and related costs for part-time or intermittent employees (including seasonal employees).

Part-Time Employment (object class 11.3) - Regular pay with appointments that require work on a pre-arranged schedule of fewer hours or days of work than prescribed for full-time employees in the same group.

Personnel appointments and advisory committees (object class 11.3)

Intermittent Employment (object class 11.3) - Regular pay for consultants and other employees with appointments that require work on an irregular or occasional basis, with hours or days of work not based on a pre-arranged schedule. Compensation is paid only for the time actually employed or services actually rendered.

Code 200. Total Premium Work Years and Pay.

Report compensation paid directly to civilian employees, including premium pay and differentials (except for cash allowances for higher cost-of-living locations, which are classified under object class 12.1). [Note: Post Differentials are posted under Code 206.] Code 200 also includes cash awards for all Federal employees. Please note that the personnel compensation for code 200 (Total Premium Pay -- both direct and reimbursables) should equal the figure (both direct and reimbursables) reported to the Office of Management and Budget under Object Classification 11.5.

Totals are requested for the aggregate work years for codes 201 and 202, and the aggregate costs for codes 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, and 212. These costs are classified under object class 11.5.

Code 201. Overtime Pay (object class 11.5). [Report Categories Separately]

Report work years and payments above the basic rate for services in excess of the established work period for basic compensation purposes, usually a 40-hour week or an 8-hour day (see 5 U.S.C. 5542 and 5544). Report these categories separately as follows:

- Administratively uncontrollable overtime pay (5 U.S.C. 5545 (c)(2));
- Availability pay for criminal investigators (5 U.S.C. 5545a);
- Overtime pay for firefighters compensated under 5 U.S.C. 5545b who are subject to special pay computation and overtime rules. (For these firefighters, overtime pay are payable for hours in excess of 53 per week, or 106 hours biweekly);
- Annual premium pay for regularly scheduled standby duty; and
- Other overtime pay.

Code 202. Holiday Pay (object class 11.5).

Report work years and payments above the basic rate for non-overtime work on holidays or days treated as holidays (see 5 U.S.C. 5546(b)). Holidays paid for at the basic rate but not worked are to be included in code 100: Total Basic Work Years and Payroll.

Code 203. Sunday Pay (object class 11.5).

Report payments above the basic rate for regularly scheduled non-overtime work on Sundays for which this premium pay is earned (see 5 U.S.C. 5544 and 5 U.S.C. 5546(a)).

Code 204. Night Differential (object class 11.5).

Report payments above the basic rate for regularly scheduled night work (see 5 U.S.C. 5343 and 5 U.S.C. 5545).

Code 205. Hazardous Duty Pay or Environmental Differential Pay (object class 11.5).

Report payments above the basic rate because of assignments involving performance of duties that subject the employee to unusual hazards or physical hardship (see 5 U.S.C. 5343 and 5 U.S.C. 5545).

Code 206. Post Differential (object class 11.5).

Report payments above the basic rate for service at hardship posts abroad that are based upon conditions of environment differing substantially from those in the contiguous 48 States and the District of Columbia as defined in 5 U.S.C. 5925. Also includes non-foreign post differentials under 5 U.S.C. 5941(a)(2). (Note: Non-foreign cost of living allowance payments under 5 U.S.C. 5941(a)(1) should be reported under 312.)

Code 207. Staffing Differential (object class 11.5). [Not authorized for use; No data required.]

Code 208. Supervisory Differential (object class 11.5).

Report payments above the basic rates for General Schedule supervisors who supervise employees in other non-GS pay plans who receive a higher rate of total pay than does the supervisor (see 5 U.S.C. 5755).

Code 209. Physicians Comparability Allowance (object class 11.5).

Report the amount the agency paid to recruit and retain highly qualified Government physicians (see 5 U.S.C. 5948).

Code 210. Remote Work Site Allowance (object class 11.5).

Report amounts an agency paid for personnel assigned to duty, except temporary duty, at a site so remote from the nearest established communities or suitable places of residence as to require an appreciable degree of expense, hardship, and inconvenience, beyond that normally encountered in metropolitan commuting, on the part of the employee in commuting to and from his residence and such worksite (see 5 U.S.C. 5942).

Code 211. Cash Awards (object class 11.5).

Report costs of cash incentive awards and performance bonuses granted to employees that do not become part of their rate of basic pay.

