



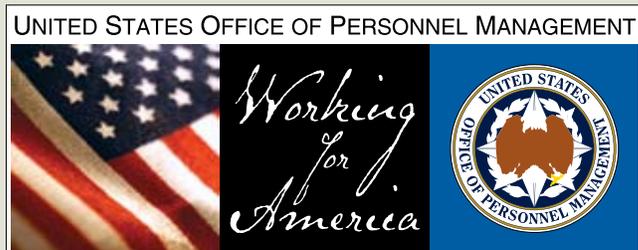
UNITED STATES OFFICE OF PERSONNEL MANAGEMENT

FEDERAL CIVILIAN WORKFORCE STATISTICS

*WORK YEARS AND
PERSONNEL COSTS*

FISCAL YEAR 2005

October 2008



Foreword

This is the U.S. Office of Personnel Management's (OPM) 28th 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 one tenth percent of the total work years. Overall, this report covers 98 percent 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 2005 (October 1, 2004, through September 30, 2005). The leave data in this report are for leave year 2004 (January 10, 2005 through January 7, 2006). 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 2005 survey or **email to:** fedstats@opm.gov.

Federal Civilian Workforce Statistics

Work Years and Personnel Costs

United States Government

Fiscal Year 2005

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

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Survey Highlights

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

Work Years and Pay

* Total work years (2,718,534) included full-time permanent (2,278,839), full-time temporary (89,559), and part-time and intermittent (172,590) basic work years plus overtime and holiday premium work years (177,546). Basic work years (2,540,988) cover 93 percent of total work years.

* **Chart 1** shows that 49 percent of the total work years, and 54 percent of direct pay was reported in the General Schedule pay system. The U.S. Postal Service accounted for another 30 percent of total work years, and 25 percent of direct pay costs.

* Wage Board employment (207,007) total work years accounted for 7.6 percent of the total work years. It showed 75 percent of Wage Board work years were in trades and crafts (155,538).

* **Chart 2** shows that the total cost (\$203.5 billion) includes basic pay (\$140.7 billion or 69.1 percent), benefit pay (\$47.6 billion or 23.4 percent), premium pay (\$14.8 billion or 7.3 percent) and separation pay (\$332.2 million or 0.2 percent).

* The U.S. Postal Service pay system accounted for 38 percent of all premium pay (\$5.6 billion of the \$14.8 billion total); the General Schedule pay system (\$6.0 billion) accounted for another 40 percent of all premium pay.

* Based on total work years, the cost per work year was \$74,753; it includes \$57,238 (77 percent) for direct pay (basic plus premium) and \$17,515 (23 percent) for benefit pay.

* The U.S. Postal Service made up 77 percent (133,399) of part-time and intermittent work years. The Departments of Veterans Affairs and Defense together represented another 7.8 percent (11,116 and 2,284, respectively) of part-time and intermittent work years.

* The U.S. Postal Service contributed 44 percent (or 77,488) of overtime and holiday work years; while Department of Defense agencies contributed another 9 percent (16,908 work years).

Trends in Non-Postal Work Years

* Since 2000, increases occurred in work years for full-time permanent, full-time temporary, and overtime and holiday.

* Total non-postal work years (1.9 million) decreased by 83,000 since Fiscal Year (FY) 2004 (mostly in Homeland Security -- down 53,000); since FY 2000, total work years increased by 26,000.

* Basic (full-time permanent, full-time temporary, and part-time/intermittent) work years (1.8 million) decreased by 80,000 since FY 2004, and decreased by 12,000 since FY 2000.

* Full-time permanent work years (approximately 88 percent of total work years), decreased by 46,000 since FY 2004, and increased by 49,000 since FY 2000.

* Full-time temporary work years (87,000) decreased by 28,000 since FY 2004, and increased by 9,000 since FY 2000.

* Part-time and intermittent work years (39,000) decreased by 6,400 (mostly in Homeland Security) since FY 2004, and decreased by 70,000 since FY 2000.

* **Chart 3** shows that Overtime and Holiday work years (100,000) decreased by 2,000 since FY 2004, and increased by 38,000 since FY 2000.

Survey Highlights (continued)

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

Trends in Basic and Premium Pay

* Wage Board pay system reported a 10.7 percent decrease in basic work years since FY 2004, and a 1.4 percent decrease in average basic salary.

* Basic pay (69.1 percent of total costs) increased by \$1.8 billion since Fiscal Year (FY) 2004, and by \$20.9 billion since FY 2000.

* Premium pay (7.3 percent of total costs) increased by 8.6 percent since FY 2004 -- mostly due to increase within the Department of Health and Human Services (up \$442.7 million).

* **Table 3b** shows that the Average basic pay per work year for all agencies was \$55,391 (up \$2,557 or 4.8 percent since FY 2004).

Agencies

* **Chart 4** shows that 62 percent of the total civilian work years occurred in three agencies: Department of Defense (634,556 or 23.3 percent); U.S. Postal Service (821,684 or 30.2 percent); and Department of Veterans Affairs (227,530 or 8.4 percent).

* Department of Homeland Security had the highest amount of premium pay as a percent of basic pay (23.8 percent) during FY 2005.

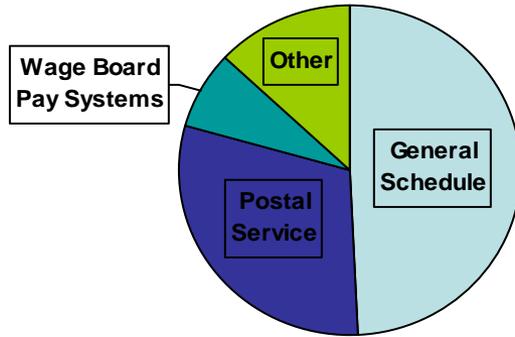
* The U.S. Postal Service reported a 7,900 decrease in basic work years; but a 9,400 increase in overtime and holiday work years since FY 2004.

* Defense Agencies reported major changes in work years as follows: full-time permanent (down 16,800 from 598,600 to 581,800); full-time temporary (down 17,300 from 50,900 to 33,600); and part-time and intermittent work years (down 2,900 from 5,200 to 2,300).

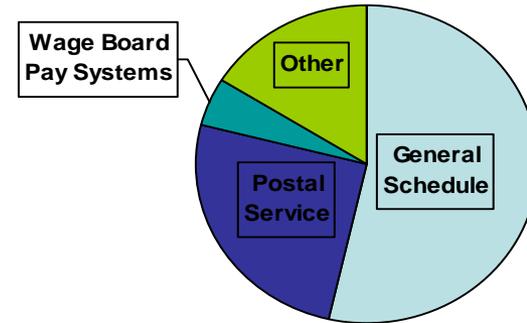
CHART 1

TOTAL WORK YEARS AND DIRECT COSTS BY PAY SYSTEM (Fiscal Year 2005) (Excluding Benefits Costs)

Total Work Years



Total Direct Pay Cost



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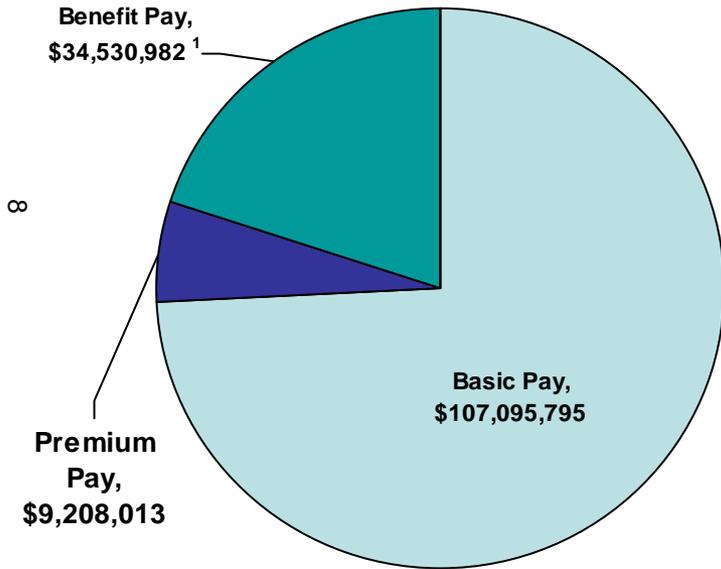
WORK YEARS AND DIRECT COSTS BY PAY SYSTEM

Pay System	Total Work Years	Percent of Total	Direct Cost (\$000)	Percent of Total
General Schedule	1,334,303	49.1	83,434,702	53.6
Postal Service	821,684	30.2	39,298,955	25.3
Wage Board Pay Systems	207,007	7.6	7,697,635	4.9
Other	355,540	13.1	25,171,471	16.2
Total	2,718,534	100.0	155,602,763	100.0

CHART 2
DISTRIBUTION OF BASIC, PREMIUM, AND BENEFIT COSTS
Fiscal Year 2005

(\$ thousands)

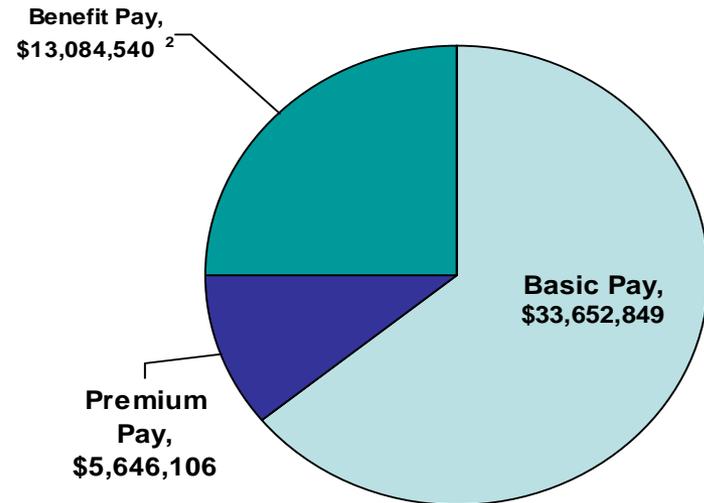
ALL OTHER AGENCIES



Total Payroll Costs: \$151,223,838

1/ Includes Separation Pay -- \$331,581

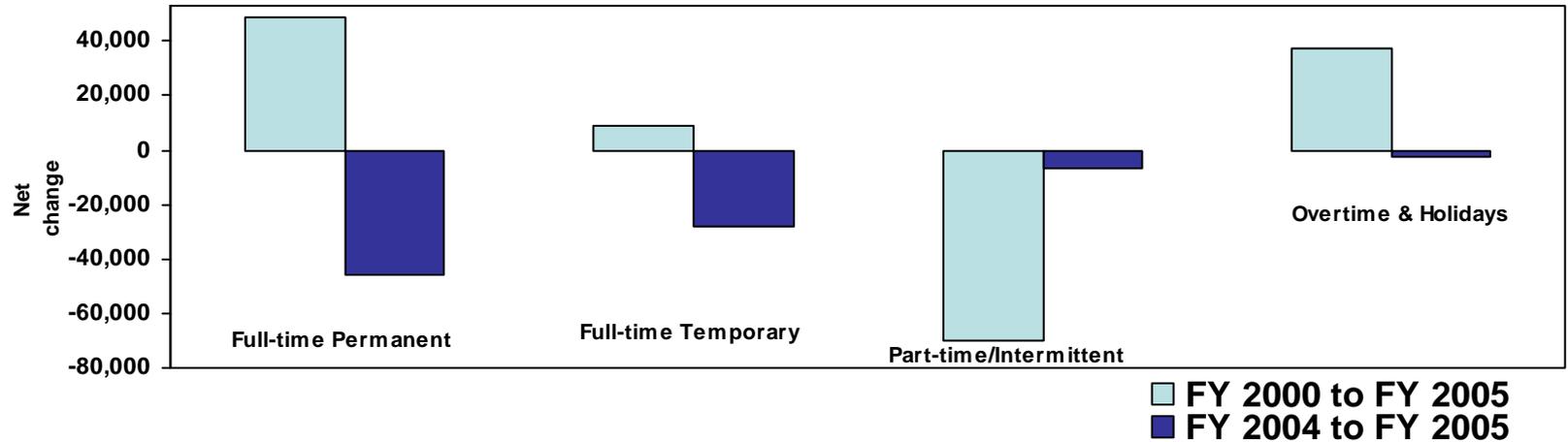
U.S. POSTAL SERVICE



Total Payroll Costs: \$52,384,079

2/ Includes Separation Pay -- \$584

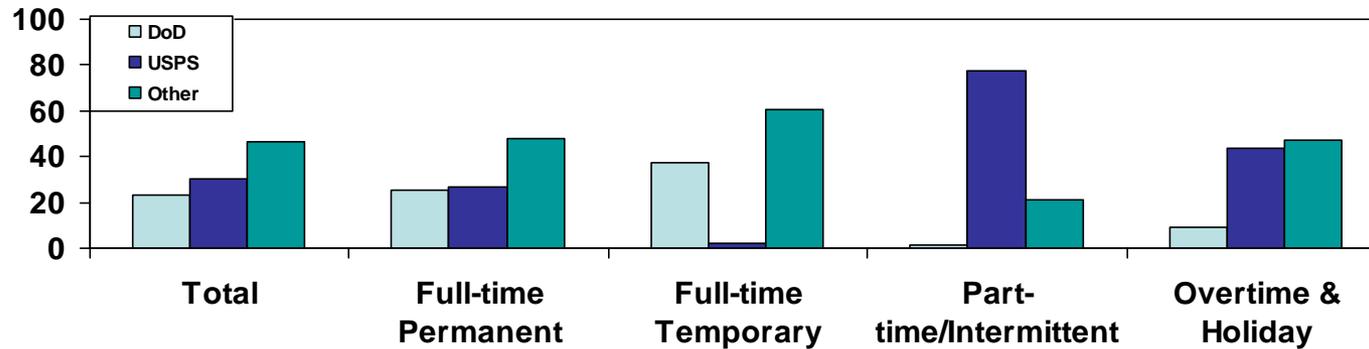
CHART 3
WORK YEARS FOR FISCALS 2000, 2004, AND 2005
 (Excluding Postal Service)



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	Work Years (Excluding Postal Service)			Net Changes	
	FY 2000	FY 2004	FY 2005	FY 2000 to FY 2005	FY 2004 to FY 2005
Basic Work Years	1,808,728	1,877,223	1,796,792	-4,101	-80,431
Full-time Permanent	1,621,165	1,715,843	1,670,054	52,956	-45,789
Full-time Temporary	78,671	115,777	87,547	10,948	-28,230
Part-time & Intermittent	108,892	45,603	39,191	-68,005	-6,412
Overtime & Holidays	62,228	102,239	102,900	40,672	-2,181
Total	1,870,956	1,979,462	1,896,850	36,571	-82,612

CHART 4
PERCENTAGE OF WORK YEARS BY SELECTED AGENCIES
(Fiscal Year 2005)



Major Agencies	Total (Percent)	FTP (Percent)	FTT (Percent)	PTI (Percent)	Overtime/Hol. (Percent)
Department of Defense	23.3	25.5	37.5	1.3	9.5
USPS	30.2	26.7	2.2	77.3	43.6
Other	46.5	47.8	60.3	21.4	46.9
VA	8.4	8.7	13.5	6.4	3.1
Treasury	4.2	4.7	0.4	1.5	2.4
Justice	4.3	4.4	0.4	0.8	8.4
Agriculture	3.6	3.7	6.3	2.4	2.9
Other	26.0	26.3	39.7	10.3	30.1
Total	100.0	100.0	100.0	100.0	100.0

TABLE 1A - BASIC AND PREMIUM WORK YEARS PAID FOR - BY AGENCY
FISCAL YEAR 2005

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	401	401	400		1			
OFFICE OF MANAGEMENT AND BUDGET	482	477	453	8	16	5	5	
OFFICE OF ADMINISTRATION	219	217	209	6	2	2	2	
OFFICE OF THE U.S. TRADE REPRESENTATIVE	207	207	206		1			
OFFICE OF NATIONAL DRUG CONTROL POLICY	108	108	102	3	3			
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	1,417	1,410	1,370	17	23	7	7	
DEPARTMENT OF STATE	31,145	29,889	27,438	1,456	995	1,256	1,194	62
DEPARTMENT OF THE TREASURY	113,533	109,283	106,405	365	2,513	4,250	4,228	22
DEPARTMENT OF DEFENSE, TOTAL	634,556	617,648	581,796	33,568	2,284	16,908	16,060	848
DEPARTMENT OF THE ARMY	186,675	182,509	170,447	10,897	1,165	4,166	3,854	312
DEPARTMENT OF THE NAVY	188,290	178,880	169,715	9,165		9,410	9,197	213
DEPARTMENT OF THE AIR FORCE	155,588	154,397	147,280	6,410	707	1,191	1,046	145
OTHER DEFENSE ACTIVITIES	104,003	101,862	94,354	7,096	412	2,141	1,963	178
DEPARTMENT OF JUSTICE	117,956	103,006	101,257	384	1,365	14,950	14,281	669
DEPARTMENT OF THE INTERIOR	77,668	72,865	59,989	10,911	1,965	4,803	4,515	288
DEPARTMENT OF AGRICULTURE	98,755	93,671	83,888	5,661	4,122	5,084	4,762	322
DEPARTMENT OF COMMERCE	37,982	36,957	31,127	400	5,430	1,025	932	93
DEPARTMENT OF LABOR	16,075	16,021	15,281	211	529	54	53	1
DEPARTMENT OF HEALTH AND HUMAN SERVICES	65,064	64,249	52,208	10,728	1,313	815	524	291
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	10,172	9,921	9,783	88	50	251	250	1
DEPARTMENT OF HOMELAND SECURITY	124,524	91,616	84,697	2,260	4,659	32,908	31,807	1,101
DEPARTMENT OF TRANSPORTATION	57,532	56,226	54,973	699	554	1,306	621	685
DEPARTMENT OF ENERGY	15,427	15,085	14,560	371	154	342	330	12
DEPARTMENT OF EDUCATION	4,564	4,474	4,148	248	78	90	90	
DEPARTMENT OF VETERANS AFFAIRS	227,530	222,024	198,804	12,104	11,116	5,506	3,675	1,831
SUBTOTAL EXECUTIVE DEPARTMENTS	1,632,483	1,542,935	1,426,354	79,454	37,127	89,548	83,322	6,226
AMERICAN BATTLE MONUMENTS COMMISSION	434	391	376	15		43	10	33
ARMED FORCES RETIREMENT HOME	459	428	423		5	31	22	9
COMMODITY FUTURES TRADING COMMISSION	488	488	474	5	9			
CONSUMER PRODUCT SAFETY COMMISSION	446	446	420	17	9			
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	554	553	547	3	3	1	1	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	2,474	2,471	2,367	75	29	3	3	
ENVIRONMENTAL PROTECTION AGENCY	17,626	17,574	16,854	211	509	52	49	3
EXPORT-IMPORT BANK OF THE UNITED STATES	401	401	401					
FARM CREDIT ADMINISTRATION	253	253	247	4	2			
FEDERAL COMMUNICATIONS COMMISSION	1,903	1,898	1,848	20	30	5	4	1
FEDERAL DEPOSIT INSURANCE CORPORATION	5,194	5,179	4,966	49	164	15	14	1
FEDERAL ELECTION COMMISSION	380	378	369	5	4	2	2	
FEDERAL HOUSING FINANCE BOARD	113	113	103	8	2			
FEDERAL LABOR RELATIONS AUTHORITY	171	171	166	3	2			
FEDERAL MARITIME COMMISSION	124	124	124					
FEDERAL MEDIATION AND CONCILIATION SERVICE	253	253	250		3			