Include:

- all awards granted on the basis of a rating of record (performance awards) under 5 U.S.C. 4505a and 5384;
- all awards for special acts or service, suggestions/inventions, gain-shares, etc., granted under 5 U.S.C. 4503;

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- all meritorious and distinguished executive awards of rank granted under 5 U.S.C. 4507; and any other cash awards granted under the authority of chapter 45 of 5 U.S.C., such as foreign language awards paid to qualifying law enforcement
- officers, or any other independent agency authority for paying lump-sum cash awards to employees.
- Referral bonuses – awards granted on the basis of a federal employee referring another federal employee for employment.

NOTE: Do not include "Voluntary Separation Incentive Payments" paid under the authority of P.L. 103-226; this data should be reported under **Code 400 - Total Separation Pay (Object Class 13.0)**.

Also, do not include time-off awards granted (5 U.S.C. 4502(e)); report time-off awards on OPM Form 1351-C (see Attachments).

Code 212. Other (object class 11.5).

Report payments above the basic rates for any other premium pay. (Such as special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid. As well as, royalties to Federal scientists and inventors which may last up to 17 years and may be paid after the employee left Federal Service or to the employee's beneficiary.)

Please perform the following edit checks for Office of Personnel Management (OPM) Form 1351-A.

(1) The cost for codes 100, 101, 102, and 103 divided by the respective work years should approximate the average basic salary of each pay system category of employee (e.g., Code 610 (General Schedule--GS and GM); Code 675 (Senior Executive Service--ES, etc.)).

Please note that average basic salaries for Code 101, Full-Time Permanent Appointments, should fall within the minimum to maximum ranges provided below for the following pay system categories:

Code	Pay System Category	Minimum-----Maximum	
630	Physicians/Dentists—Department of (VA) Veterans Affairs only	\$44,136	\$127,359
675	Senior Executive Services (ES)	\$128,200	\$145,600

Note: The minimum and maximum salaries (excluding locality pay) shown are those for calendar year 2004. If locality pay is included, the minimum ES rate would still be \$128,200 (in areas where locality pay

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does not apply) and the maximum ES rate would be \$145,600. The maximum rate for SES employees are capped on locality adjusted pay.

- (1) The average basic salaries computed by edit (1) above divided by 260 days should approximate the average daily rate.
- (2) For code 201, overtime costs divided by overtime work years should approximate the annual average overtime rate.
- (3) The Work Years and Personnel Report covers **total employment**. Work Years should be benchmarked against the monthly report of Full-Time Equivalency (SF 113-G) summary reports; large differences in report coverage should be explained, since the 113-G report now covers total employment, including those in special employment categories (formerly non-ceiling employees).

Instructions for Office of Personnel Management (OPM) Form 1351-B: Cost of Employees' Benefits.

An agency-wide report using OPM Form 1351-B is requested. In the column labeled Cost, show the aggregate cost during the fiscal year for the given benefit. In the next column show the percentage that the cost of the given benefit is of basic payroll (i.e., compensation amount reported in code 100). Carry the division to 5 places, multiply by 100, and round to 2 decimal places. The following code numbers and entries will be shown:

Code 300. Total Cost of Benefits.

The total cost will represent the agency's aggregate costs for benefits and should equal the sum of codes 301 through 303 plus 308 through 316. This amount (both direct and reimbursables) **will be identical** to the total amount (both direct and reimbursables) reported to the Office of Management and Budget (OMB) under object class 12.1, Personnel Benefits for Civilian Employees, as provided in OMB Circular A-11, 83.7, Object Classification Definitions. Portions of Circular A-11 that relate to overall object class 12 (Personnel Benefits) and to the 12.1 sub-category (Civilian Personnel) are reprinted below:

12.1 Civilian Personnel Benefits

Cash allowances paid directly to Federal civilian employees and payments to other funds for the benefit of these employees and benefits authorized by statute to be paid, including those to certain non-Federal civilian employees.

This object class consists of all such payments whether or not the personnel compensation of these employees is classified under object classes 11.1 through 11.8. Benefit payments for non-Federal civilian employees under this object class include payments to persons not reportable to the Office of Personnel Management as Federal employees (such as witnesses, casual workers, trainees, and volunteers) -- e.g., Peace Corps and Volunteers in Service to America (VISTA) volunteers, Job Corps enrollees, and U.S. Department of Agriculture Extension Service agents.