TABLE 1A - BASIC AND PREMIUM WORK YEARS PAID FOR - BY AGENCY
FISCAL YEAR 2005

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	1,021	1,019	892	94	33	2	2	
GENERAL SERVICES ADMINISTRATION	12,656	12,505	12,288	155	62	151	149	2
BROADCASTING BOARD OF GOVERNORS	2,404	2,191	2,112	64	15	213	125	88
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	236	234	224		10	2	1	1
MERIT SYSTEMS PROTECTION BOARD	224	224	221	2	1			
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	18,950	18,807	17,596	788	423	143	132	11
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	2,870	2,845	2,530	223	92	25	23	2
NATIONAL CREDIT UNION ADMINISTRATION	914	912	885	21	6	2	2	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	294	294	267	22	5			
NATIONAL ENDOWMENT FOR THE ARTS	147	147	127	16	4			
NATIONAL ENDOWMENT FOR THE HUMANITIES	147	147	140	6	1			
NATIONAL LABOR RELATIONS BOARD	1,881	1,880	1,816	19	45	1	1	
NATIONAL SCIENCE FOUNDATION	1,280	1,275	1,174	45	56	5	5	
NATIONAL TRANSPORTATION SAFETY BOARD	443	433	399	25	9	10	10	
NUCLEAR REGULATORY COMMISSION	3,294	3,197	3,086	61	50	97	95	2
OFFICE OF PERSONNEL MANAGEMENT	2,839	2,777	2,475	87	215	62	62	
PEACE CORPS	1,042	1,042	1,030		12			
PRESIDIO TRUST	353	342	273	64	5	11	11	
RAILROAD RETIREMENT BOARD	1,009	1,007	992		15	2	2	
SECURITIES AND EXCHANGE COMMISSION	3,550	3,550	3,442	108				
SELECTIVE SERVICE SYSTEM	155	155	151	2	2			
SMALL BUSINESS ADMINISTRATION	4,530	4,136	2,698	1,403	35	394	394	
SMITHSONIAN INSTITUTION	4,607	4,444	4,272	86	86	163	116	47
SMITHSONIAN INSTITUTION	3,772	3,667	3,521	85	61	105	68	37
NATIONAL GALLERY OF ART	835	777	751	1	25	58	48	10
SOCIAL SECURITY ADMINISTRATION	68,528	65,270	62,869	2,397	4	3,258	3,250	8
TENNESSEE VALLEY AUTHORITY	87,461	86,433	84,525	1,859	49	1,028	958	70
U.S. HOLOCAUST MEMORIAL MUSEUM	239	233	226	6	1	6	5	1
AGENCY FOR INTERNATIONAL DEVELOPMENT	10,529	5,754	5,606	118	30	4,775	4,711	64
OVERSEAS PRIVATE INVESTMENT CORPORATION	206	205	178	21	6	1	1	
AGENCY FOR INTERNATIONAL DEVELOPMENT	10,323	5,549	5,428	97	24	4,774	4,710	64
U.S. INTERNATIONAL TRADE COMMISSION	368	367	346	12	9	1	1	
U.S. POSTAL SERVICE	821,684	744,196	608,785	2,012	133,399	77,488	73,973	3,515
SUBTOTAL INDEPENDENT AGENCIES	1,084,634	996,643	851,115	10,088	135,440	87,991	84,133	3,858
TOTAL - ALL AGENCIES	2,718,534	2,540,988	2,278,839	89,559	172,590	177,546	167,462	10,084

TABLE 1B - BASIC AND PREMIUM WORK YEARS AS A PERCENT OF TOTAL WORK YEARS - BY AGENCY
FISCAL YEAR 2005

AGENCY	TOTAL	BASIC WORK YEARS			PREMIUM WORK YEARS		
		FULL-TIME PERMANENT	FULL-TIME TEMPORARY	PART-TIME & INTERMITTENT	TOTAL	OVERTIME	HOLIDAY
EXECUTIVE OFFICE OF THE PRESIDENT	100.00%	99.75%		0.25%			
OFFICE OF MANAGEMENT AND BUDGET	98.96%	93.98%	1.66%	3.32%	1.04%	1.04%	
OFFICE OF ADMINISTRATION	99.09%	95.43%	2.74%	0.91%	0.91%	0.91%	
OFFICE OF THE U.S. TRADE REPRESENTATIVE	100.00%	99.52%		0.48%			
OFFICE OF NATIONAL DRUG CONTROL POLICY	100.00%	94.44%	2.78%	2.78%			
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	99.51%	96.68%	1.20%	1.62%	0.49%	0.49%	
DEPARTMENT OF STATE	95.97%	88.10%	4.67%	3.19%	4.03%	3.83%	0.20%
DEPARTMENT OF THE TREASURY	96.26%	93.72%	0.32%	2.21%	3.74%	3.72%	0.02%
DEPARTMENT OF DEFENSE, TOTAL	97.34%	91.69%	5.29%	0.36%	2.66%	2.53%	0.13%
DEPARTMENT OF THE ARMY	97.77%	91.31%	5.84%	0.62%	2.23%	2.06%	0.17%
DEPARTMENT OF THE NAVY	95.00%	90.13%	4.87%		5.00%	4.88%	0.11%
DEPARTMENT OF THE AIR FORCE	99.23%	94.66%	4.12%	0.45%	0.77%	0.67%	0.09%
OTHER DEFENSE ACTIVITIES	97.94%	90.72%	6.82%	0.40%	2.06%	1.89%	0.17%
DEPARTMENT OF JUSTICE	87.33%	85.84%	0.33%	1.16%	12.67%	12.11%	0.57%
DEPARTMENT OF THE INTERIOR	93.82%	77.24%	14.05%	2.53%	6.18%	5.81%	0.37%
DEPARTMENT OF AGRICULTURE	94.85%	84.95%	5.73%	4.17%	5.15%	4.82%	0.33%
DEPARTMENT OF COMMERCE	97.30%	81.95%	1.05%	14.30%	2.70%	2.45%	0.24%
DEPARTMENT OF LABOR	99.66%	95.06%	1.31%	3.29%	0.34%	0.33%	0.01%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	98.75%	80.24%	16.49%	2.02%	1.25%	0.81%	0.45%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	97.53%	96.18%	0.87%	0.49%	2.47%	2.46%	0.01%
DEPARTMENT OF HOMELAND SECURITY	73.57%	68.02%	1.81%	3.74%	26.43%	25.54%	0.88%
DEPARTMENT OF TRANSPORTATION	97.73%	95.55%	1.21%	0.96%	2.27%	1.08%	1.19%
DEPARTMENT OF ENERGY	97.78%	94.38%	2.40%	1.00%	2.22%	2.14%	0.08%
DEPARTMENT OF EDUCATION	98.03%	90.89%	5.43%	1.71%	1.97%	1.97%	
DEPARTMENT OF VETERANS AFFAIRS	97.58%	87.37%	5.32%	4.89%	2.42%	1.62%	0.80%
SUBTOTAL EXECUTIVE DEPARTMENTS	94.51%	87.37%	4.87%	2.27%	5.49%	5.10%	0.38%
AMERICAN BATTLE MONUMENTS COMMISSION	90.09%	86.64%	3.46%		9.91%	2.30%	7.60%
ARMED FORCES RETIREMENT HOME	93.25%	92.16%		1.09%	6.75%	4.79%	1.96%
COMMODITY FUTURES TRADING COMMISSION	100.00%	97.13%	1.02%	1.84%			
CONSUMER PRODUCT SAFETY COMMISSION	100.00%	94.17%	3.81%	2.02%			
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	99.82%	98.74%	0.54%	0.54%	0.18%	0.18%	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	99.88%	95.68%	3.03%	1.17%	0.12%	0.12%	
ENVIRONMENTAL PROTECTION AGENCY	99.70%	95.62%	1.20%	2.89%	0.30%	0.28%	0.02%
EXPORT-IMPORT BANK OF THE UNITED STATES	100.00%	100.00%					
FARM CREDIT ADMINISTRATION	100.00%	97.63%	1.58%	0.79%			
FEDERAL COMMUNICATIONS COMMISSION	99.74%	97.11%	1.05%	1.58%	0.26%	0.21%	0.05%
FEDERAL DEPOSIT INSURANCE CORPORATION	99.71%	95.61%	0.94%	3.16%	0.29%	0.27%	0.02%
FEDERAL ELECTION COMMISSION	99.47%	97.11%	1.32%	1.05%	0.53%	0.53%	
FEDERAL HOUSING FINANCE BOARD	100.00%	91.15%	7.08%	1.77%			
FEDERAL LABOR RELATIONS AUTHORITY	100.00%	97.08%	1.75%	1.17%			
FEDERAL MARITIME COMMISSION	100.00%	100.00%					
FEDERAL MEDIATION AND CONCILIATION SERVICE	100.00%	98.81%		1.19%			

TABLE 1B - BASIC AND PREMIUM WORK YEARS AS A PERCENT OF TOTAL WORK YEARS - BY AGENCY
FISCAL YEAR 2005

AGENCY	TOTAL	BASIC WORK YEARS			PREMIUM WORK YEARS		
		FULL-TIME PERMANENT	FULL-TIME TEMPORARY	PART-TIME & INTERMITTENT	TOTAL	OVERTIME	HOLIDAY
FEDERAL TRADE COMMISSION	99.80%	87.37%	9.21%	3.23%	0.20%	0.20%	
GENERAL SERVICES ADMINISTRATION	98.81%	97.09%	1.22%	0.49%	1.19%	1.18%	0.02%
BROADCASTING BOARD OF GOVERNORS	91.14%	87.85%	2.66%	0.62%	8.86%	5.20%	3.66%
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	99.15%	94.92%		4.24%	0.85%	0.42%	0.42%
MERIT SYSTEMS PROTECTION BOARD	100.00%	98.66%	0.89%	0.45%			
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	99.25%	92.85%	4.16%	2.23%	0.75%	0.70%	0.06%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	99.13%	88.15%	7.77%	3.21%	0.87%	0.80%	0.07%
NATIONAL CREDIT UNION ADMINISTRATION	99.78%	96.83%	2.30%	0.66%	0.22%	0.22%	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	100.00%	90.82%	7.48%	1.70%			
NATIONAL ENDOWMENT FOR THE ARTS	100.00%	86.39%	10.88%	2.72%			
NATIONAL ENDOWMENT FOR THE HUMANITIES	100.00%	95.24%	4.08%	0.68%			
NATIONAL LABOR RELATIONS BOARD	99.95%	96.54%	1.01%	2.39%	0.05%	0.05%	
NATIONAL SCIENCE FOUNDATION	99.61%	91.72%	3.52%	4.38%	0.39%	0.39%	
NATIONAL TRANSPORTATION SAFETY BOARD	97.74%	90.07%	5.64%	2.03%	2.26%	2.26%	
NUCLEAR REGULATORY COMMISSION	97.06%	93.69%	1.85%	1.52%	2.94%	2.88%	0.06%
OFFICE OF PERSONNEL MANAGEMENT	97.82%	87.18%	3.06%	7.57%	2.18%	2.18%	
PEACE CORPS	100.00%	98.85%		1.15%			
PRESIDIO TRUST	96.88%	77.34%	18.13%	1.42%	3.12%	3.12%	
RAILROAD RETIREMENT BOARD	99.80%	98.32%		1.49%	0.20%	0.20%	
SECURITIES AND EXCHANGE COMMISSION	100.00%	96.96%	3.04%				
SELECTIVE SERVICE SYSTEM	100.00%	97.42%	1.29%	1.29%			
SMALL BUSINESS ADMINISTRATION	91.30%	59.56%	30.97%	0.77%	8.70%	8.70%	
SMITHSONIAN INSTITUTION	96.46%	92.73%	1.87%	1.87%	3.54%	2.52%	1.02%
SMITHSONIAN INSTITUTION	97.22%	93.35%	2.25%	1.62%	2.78%	1.80%	0.98%
NATIONAL GALLERY OF ART	93.05%	89.94%	0.12%	2.99%	6.95%	5.75%	1.20%
SOCIAL SECURITY ADMINISTRATION	95.25%	91.74%	3.50%	0.01%	4.75%	4.74%	0.01%
TENNESSEE VALLEY AUTHORITY	98.82%	96.64%	2.13%	0.06%	1.18%	1.10%	0.08%
U.S. HOLOCAUST MEMORIAL MUSEUM	97.49%	94.56%	2.51%	0.42%	2.51%	2.09%	0.42%
AGENCY FOR INTERNATIONAL DEVELOPMENT	54.65%	53.24%	1.12%	0.28%	45.35%	44.74%	0.61%
OVERSEAS PRIVATE INVESTMENT CORPORATION	99.51%	86.41%	10.19%	2.91%	0.49%	0.49%	
AGENCY FOR INTERNATIONAL DEVELOPMENT	53.75%	52.58%	0.94%	0.23%	46.25%	45.63%	0.62%
U.S. INTERNATIONAL TRADE COMMISSION	99.73%	94.02%	3.26%	2.45%	0.27%	0.27%	
U.S. POSTAL SERVICE	90.57%	74.09%	0.24%	16.23%	9.43%	9.00%	0.43%
SUBTOTAL INDEPENDENT AGENCIES	91.89%	78.47%	0.93%	12.49%	8.11%	7.76%	0.36%
TOTAL - ALL AGENCIES	93.47%	83.83%	3.29%	6.35%	6.53%	6.16%	0.37%

TABLE 2A - PERSONNEL COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2005

AGENCY	TOTAL COST (\$000)	BASIC PAY (\$000)	PREMIUM PAY (\$000)	BENEFIT PAY (\$000)	SEPARATION PAY (\$000)
EXECUTIVE OFFICE OF THE PRESIDENT	33,282	26,140	94	7,048	
OFFICE OF MANAGEMENT AND BUDGET	58,418	45,835	1,517	11,066	
OFFICE OF ADMINISTRATION	21,616	17,127	239	4,250	
OFFICE OF THE U.S. TRADE REPRESENTATIVE	30,604	20,772	2,871	6,961	
OFFICE OF NATIONAL DRUG CONTROL POLICY	12,599	9,721	391	2,487	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	156,519	119,595	5,112	31,812	
DEPARTMENT OF STATE	2,729,892	1,834,398	157,429	726,033	12,032
DEPARTMENT OF THE TREASURY	9,425,741	6,401,230	1,048,117	1,938,801	37,593
DEPARTMENT OF DEFENSE, TOTAL	48,624,309	36,363,498	2,306,839	9,807,567	146,405
DEPARTMENT OF THE ARMY	13,507,628	10,087,411	539,719	2,838,686	41,812
DEPARTMENT OF THE NAVY	15,353,341	11,019,438	1,027,080	3,246,054	60,769
DEPARTMENT OF THE AIR FORCE	11,337,068	9,054,008	385,368	1,886,422	11,270
OTHER DEFENSE ACTIVITIES	8,426,272	6,202,641	354,672	1,836,405	32,554
DEPARTMENT OF JUSTICE	9,695,000	6,449,000	654,000	2,584,000	8,000
DEPARTMENT OF THE INTERIOR	5,561,386	4,137,391	239,908	1,177,307	6,780
DEPARTMENT OF AGRICULTURE	6,871,986	5,106,336	351,755	1,397,588	16,307
DEPARTMENT OF COMMERCE	3,341,085	2,521,251	139,286	679,231	1,317
DEPARTMENT OF LABOR	1,560,927	1,201,423	40,246	318,438	820
DEPARTMENT OF HEALTH AND HUMAN SERVICES	9,771,943	4,587,763	646,253	4,534,197	3,730
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	1,038,278	808,812	20,293	208,329	844
5 DEPARTMENT OF HOMELAND SECURITY	8,686,153	5,435,960	1,294,671	1,955,440	82
DEPARTMENT OF TRANSPORTATION	7,241,595	5,313,328	375,671	1,549,244	3,352
DEPARTMENT OF ENERGY	1,694,706	1,298,940	63,649	319,804	12,313
DEPARTMENT OF EDUCATION	487,104	382,377	8,341	92,887	3,499
DEPARTMENT OF VETERANS AFFAIRS	17,303,439	12,285,616	1,266,597	3,736,960	14,266
SUBTOTAL EXECUTIVE DEPARTMENTS	134,033,544	94,127,323	8,613,055	31,025,826	267,340
AMERICAN BATTLE MONUMENTS COMMISSION	18,701	12,695	422	5,465	119
ARMED FORCES RETIREMENT HOME	29,467	20,246	2,312	5,998	911
COMMODITY FUTURES TRADING COMMISSION	67,421	53,978	1,034	12,409	
CONSUMER PRODUCT SAFETY COMMISSION	47,783	37,937	283	8,938	625
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	47,811	38,170	277	9,364	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	235,215	189,567	912	44,736	
ENVIRONMENTAL PROTECTION AGENCY	1,941,278	1,523,396	35,229	377,692	4,961
EXPORT-IMPORT BANK OF THE UNITED STATES	44,206	34,416	608	9,182	
FARM CREDIT ADMINISTRATION	29,776	23,935	179	5,662	
FEDERAL COMMUNICATIONS COMMISSION	224,444	180,372	2,299	41,773	
FEDERAL DEPOSIT INSURANCE CORPORATION	635,889	499,225	7,270	128,942	452
FEDERAL ELECTION COMMISSION	37,303	29,214	605	7,484	
FEDERAL HOUSING FINANCE BOARD	16,492	12,961	252	3,276	3
FEDERAL LABOR RELATIONS AUTHORITY	19,463	15,605	293	3,555	10
FEDERAL MARITIME COMMISSION	14,636	11,658	542	2,436	
FEDERAL MEDIATION AND CONCILIATION SERVICE	30,139	23,098	114	6,868	59

TABLE 2A - PERSONNEL COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2005

AGENCY	TOTAL COST (\$000)	BASIC PAY (\$000)	PREMIUM PAY (\$000)	BENEFIT PAY (\$000)	SEPARATION PAY (\$000)
FEDERAL TRADE COMMISSION	124,242	98,059	2,254	23,929	
GENERAL SERVICES ADMINISTRATION	1,226,790	941,969	34,902	246,202	3,717
BROADCASTING BOARD OF GOVERNORS	212,447	154,578	12,772	43,541	1,556
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	15,379	11,842	177	3,360	
MERIT SYSTEMS PROTECTION BOARD	27,988	22,227	582	5,169	10
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	2,210,919	1,714,471	40,739	439,134	16,575
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	189,039	146,596	4,307	37,826	310
NATIONAL CREDIT UNION ADMINISTRATION	105,772	81,593	1,202	22,966	11
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	32,085	25,647	304	6,084	50
NATIONAL ENDOWMENT FOR THE ARTS	15,031	12,183	56	2,742	50
NATIONAL ENDOWMENT FOR THE HUMANITIES	17,054	13,464	248	3,342	
NATIONAL LABOR RELATIONS BOARD	197,491	159,649	1,786	35,506	550
NATIONAL SCIENCE FOUNDATION	154,104	119,462	6,128	28,490	24
NATIONAL TRANSPORTATION SAFETY BOARD	53,565	40,343	2,956	10,266	
NUCLEAR REGULATORY COMMISSION	406,025	315,062	12,456	78,357	150
OFFICE OF PERSONNEL MANAGEMENT	217,234	171,655	5,388	40,191	
PEACE CORPS	144,429	67,518	555	76,201	155
PRESIDIO TRUST	30,073	22,619	717	6,737	
RAILROAD RETIREMENT BOARD	92,612	72,641	1,190	16,856	1,925
SECURITIES AND EXCHANGE COMMISSION	485,454	375,864	4,101	105,425	64
SELECTIVE SERVICE SYSTEM	13,090	10,474	222	2,394	
SMALL BUSINESS ADMINISTRATION	385,220	277,290	31,501	66,090	10,339
SMITHSONIAN INSTITUTION	346,064	262,550	13,498	69,905	111
SMITHSONIAN INSTITUTION	286,459	218,580	9,406	58,362	111
NATIONAL GALLERY OF ART	59,605	43,970	4,092	11,543	
SOCIAL SECURITY ADMINISTRATION	5,237,495	3,939,146	238,114	1,058,621	1,614
TENNESSEE VALLEY AUTHORITY	1,210,488	793,596	93,906	303,046	19,940
U.S. HOLOCAUST MEMORIAL MUSEUM	21,473	16,308	573	4,592	
AGENCY FOR INTERNATIONAL DEVELOPMENT	354,562	267,990	25,779	60,793	
OVERSEAS PRIVATE INVESTMENT CORPORATION	25,770	19,471	972	5,327	
AGENCY FOR INTERNATIONAL DEVELOPMENT	328,792	248,519	24,807	55,466	
U.S. INTERNATIONAL TRADE COMMISSION	42,244	33,255	1,106	7,883	
U.S. POSTAL SERVICE	52,384,079	33,652,849	5,646,106	13,084,540	584
SUBTOTAL INDEPENDENT AGENCIES	69,360,387	46,501,726	6,235,952	16,557,884	64,825
TOTAL - ALL AGENCIES	203,550,450	140,748,644	14,854,119	47,615,522	332,165