Excludes cash awards classified under object class 11.5, perquisites provided in kind (which are classified under the object class representing the nature of the item purchased), and payments to former employees resulting from their employment.

Includes:

Insurance and Annuities -- includes employer's share of employee retirement, life insurance, health insurance and benefits, accident compensation (e.g., payments to the Office of Workers Compensation), Federal Insurance Contribution Act taxes, and other such payments. Includes agency payments to the civil service retirement fund for currently employed Civil Service Retirement System (CSRS) and Federal Employees

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Retirement System (FERS) personnel, as required under the Federal Workforce Restructuring Act of 1994 (5 U.S.C. 2101). Also includes agency payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board.

Reimbursement for professional liability insurance -- payments to reimburse qualified Federal employees for one half the cost of professional liability insurance premiums, as authorized by P.L. 104-208 and amended by P.L. 106-58.

Recruitment, retention, and other incentives -- payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754.

Extended assignment incentives.

Relocation and other expenses related to permanent change of station (PCS) - - includes authorized allowances for expenses incurred in connection with the sale of a residence or settlement of an unexpired lease, subsistence while occupying temporary quarters, and miscellaneous moving expenses, as authorized under 5 U.S.C. 5724(a). Also includes reimbursement of amounts equal to income taxes incurred by transferred employees for moving or storage expenses under 5 U.S.C. 5724(b) and contractual charges for relocation services under 5 U.S.C. 5724(c). Charges for other PCS expenses are classified under object class 12.2, 21.0, 22.0 or 25.7, as appropriate. Also includes relocation and other expenses related to a temporary change of station (TCS) under 5 U.S.C. 5737 and 41 CFR Part 302-1, subparts C and D.

Also includes allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, personal allowances based upon assignment or position, and overseas differentials.

Cost of Living Allowances -- includes quarters allowances (when paid in cash), special pay that is paid in a lump sum, reimbursements for notary public expenses, and allowances above basic rates of pay for service outside the contiguous 48 States and the District of Columbia to compensate for a substantially higher cost of living at the post of assignment than the cost of living in the District of Columbia (as authorized under 5 U.S.C. 5924 and 5941).

Student Loan Repayments - Payment to the loan holder to repay an employee's student loan as a recruitment incentive. (5 U.S.C. 5379)

Other allowances and payments – allowance for uniforms and quarters, special pay that is paid in lump sum (such as compensatory damages or employee settlements) and reimbursements for notary public expenses. Subsidies for commuting costs -- includes payments to subsidize the costs of Federal civilian employees in commuting by public transportation.

Code 301. Health Insurance (object class 12.1).

Report (1) total costs charged to the agency for health insurance plans under the Federal Employees Health Benefits Act, and (2) costs charged to the agency under any other plans not administered by the Office of Personnel Management (e.g., the Tennessee Valley Authority Health Plan).

Code 302. Life Insurance (object class 12.1).

Report total costs charged to the agency for Federal Employees' Group Life Insurance.

Code 303. Retirement (object class 12.1).

Report total costs charged to the agency for (1) civil service retirement, (2) any other retirement plan established by the Federal Government (e.g., Foreign Service retirement or the Tennessee Valley Authority Retirement Plan).

Please note that codes 304 through 307 are sub-categories of code 303.

Code 304. Civil Service Retirement System (CSRS) (object class 12.1).

Report total charges to the agency for costs related to the civil service retirement system.

Code 305. Federal Employees Retirement System (FERS) Basic Benefit (object class 12.1).

Report total charges to the agency for costs related to the FERS basic benefit.

Code 306. Federal Employees Thrift Plan (FERS) (object class 12.1).

Report total agency costs to the agency for the Federal employees thrift plan.

Code 307. Other Retirement Systems (Specify) (object class 12.1).

Report total costs charged to the agency for any other retirement plan established by the Federal Government (e.g., Foreign Service retirement or the Tennessee Valley Authority Retirement plan).

Code 308. Federal Insurance Contributions Act (FICA) Taxes (object class 12.1).

Report total costs charged to the agency for social security and Medicare (OASDHI).

Code 309. Federal Employees Compensation Act (FECA) (object class 12.1).

Report total costs charged to the agency by Labor Department's Office of Workers Compensation programs.