TABLE 2B - PERSONNEL COSTS AS A PERCENT OF BASIC PAY
 COST PER WORK YEAR FOR TOTAL, BASIC, PREMIUM, AND BENEFITS - BY AGENCY
 FISCAL YEAR 2005

AGENCY	BASIC PAY AS PERCENT OF TOTAL	PREMIUM PAY AS PERCENT OF BASIC	BENEFIT PAY AS PERCENT OF BASIC	SEPARATION PAY AS PERCENT OF BASIC	COST PER WORK YEAR 1/			
					TOTAL	BASIC	PREMIUM	BENEFITS
EXECUTIVE OFFICE OF THE PRESIDENT	78.54%	0.36%	26.96%		82,998	65,187	234	17,576
OFFICE OF MANAGEMENT AND BUDGET	78.46%	3.31%	24.14%		121,199	95,093	3,147	22,959
OFFICE OF ADMINISTRATION	79.23%	1.40%	24.81%		98,703	78,205	1,091	19,406
OFFICE OF THE U.S. TRADE REPRESENTATIVE	67.87%	13.82%	33.51%		147,845	100,348	13,870	33,628
OFFICE OF NATIONAL DRUG CONTROL POLICY	77.16%	4.02%	25.58%		116,657	90,009	3,620	23,028
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	76.41%	4.27%	26.60%		110,458	84,400	3,608	22,450
DEPARTMENT OF STATE	67.20%	8.58%	39.58%	0.66%	87,651	58,899	5,055	23,698
DEPARTMENT OF THE TREASURY	67.91%	16.37%	30.29%	0.59%	83,022	56,382	9,232	17,408
DEPARTMENT OF DEFENSE, TOTAL	74.78%	6.34%	26.97%	0.40%	76,627	57,305	3,635	15,687
DEPARTMENT OF THE ARMY	74.68%	5.35%	28.14%	0.41%	72,359	54,037	2,891	15,431
DEPARTMENT OF THE NAVY	71.77%	9.32%	29.46%	0.55%	81,541	58,524	5,455	17,562
DEPARTMENT OF THE AIR FORCE	79.86%	4.26%	20.84%	0.12%	72,866	58,192	2,477	12,197
OTHER DEFENSE ACTIVITIES	73.61%	5.72%	29.61%	0.52%	81,020	59,639	3,410	17,970
DEPARTMENT OF JUSTICE	66.52%	10.14%	40.07%	0.12%	82,192	54,673	5,544	21,974
DEPARTMENT OF THE INTERIOR	74.39%	5.80%	28.46%	0.16%	71,605	53,270	3,089	15,245
DEPARTMENT OF AGRICULTURE	74.31%	6.89%	27.37%	0.32%	69,586	51,707	3,562	14,317
DEPARTMENT OF COMMERCE	75.46%	5.52%	26.94%	0.05%	87,965	66,380	3,667	17,918
DEPARTMENT OF LABOR	76.97%	3.35%	26.51%	0.07%	97,103	74,739	2,504	19,861
DEPARTMENT OF HEALTH AND HUMAN SERVICES	46.95%	14.09%	98.83%	0.08%	150,190	70,512	9,933	69,746
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	77.90%	2.51%	25.76%	0.10%	102,072	79,514	1,995	20,564
DEPARTMENT OF HOMELAND SECURITY	62.58%	23.82%	35.97%		69,755	43,654	10,397	15,704
DEPARTMENT OF TRANSPORTATION	73.37%	7.07%	29.16%	0.06%	125,871	92,354	6,530	26,987
DEPARTMENT OF ENERGY	76.65%	4.90%	24.62%	0.95%	109,853	84,199	4,126	21,528
DEPARTMENT OF EDUCATION	78.50%	2.18%	24.29%	0.92%	106,727	83,781	1,828	21,119
DEPARTMENT OF VETERANS AFFAIRS	71.00%	10.31%	30.42%	0.12%	76,049	53,996	5,567	16,487
SUBTOTAL EXECUTIVE DEPARTMENTS	70.23%	9.15%	32.96%	0.28%	82,104	57,659	5,276	19,169
AMERICAN BATTLE MONUMENTS COMMISSION	67.88%	3.32%	43.05%	0.94%	43,090	29,251	972	12,866
ARMED FORCES RETIREMENT HOME	68.71%	11.42%	29.63%	4.50%	64,198	44,109	5,037	15,052
COMMODITY FUTURES TRADING COMMISSION	80.06%	1.92%	22.99%		138,158	110,611	2,119	25,428
CONSUMER PRODUCT SAFETY COMMISSION	79.39%	0.75%	23.56%	1.65%	107,137	85,061	635	21,442
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	79.84%	0.73%	24.53%		86,301	68,899	500	16,903
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	80.59%	0.48%	23.60%		95,075	76,624	369	18,082
ENVIRONMENTAL PROTECTION AGENCY	78.47%	2.31%	24.79%	0.33%	110,137	86,429	1,999	21,710
EXPORT-IMPORT BANK OF THE UNITED STATES	77.85%	1.77%	26.68%		110,239	85,825	1,516	22,898
FARM CREDIT ADMINISTRATION	80.38%	0.75%	23.66%		117,692	94,605	708	22,379
FEDERAL COMMUNICATIONS COMMISSION	80.36%	1.27%	23.16%		117,942	94,783	1,208	21,951
FEDERAL DEPOSIT INSURANCE CORPORATION	78.51%	1.46%	25.83%	0.09%	122,428	96,116	1,400	24,912
FEDERAL ELECTION COMMISSION	78.32%	2.07%	25.62%		98,166	76,879	1,592	19,695
FEDERAL HOUSING FINANCE BOARD	78.59%	1.94%	25.28%	0.02%	145,947	114,699	2,230	29,018
FEDERAL LABOR RELATIONS AUTHORITY	80.18%	1.88%	22.78%	0.06%	113,819	91,257	1,713	20,848

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 2005

AGENCY	BASIC PAY AS PERCENT OF TOTAL	PREMIUM PAY AS PERCENT OF BASIC	BENEFIT PAY AS PERCENT OF BASIC	SEPARATION PAY AS PERCENT OF BASIC	COST PER WORK YEAR 1/			
					TOTAL	BASIC	PREMIUM	BENEFITS
FEDERAL MARITIME COMMISSION	79.65%	4.65%	20.90%		118,032	94,016	4,371	19,645
FEDERAL MEDIATION AND CONCILIATION SERVICE	76.64%	0.49%	29.73%	0.26%	119,126	91,296	451	27,379
FEDERAL TRADE COMMISSION	78.93%	2.30%	24.40%		121,687	96,042	2,208	23,437
GENERAL SERVICES ADMINISTRATION	76.78%	3.71%	26.14%	0.39%	96,933	74,429	2,758	19,747
BROADCASTING BOARD OF GOVERNORS	72.76%	8.26%	28.17%	1.01%	88,372	64,300	5,313	18,759
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	77.00%	1.49%	28.37%		65,165	50,178	750	14,237
MERIT SYSTEMS PROTECTION BOARD	79.42%	2.62%	23.26%	0.04%	124,946	99,228	2,598	23,121
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	77.55%	2.38%	25.61%	0.97%	116,671	90,473	2,150	24,048
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	77.55%	2.94%	25.80%	0.21%	65,867	51,079	1,501	13,288
NATIONAL CREDIT UNION ADMINISTRATION	77.14%	1.47%	28.15%	0.01%	115,724	89,270	1,315	25,139
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	79.93%	1.19%	23.72%	0.19%	109,133	87,235	1,034	20,864
NATIONAL ENDOWMENT FOR THE ARTS	81.05%	0.46%	22.51%	0.41%	102,252	82,878	381	18,993
NATIONAL ENDOWMENT FOR THE HUMANITIES	78.95%	1.84%	24.82%		116,014	91,592	1,687	22,735
NATIONAL LABOR RELATIONS BOARD	80.84%	1.12%	22.24%	0.34%	104,993	84,875	949	19,169
NATIONAL SCIENCE FOUNDATION	77.52%	5.13%	23.85%	0.02%	120,394	93,330	4,788	22,277
NATIONAL TRANSPORTATION SAFETY BOARD	75.32%	7.33%	25.45%		120,914	91,068	6,673	23,174
NUCLEAR REGULATORY COMMISSION	77.60%	3.95%	24.87%	0.05%	123,262	95,647	3,781	23,833
OFFICE OF PERSONNEL MANAGEMENT	79.02%	3.14%	23.41%		76,518	60,463	1,898	14,157
PEACE CORPS	46.75%	0.82%	112.86%	0.23%	138,607	64,797	533	73,278
PRESIDIO TRUST	75.21%	3.17%	29.78%		85,193	64,076	2,031	19,085
RAILROAD RETIREMENT BOARD	78.44%	1.64%	23.20%	2.65%	91,786	71,993	1,179	18,613
SECURITIES AND EXCHANGE COMMISSION	77.43%	1.09%	28.05%	0.02%	136,748	105,877	1,155	29,715
SELECTIVE SERVICE SYSTEM	80.02%	2.12%	22.86%		84,452	67,574	1,432	15,445
SMALL BUSINESS ADMINISTRATION	71.98%	11.36%	23.83%	3.73%	85,038	61,212	6,954	16,872
SMITHSONIAN INSTITUTION	75.87%	5.14%	26.63%	0.04%	75,117	56,989	2,930	15,198
SMITHSONIAN INSTITUTION	76.30%	4.30%	26.70%	0.05%	75,944	57,948	2,494	15,502
NATIONAL GALLERY OF ART	73.77%	9.31%	26.25%		71,383	52,659	4,901	13,824
SOCIAL SECURITY ADMINISTRATION	75.21%	6.04%	26.87%	0.04%	76,429	57,482	3,475	15,472
TENNESSEE VALLEY AUTHORITY	65.56%	11.83%	38.19%	2.51%	13,840	9,074	1,074	3,693
U.S. HOLOCAUST MEMORIAL MUSEUM	75.95%	3.51%	28.16%		89,845	68,234	2,397	19,213
AGENCY FOR INTERNATIONAL DEVELOPMENT	75.58%	9.62%	22.68%		33,675	25,453	2,448	5,774
OVERSEAS PRIVATE INVESTMENT CORPORATION	75.56%	4.99%	27.36%		125,097	94,519	4,718	25,859
AGENCY FOR INTERNATIONAL DEVELOPMENT	75.59%	9.98%	22.32%		31,850	24,074	2,403	5,373
U.S. INTERNATIONAL TRADE COMMISSION	78.72%	3.33%	23.70%		114,793	90,367	3,005	21,421
U.S. POSTAL SERVICE	64.24%	16.78%	38.88%		63,752	40,956	6,871	15,925
SUBTOTAL INDEPENDENT AGENCIES	67.04%	13.41%	35.61%	0.14%	63,948	42,873	5,749	15,326
TOTAL - ALL AGENCIES	69.15%	10.55%	33.83%	0.24%	74,875	51,774	5,464	17,637

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 Pay

[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 pay include 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) 2005 was \$140.7 billion (premium pay was an additional \$14.8 billion). Note that basic pay plus premium pay equals direct pay. Approximately 55 percent of basic pay went to General Schedule employees (\$77.5 billion), 24 percent to U.S. Postal workers (\$33.6 billion) and 4.9 percent to Wage Board employees (\$7 billion). The remaining 16.1 percent was spread among the many other pay systems.

* **Table 3B** shows that the Wage Board pay system reported an decrease in basic work years (10.7 percent), an decrease in basic payroll (12 percent), and a decrease in average basic salary (1.4 percent).

* The average basic cost (excluding premium and non-leave benefit costs) per work year was \$55,391 in FY 2005. In FY 2005, the average basic salary for employees under the General Schedule was \$61,611.

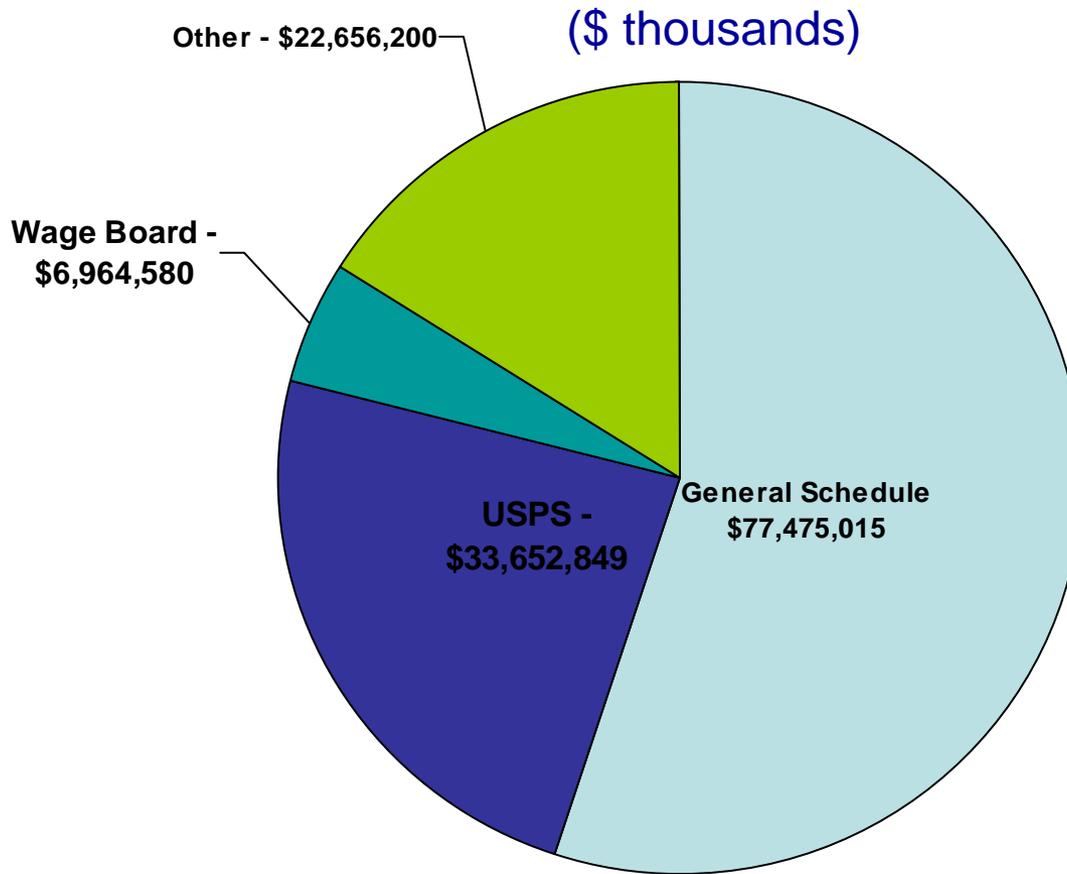
* The Department of Veterans Affairs pay systems reported basic pay increases as follows: Physicians and Dentists (VM) increased by 6.8 percent and Nurses (VN) increased by 7.1 percent.

* The smallest average basic salary was reported in the Wage Board Aliens pay system (\$35,017); the largest average basic salary was reported in the Senior Executive Service pay system (\$85,634).

* **Table 4** shows that total basic cost per work year varied from \$45,220 in U.S. Postal Service to \$94,499 in the Department of Transportation.

Chart 5

Distribution of Basic Pay by Major Pay Systems Fiscal Year 2005



Total Basic Pay Costs: \$140,748,644

TABLE 3A
BASIC AND PREMIUM PAY COSTS BY SELECTED PAY SYSTEMS
FISCAL YEAR 2005

SELECTED PAY SYSTEMS	WORK YEARS (AT BASIC RATES)	BASIC PAY (\$000)	PREMIUM PAY (\$000)	DIRECT PAY (\$000)	COST PER WORK YEAR		PERCENT DISTRIBUTION	
					BASIC 1/ DIRECT 2/	DIRECT 2/	WORK YEARS	BASIC PAY
TOTAL - ALL SYSTEMS	2,540,988	140,748,644	14,854,119	155,602,763	55,391	57,238	100.00%	100.00%
GENERAL SCHEDULE	1,257,491	77,475,015	5,959,687	83,434,702	61,611	62,531	49.49%	55.04%
POSTAL SERVICE	744,196	33,652,849	5,646,106	39,298,955	45,220	47,827	29.29%	23.91%
VETERANS AFFAIRS								
PHYSICIANS & NURSES	52,757	4,242,781	821,268	5,064,049	80,421	93,735	2.08%	3.01%
PHYSICIANS & DENTISTS	13,207	1,506,775	548,963	2,055,738	114,089	155,655	0.52%	1.07%
NURSES	39,550	2,736,006	272,305	3,008,311	69,178	73,701	1.56%	1.94%
PUBLIC HEALTH SERVICE COMMISSION								
CORPS (HEALTH & HUMAN SERVICES ONLY)	4,270	328,357	22,874	351,231	76,899	82,256	0.17%	0.23%
SENIOR EXECUTIVE SERVICE	22,412	1,919,227	116,796	2,036,023	85,634	89,456	0.88%	1.36%
TENNESSEE VALLEY AUTHORITY (TVA)								
(SALARY POLICY EMPLOYEES)	35,697	461,955	13,649	475,604	12,941	13,240	1.40%	0.33%
WAGE BOARD								
TVA TRADE & LABOR EMPLOYEES	198,890	6,964,580	733,055	7,697,635	35,017	37,185	7.83%	4.95%
TRADES & CRAFTS	50,668	329,419	80,188	409,607	6,502	7,958	1.99%	0.23%
NON-WAGE BOARD ALIENS	148,222	6,635,161	652,867	7,288,028	44,765	46,857	5.83%	4.71%
EXPERTS AND CONSULTANTS	21,266	933,656	41,772	975,428	43,904	44,858	0.84%	0.66%
TEACHERS IN DEPENDENT SCHOOLS ABROAD	29,321	2,041,773	199,789	2,241,562	69,635	76,444	1.15%	1.45%
ALL OTHER	7,145	392,677	13,104	405,781	54,958	56,792	0.28%	0.28%
	167,543	12,335,774	1,286,019	13,621,793	73,628	75,530	6.59%	8.76%

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 2005

**TABLE 3B
BASIC WORK YEARS, BASIC PAYROLL, AND AVERAGE BASIC SALARY
FISCAL YEARS 2004 AND 2005**

SELECTED PAY SYSTEMS	FISCAL YEAR 2004			FISCAL YEAR 2005			DIFFERENCE BETWEEN FY 04 AND FY 05					
	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 NUMBER	DIFFERENCE PERCENT	DIFFERENCE NUMBER (\$000)	DIFFERENCE PERCENT	DIFFERENCE NUMBER	DIFFERENCE PERCENT
TOTAL - ALL SYSTEMS	2,629,297	138,915,899	\$52,834	2,540,988	140,748,644	\$55,391	-88,309	-3.4%	1,832,745	1.3%	\$2,557	4.8%
GENERAL SCHEDULE	1,291,826	74,553,906	\$57,712	1,257,491	77,475,015	\$61,611	-34,335	-2.7%	2,921,109	3.9%	\$3,899	6.8%
POSTAL SERVICE	752,074	32,918,873	\$43,771	744,196	33,652,849	\$45,220	-7,878	-1.0%	733,976	2.2%	\$1,449	3.3%
SENIOR EXECUTIVE SERVICE	8,699	1,171,201	\$134,636	22,412	1,919,227	\$85,634	13,713	157.6%	748,026	63.9%	(\$49,002)	-36.4%
VETERANS AFFAIRS												
MEDICINE & SURGERY	51,225	3,965,583	\$77,415	52,757	4,242,781	\$80,421	52,757	103.0%	277,198	7.0%	\$3,006	3.9%
PHYSICIANS & DENTISTS	12,697	1,411,338	\$111,155	13,207	1,506,775	\$114,089	510	4.0%	95,437	6.8%	\$2,934	2.6%
NURSES	38,528	2,554,245	\$66,296	39,550	2,736,006	\$69,178	1,022	2.7%	181,761	7.1%	\$2,882	4.3%
WAGE BOARD	222,818	7,914,067	\$35,518	198,890	6,964,580	\$35,017	-23,928	-10.7%	(949,487)	-12.0%	(\$501)	-1.4%
TENNESSEE VALLEY AUTHORITY												
(TVA) TRADE & LABOR	49,041	344,892	\$7,033	50,668	329,419	\$6,502	1,627	3.3%	(15,473)	-4.5%	(\$531)	-7.6%
TRADES & CRAFTS (CITIZENS)	173,777	7,569,175	\$43,557	148,222	6,635,161	\$44,765	-25,555	-14.7%	(934,014)	-12.3%	\$1,208	2.8%
NON-WAGE BOARD ALIENS	21,195	647,514	\$30,550	21,266	933,656	\$43,904	71	0.3%	286,142	44.2%	\$13,354	43.7%
ALL OTHER	281,460	17,744,755	\$63,045	243,976	15,560,536	\$63,779	-37,484	-13.3%	(2,184,219)	-12.3%	\$734	1.2%

SOURCE: WORK YEARS AND PERSONNEL COSTS SURVEY, FISCAL YEAR (FY) 2005

**TABLE 4 - BASIC COST PER WORK YEAR FOR TOTAL AND GENERAL SCHEDULE PAY SYSTEMS BY SELECTED AGENCIES
FOR FISCAL YEAR 2005**

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	\$61,374	\$62,255	\$52,271	\$50,391	\$79,449	\$82,039	\$38,853	\$42,567
DEPARTMENT OF THE TREASURY	\$58,575	\$59,250	\$234,633	\$4,420	\$57,880	\$58,542	\$286,574	\$4,190
DEPARTMENT OF DEFENSE, TOTAL	\$58,874	\$60,129	\$37,235	\$57,280	\$60,803	\$61,907	\$38,467	\$53,679
DEPARTMENT OF THE ARMY	\$55,271	\$56,546	\$36,536	\$43,961	\$59,590	\$60,668	\$40,826	\$45,856
DEPARTMENT OF THE NAVY	\$61,602	\$62,764	\$40,090		\$63,417	\$64,377	\$36,829	
DEPARTMENT OF THE AIR FORCE	\$58,641	\$59,691	\$36,517	\$40,550	\$55,798	\$57,070	\$36,167	\$39,321
OTHER DEFENSE ACTIVITIES	\$60,893	\$62,546	\$35,268	\$123,650	\$64,788	\$65,821	\$38,134	\$96,694
DEPARTMENT OF JUSTICE	\$62,608	\$62,011	\$85,198	\$100,574	\$59,091	\$58,390	\$82,264	\$119,872
DEPARTMENT OF THE INTERIOR	\$56,782	\$60,800	\$38,012	\$38,318	\$59,019	\$62,078	\$34,548	\$39,507
DEPARTMENT OF AGRICULTURE	\$54,514	\$57,774	\$26,645	\$26,425	\$54,939	\$57,583	\$26,368	\$32,017
DEPARTMENT OF COMMERCE	\$68,221	\$76,630	\$50,008	\$21,362	\$72,102	\$75,157	\$32,075	\$38,620
DEPARTMENT OF LABOR	\$74,991	\$77,386	\$29,692	\$23,868	\$75,112	\$77,362	\$29,734	\$23,876
DEPARTMENT OF HEALTH AND HUMAN SERVICES	\$71,406	\$76,101	\$48,233	\$74,075	\$74,575	\$76,546	\$35,045	\$72,538
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	\$81,525	\$81,856	\$53,557	\$66,080	\$80,916	\$81,305	\$46,049	\$65,511
DEPARTMENT OF HOMELAND SECURITY	\$59,334	\$60,751	\$39,688	\$43,105	\$60,181	\$60,730	\$43,000	\$38,931
DEPARTMENT OF TRANSPORTATION	\$94,499	\$95,337	\$63,103	\$50,973	\$79,825	\$80,634	\$62,870	\$51,019
DEPARTMENT OF ENERGY	\$86,108	\$86,329	\$84,402	\$69,312	\$84,834	\$85,354	\$69,754	\$68,287
DEPARTMENT OF EDUCATION	\$85,466	\$86,045	\$80,605	\$70,154	\$83,375	\$84,229	\$70,514	\$68,972
DEPARTMENT OF VETERANS AFFAIRS	\$55,335	\$54,739	\$57,863	\$63,232	\$49,651	\$49,842	\$43,607	\$51,833
ENVIRONMENTAL PROTECTION AGENCY	\$86,685	\$87,227	\$51,445	\$83,328	\$85,715	\$86,251	\$49,377	\$82,884
GENERAL SERVICES ADMINISTRATION	\$75,327	\$75,842	\$44,548	\$50,226	\$76,457	\$76,819	\$44,693	\$72,684
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	\$91,161	\$92,555	\$84,759	\$45,111	\$89,600	\$90,935	\$84,759	\$43,894
SOCIAL SECURITY ADMINISTRATION	\$60,352	\$60,913	\$45,557	\$107,500	\$60,219	\$60,786	\$45,258	
U.S. POSTAL SERVICE	\$45,220	\$47,908	\$47,911	\$32,917				
TOTAL - ALL AGENCIES	\$55,391	\$57,328	\$43,456	\$36,013	\$61,611	\$62,673	\$41,262	\$44,716

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 2005

Premium Pay

* For the purpose of this report, premium pay includes compensation for work in excess of the regularly established work period. It also 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 \$14.8 billion spent on premium pay in fiscal year 2005 was an increase of 8.5 percent over the previous year. The Department of Health and Human Services accounted for a sizable increase in premium pay (up \$442.7 million). There was \$9.7 billion spent in overtime pay (up \$841.7 million or 9.5 percent) over the previous year.

* **Chart 6** shows that overtime pay (\$9.7 billion) represented 65.4 percent of total premium pay in FY 2005.

* Total non-Postal premium pay increases were concentrated in three agencies: Department of Health and Human Service (up \$442.7 million from \$203.5 million to \$646.2 million); Social Security Administration (up \$56.0 million from \$182.1 million to \$238.1 million); and Department of State (up \$23.5 million from \$133.9 million to \$157.4 million).

* The Department of Homeland Security and the Social Security Administration reported sizeable increases in overtime pay (up \$131.5 million and \$50.1 million; respectively), while the Department of Agriculture reported the largest decrease in overtime pay (down \$25.2 million from \$284.8 million to \$259.6 million).

TABLE 5 - PREMIUM PAY COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2005

AGENCY	TOTAL COST (\$000)	OVERTIME (\$000)	HOLIDAY (\$000)	SUNDAY (\$000)	NIGHT DIFFERENTIAL (\$000)	HAZARDOUS DUTY (\$000)	POST DIFFERENTIAL (\$000)
EXECUTIVE OFFICE OF THE PRESIDENT	94	34	15	16	29		
OFFICE OF MANAGEMENT AND BUDGET	1,517	342	32			5	14
OFFICE OF ADMINISTRATION	239	116	8		7		
OFFICE OF THE U.S. TRADE REPRESENTATIVE	2,871	486					2,012
OFFICE OF NATIONAL DRUG CONTROL POLICY	391	4					
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	5,112	982	55	16	36	5	2,026
DEPARTMENT OF STATE	157,429	48,701	2,543	2,081	1,172	15,484	61,777
DEPARTMENT OF THE TREASURY	1,048,117	920,224	1,836	4,092	25,667	42	158
DEPARTMENT OF DEFENSE, TOTAL	2,306,839	1,304,894	52,076	47,020	60,853	40,075	22,132
DEPARTMENT OF THE ARMY	539,719	241,325	15,894	14,350	13,579	14,604	14,172
DEPARTMENT OF THE NAVY	1,027,080	639,468	16,475	10,137	32,462	21,808	115
DEPARTMENT OF THE AIR FORCE	385,368	266,576	6,252	6,641	6,436	181	
OTHER DEFENSE ACTIVITIES	354,672	157,525	13,455	15,892	8,376	3,482	7,845
DEPARTMENT OF JUSTICE	654,000	507,374	33,997	30,254	26,787	4,428	6,350
DEPARTMENT OF THE INTERIOR	239,908	155,378	12,384	11,356	5,008	7,024	259
DEPARTMENT OF AGRICULTURE	351,755	259,583	12,783	9,799	10,117	12,182	1,490
DEPARTMENT OF COMMERCE	139,286	53,543	6,506	6,665	6,624	739	1,611
DEPARTMENT OF LABOR	40,246	7,235	119	70	443		
DEPARTMENT OF HEALTH AND HUMAN SERVICES	646,253	36,722	5,341	5,688	23,010	97	11,155
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	20,293	7,315	71		3		
DEPARTMENT OF HOMELAND SECURITY	1,294,671	1,030,444	55,703	73,029	83,752	1,842	1,672
DEPARTMENT OF TRANSPORTATION	375,671	91,836	72,419	64,130	57,097	932	607
DEPARTMENT OF ENERGY	63,649	30,170	1,042	518	570	426	364
DEPARTMENT OF EDUCATION	8,341	2,086	22	3	2		23
DEPARTMENT OF VETERANS AFFAIRS	1,266,597	262,080	83,113	76,042	108,902	63	1
SUBTOTAL EXECUTIVE DEPARTMENTS	8,613,055	4,717,585	339,955	330,747	410,007	83,334	107,599
AMERICAN BATTLE MONUMENTS COMMISSION	422	40	24	37		12	37
ARMED FORCES RETIREMENT HOME	2,312	1,347	334	265	240	1	
COMMODITY FUTURES TRADING COMMISSION	1,034	4	2				
CONSUMER PRODUCT SAFETY COMMISSION	283	15					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	277	79	5				
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	912	85	3				
ENVIRONMENTAL PROTECTION AGENCY	35,229	11,077	204	2	19	68	58
EXPORT-IMPORT BANK OF THE UNITED STATES	608	31	4				13
FARM CREDIT ADMINISTRATION	179	7	1				
FEDERAL COMMUNICATIONS COMMISSION	2,299	267	67	22	22		
FEDERAL DEPOSIT INSURANCE CORPORATION	7,270	2,081	47	1	1		2
FEDERAL ELECTION COMMISSION	605	154	1				
FEDERAL HOUSING FINANCE BOARD	252	7	6				
FEDERAL LABOR RELATIONS AUTHORITY	293	2					

TABLE 5 - PREMIUM PAY COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2005

AGENCY	TOTAL COST (\$000)	OVERTIME (\$000)	HOLIDAY (\$000)	SUNDAY (\$000)	NIGHT DIFFERENTIAL (\$000)	HAZARDOUS DUTY (\$000)	POST DIFFERENTIAL (\$000)
FEDERAL MARITIME COMMISSION	542						
FEDERAL MEDIATION AND CONCILIATION SERVICE	114	6	15				
FEDERAL TRADE COMMISSION	2,254	160	2				
GENERAL SERVICES ADMINISTRATION	34,902	9,611	157	162	720	127	38
BROADCASTING BOARD OF GOVERNORS	12,772	3,462	2,456	1,428	1,642	74	536
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	177	69	32	32	13		
MERIT SYSTEMS PROTECTION BOARD	582	9					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	40,739	6,687	568	530	361	46	389
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	4,307	1,150	72	17	22		
NATIONAL CREDIT UNION ADMINISTRATION	1,202	176	11				
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	304	44	3				
NATIONAL ENDOWMENT FOR THE ARTS	56	26	3				
NATIONAL ENDOWMENT FOR THE HUMANITIES	248	18					
NATIONAL LABOR RELATIONS BOARD	1,786	36	2				
NATIONAL SCIENCE FOUNDATION	6,128	147	6				77
NATIONAL TRANSPORTATION SAFETY BOARD	2,956	1,167	24				
NUCLEAR REGULATORY COMMISSION	12,456	4,621	155	71	93		
OFFICE OF PERSONNEL MANAGEMENT	5,388	3,102	24	1	87		
PEACE CORPS	555	151	11	23			
PRESIDIO TRUST	717	528	17	12			
RAILROAD RETIREMENT BOARD	1,190	190	2	4	20		
SECURITIES AND EXCHANGE COMMISSION	4,101	437	19	8			
SELECTIVE SERVICE SYSTEM	222				6		
SMALL BUSINESS ADMINISTRATION	31,501	26,851	1,262		16		
SMITHSONIAN INSTITUTION	13,498	6,558	1,744	1,355	779	34	
SMITHSONIAN INSTITUTION	9,406	3,772	1,364	1,033	646	34	
NATIONAL GALLERY OF ART	4,092	2,786	380	322	133		
SOCIAL SECURITY ADMINISTRATION	238,114	194,128	507	272	2,101	1	64
TENNESSEE VALLEY AUTHORITY	93,906	72,404	6,025	2,414	2,004		
U.S. HOLOCAUST MEMORIAL MUSEUM	573	172	47	41	15		
AGENCY FOR INTERNATIONAL DEVELOPMENT	25,779	3,539	710	491		4,003	10,715
OVERSEAS PRIVATE INVESTMENT CORPORATION	972	35	1				11
AGENCY FOR INTERNATIONAL DEVELOPMENT	24,807	3,504	709	491		4,003	10,704
U.S. INTERNATIONAL TRADE COMMISSION	1,106	55	3				
U.S. POSTAL SERVICE	5,646,106	4,651,887	156,961	229,778	437,052		
SUBTOTAL INDEPENDENT AGENCIES	6,235,952	5,002,543	171,533	236,966	445,213	4,366	11,929
TOTAL - ALL AGENCIES	14,854,119	9,721,110	511,543	567,729	855,256	87,705	121,554

TABLE 5 - PREMIUM PAY COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2005

AGENCY	STAFFING 1/ DIFFERENTIAL (\$000)	SUPERVISORY DIFFERENTIAL (\$000)	PHYSICIANS COMPARABILITY ALLOWANCE (\$000)	REMOTE WORK SITE ALLOWANCE (\$000)	CASH AWARDS (\$000)	OTHER PREMIUM PAY (\$000)
EXECUTIVE OFFICE OF THE PRESIDENT						
OFFICE OF MANAGEMENT AND BUDGET					1,124	
OFFICE OF ADMINISTRATION					108	
OFFICE OF THE U.S. TRADE REPRESENTATIVE					373	
OFFICE OF NATIONAL DRUG CONTROL POLICY					387	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT					1,992	
DEPARTMENT OF STATE			1,576		15,667	8,428
DEPARTMENT OF THE TREASURY		11			94,995	1,092
DEPARTMENT OF DEFENSE, TOTAL		1,293	10,614	24,098	571,683	172,101
DEPARTMENT OF THE ARMY		1,168	8,657	21,211	147,364	47,395
DEPARTMENT OF THE NAVY		54	1,321	269	236,323	68,648
DEPARTMENT OF THE AIR FORCE		40	636	2,618	78,811	17,177
OTHER DEFENSE ACTIVITIES		31			109,185	38,881
DEPARTMENT OF JUSTICE		118	4,089	2	34,701	5,900
DEPARTMENT OF THE INTERIOR		106			47,368	1,025
DEPARTMENT OF AGRICULTURE		3	41	34	45,183	540
DEPARTMENT OF COMMERCE				223	61,160	2,215
DEPARTMENT OF LABOR					32,379	
DEPARTMENT OF HEALTH AND HUMAN SERVICES			72,148		261,096	230,996
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					11,680	1,224
DEPARTMENT OF HOMELAND SECURITY				2	48,180	47
DEPARTMENT OF TRANSPORTATION			76		25,658	62,916
DEPARTMENT OF ENERGY		18			4,605	25,936
DEPARTMENT OF EDUCATION					6,205	
DEPARTMENT OF VETERANS AFFAIRS		32	543,573		97,281	95,510
SUBTOTAL EXECUTIVE DEPARTMENTS		1,581	632,119	24,357	1,357,841	607,930
AMERICAN BATTLE MONUMENTS COMMISSION					272	
ARMED FORCES RETIREMENT HOME			55		70	
COMMODITY FUTURES TRADING COMMISSION					980	48
CONSUMER PRODUCT SAFETY COMMISSION					268	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					193	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					824	
ENVIRONMENTAL PROTECTION AGENCY			109		19,851	3,841
EXPORT-IMPORT BANK OF THE UNITED STATES					548	12
FARM CREDIT ADMINISTRATION					167	4
FEDERAL COMMUNICATIONS COMMISSION					1,921	
FEDERAL DEPOSIT INSURANCE CORPORATION					5,045	93
FEDERAL ELECTION COMMISSION					450	
FEDERAL HOUSING FINANCE BOARD					239	
FEDERAL LABOR RELATIONS AUTHORITY					291	

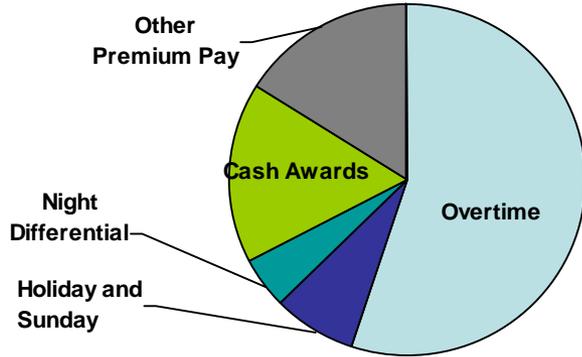
TABLE 5 - PREMIUM PAY COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2005