Code 310. Uniform Allowances (object class 12.1).

Report total agency costs for uniform allowances (cash) to civilian employees.

Code 311. Overseas Allowances (including overseas cost of living allowances (COLA)) (object class 12.1).

Report agency costs for quarters allowances (5 U.S.C. 5923) and cost-of-living allowances, including post allowances, transfer allowances, separate maintenance allowances, and educational allowances (5 U.S.C. 5924 (1), (2), (3), and (4)).

Code 312. Non-Foreign COLA (object class 12.1).

Report total agency costs for allowances based on living costs for employees stationed outside continental United States or in Alaska (see 5 U.S.C. 5941(a)(1)). These areas include Alaska, Hawaii, Guam, Puerto Rico, U.S. Virgin Islands, and the Commonwealth of the Northern Mariana Islands. **Note:** Post differentials under 5 U.S.C. 5941(a)(2) paid to employees in Guam, American Samoa, Midway Island, and other small non-foreign areas should be reported under **Code 206. Post Differential** (object class 11.5).

Code 313. Retention Allowance (object class 12.1).

Report agency costs for amounts paid to employees with high qualifications or special skills in those cases where the agency determines that the employee would be likely to leave the Federal service if no allowance were paid (see 5 U.S.C. 5754).

Code 314. Recruitment Bonus (object class 12.1).

Report agency costs for one-time payments to newly appointed employees as a recruiting inducement for hard-to-fill positions (see 5 U.S.C. 5753).

Code 315. Relocation Bonus (object class 12.1).

Report agency costs for one-time payments to current employees who relocate to take hard-to-fill positions (see 5 U.S.C. 5753).

Code 315.5 Student Loan Repayment (object class 12.1).

Report agency costs for payments to repay an employee's student loan as a recruitment incentive.

Code 316. Other Benefits included in Object Class 12.1.

Include costs charged to the agency for employee's retirement, health, life insurance, or other welfare benefits under special plans for non-U.S. citizens in foreign areas (e.g., social security system of host country government). Also includes relocation and other

expenses related to permanent change of station (PCS). Includes payments to subsidize the costs of Federal civilian employees in commuting by public transportation.

Code 400. Total Separation Pay (object class 13.0).

Note that two categories of separation payments are to be reported separately and combined as components of object class 13.0.

Report severance payments made to former employees involuntarily separated through no fault of their own.

Report payments made through the Voluntary Separation Incentive Program (VSIP) (i.e., Buyout Bonuses, etc.).

Please perform the following edit checks for Office of Personnel Management (OPM) Form 1351-B.

Do not include the costs for separation pay (code 400) in the line labeled Total Cost of Benefits (code 300).

Shown below are Government-wide figures for benefit costs as percentages of basic payroll.

Benefit Code and Title	Cost as Percent of Basic Payroll, Fiscal Year 2003
300 Total Cost of Benefits (excludes separation pay)	29.0
301 Health Insurance	7.7
302 Life Insurance - Federal Employees Group Life Insurance (FEGLI).....	.3
303 Retirement.....	12.2
304 Civil Service Retirement System (CSRS)	2.8
305 Federal Employees Basic Benefit - Federal Employees Retirement System (FERS) ..	6.5
306 Federal Employees Thrift Plan (FERS).....	2.5
307 Other Retirement Systems.....	.4
308 Federal Insurance Contributions Act Taxes (OASDHI)	5.5
309 Federal Employees Compensation Act (FECA) (Payments to Department of Labor).....	1.8
310 Uniform Allowances.....	.1
311 Overseas Allowances (including overseas COLA)5
312 Non-Foreign Cost of Living Allowance (COLA).....	.2
313 Retention Allowance1
314 Recruitment Bonus.....	.0

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315	Relocation Bonus0
315.5	Student Loan Repayment.....	.0
316	Other benefits included in Object Class 12.1	0.5
400	Total Separation Pay.....	.4
	Total Benefits Plus Separation Pay	29.4

The percentage for an individual agency can be expected to vary from the Government-wide averages shown depending upon the composition of its labor force (e.g., proportion of temporaries), and the geographic location of its duty station (e.g., proportion of employees stationed outside United States). Please indicate in the transmittal letter the reasons for significant variations from the percentages shown.