AGENCY	STAFFING 1/ DIFFERENTIAL (\$000)	SUPERVISORY DIFFERENTIAL (\$000)	PHYSICIANS COMPARABILITY ALLOWANCE (\$000)	REMOTE WORK SITE ALLOWANCE (\$000)	CASH AWARDS (\$000)	OTHER PREMIUM PAY (\$000)
FEDERAL MARITIME COMMISSION					542	
FEDERAL MEDIATION AND CONCILIATION SERVICE					93	
FEDERAL TRADE COMMISSION					2,092	
GENERAL SERVICES ADMINISTRATION					24,044	43
BROADCASTING BOARD OF GOVERNORS					392	2,782
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO					31	
MERIT SYSTEMS PROTECTION BOARD					573	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					32,158	
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		7			3,039	
NATIONAL CREDIT UNION ADMINISTRATION					1,015	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					257	
NATIONAL ENDOWMENT FOR THE ARTS					27	
NATIONAL ENDOWMENT FOR THE HUMANITIES					230	
NATIONAL LABOR RELATIONS BOARD					1,748	
NATIONAL SCIENCE FOUNDATION					5,898	
NATIONAL TRANSPORTATION SAFETY BOARD					1,765	
NUCLEAR REGULATORY COMMISSION					7,516	
OFFICE OF PERSONNEL MANAGEMENT					2,167	7
PEACE CORPS				79	291	
PRESIDIO TRUST					160	
RAILROAD RETIREMENT BOARD					974	
SECURITIES AND EXCHANGE COMMISSION					3,637	
SELECTIVE SERVICE SYSTEM					216	
SMALL BUSINESS ADMINISTRATION					3,372	
SMITHSONIAN INSTITUTION		6			3,022	
SMITHSONIAN INSTITUTION		6			2,551	
NATIONAL GALLERY OF ART					471	
SOCIAL SECURITY ADMINISTRATION			145		40,896	
TENNESSEE VALLEY AUTHORITY					6,246	4,813
U.S. HOLOCAUST MEMORIAL MUSEUM					298	
AGENCY FOR INTERNATIONAL DEVELOPMENT				97	4,816	1,348
OVERSEAS PRIVATE INVESTMENT CORPORATION					925	
AGENCY FOR INTERNATIONAL DEVELOPMENT				97	3,891	1,348
U.S. INTERNATIONAL TRADE COMMISSION					1,048	
U.S. POSTAL SERVICE					131,676	38,752
SUBTOTAL INDEPENDENT AGENCIES		13	485	60	311,101	51,743
TOTAL - ALL AGENCIES		1,594	632,604	24,417	1,670,934	659,673

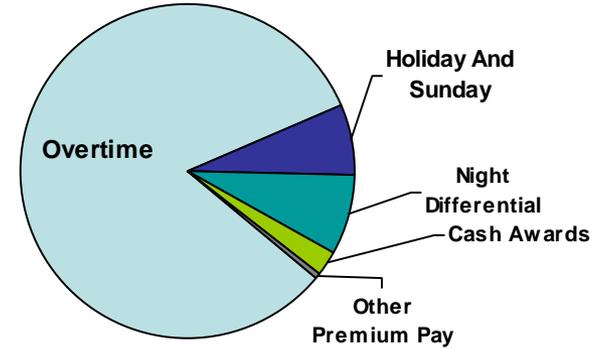
Chart 6

Total Premium Pay Fiscal Year 2005

All Other Agencies



U.S. Postal Service



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	5,069,223	4.7	4,651,887	13.8	55.1	82.4
Holiday	354,582	0.3	156,961	0.5	3.9	2.8
Sunday	337,951	0.3	229,778	0.7	3.7	4.1
Night Differential	418,204	0.4	437,052	1.3	4.5	7.7
Hazardous Duty	87,705	0.1	0	0.0	0.9	0.0
Post Differential	121,554	0.1	0	0.0	1.3	0.0
Supervisory Differential	1,594	0.0	0	0.0	0.0	0.0
Physicians Comparability Allowance	632,604	0.6	0	0.0	6.9	0.0
Remote Work Site Allowance	24,417	0.0	0	0.0	0.3	0.0
Cash Awards	1,539,258	1.4	131,676	0.4	16.7	2.3
Other	620,921	0.6	38,752	0.1	6.7	0.7
Total	9,208,013	8.5	5,646,106	16.8	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 55 percent of the Federal Government's portion of Employee Health Insurance cost (35.8 and 18.9 percent; respectively).

* Fiscal Year 2005 employee benefit pay amounted to \$47.6 billion (excluding \$332.2 million separation pay).

* Benefit pay represented 23.4 percent of total personnel costs -- 33.8 percent of basic costs.

* **Tables 6B and 6C** show that the major benefits included \$21.4 billion to Federal civilian retirement systems (chiefly the Civil Service and Federal Employees Retirement Systems), \$9.1 billion to the Social Security System, and \$12.8 billion for Employee Health Insurance.

* **Chart 7** shows that retirement costs continue to be the single most costly type of employee benefit, accounting for 44.7 percent of total benefits costs. Health Insurance accounted for an additional 26.7 percent of total benefits costs.

TABLE 6A - BENEFIT COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2005

AGENCY	TOTAL COST (\$000)	HEALTH INSURANCE (\$000)	LIFE INSURANCE (\$000)	TOTAL RETIREMENT (\$000)	SOCIAL SECURITY (\$000)	WORKMENS COMPENSATION (\$000)	UNIFORM ALLOWANCE (\$000)
EXECUTIVE OFFICE OF THE PRESIDENT	7,048	1,448	41	3,725	1,751		
OFFICE OF MANAGEMENT AND BUDGET	11,066	2,113	68	6,113	2,493		
OFFICE OF ADMINISTRATION	4,250	890	29	2,295	1,017		
OFFICE OF THE U.S. TRADE REPRESENTATIVE	6,961	922	30	2,765	1,124		
OFFICE OF NATIONAL DRUG CONTROL POLICY	2,487	450	16	1,366	598		
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	31,812	5,823	184	16,264	6,983		
DEPARTMENT OF STATE	738,065	94,701	2,693	281,702	104,071	14	
DEPARTMENT OF THE TREASURY	1,976,394	504,676	11,285	887,252	359,973	41,668	
DEPARTMENT OF DEFENSE, TOTAL	9,953,972	2,426,628	57,377	4,249,420	1,815,981	359,570	5,173
DEPARTMENT OF THE ARMY	2,880,498	694,708	15,774	1,161,418	529,183	101,644	2,169
DEPARTMENT OF THE NAVY	3,306,823	797,806	18,931	1,367,986	621,832	245,145	1,126
DEPARTMENT OF THE AIR FORCE	1,897,692	521,690	12,137	965,820	326,118		1,712
OTHER DEFENSE ACTIVITIES	1,868,959	412,424	10,535	754,196	338,848	12,781	166
DEPARTMENT OF JUSTICE	2,592,000	524,461	11,460	1,514,824	478,218	11,200	
DEPARTMENT OF THE INTERIOR	1,184,087	321,134	6,985	531,598	246,401		
DEPARTMENT OF AGRICULTURE	1,413,895	438,726	8,677	629,736	293,484		109
DEPARTMENT OF COMMERCE	680,548	161,805	4,026	346,134	150,297		48
DEPARTMENT OF LABOR	319,258	76,080	1,966	146,020	62,996	17,928	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	4,537,927	954,912	28,108	2,270,563	951,699	22,540	6,904
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	209,173	43,937	1,428	114,839	30,991	7,751	
DEPARTMENT OF HOMELAND SECURITY	1,955,522	420,316	10,229	1,051,538	426,581		97
DEPARTMENT OF TRANSPORTATION	1,552,596	308,980	8,792	827,239	273,345	92,460	
DEPARTMENT OF ENERGY	332,117	82,749	2,129	162,226	67,683	90	
DEPARTMENT OF EDUCATION	96,386	20,030	614	52,540	14,676	1,398	
DEPARTMENT OF VETERANS AFFAIRS	3,751,226	973,865	22,353	1,679,669	814,863	157,215	6,750
SUBTOTAL EXECUTIVE DEPARTMENTS	31,293,166	7,353,000	178,122	14,745,300	6,091,259	711,834	19,081
AMERICAN BATTLE MONUMENTS COMMISSION	5,584	328	9	1,531	308		
ARMED FORCES RETIREMENT HOME	6,909	1,769	38	2,659	1,489		28
COMMODITY FUTURES TRADING COMMISSION	12,409	2,483	78	7,104	2,744		
CONSUMER PRODUCT SAFETY COMMISSION	9,563	2,141	61	4,516	1,946	160	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	9,364	2,153	66	4,825	2,281		
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	44,736	11,489	325	22,844	9,681		
ENVIRONMENTAL PROTECTION AGENCY	382,653	86,063	2,981	200,441	84,643		3
EXPORT-IMPORT BANK OF THE UNITED STATES	9,182	1,899	58	4,643	2,039		
FARM CREDIT ADMINISTRATION	5,662	1,324	32	3,051	1,255		
FEDERAL COMMUNICATIONS COMMISSION	41,773	9,411	282	22,746	9,065	156	
FEDERAL DEPOSIT INSURANCE CORPORATION	129,394	35,705	222	66,136	26,818		
FEDERAL ELECTION COMMISSION	7,484	1,736	48	3,917	1,777		
FEDERAL HOUSING FINANCE BOARD	3,279	732	18	1,771	742		
FEDERAL LABOR RELATIONS AUTHORITY	3,565	773	24	1,822	706	85	
FEDERAL MARITIME COMMISSION	2,436	663	17	1,244	348		
FEDERAL MEDIATION AND CONCILIATION SERVICE	6,927	1,402	45	3,363	1,440	575	

TABLE 6A - BENEFIT COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2005

AGENCY	TOTAL COST (\$000)	HEALTH INSURANCE (\$000)	LIFE INSURANCE (\$000)	TOTAL RETIREMENT (\$000)	SOCIAL SECURITY (\$000)	WORKMENS COMPENSATION (\$000)	UNIFORM ALLOWANCE (\$000)
FEDERAL TRADE COMMISSION	23,929	4,547	139	12,848	5,267	167	
GENERAL SERVICES ADMINISTRATION	249,919	59,900	1,627	113,627	49,692	15,749	
BROADCASTING BOARD OF GOVERNORS	45,097	9,422	246	18,717	8,778	957	
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	3,360	1,265	22	1,442	631		
MERIT SYSTEMS PROTECTION BOARD	5,179	1,092	36	2,558	679	38	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	455,709	101,964	2,403	218,204	91,186	6,335	
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	38,136	11,050	245	17,703	8,486		
NATIONAL CREDIT UNION ADMINISTRATION	22,977	4,601	134	10,944	4,634		
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	6,134	1,370	39	3,158	1,346	17	
NATIONAL ENDOWMENT FOR THE ARTS	2,792	628	18	1,464	632		
NATIONAL ENDOWMENT FOR THE HUMANITIES	3,342	742	21	1,694	714	17	
NATIONAL LABOR RELATIONS BOARD	36,056	9,162	235	18,396	7,262		
NATIONAL SCIENCE FOUNDATION	28,514	5,765	187	14,465	6,493	117	
NATIONAL TRANSPORTATION SAFETY BOARD	10,266	2,141	70	5,319	2,339		
NUCLEAR REGULATORY COMMISSION	78,507	17,283	491	40,897	16,470		
OFFICE OF PERSONNEL MANAGEMENT	40,191	11,364	309	28,137			
PEACE CORPS	76,356	3,479	106	8,542	4,230	10,482	
PRESIDIO TRUST	6,737	1,766	125	3,218	1,574		
RAILROAD RETIREMENT BOARD	18,781	4,984	136	8,204	3,196	214	
SECURITIES AND EXCHANGE COMMISSION	105,489	18,511	704	50,640	21,850	410	
SELECTIVE SERVICE SYSTEM	2,394	638	19	1,189	541		
SMALL BUSINESS ADMINISTRATION	76,429	14,604	400	29,290	18,255	2,616	
SMITHSONIAN INSTITUTION	70,016	19,385	451	33,442	16,003		11
SMITHSONIAN INSTITUTION	58,473	16,111	377	27,960	13,330		11
NATIONAL GALLERY OF ART	11,543	3,274	74	5,482	2,673		
32 SOCIAL SECURITY ADMINISTRATION	1,060,235	299,270	6,679	475,161	196,725	53,267	23
TENNESSEE VALLEY AUTHORITY	322,986	82,633	1,118	134,943	72,165		
U.S. HOLOCAUST MEMORIAL MUSEUM	4,592	1,050	28	2,381	1,130		
AGENCY FOR INTERNATIONAL DEVELOPMENT	60,793	12,005	335	35,169	12,769		
OVERSEAS PRIVATE INVESTMENT CORPORATION	5,327	968	20	2,832	1,237		
AGENCY FOR INTERNATIONAL DEVELOPMENT	55,466	11,037	315	32,337	11,532		
U.S. INTERNATIONAL TRADE COMMISSION	7,883	1,647	56	4,138	1,693	3	
U.S. POSTAL SERVICE	13,085,124	4,582,316	196,051	5,033,215	2,268,142	848,284	82,867
SUBTOTAL INDEPENDENT AGENCIES	16,622,709	5,443,285	216,695	6,678,560	2,968,818	939,632	82,932
TOTAL - ALL AGENCIES	47,947,687	12,802,108	395,001	21,440,124	9,067,060	1,651,466	102,013

TABLE 6A - BENEFIT COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2005

AGENCY	OVERSEAS ALLOWANCE (\$000)	NON-FOREIGN COLA (\$000)	RETENTION ALLOWANCE (\$000)	RECRUITMENT BONUS (\$000)	RELOCATION BONUS (\$000)	STUDENT LOAN REPAYMENT (\$000)	OTHER BENEFITS (\$000)	SEPARATION PAY (\$000)
EXECUTIVE OFFICE OF THE PRESIDENT							83	
OFFICE OF MANAGEMENT AND BUDGET							279	
OFFICE OF ADMINISTRATION			19					
OFFICE OF THE U.S. TRADE REPRESENTATIVE	2,000						120	
OFFICE OF NATIONAL DRUG CONTROL POLICY							57	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	2,000		19				539	
DEPARTMENT OF STATE	192,351			91			50,410	12,032
DEPARTMENT OF THE TREASURY	7,416	7	1,461	513	4,679		119,871	37,593
DEPARTMENT OF DEFENSE, TOTAL	522,373	184,170	36,006	10,622	9,854	30	130,363	146,405
DEPARTMENT OF THE ARMY	230,372	56,485	19,150	5,381	789		21,613	41,812
DEPARTMENT OF THE NAVY	66,643	89,655	4,016	3,364	1,081		28,469	60,769
DEPARTMENT OF THE AIR FORCE	12,055	29,079	11,012	13	1,869		4,917	11,270
OTHER DEFENSE ACTIVITIES	213,303	8,951	1,828	1,864	6,115	30	75,364	32,554
DEPARTMENT OF JUSTICE	20,680		1,545	4,811	1,417		15,384	8,000
DEPARTMENT OF THE INTERIOR	32	38,575	301	143	280		31,858	6,780
DEPARTMENT OF AGRICULTURE	22,376		1,441	1,782	914		343	16,307
DEPARTMENT OF COMMERCE	15,080	106	1,069	559	107			1,317
DEPARTMENT OF LABOR		921	253	85	202	116	11,871	820
DEPARTMENT OF HEALTH AND HUMAN SERVICES	2,391	129,706	65,531	2,267	30		99,546	3,730
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	1,849		3	12			7,519	844
DEPARTMENT OF HOMELAND SECURITY	36,464	710	4,332	101	5,051		21	82
DEPARTMENT OF TRANSPORTATION	21	36,270	392	355	30		1,360	3,352
DEPARTMENT OF ENERGY	129		2,448	636	499		1,215	12,313
DEPARTMENT OF EDUCATION		48	12	10		70	3,489	3,499
DEPARTMENT OF VETERANS AFFAIRS	94	28,244	290	9	5,264		48,344	14,266
SUBTOTAL EXECUTIVE DEPARTMENTS	821,256	418,757	115,084	21,996	28,327	216	521,594	267,340
AMERICAN BATTLE MONUMENTS COMMISSION	1,071						2,218	119
ARMED FORCES RETIREMENT HOME			15					911
COMMODITY FUTURES TRADING COMMISSION		15					99	625
CONSUMER PRODUCT SAFETY COMMISSION	37			2				
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		165					232	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	77	1,191	201	176	13	118	1,785	4,961
ENVIRONMENTAL PROTECTION AGENCY						60	483	
EXPORT-IMPORT BANK OF THE UNITED STATES								
FARM CREDIT ADMINISTRATION	113			40			21	452
FEDERAL COMMUNICATIONS COMMISSION			6					
FEDERAL DEPOSIT INSURANCE CORPORATION				13				3
FEDERAL ELECTION COMMISSION							145	10
FEDERAL HOUSING FINANCE BOARD							164	
FEDERAL LABOR RELATIONS AUTHORITY								
FEDERAL MARITIME COMMISSION								
FEDERAL MEDIATION AND CONCILIATION SERVICE		43						59

TABLE 6A - BENEFIT COSTS - BY AGENCY
(COSTS IN THOUSANDS)
FISCAL YEAR 2005

AGENCY	OVERSEAS ALLOWANCE (\$000)	NON-FOREIGN COLA (\$000)	RETENTION ALLOWANCE (\$000)	RECRUITMENT BONUS (\$000)	RELOCATION BONUS (\$000)	STUDENT LOAN REPAYMENT (\$000)	OTHER BENEFITS (\$000)	SEPARATION PAY (\$000)
FEDERAL TRADE COMMISSION			20	52			889	
GENERAL SERVICES ADMINISTRATION	1,599	1,510	334	47	95		2,022	3,717
BROADCASTING BOARD OF GOVERNORS	876			23			4,522	1,556
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO								
MERIT SYSTEMS PROTECTION BOARD					45		721	10
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			339	542	901	229	17,031	16,575
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		92	91	22		61	76	310
NATIONAL CREDIT UNION ADMINISTRATION		166			36		2,451	11
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							154	50
NATIONAL ENDOWMENT FOR THE ARTS								50
NATIONAL ENDOWMENT FOR THE HUMANITIES							154	
NATIONAL LABOR RELATIONS BOARD		312					139	550
NATIONAL SCIENCE FOUNDATION	204				34		1,225	24
NATIONAL TRANSPORTATION SAFETY BOARD		96	156	35			110	
NUCLEAR REGULATORY COMMISSION			72	337	628	200	1,979	150
OFFICE OF PERSONNEL MANAGEMENT		72		64			245	
PEACE CORPS	26,816						22,546	155
PRESIDIO TRUST				30			24	
RAILROAD RETIREMENT BOARD							122	1,925
SECURITIES AND EXCHANGE COMMISSION			231	687	35	3,724	8,633	64
SELECTIVE SERVICE SYSTEM			7					
SMALL BUSINESS ADMINISTRATION		916					9	10,339
SMITHSONIAN INSTITUTION	349		195	62	7			111
SMITHSONIAN INSTITUTION	349		155	62	7			111
NATIONAL GALLERY OF ART			40					
34 SOCIAL SECURITY ADMINISTRATION		5,179	39	79	22,141		58	1,614
TENNESSEE VALLEY AUTHORITY			9,849				2,338	19,940
U.S. HOLOCAUST MEMORIAL MUSEUM			3					
AGENCY FOR INTERNATIONAL DEVELOPMENT	5		264	15			231	
OVERSEAS PRIVATE INVESTMENT CORPORATION	5		19	15			231	
AGENCY FOR INTERNATIONAL DEVELOPMENT			245					
U.S. INTERNATIONAL TRADE COMMISSION							346	
U.S. POSTAL SERVICE							73,665	584
SUBTOTAL INDEPENDENT AGENCIES	31,147	9,757	11,822	2,226	23,935	4,392	144,683	64,825
TOTAL - ALL AGENCIES	854,403	428,514	126,925	24,222	52,262	4,608	666,816	332,165

TABLE 6B - RETIREMENT COSTS - AGENCY TOTAL
(COSTS IN THOUSANDS)
FISCAL YEAR 2005

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	3,725	82	3,018	625	
OFFICE OF MANAGEMENT AND BUDGET	6,113	887	4,014	1,212	
OFFICE OF ADMINISTRATION	2,295	275	1,580	440	
OFFICE OF THE U.S. TRADE REPRESENTATIVE	2,765	239	1,953	573	
OFFICE OF NATIONAL DRUG CONTROL POLICY	1,366	83	997	286	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	16,264	1,566	11,562	3,136	
DEPARTMENT OF STATE	281,702	15,569	52,920	53,248	159,965
DEPARTMENT OF THE TREASURY	887,252	161,713	505,166	172,192	48,181
DEPARTMENT OF DEFENSE, TOTAL	4,249,420	832,869	2,459,716	945,331	11,504
DEPARTMENT OF THE ARMY	1,161,418	189,455	725,882	246,081	
DEPARTMENT OF THE NAVY	1,367,986	278,471	793,742	295,773	
DEPARTMENT OF THE AIR FORCE	965,820	129,217	624,245	212,358	
OTHER DEFENSE ACTIVITIES	754,196	235,726	315,847	191,119	11,504
DEPARTMENT OF JUSTICE	1,514,824	78,781	1,157,519	278,524	
DEPARTMENT OF THE INTERIOR	531,598	98,513	319,986	113,099	
DEPARTMENT OF AGRICULTURE	629,736	126,010	368,402	134,862	462
DEPARTMENT OF COMMERCE	346,134	47,619	202,348	77,270	18,897
DEPARTMENT OF LABOR	146,020	29,760	85,488	30,772	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	2,270,563	68,298	1,786,784	154,442	261,039
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	114,839	36,202	57,426	21,211	
DEPARTMENT OF HOMELAND SECURITY	1,051,538	67,048	773,799	210,690	1
DEPARTMENT OF TRANSPORTATION	827,239	133,609	540,464	153,166	
DEPARTMENT OF ENERGY	162,226	35,738	90,659	35,829	
DEPARTMENT OF EDUCATION	52,540	14,759	27,510	10,271	
DEPARTMENT OF VETERANS AFFAIRS	1,679,669	207,386	1,085,957	386,326	
SUBTOTAL EXECUTIVE DEPARTMENTS	14,745,300	1,953,874	9,514,144	2,777,233	500,049
AMERICAN BATTLE MONUMENTS COMMISSION	1,531	103	444	180	804
ARMED FORCES RETIREMENT HOME	2,659	296	1,753	610	
COMMODITY FUTURES TRADING COMMISSION	7,104	1,072	4,274	1,758	
CONSUMER PRODUCT SAFETY COMMISSION	4,516	1,074	2,464	978	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	4,825	640	3,026	1,159	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	22,844	5,258	12,664	4,922	
ENVIRONMENTAL PROTECTION AGENCY	200,441	33,095	119,075	48,271	
EXPORT-IMPORT BANK OF THE UNITED STATES	4,643	522	2,976	1,145	
FARM CREDIT ADMINISTRATION	3,051	556	1,761	734	
FEDERAL COMMUNICATIONS COMMISSION	22,746	4,446	13,062	5,238	
FEDERAL DEPOSIT INSURANCE CORPORATION	66,136	9,384	40,403	16,349	
FEDERAL ELECTION COMMISSION	3,917	446	2,514	957	
FEDERAL HOUSING FINANCE BOARD	1,771	175	1,143	453	
FEDERAL LABOR RELATIONS AUTHORITY	1,822	495	943	384	
FEDERAL MARITIME COMMISSION	1,244	359	259	626	
FEDERAL MEDIATION AND CONCILIATION SERVICE	3,363	448	2,056	859	

TABLE 6B - RETIREMENT COSTS - AGENCY TOTAL
(COSTS IN THOUSANDS)
FISCAL YEAR 2005

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	12,848	1,792	7,894	3,162	
GENERAL SERVICES ADMINISTRATION	113,627	24,999	63,935	24,693	
BROADCASTING BOARD OF GOVERNORS	18,717	2,365	10,835	4,432	1,085
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	1,442	302	821	319	
MERIT SYSTEMS PROTECTION BOARD	2,558	722	1,310	526	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	218,204	41,765	125,316	51,123	
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	17,703	3,148	10,744	3,811	
NATIONAL CREDIT UNION ADMINISTRATION	10,944	1,450	6,739	2,755	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	3,158	600	1,849	709	
NATIONAL ENDOWMENT FOR THE ARTS	1,464	300	847	317	
NATIONAL ENDOWMENT FOR THE HUMANITIES	1,694	300	1,002	392	
NATIONAL LABOR RELATIONS BOARD	18,396	5,472	9,236	3,688	
NATIONAL SCIENCE FOUNDATION	14,465	2,535	8,526	3,404	
NATIONAL TRANSPORTATION SAFETY BOARD	5,319	794	3,213	1,312	
NUCLEAR REGULATORY COMMISSION	40,897	7,855	23,681	9,361	
OFFICE OF PERSONNEL MANAGEMENT	28,137	5,076	10,255	3,957	8,849
PEACE CORPS	8,542	181	5,976	2,141	244
PRESIDIO TRUST	3,218	174	2,191	853	
RAILROAD RETIREMENT BOARD	8,204	3,217	3,834	1,153	
SECURITIES AND EXCHANGE COMMISSION	50,640	4,091	36,278	10,271	
SELECTIVE SERVICE SYSTEM	1,189	307	644	238	
SMALL BUSINESS ADMINISTRATION	29,290	5,354	17,388		6,548
SMITHSONIAN INSTITUTION	33,442	5,001	20,872	7,569	
SMITHSONIAN INSTITUTION	27,960	4,011	17,582	6,367	
NATIONAL GALLERY OF ART	5,482	990	3,290	1,202	
SOCIAL SECURITY ADMINISTRATION	475,161	125,480		318,144	31,537
TENNESSEE VALLEY AUTHORITY	134,943	417	443	160	133,923
U.S. HOLOCAUST MEMORIAL MUSEUM	2,381	126	1,624	631	
AGENCY FOR INTERNATIONAL DEVELOPMENT	35,169	2,472	24,515	6,821	1,361
OVERSEAS PRIVATE INVESTMENT CORPORATION	2,832	198	1,881	753	
AGENCY FOR INTERNATIONAL DEVELOPMENT	32,337	2,274	22,634	6,068	1,361
U.S. INTERNATIONAL TRADE COMMISSION	4,138	906	2,289	943	
U.S. POSTAL SERVICE	5,033,215	1,610,728	2,510,043	912,444	
SUBTOTAL INDEPENDENT AGENCIES	6,678,560	1,915,698	3,119,268	1,459,243	184,351
TOTAL - ALL AGENCIES	21,440,124	3,871,138	12,644,974	4,239,612	684,400

TABLE 6C
 BENEFIT COSTS FOR ALL OTHER AGENCIES AND U.S. POSTAL SERVICE
 FISCAL YEAR 2005

BENEFITS (CATEGORIES)	ALL OTHER AGENCIES		U.S. POSTAL SERVICE	
	COSTS (\$000) FY 2005	PERCENT OF BASIC PAYROLL FY 2005	COSTS (\$000) FY 2005	PERCENT OF BASIC PAYROLL FY 2005
TOTAL 1/	34,530,982	32.2	13,084,540	38.9
HEALTH INSURANCE	8,219,792	7.7	4,582,316	13.6
LIFE INSURANCE	198,950	0.2	196,051	0.6
-RETIREMENT 1/	16,406,909	15.3	5,033,215	15
FEDERAL INSURANCE CONTRIBUTIONS ACT (SOCIAL SECURITY)	6,798,918	6.3	2,268,142	6.7
FEDERAL EMPLOYEES COMPENSATION ACT (FECA)	803,182	0.7	848,284	2.5
UNIFORM ALLOWANCE	19,146	0	82,867	0.2
OVERSEAS ALLOWANCE	854,403	0.8	NA	NA
NON-FOREIGN COST OF LIVING ALLOWANCE (COLA)	428,514	0.4	NA	NA
RETENTION ALLOWANCE	126,925	0.1	NA	NA
RECRUITMENT BONUS	24,222	0	NA	NA
RELOCATION BONUS	52,262	0	NA	NA
STUDENT LOAN REPAYMENT	4,608	0	NA	NA
OTHER BENEFITS	593,151	0.6	73,665	0.2
SEPARATION PAY 2/	332,165	0.3	584	0

1/ INCLUDES THE FEDERAL EMPLOYEES RETIREMENT SYSTEMS (FERS): \$ 12,644,974,000 IN FY 2005.

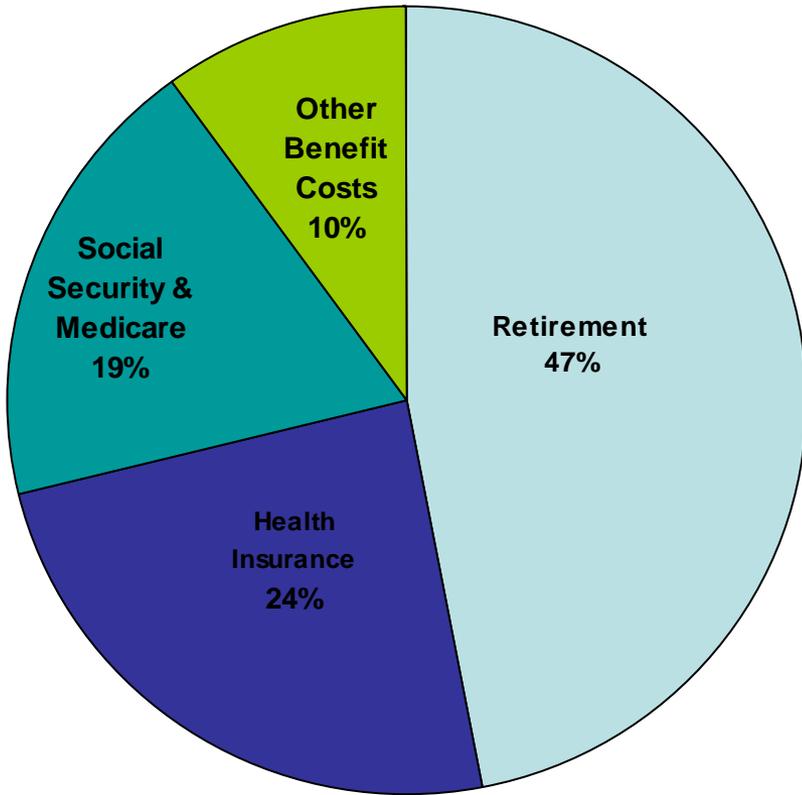
2/ EXCLUDED FROM "TOTAL BENEFITS" ABOVE BUT INCLUDED IN TOTAL BENEFITS SHOWN IN TABLE 6A.

NA - NOT APPLICABLE

SOURCE: WORK YEARS AND PERSONNEL COSTS SURVEY, FISCAL YEAR 2005.

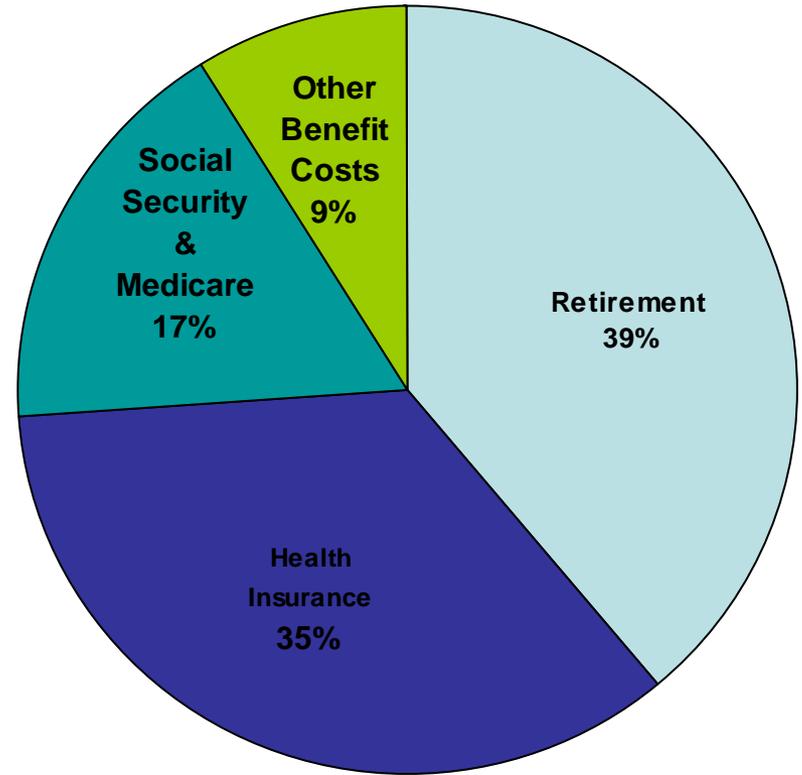
CHART 7
Distribution of Benefit Costs
Fiscal Year 2005

All Other Agencies



Total Benefit Costs : \$34,862,563
(\$ thousands)

U. S. Postal Service



Total Benefit Costs : \$13,085,124
(\$ thousands)

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 2005**

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	401	26,140	94	65,421	400	26,086	65,215	99.44%
OFFICE OF MANAGEMENT AND BUDGET	482	45,835	1,517	98,241	453	44,139	97,437	93.21%
OFFICE OF ADMINISTRATION	219	17,127	239	79,297	209	16,757	80,177	96.49%
OFFICE OF THE U.S. TRADE REPRESENTATIVE	207	20,772	2,871	114,217	206	20,651	100,248	87.35%
OFFICE OF NATIONAL DRUG CONTROL POLICY	108	9,721	391	93,630	102	9,408	92,235	93.04%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	1,417	119,595	5,112	88,008	1,370	117,041	85,431	93.85%
DEPARTMENT OF STATE	31,145	1,834,398	157,429	63,953	27,438	1,708,153	62,255	85.76%
DEPARTMENT OF THE TREASURY	113,533	6,401,230	1,048,117	65,614	106,405	6,304,481	59,250	84.63%
DEPARTMENT OF DEFENSE, TOTAL	634,556	36,363,498	2,306,839	60,941	581,796	34,982,777	60,129	90.46%
DEPARTMENT OF THE ARMY	186,675	10,087,411	539,719	56,929	170,447	9,638,061	56,546	90.69%
DEPARTMENT OF THE NAVY	188,290	11,019,438	1,027,080	63,979	169,715	10,652,011	62,764	88.42%
DEPARTMENT OF THE AIR FORCE	155,588	9,054,008	385,368	60,669	147,280	8,791,267	59,691	93.13%
OTHER DEFENSE ACTIVITIES	104,003	6,202,641	354,672	63,049	94,354	5,901,438	62,546	90.00%
DEPARTMENT OF JUSTICE	117,956	6,449,000	654,000	60,217	101,257	6,279,000	62,011	88.40%
DEPARTMENT OF THE INTERIOR	77,668	4,137,391	239,908	56,359	59,989	3,647,342	60,800	83.32%
DEPARTMENT OF AGRICULTURE	98,755	5,106,336	351,755	55,269	83,888	4,846,575	57,774	88.80%
DEPARTMENT OF COMMERCE	37,982	2,521,251	139,286	70,047	31,127	2,385,252	76,630	89.65%
DEPARTMENT OF LABOR	16,075	1,201,423	40,246	77,242	15,281	1,182,532	77,386	95.24%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	65,064	4,587,763	646,253	80,444	52,208	3,973,056	76,101	75.91%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	10,172	808,812	20,293	81,509	9,783	800,795	81,856	96.59%
DEPARTMENT OF HOMELAND SECURITY	124,524	5,435,960	1,294,671	54,051	84,697	5,145,437	60,751	76.45%
DEPARTMENT OF TRANSPORTATION	57,532	5,313,328	375,671	98,884	54,973	5,240,980	95,337	92.12%
DEPARTMENT OF ENERGY	15,427	1,298,940	63,649	88,325	14,560	1,256,953	86,329	92.25%
DEPARTMENT OF EDUCATION	4,564	382,377	8,341	85,609	4,148	356,915	86,045	91.35%
DEPARTMENT OF VETERANS AFFAIRS	227,530	12,285,616	1,266,597	59,562	198,804	10,882,360	54,739	80.30%
SUBTOTAL EXECUTIVE DEPARTMENTS	1,632,483	94,127,323	8,613,055	62,935	1,426,354	88,992,608	62,392	86.62%
AMERICAN BATTLE MONUMENTS COMMISSION	434	12,695	422	30,224	376	12,290	32,686	93.70%
ARMED FORCES RETIREMENT HOME	459	20,246	2,312	49,146	423	19,976	47,225	88.55%
COMMODITY FUTURES TRADING COMMISSION	488	53,978	1,034	112,730	474	52,542	110,848	95.51%
CONSUMER PRODUCT SAFETY COMMISSION	446	37,937	283	85,695	420	35,602	84,767	93.15%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	554	38,170	277	69,399	547	37,691	68,905	98.03%
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	2,474	189,567	912	76,992	2,367	183,573	77,555	96.37%
ENVIRONMENTAL PROTECTION AGENCY	17,626	1,523,396	35,229	88,428	16,854	1,470,127	87,227	94.32%
EXPORT-IMPORT BANK OF THE UNITED STATES	401	34,416	608	87,342	401	34,416	85,825	98.26%
FARM CREDIT ADMINISTRATION	253	23,935	179	95,312	247	23,531	95,267	97.58%
FEDERAL COMMUNICATIONS COMMISSION	1,903	180,372	2,299	95,991	1,848	177,434	96,014	97.13%
FEDERAL DEPOSIT INSURANCE CORPORATION	5,194	499,225	7,270	97,515	4,966	484,197	97,502	95.60%
FEDERAL ELECTION COMMISSION	380	29,214	605	78,471	369	28,694	77,762	96.23%
FEDERAL HOUSING FINANCE BOARD	113	12,961	252	116,929	103	12,066	117,146	91.32%
FEDERAL LABOR RELATIONS AUTHORITY	171	15,605	293	92,971	166	14,971	90,187	94.17%
FEDERAL MARITIME COMMISSION	124	11,658	542	98,387	124	11,658	94,016	95.56%
FEDERAL MEDIATION AND CONCILIATION SERVICE	253	23,098	114	91,747	250	22,847	91,388	98.43%