**Instructions for Office of Personnel Management (OPM) Form 1351-C:
Leave Earned and Used (Leave Year 2004).**

A significant part of the cost of Federal employee compensation is pay for time not worked. This report is designed to obtain information based on leave records maintained in agency payroll systems.

A summary report in the format of Form 1351-C will be prepared for each agency. Items 1 through 5 under "Type of Leave" apply to employees covered by 5 U.S.C. 6301. Item 6 applies to employees **not** covered by 5 U.S.C. 6301. Items are defined as follows:

1. **Annual Leave.** Include (1) the number of days paid for but not worked and charged to annual leave or home leave, and (2) the number of days for which lump-sum payments were made at time of separation; report lump-sum data separately as well as combined with total annual leave data.
2. **Sick Leave.** Include the number of days charged to sick leave. Accumulated sick leave converted to service credit for retirement annuities should be reported for all employees who retired during the leave year.
3. **Holidays.** Include the aggregate number of Federal holidays paid for but not worked.
4. **Time-Off Awards.** Include the number of hours granted for time off from duty without loss of pay or charge to leave as an award in recognition of superior accomplishment or other personal contributions to the quality of Government operations. (See 5 U.S.C. 4502(e)).
5. **Other Leave for Employees Covered by 5 U.S.C. 6301.** Include the aggregate number of days charged to shore leave (vessel employee); military leave (National Guard and reserve duty); court leave (jury and witness); administrative dismissals, such as hazardous weather and hot weather dismissals and when a field office is closed on a local holiday because Federal work may not be properly performed; and other excused absences, such as for registration and voting, civil defense activities, participation in military funerals, blood donations, taking examinations, attending conferences and conventions, and representing employee organizations.
6. **Other Leave for Employees not Covered by 5 U.S.C. 6301.** Report all leave used regardless of type. Excluded from coverage of 5 U.S.C. 6301 are certain part-time and temporary employees (construction); Veterans Administration physicians, dentists, and nurses; non-U.S. citizen employees in foreign areas; certain teachers, and FAA employees. (Exclude lump-sum payments for annual leave upon separation.)

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The number of days reported as leave used, earned, and forfeited should be based on the amounts accumulated in the leave records (and reports) during the 2004 leave year. The number of days of leave reported as carried over should relate to employees on board at the end of the leave year.

The value of leave used will be computed by relating and accumulating the daily pay rates of the using employees.

Please perform the following edit checks for Office of Personnel Management (OPM) Form 1351-C.

The value of leave used divided by number of days equals value per day. This amount should approximate the average daily rate computed for the edit check on OPM Form 1351-A.

SAMPLE AGENCY CONTACT NOTIFICATION LETTER

Agency Name:
Agency Address:
Date:

Office of Personnel Management
Office of Merit Systems Oversight and Effectiveness
Workforce Statistics Division
Statistical Services Team
1900 E Street NW.
Washington, DC 20415-6000
Attention: British Morrison, Room 7439
Email: bvmorris@opm.gov

Dear Ms. Morrison:

As requested, the following persons are responsible for the Work Years and Personnel Costs Report due at the Office of Personnel Management:

Supervisory Official Primarily Responsible for Agencywide Report Number	Phone Number	Working-Level Contact	Phone Number	FAX
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These staff members should be able to answer any questions you would have on the Work Years and Personnel Costs Report.

Sincerely,

Director of Human Resources

Note: Each agency should regularly notify the Office of Personnel Management, using this format, of any changes in personnel responsible for the Work Years and Personnel Costs Report.