**TABLE 7 - PAY SYSTEM 800 - AGENCY TOTAL
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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	1,021	98,059	2,254	98,250	892	90,053	100,956	89.77%
GENERAL SERVICES ADMINISTRATION	12,656	941,969	34,902	77,186	12,288	931,950	75,842	95.40%
BROADCASTING BOARD OF GOVERNORS	2,404	154,578	12,772	69,613	2,112	149,522	70,796	89.35%
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	236	11,842	177	50,928	224	11,471	51,210	95.44%
MERIT SYSTEMS PROTECTION BOARD	224	22,227	582	101,826	221	21,811	98,692	95.62%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	18,950	1,714,471	40,739	92,623	17,596	1,628,599	92,555	92.79%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	2,870	146,596	4,307	52,579	2,530	138,494	54,741	91.78%
NATIONAL CREDIT UNION ADMINISTRATION	914	81,593	1,202	90,585	885	77,540	87,616	93.65%
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	294	25,647	304	88,269	267	22,932	85,888	88.37%
NATIONAL ENDOWMENT FOR THE ARTS	147	12,183	56	83,259	127	10,260	80,787	83.83%
NATIONAL ENDOWMENT FOR THE HUMANITIES	147	13,464	248	93,279	140	12,672	90,514	92.42%
NATIONAL LABOR RELATIONS BOARD	1,881	159,649	1,786	85,824	1,816	153,855	84,722	95.30%
NATIONAL SCIENCE FOUNDATION	1,280	119,462	6,128	98,117	1,174	110,619	94,224	88.08%
NATIONAL TRANSPORTATION SAFETY BOARD	443	40,343	2,956	97,740	399	37,817	94,779	87.34%
NUCLEAR REGULATORY COMMISSION	3,294	315,062	12,456	99,429	3,086	304,966	98,822	93.11%
OFFICE OF PERSONNEL MANAGEMENT	2,839	171,655	5,388	62,361	2,475	160,180	64,719	90.48%
PEACE CORPS	1,042	67,518	555	65,329	1,030	64,500	62,621	94.75%
PRESIDIO TRUST	353	22,619	717	66,108	273	19,250	70,513	82.49%
RAILROAD RETIREMENT BOARD	1,009	72,641	1,190	73,172	992	71,610	72,188	96.99%
SECURITIES AND EXCHANGE COMMISSION	3,550	375,864	4,101	107,032	3,442	371,720	107,995	97.83%
SELECTIVE SERVICE SYSTEM	155	10,474	222	69,006	151	10,000	66,225	93.49%
SMALL BUSINESS ADMINISTRATION	4,530	277,290	31,501	68,166	2,698	194,754	72,185	63.07%
SMITHSONIAN INSTITUTION	4,607	262,550	13,498	59,919	4,272	253,934	59,441	91.99%
SMITHSONIAN INSTITUTION	3,772	218,580	9,406	60,442	3,521	211,474	60,061	92.76%
NATIONAL GALLERY OF ART	835	43,970	4,092	57,559	751	42,460	56,538	88.34%
SOCIAL SECURITY ADMINISTRATION	68,528	3,939,146	238,114	60,957	62,869	3,829,517	60,913	91.68%
TENNESSEE VALLEY AUTHORITY	87,461	793,596	93,906	10,147	84,525	781,856	9,250	88.10%
U.S. HOLOCAUST MEMORIAL MUSEUM	239	16,308	573	70,632	226	15,852	70,142	93.90%
AGENCY FOR INTERNATIONAL DEVELOPMENT	10,529	267,990	25,779	27,901	5,606	259,551	46,299	88.35%
OVERSEAS PRIVATE INVESTMENT CORPORATION	206	19,471	972	99,238	178	16,686	93,742	81.62%
AGENCY FOR INTERNATIONAL DEVELOPMENT	10,323	248,519	24,807	26,477	5,428	242,865	44,743	88.86%
U.S. INTERNATIONAL TRADE COMMISSION	368	33,255	1,106	93,372	346	32,256	93,225	93.87%
U.S. POSTAL SERVICE	821,684	33,652,849	5,646,106	47,827	608,785	29,165,382	47,908	74.21%
SUBTOTAL INDEPENDENT AGENCIES	1,084,634	46,501,726	6,235,952	48,623	851,115	41,531,606	48,797	78.75%
TOTAL - ALL AGENCIES	2,718,534	140,748,644	14,854,119	57,238	2,278,839	130,641,255	57,328	83.96%

**TABLE 7 - PAY SYSTEM 800 - AGENCY TOTAL
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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						1	54	54,000	0.21%
OFFICE OF MANAGEMENT AND BUDGET		8	397	49,625	0.84%	16	1,299	81,188	2.74%
OFFICE OF ADMINISTRATION		6	234	39,000	1.35%	2	136	68,000	0.78%
OFFICE OF THE U.S. TRADE REPRESENTATIVE			4		0.02%	1	117	117,000	0.49%
OFFICE OF NATIONAL DRUG CONTROL POLICY		3	117	39,000	1.16%	3	196	65,333	1.94%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT		17	752	44,235	0.60%	23	1,802	78,348	1.44%
DEPARTMENT OF STATE		1,456	76,106	52,271	3.82%	995	50,139	50,391	2.52%
DEPARTMENT OF THE TREASURY		365	85,641	234,633	1.15%	2,513	11,108	4,420	0.15%
DEPARTMENT OF DEFENSE, TOTAL		33,568	1,249,894	37,235	3.23%	2,284	130,827	57,280	0.34%
DEPARTMENT OF THE ARMY		10,897	398,136	36,536	3.75%	1,165	51,214	43,961	0.48%
DEPARTMENT OF THE NAVY		9,165	367,427	40,090	3.05%				
DEPARTMENT OF THE AIR FORCE		6,410	234,072	36,517	2.48%	707	28,669	40,550	0.30%
OTHER DEFENSE ACTIVITIES		7,096	250,259	35,268	3.82%	412	50,944	123,650	0.78%
DEPARTMENT OF JUSTICE		384	32,716	85,198	0.46%	1,365	137,284	100,574	1.93%
DEPARTMENT OF THE INTERIOR		10,911	414,754	38,012	9.48%	1,965	75,295	38,318	1.72%
DEPARTMENT OF AGRICULTURE		5,661	150,837	26,645	2.76%	4,122	108,924	26,425	2.00%
DEPARTMENT OF COMMERCE		400	20,003	50,008	0.75%	5,430	115,996	21,362	4.36%
DEPARTMENT OF LABOR		211	6,265	29,692	0.50%	529	12,626	23,868	1.02%
DEPARTMENT OF HEALTH AND HUMAN SERVICES		10,728	517,447	48,233	9.89%	1,313	97,260	74,075	1.86%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		88	4,713	53,557	0.57%	50	3,304	66,080	0.40%
DEPARTMENT OF HOMELAND SECURITY		2,260	89,695	39,688	1.33%	4,659	200,828	43,105	2.98%
DEPARTMENT OF TRANSPORTATION		699	44,109	63,103	0.78%	554	28,239	50,973	0.50%
DEPARTMENT OF ENERGY		371	31,313	84,402	2.30%	154	10,674	69,312	0.78%
DEPARTMENT OF EDUCATION		248	19,990	80,605	5.12%	78	5,472	70,154	1.40%
DEPARTMENT OF VETERANS AFFAIRS		12,104	700,369	57,863	5.17%	11,116	702,887	63,232	5.19%
SUBTOTAL EXECUTIVE DEPARTMENTS		79,454	3,443,852	43,344	3.35%	37,127	1,690,863	45,543	1.65%
AMERICAN BATTLE MONUMENTS COMMISSION		15	405	27,000	3.09%				
ARMED FORCES RETIREMENT HOME			10		0.04%	5	260	52,000	1.15%
COMMODITY FUTURES TRADING COMMISSION		5	615	123,000	1.12%	9	821	91,222	1.49%
CONSUMER PRODUCT SAFETY COMMISSION		17	1,584	93,176	4.14%	9	751	83,444	1.96%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		3	182	60,667	0.47%	3	297	99,000	0.77%
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		75	3,547	47,293	1.86%	29	2,447	84,379	1.28%
ENVIRONMENTAL PROTECTION AGENCY		211	10,855	51,445	0.70%	509	42,414	83,328	2.72%
EXPORT-IMPORT BANK OF THE UNITED STATES									
FARM CREDIT ADMINISTRATION		4	171	42,750	0.71%	2	233	116,500	0.97%
FEDERAL COMMUNICATIONS COMMISSION		20	390	19,500	0.21%	30	2,548	84,933	1.39%
FEDERAL DEPOSIT INSURANCE CORPORATION		49	2,161	44,102	0.43%	164	12,867	78,457	2.54%
FEDERAL ELECTION COMMISSION		5	240	48,000	0.80%	4	280	70,000	0.94%
FEDERAL HOUSING FINANCE BOARD		8	757	94,625	5.73%	2	138	69,000	1.04%
FEDERAL LABOR RELATIONS AUTHORITY		3	413	137,667	2.60%	2	221	110,500	1.39%
FEDERAL MARITIME COMMISSION									
FEDERAL MEDIATION AND CONCILIATION SERVICE				16	0.07%	3	235	78,333	1.01%

**TABLE 7 - PAY SYSTEM 800 - AGENCY TOTAL
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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		94	5,124	54,511	5.11%	33	2,882	87,333	2.87%
GENERAL SERVICES ADMINISTRATION		155	6,905	44,548	0.71%	62	3,114	50,226	0.32%
BROADCASTING BOARD OF GOVERNORS		64	3,766	58,844	2.25%	15	1,290	86,000	0.77%
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO						10	371	37,100	3.09%
MERIT SYSTEMS PROTECTION BOARD		2	339	169,500	1.49%	1	77	77,000	0.34%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		788	66,790	84,759	3.81%	423	19,082	45,111	1.09%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		223	5,204	23,336	3.45%	92	2,898	31,500	1.92%
NATIONAL CREDIT UNION ADMINISTRATION		21	3,506	166,952	4.23%	6	547	91,167	0.66%
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		22	2,343	106,500	9.03%	5	372	74,400	1.43%
NATIONAL ENDOWMENT FOR THE ARTS		16	1,603	100,188	13.10%	4	320	80,000	2.61%
NATIONAL ENDOWMENT FOR THE HUMANITIES		6	740	123,333	5.40%	1	52	52,000	0.38%
NATIONAL LABOR RELATIONS BOARD		19	1,587	83,526	0.98%	45	4,207	93,489	2.61%
NATIONAL SCIENCE FOUNDATION		45	4,068	90,400	3.24%	56	4,775	85,268	3.80%
NATIONAL TRANSPORTATION SAFETY BOARD		25	1,786	71,440	4.12%	9	740	82,222	1.71%
NUCLEAR REGULATORY COMMISSION		61	5,782	94,787	1.77%	50	4,314	86,280	1.32%
OFFICE OF PERSONNEL MANAGEMENT		87	4,871	55,989	2.75%	215	6,604	30,716	3.73%
PEACE CORPS						12	3,018	251,500	4.43%
PRESIDIO TRUST		64	3,054	47,719	13.09%	5	315	63,000	1.35%
RAILROAD RETIREMENT BOARD						15	1,031	68,733	1.40%
SECURITIES AND EXCHANGE COMMISSION		108	4,144	38,370	1.09%				
SELECTIVE SERVICE SYSTEM		2	248	124,000	2.32%	2	226	113,000	2.11%
SMALL BUSINESS ADMINISTRATION		1,403	81,150	57,840	26.28%	35	1,386	39,600	0.45%
SMITHSONIAN INSTITUTION		86	3,133	36,430	1.13%	86	5,483	63,756	1.99%
SMITHSONIAN INSTITUTION		85	3,093	36,388	1.36%	61	4,013	65,787	1.76%
NATIONAL GALLERY OF ART		1	40	40,000	0.08%	25	1,470	58,800	3.06%
SOCIAL SECURITY ADMINISTRATION		2,397	109,199	45,557	2.61%	4	430	107,500	0.01%
TENNESSEE VALLEY AUTHORITY		1,859	10,048	5,405	1.13%	49	1,692	34,531	0.19%
U.S. HOLOCAUST MEMORIAL MUSEUM		6	361	60,167	2.14%	1	95	95,000	0.56%
AGENCY FOR INTERNATIONAL DEVELOPMENT		118	5,677	48,110	1.93%	30	2,762	92,067	0.94%
OVERSEAS PRIVATE INVESTMENT CORPORATION		21	2,224	105,905	10.88%	6	561	93,500	2.74%
AGENCY FOR INTERNATIONAL DEVELOPMENT		97	3,453	35,598	1.26%	24	2,201	91,708	0.81%
U.S. INTERNATIONAL TRADE COMMISSION		12	471	39,250	1.37%	9	528	58,667	1.54%
U.S. POSTAL SERVICE		2,012	96,396	47,911	0.25%	133,399	4,391,071	32,917	11.17%
SUBTOTAL INDEPENDENT AGENCIES		10,088	447,298	44,340	0.85%	135,440	4,522,822	33,394	8.58%
TOTAL - ALL AGENCIES		89,559	3,891,902	43,456	2.50%	172,590	6,215,487	36,013	3.99%

**TABLE 7 - PAY SYSTEM 610 - GENERAL SCHEDULE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

AGENCY	NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
		TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST	
EXECUTIVE OFFICE OF THE PRESIDENT		53	3,049	93	59,283	53	3,047	57,491	96.98%
OFFICE OF MANAGEMENT AND BUDGET		409	35,513	809	88,807	381	33,889	88,948	93.30%
OFFICE OF ADMINISTRATION		203	16,079	194	80,163	194	15,711	80,985	96.55%
OFFICE OF THE U.S. TRADE REPRESENTATIVE		174	16,884	2,371	110,661	173	16,775	96,965	87.12%
OFFICE OF NATIONAL DRUG CONTROL POLICY		94	7,823	284	86,245	88	7,550	85,795	93.13%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT		933	79,348	3,751	89,066	889	76,972	86,583	92.63%
DEPARTMENT OF STATE		7,924	594,678	22,231	77,853	7,022	576,080	82,039	93.38%
DEPARTMENT OF THE TREASURY		109,446	6,096,344	1,031,995	65,131	102,543	6,003,071	58,542	84.21%
DEPARTMENT OF DEFENSE, TOTAL		422,001	25,133,859	1,253,851	62,530	392,626	24,306,358	61,907	92.11%
DEPARTMENT OF THE ARMY		151,034	8,823,602	426,264	61,244	139,790	8,480,740	60,668	91.69%
DEPARTMENT OF THE NAVY		108,995	6,740,228	417,800	65,673	102,579	6,603,776	64,377	92.26%
DEPARTMENT OF THE AIR FORCE		82,362	4,542,477	128,121	56,708	76,359	4,357,832	57,070	93.30%
OTHER DEFENSE ACTIVITIES		79,610	5,027,552	281,666	66,690	73,898	4,864,010	65,821	91.61%
DEPARTMENT OF JUSTICE		106,948	5,450,301	620,619	56,765	90,981	5,312,385	58,390	87.51%
DEPARTMENT OF THE INTERIOR		62,219	3,453,446	185,956	58,493	51,751	3,212,594	62,078	88.27%
DEPARTMENT OF AGRICULTURE		93,967	4,890,282	337,136	55,630	80,962	4,662,023	57,583	89.18%
DEPARTMENT OF COMMERCE		25,116	1,758,278	103,238	74,117	22,366	1,680,960	75,157	90.30%
DEPARTMENT OF LABOR		15,451	1,156,647	38,336	77,340	14,731	1,139,620	77,362	95.37%
DEPARTMENT OF HEALTH AND HUMAN SERVICES		49,368	3,640,754	335,885	80,551	45,522	3,484,533	76,546	87.63%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		9,221	742,972	14,421	82,138	9,056	736,294	81,305	97.21%
DEPARTMENT OF HOMELAND SECURITY		114,590	5,026,278	1,165,386	54,033	81,355	4,940,690	60,730	79.80%
DEPARTMENT OF TRANSPORTATION		8,951	705,811	15,706	80,607	8,542	688,775	80,634	95.46%
DEPARTMENT OF ENERGY		12,843	1,070,440	43,550	86,739	12,212	1,042,340	85,354	93.57%
DEPARTMENT OF EDUCATION		4,318	352,092	6,901	83,139	3,968	334,222	84,229	93.10%
DEPARTMENT OF VETERANS AFFAIRS		141,631	6,874,966	369,680	51,152	129,341	6,446,568	49,842	88.98%
SUBTOTAL EXECUTIVE DEPARTMENTS		1,183,994	66,947,148	5,544,891	61,227	1,052,978	64,566,513	61,318	89.07%
AMERICAN BATTLE MONUMENTS COMMISSION		67	3,866	192	60,567	66	3,783	57,318	93.22%
ARMED FORCES RETIREMENT HOME		366	15,974	1,889	48,806	339	15,771	46,522	88.29%
CONSUMER PRODUCT SAFETY COMMISSION		432	35,865	264	83,632	408	33,876	83,029	93.76%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		93	7,266	36	78,516	93	7,266	78,129	99.51%
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		2,436	184,056	653	75,825	2,335	178,970	76,647	96.89%
ENVIRONMENTAL PROTECTION AGENCY		17,199	1,469,754	30,921	87,254	16,445	1,418,405	86,251	94.52%
EXPORT-IMPORT BANK OF THE UNITED STATES		372	30,778	545	84,202	372	30,778	82,737	98.26%
FEDERAL COMMUNICATIONS COMMISSION		1,861	176,418	2,056	95,902	1,807	173,526	96,030	97.23%
FEDERAL DEPOSIT INSURANCE CORPORATION		576	78,622	317	137,047	571	78,046	136,683	98.87%
FEDERAL ELECTION COMMISSION		372	28,128	605	77,239	361	27,608	76,476	96.08%
FEDERAL LABOR RELATIONS AUTHORITY		150	12,834	204	86,920	149	12,705	85,268	97.45%
FEDERAL MARITIME COMMISSION		117	10,623	542	95,427	117	10,623	90,795	95.15%
FEDERAL MEDIATION AND CONCILIATION SERVICE		250	22,705	104	91,236	247	22,454	90,907	98.44%
FEDERAL TRADE COMMISSION		980	92,479	1,945	96,351	853	84,768	99,376	89.77%
GENERAL SERVICES ADMINISTRATION		11,797	894,087	27,898	78,154	11,529	885,649	76,819	96.06%

**TABLE 7 - PAY SYSTEM 610 - GENERAL SCHEDULE
 WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
 FISCAL YEAR 2005**

AGENCY	NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
		TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST	
BROADCASTING BOARD OF GOVERNORS		1,456	114,089	6,630	82,911	1,389	112,812	81,218	93.45%
MERIT SYSTEMS PROTECTION BOARD		208	19,914	457	97,938	207	19,817	95,734	97.28%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		18,370	1,634,132	33,535	90,782	17,036	1,549,170	90,935	92.89%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		2,839	143,613	4,184	52,060	2,499	135,591	54,258	91.74%
NATIONAL CREDIT UNION ADMINISTRATION		877	75,034	1,167	86,888	865	74,151	85,724	97.31%
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		275	22,989	254	84,520	253	20,918	82,680	90.00%
NATIONAL ENDOWMENT FOR THE ARTS		140	11,202	56	80,414	121	9,337	77,165	82.94%
NATIONAL ENDOWMENT FOR THE HUMANITIES		135	11,787	198	88,778	132	11,581	87,735	96.63%
NATIONAL LABOR RELATIONS BOARD		1,757	141,939	1,380	81,570	1,699	137,019	80,647	95.60%
NATIONAL SCIENCE FOUNDATION		743	52,265	3,058	74,459	701	50,861	72,555	91.93%
NATIONAL TRANSPORTATION SAFETY BOARD		417	36,660	2,731	94,463	378	34,746	91,921	88.21%
OFFICE OF PERSONNEL MANAGEMENT		2,739	161,623	4,535	60,664	2,397	150,975	62,985	90.86%
RAILROAD RETIREMENT BOARD		994	70,587	1,159	72,179	977	69,556	71,193	96.95%
SECURITIES AND EXCHANGE COMMISSION		3,454	357,716	3,539	104,590	3,346	353,572	105,670	97.87%
SELECTIVE SERVICE SYSTEM		152	10,161	201	68,171	149	9,804	65,799	94.61%
SMALL BUSINESS ADMINISTRATION		4,475	269,681	30,998	67,191	2,644	187,145	70,781	62.24%
SMITHSONIAN INSTITUTION		3,828	232,066	10,144	63,273	3,564	224,331	62,944	92.62%
SMITHSONIAN INSTITUTION		3,113	192,932	6,705	64,130	2,923	186,707	63,875	93.52%
NATIONAL GALLERY OF ART		715	39,134	3,439	59,543	641	37,624	58,696	88.38%
SOCIAL SECURITY ADMINISTRATION		67,976	3,900,457	234,030	60,823	62,405	3,793,377	60,786	91.75%
U.S. HOLOCAUST MEMORIAL MUSEUM		215	14,498	453	69,540	205	14,180	69,171	94.84%
AGENCY FOR INTERNATIONAL DEVELOPMENT		1,180	96,655	3,416	84,806	1,131	93,688	82,836	93.62%
OVERSEAS PRIVATE INVESTMENT CORPORATION		186	16,537	913	93,817	169	15,483	91,615	88.73%
AGENCY FOR INTERNATIONAL DEVELOPMENT		994	80,118	2,503	83,120	962	78,205	81,294	94.66%
U.S. INTERNATIONAL TRADE COMMISSION		353	30,985	1,003	90,618	331	30,137	91,048	94.21%
SUBTOTAL INDEPENDENT AGENCIES		149,376	10,448,519	411,045	72,700	137,868	10,046,078	72,867	92.51%
TOTAL - ALL AGENCIES		1,334,303	77,475,015	5,959,687	62,531	1,191,735	74,689,563	62,673	89.52%