**WORK YEARS AND PERSONNEL COSTS REPORT
BASIC AND PREMIUM WORK YEARS AND PAY
FISCAL YEAR 2004**

1. Agency Name			2. Agency Code	
3. Pay System Category			4. Pay System Code	
CODE	ITEM	OMB OBJECT CLASS	WORK YEARS Two decimal places	PERSONNEL COMPENSATION (Thousands)
100	Total Basic Work Years and Payroll	11.1/11.3		
101	Full-Time Permanent Appointments	11.1		
102	Full-Time Temporary Appointments	11.3		
103	Part-Time and Intermittent Appointments (Full-Time Equivalent (FTE))	11.3		
200	Total Premium Work Years and Pay	11.5		
201	Overtime Pay (Report separately for the 5 categories listed below.)	11.5	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
	- Availability pay for criminal investigators	11.5		
	- Overtime pay for firefighters	11.5		
	- Annual premium pay for regularly scheduled standby duty	11.5		
	- Administratively uncontrollable overtime pay	11.5		
	- Other Overtime pay	11.5		
202	Holiday Pay	11.5		
203	Sunday Pay	11.5	XXX	
204	Night Differential	11.5	XXX	
205	Hazardous Duty Pay	11.5	XXX	
206	Post Differential	11.5	XXX	
207	Staffing Differential	11.5	XXX	XXX
208	Supervisory Differential	11.5	XXX	
209	Physicians Comparability Allowance	11.5	XXX	
210	Remote Work Site Allowance	11.5	XXX	
211	Cash Awards	11.5	XXX	
	- Referral Bonuses	11.5	XXX	
	- Other Awards	11.5	XXX	
212	Other*	11.5	XXX	

* Identify separately any forms of premium pay included in code 212 that are equal to 100 thousand dollars or more.

**WORK YEARS AND PERSONNEL COSTS REPORT
COST OF EMPLOYEES BENEFITS
FISCAL YEAR 2004**

1. Agency Name			2. Agency Code	
CODE	ITEM	OMB OBJECT CLASS	COST (Thousands)	For Agency Edit Check: COST AS PERCENT OF BASIC PAYROLL
300	Total Cost of Benefits	12.1		
301	Health Insurance	12.1		
	- Federal Employees Health Benefits Act			
	- Other			
302	Life Insurance – Federal Employees Group Life Insurance (FEGLI)	12.1		
303	Retirement	12.1		
304	- Civil Service Retirement System (CSRS)	12.1		
305	- Federal Employees Retirement System (FERS) Basic Benefit	12.1		
306	- Federal Employees Thrift Plan (FERS)	12.1		
307	- Other Retirement Systems (specify)	12.1		
308	Federal Insurance Contributions Act Taxes (OASDHI)	12.1		
309	Federal Employees Compensation Act (FECA) Payments to Department of Labor	12.1		
310	Uniform Allowances	12.1		
311	Overseas Allowances (including overseas cost of living allowance (COLA))	12.1		
312	Non-Foreign COLA	12.1		
313	Retention Allowance	12.1		
314	Recruitment Bonus	12.1		
315	Relocation Bonus	12.1		
315.5	Student Loan Repayment	12.1		
316	Other Benefits included in Object Class 12.1	12.1		
400	Total Separation Pay (includes severance pay and separation incentive)	13.0		
	- Severance Pay			
	- Separation Incentive (i.e., "Buyout Bonus")			
	Total Benefits Plus Separation Pay (Sum of Codes 300 and 400)	12.1 & 13.0		

**WORK YEARS AND PERSONNEL COSTS REPORT
LEAVE EARNED AND USED
LEAVE YEAR 2004**

1. Agency Name						2. Agency Code
Type of Leave	Leave Used		Number of Leave Days:			Credited For Retirement
	Number of Days	Value (Thousands)	Earned	Carried Over End of Year	Forfeited End of Year	
1. Total Annual	(1)	(1)				XX
1a. Annual Lump-Sum Payments (separately)	(2)	(2)	XX	XX	XX	XX
2. Sick					XX	
3. Holidays			XX	XX	XX	XX
4. Time-Off Awards			XX	XX	XX	XX
5. Other Leave for Employees Covered by 5 U.S.C. 6301			XX	XX	XX	XX
6. Other Leave ³ for Employees not Covered by 5 U.S.C. 6301						

¹ Includes lump-sum payments for annual leave paid to separating employees.

² Lump-sum payments shown separately.

³ Leave granted to employees not covered by chapter 63 of title 5, U.S. Code, regardless of type of leave. Specify categories of employees for whom this type of leave is reported.

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SUPPLEMENT IV - GLOSSARY

Definitions of Key Terms

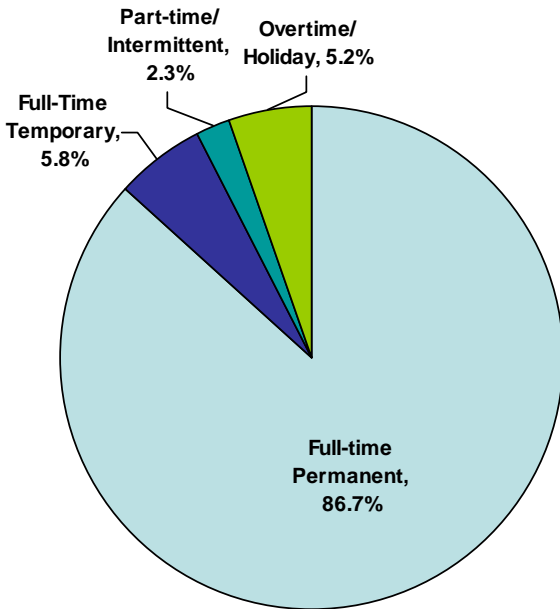
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Components of Work Years.....	108
Components of Personnel Costs.....	109

ACKNOWLEDGMENTS

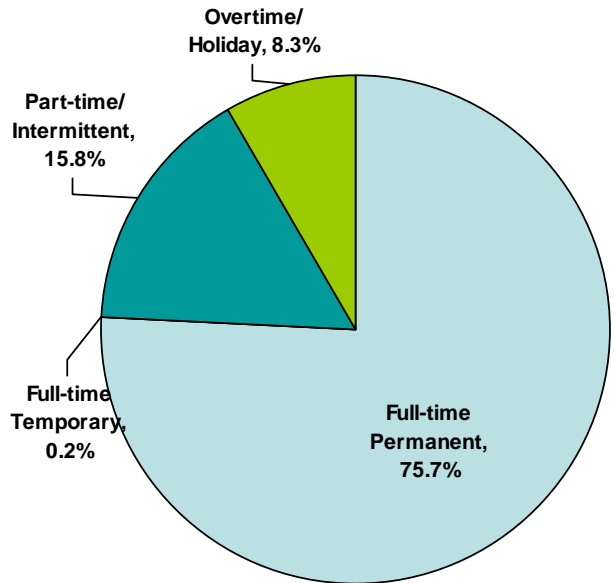
The project manager for this report is statistician British Morrison (telephone: 202-606-1350; Email: bvmorris@opm.gov). The survey and publication were completed under the direction of Nancy Kichak, Deputy Associate Director, Center for Workforce Planning and Policy Analysis. We also recognize the contributions of Carol Goodroe of the Agency Administrative Systems Branch, Compensation Administration, Retirement and Insurance Service, as well as Michael P. Ambrose of the Web Services Team.

COMPONENTS OF WORK YEARS

All Other Agencies



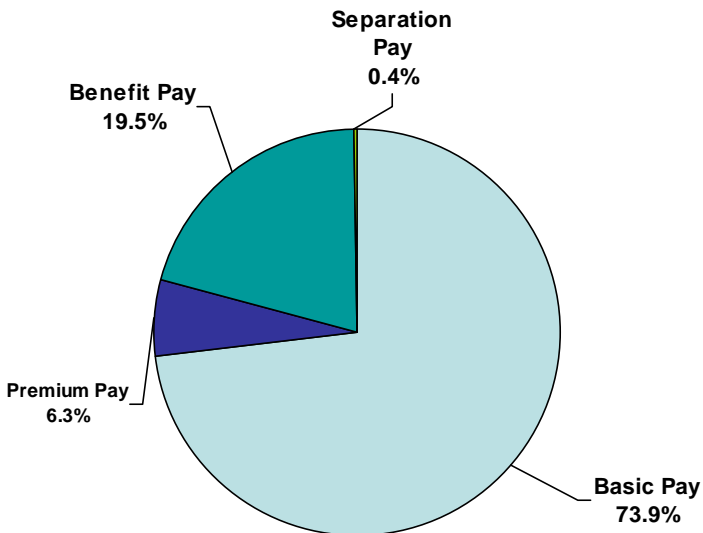
U.S. Postal Service



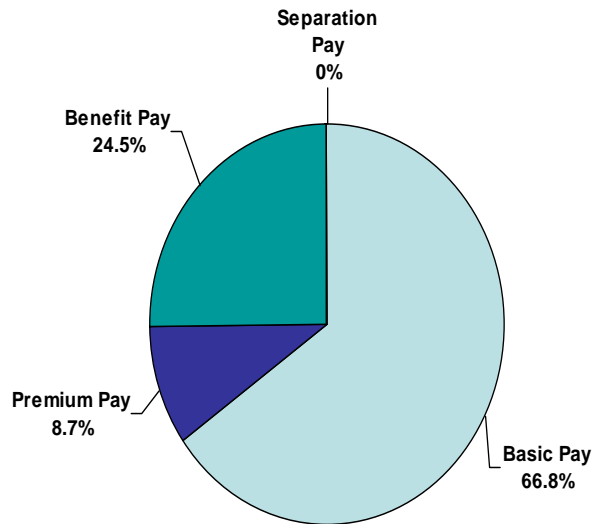
- **Full-time Permanent** (identified by Office of Management and Budget (OMB) Object Class 11.1) represents full-time civilian employees with permanent appointments. This object class includes the Competitive Service with career and career-conditional appointments. The Excepted Service whose appointments carry no restrictions or conditions (which includes those serving trial periods or whose tenure is equivalent to career-conditional tenures). Senior Executive Service (SES) with career and non-career appointments. (See Supplement IV, page 87).
- **Full-time Temporary** (identified by OMB Object Class 11.3) represents temporary employees with appointments for a limited period of time that is generally less than a year (See Supplement IV, page 87).
- **Part-time Employment** (identified by OMB Object Class 11.3) represents part-time employees with appointments that require work on a pre-arranged schedule of fewer hours or days of work than prescribed for full-time employees in the same group (See Supplement IV, page 88).
- **Intermittent Employment** (identified by OMB Object Class 11.3) represents intermittent employees with appointments that require work on an irregular or occasional basis, and who are paid only for time actually employed or services actually rendered (See Supplement IV, page 88).
- **Overtime and Holiday** (identified by OMB Object Class 11.5) represents work in excess of the established work period, usually a 40 hour week or 8 hour day and work for services of 8 hours or less on holidays or days treated as holidays (See Supplement IV, page 88).
- **Basic Work Years** (identified by OMB Object Classes 11.1 and 11.3) represents the summation of work years for full-time permanent, full-time temporary, and part-time and intermittent work schedules (see Supplement IV, page 86).
- **Total Work Years** (identified by OMB Object Classes 11.1, 11.3, and 11.5) represent basic (Object Classes 11.1 and 11.3) and premium (overtime and holiday, Object Class 11.5) work years.

COMPONENTS OF PERSONNEL COSTS

All Other Agencies



U.S. Postal Service



- **Basic Pay** (identified by Office of Management and Budget (OMB) Object Classes 11.1 and 11.3) represents the aggregate personnel compensation for full-time permanent, full-time temporary, and part-time/intermittent appointments (See Supplement IV, pages 86 and 87).
- **Premium Pay** (identified by OMB Object Class 11.5) represents personnel compensation for the following premium pay categories: Overtime, Holiday, Sunday, Night Differential, Hazardous Duty, Post Differential, Staffing Differential, Supervisory Differential, Physicians Comparability Allowance, Remote Work Site Allowance, Cash Awards, and Other (See Supplement IV, pages 88-90).
- **Benefit Pay** (identified by OMB Object Class 12.1) represents personnel compensation for the following benefit pay categories: Health Insurance, Life Insurance, Retirement, Social Security, Workers' Compensation, Uniform Allowances, Overseas Allowances, Non-Foreign COLA, Retention Allowance, Recruitment Bonus, Relocation Bonus, Student Loan Repayment, and Other (See Supplement IV, pages 91-95).
- **Separation Pay** (identified by OMB Object Class 13.1) represents personnel compensation to involuntarily separated employees and payments made through the \$25,000 Voluntary Separation Incentive (VSI) Program (i.e., Buyout Bonuses, etc.) (See Supplement IV, page 95).
- **Direct Pay** (identified by OMB Object Classes 11.1, 11.3, and 11.5) represents basic (Object Classes 11.1 and 11.3) plus premium (Object Class 11.5) pay.
- **Total Pay** (identified by OMB Object Classes 11.1, 11.3, 11.5, 12.1, and 13.0) represents basic (Object Classes 11.1 and 11.3) plus premium (Object Class 11.5), benefit (Object Class 12.1), and separation (Object Class 13.0) pay.

NOTES

This publication used to contain the salary schedules under Supplement II. This information has been dropped from the publication. Please go to OPM's Salaries and Wages page at www.opm.gov/oca/07tables/index.asp to obtain salary schedules.

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