**TABLE 7 - PAY SYSTEM 610 - GENERAL SCHEDULE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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
EXECUTIVE OFFICE OF THE PRESIDENT						2		0.06%
OFFICE OF MANAGEMENT AND BUDGET	7	326	46,571	0.90%	16	1,298	81,125	3.57%
OFFICE OF ADMINISTRATION	6	234	39,000	1.44%	2	134	67,000	0.82%
OFFICE OF THE U.S. TRADE REPRESENTATIVE		4		0.02%	1	105	105,000	0.55%
OFFICE OF NATIONAL DRUG CONTROL POLICY	3	83	27,667	1.02%	3	190	63,333	2.34%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	16	647	40,438	0.78%	22	1,729	78,591	2.08%
DEPARTMENT OF STATE	299	11,617	38,853	1.88%	164	6,981	42,567	1.13%
DEPARTMENT OF THE TREASURY	289	82,820	286,574	1.16%	2,495	10,453	4,190	0.15%
DEPARTMENT OF DEFENSE, TOTAL	18,788	722,720	38,467	2.74%	1,952	104,781	53,679	0.40%
DEPARTMENT OF THE ARMY	7,348	299,987	40,826	3.24%	935	42,875	45,856	0.46%
DEPARTMENT OF THE NAVY	3,705	136,452	36,829	1.91%				
DEPARTMENT OF THE AIR FORCE	4,415	159,676	36,167	3.42%	635	24,969	39,321	0.53%
OTHER DEFENSE ACTIVITIES	3,320	126,605	38,134	2.38%	382	36,937	96,694	0.70%
DEPARTMENT OF JUSTICE	333	27,394	82,264	0.45%	922	110,522	119,872	1.82%
DEPARTMENT OF THE INTERIOR	5,310	183,448	34,548	5.04%	1,453	57,404	39,507	1.58%
DEPARTMENT OF AGRICULTURE	5,224	137,746	26,368	2.64%	2,827	90,513	32,017	1.73%
DEPARTMENT OF COMMERCE	106	3,400	32,075	0.18%	1,914	73,918	38,620	3.97%
DEPARTMENT OF LABOR	184	5,471	29,734	0.46%	484	11,556	23,876	0.97%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	2,214	77,590	35,045	1.95%	1,084	78,631	72,538	1.98%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	81	3,730	46,049	0.49%	45	2,948	65,511	0.39%
DEPARTMENT OF HOMELAND SECURITY	320	13,760	43,000	0.22%	1,845	71,828	38,931	1.16%
DEPARTMENT OF TRANSPORTATION	146	9,179	62,870	1.27%	154	7,857	51,019	1.09%
DEPARTMENT OF ENERGY	256	17,857	69,754	1.60%	150	10,243	68,287	0.92%
DEPARTMENT OF EDUCATION	183	12,904	70,514	3.59%	72	4,966	68,972	1.38%
DEPARTMENT OF VETERANS AFFAIRS	5,413	236,046	43,607	3.26%	3,711	192,352	51,833	2.66%
SUBTOTAL EXECUTIVE DEPARTMENTS	39,146	1,545,682	39,485	2.13%	19,272	834,953	43,325	1.15%
AMERICAN BATTLE MONUMENTS COMMISSION	1	83	83,000	2.05%				
ARMED FORCES RETIREMENT HOME		10		0.06%	3	193	64,333	1.08%
CONSUMER PRODUCT SAFETY COMMISSION	15	1,238	82,533	3.43%	9	751	83,444	2.08%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	69	2,672	38,725	1.45%	29	2,414	83,241	1.31%
ENVIRONMENTAL PROTECTION AGENCY	204	10,073	49,377	0.67%	498	41,276	82,884	2.75%
EXPORT-IMPORT BANK OF THE UNITED STATES								
FEDERAL COMMUNICATIONS COMMISSION	20	390	19,500	0.22%	29	2,502	86,276	1.40%
FEDERAL DEPOSIT INSURANCE CORPORATION	1	106	106,000	0.13%	4	470	117,500	0.60%
FEDERAL ELECTION COMMISSION	5	240	48,000	0.84%	4	280	70,000	0.97%
FEDERAL LABOR RELATIONS AUTHORITY					1	129	129,000	0.99%
FEDERAL MARITIME COMMISSION								
FEDERAL MEDIATION AND CONCILIATION SERVICE		16		0.07%	3	235	78,333	1.03%
FEDERAL TRADE COMMISSION	93	4,968	53,419	5.26%	32	2,743	85,719	2.90%
GENERAL SERVICES ADMINISTRATION	127	5,676	44,693	0.62%	38	2,762	72,684	0.30%

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**TABLE 7 - PAY SYSTEM 610 - GENERAL SCHEDULE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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
BROADCASTING BOARD OF GOVERNORS	7	368	52,571	0.30%	12	909	75,750	0.75%
MERIT SYSTEMS PROTECTION BOARD		20		0.10%	1	77	77,000	0.38%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	788	66,790	84,759	4.00%	414	18,172	43,894	1.09%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	223	5,182	23,238	3.51%	92	2,840	30,870	1.92%
NATIONAL CREDIT UNION ADMINISTRATION	4	336	84,000	0.44%	6	547	91,167	0.72%
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	18	1,777	98,722	7.65%	4	294	73,500	1.26%
NATIONAL ENDOWMENT FOR THE ARTS	16	1,603	100,188	14.24%	3	262	87,333	2.33%
NATIONAL ENDOWMENT FOR THE HUMANITIES	2	174	87,000	1.45%	1	32	32,000	0.27%
NATIONAL LABOR RELATIONS BOARD	12	713	59,417	0.50%	45	4,207	93,489	2.94%
NATIONAL SCIENCE FOUNDATION	10	345	34,500	0.62%	27	1,059	39,222	1.91%
NATIONAL TRANSPORTATION SAFETY BOARD	20	1,174	58,700	2.98%	9	740	82,222	1.88%
OFFICE OF PERSONNEL MANAGEMENT	85	4,549	53,518	2.74%	202	6,099	30,193	3.67%
RAILROAD RETIREMENT BOARD					15	1,031	68,733	1.44%
SECURITIES AND EXCHANGE COMMISSION	108	4,144	38,370	1.15%				
SELECTIVE SERVICE SYSTEM	1	131	131,000	1.26%	2	226	113,000	2.18%
SMALL BUSINESS ADMINISTRATION	1,403	81,150	57,840	26.99%	35	1,386	39,600	0.46%
SMITHSONIAN INSTITUTION	64	2,491	38,922	1.03%	83	5,244	63,181	2.17%
SMITHSONIAN INSTITUTION	63	2,451	38,905	1.23%	58	3,774	65,069	1.89%
NATIONAL GALLERY OF ART	1	40	40,000	0.09%	25	1,470	58,800	3.45%
SOCIAL SECURITY ADMINISTRATION	2,366	107,080	45,258	2.59%				
U.S. HOLOCAUST MEMORIAL MUSEUM	5	247	49,400	1.65%	1	71	71,000	0.47%
AGENCY FOR INTERNATIONAL DEVELOPMENT	19	1,644	86,526	1.64%	13	1,323	101,769	1.32%
OVERSEAS PRIVATE INVESTMENT CORPORATION	10	530	53,000	3.04%	6	524	87,333	3.00%
AGENCY FOR INTERNATIONAL DEVELOPMENT	9	1,114	123,778	1.35%	7	799	114,143	0.97%
U.S. INTERNATIONAL TRADE COMMISSION	12	320	26,667	1.00%	9	528	58,667	1.65%
SUBTOTAL INDEPENDENT AGENCIES	5,680	303,933	53,509	2.80%	1,620	98,508	60,807	0.91%
TOTAL - ALL AGENCIES	44,842	1,850,262	41,262	2.22%	20,914	935,190	44,716	1.12%

**TABLE 7 - PAY SYSTEM 620 - U.S. POSTAL SERVICE SCHEDULES
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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	821,684	33,652,849	5,646,106	47,827	608,785	29,165,382	47,908	74.21%
TOTAL - U.S. POSTAL SERVICE	821,684	33,652,849	5,646,106	47,827	608,785	29,165,382	47,908	74.21%

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENNT(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	2,012	96,396	47,911	0.25%	133,399	4,391,071	32,917	11.17%
TOTAL - U.S. POSTAL SERVICE	2,012	96,396	47,911	0.25%	133,399	4,391,071	32,917	11.17%

**TABLE 7 - PAY SYSTEM 630 - VETERANS AFFAIRS PHYSICIANS AND DENTISTS SCHEDULES
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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	13,207	1,506,775	548,963	155,655	8,794	1,016,288	115,566	49.44%
TOTAL - DEPARTMENT OF VETERANS AFFAIRS	13,207	1,506,775	548,963	155,655	8,794	1,016,288	115,566	49.44%

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENNT(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 COSTS (\$000)	PTI COST AS % OF DIRECT COST
DEPARTMENT OF VETERANS AFFAIRS	1,969	212,071	107,705	10.32%	2,444	278,416	113,918	13.54%
TOTAL - DEPARTMENT OF VETERANS AFFAIRS	1,969	212,071	107,705	10.32%	2,444	278,416	113,918	13.54%

**TABLE 7 - PAY SYSTEM 631 - VETERANS AFFAIRS NURSES SCHEDULE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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		40,818	2,736,006	272,305	73,701	35,392	2,467,635	69,723	82.03%
TOTAL - DEPARTMENT OF VETERANS AFFAIRS		40,818	2,736,006	272,305	73,701	35,392	2,467,635	69,723	82.03%

AGENCY	NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENNT(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		1,972	120,926	61,322	4.02%	2,186	147,445	67,450	4.90%
TOTAL - DEPARTMENT OF VETERANS AFFAIRS		1,972	120,926	61,322	4.02%	2,186	147,445	67,450	4.90%

**TABLE 7 - PAY SYSTEM 631 - VETERANS AFFAIRS NURSES SCHEDULE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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		4,184	321,850	20,703	81,872	4,139	320,211	77,364	93.48%
ENVIRONMENTAL PROTECTION AGENCY		86	6,507	2,171	100,907	86	6,500	75,581	74.90%
TOTAL - ALL AGENCIES		4,270	328,357	22,874	82,256	4,225	326,711	77,328	93.02%

AGENCY	NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENNT(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		45	1,639	36,422	0.48%				
ENVIRONMENTAL PROTECTION AGENCY			7		0.08%				
TOTAL - ALL AGENCIES		45	1,646	36,578	0.47%				

**TABLE 7 - PAY SYSTEM 675 - SENIOR EXECUTIVE SERVICE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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	70	10,042	705	153,529	70	9,971	142,443	92.78%
OFFICE OF THE U.S. TRADE REPRESENTATIVE	17	2,420	427	167,471	17	2,420	142,353	85.00%
OFFICE OF NATIONAL DRUG CONTROL POLICY	13	1,890	107	153,615	13	1,856	142,769	92.94%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	100	14,352	1,239	155,910	100	14,247	142,470	91.38%
DEPARTMENT OF STATE	141	21,556	850	158,908	139	21,255	152,914	94.86%
DEPARTMENT OF THE TREASURY	441	62,836	3,794	151,088	431	61,328	142,292	92.04%
DEPARTMENT OF DEFENSE, TOTAL	15,287	902,104	38,266	61,514	14,574	886,195	60,807	94.24%
DEPARTMENT OF THE ARMY	207	30,082	166	146,126	207	30,082	145,324	99.45%
DEPARTMENT OF THE NAVY	318	46,006	4,167	157,777	316	45,736	144,734	91.16%
DEPARTMENT OF THE AIR FORCE	14,038	722,252	24,538	53,198	13,333	707,550	53,068	94.75%
OTHER DEFENSE ACTIVITIES	724	103,764	9,395	156,297	718	102,827	143,213	90.87%
DEPARTMENT OF JUSTICE	612	89,528	3,452	151,928	606	88,750	146,452	95.45%
DEPARTMENT OF THE INTERIOR	280	40,230	1,544	149,193	272	39,121	143,827	93.65%
DEPARTMENT OF AGRICULTURE	323	47,606	3,822	159,220	316	46,676	147,709	90.76%
DEPARTMENT OF COMMERCE	364	51,315	2,614	148,157	342	49,345	144,284	91.50%
DEPARTMENT OF LABOR	201	29,060	1,794	153,502	198	28,658	144,737	92.88%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	360	57,402	20,974	217,711	355	56,597	159,428	72.21%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	932	63,726	5,847	74,649	714	62,978	88,204	90.52%
DEPARTMENT OF HOMELAND SECURITY	297	42,448	2,567	151,566	279	39,973	143,272	88.80%
DEPARTMENT OF TRANSPORTATION	426	63,456	3,106	156,249	416	62,083	149,238	93.27%
DEPARTMENT OF ENERGY	729	96,122	3,867	137,159	698	91,738	131,430	91.75%
DEPARTMENT OF EDUCATION	95	13,594	644	149,874	94	13,403	142,585	94.14%
DEPARTMENT OF VETERANS AFFAIRS	283	42,487	4,430	165,784	282	42,256	149,844	90.07%
SUBTOTAL EXECUTIVE DEPARTMENTS	20,771	1,623,470	97,571	82,858	19,716	1,590,356	80,663	92.41%
AMERICAN BATTLE MONUMENTS COMMISSION	1	198	37	235,000	1	198	198,000	84.26%
CONSUMER PRODUCT SAFETY COMMISSION	12	1,726	19	145,417	12	1,726	143,833	98.91%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	2	214		107,000	2	214	107,000	100.00%
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	33	4,727	259	151,091	32	4,603	143,844	92.32%
ENVIRONMENTAL PROTECTION AGENCY	283	41,848	2,127	155,389	283	41,776	147,618	95.00%
FEDERAL COMMUNICATIONS COMMISSION	35	3,240	228	99,086	34	3,194	93,941	92.10%
FEDERAL HOUSING FINANCE BOARD	14	2,393	25	172,714	14	2,393	170,929	98.97%
FEDERAL LABOR RELATIONS AUTHORITY	11	1,675	89	160,364	11	1,675	152,273	94.95%
FEDERAL MARITIME COMMISSION	7	1,035		147,857	7	1,035	147,857	100.00%
FEDERAL MEDIATION AND CONCILIATION SERVICE	2	357	10	183,500	2	357	178,500	97.28%
FEDERAL TRADE COMMISSION	35	5,253	301	158,686	34	5,097	149,912	91.77%
GENERAL SERVICES ADMINISTRATION	104	15,100	1,129	156,048	104	15,100	145,192	93.04%
BROADCASTING BOARD OF GOVERNORS	16	2,264	43	144,188	16	2,264	141,500	98.14%
MERIT SYSTEMS PROTECTION BOARD	14	1,994	125	151,357	14	1,994	142,429	94.10%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	521	77,372	6,451	160,889	521	77,372	148,507	92.30%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	14	1,983	98	148,643	14	1,961	140,071	94.23%
NATIONAL CREDIT UNION ADMINISTRATION	34	6,273	36	185,559	17	3,103	182,529	49.18%

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**TABLE 7 - PAY SYSTEM 675 - SENIOR EXECUTIVE SERVICE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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	15	2,269	50	154,600	12	1,878	156,500	80.98%
NATIONAL ENDOWMENT FOR THE ARTS	5	787		157,400	5	787	157,400	100.00%
NATIONAL ENDOWMENT FOR THE HUMANITIES	10	1,482	50	153,200	7	1,091	155,857	71.21%
NATIONAL LABOR RELATIONS BOARD	63	9,366	404	155,079	61	9,117	149,459	93.32%
NATIONAL SCIENCE FOUNDATION	89	13,386	923	160,775	81	12,234	151,037	85.50%
NATIONAL TRANSPORTATION SAFETY BOARD	12	1,740	181	160,083	12	1,740	145,000	90.58%
NUCLEAR REGULATORY COMMISSION	164	24,136	1,998	159,354	164	24,136	147,171	92.35%
OFFICE OF PERSONNEL MANAGEMENT	60	8,344	459	146,717	60	8,344	139,067	94.79%
RAILROAD RETIREMENT BOARD	9	1,414	29	160,333	9	1,414	157,111	97.99%
SECURITIES AND EXCHANGE COMMISSION	96	18,148	562	194,896	96	18,148	189,042	97.00%
SELECTIVE SERVICE SYSTEM	1	153	20	173,000	1	153	153,000	88.44%
SMALL BUSINESS ADMINISTRATION	51	7,495	491	156,588	51	7,495	146,961	93.85%
SOCIAL SECURITY ADMINISTRATION	155	22,571	1,593	155,897	151	21,984	145,589	90.98%
TENNESSEE VALLEY AUTHORITY	4	59		14,750	4	59	14,750	100.00%
AGENCY FOR INTERNATIONAL DEVELOPMENT	22	3,247	196	156,500	19	2,755	145,000	80.02%
AGENCY FOR INTERNATIONAL DEVELOPMENT	22	3,247	196	156,500	19	2,755	145,000	80.02%
U.S. INTERNATIONAL TRADE COMMISSION	10	1,425	103	152,800	9	1,274	141,556	83.38%
SUBTOTAL INDEPENDENT AGENCIES	1,889	281,405	17,986	158,492	1,848	274,793	148,698	91.78%
TOTAL - ALL AGENCIES	22,760	1,919,227	116,796	89,456	21,664	1,879,396	86,752	92.31%

**TABLE 7 - PAY SYSTEM 675 - SENIOR EXECUTIVE SERVICE
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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		71		0.66%				
OFFICE OF THE U.S. TRADE REPRESENTATIVE								
OFFICE OF NATIONAL DRUG CONTROL POLICY		34		1.70%				
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT		105		0.67%				
DEPARTMENT OF STATE	2	301	150,500	1.34%				
DEPARTMENT OF THE TREASURY	10	1,508	150,800	2.26%				
DEPARTMENT OF DEFENSE, TOTAL	570	15,361	26,949	1.63%	15	548	36,533	0.06%
DEPARTMENT OF THE ARMY								
DEPARTMENT OF THE NAVY	2	270	135,000	0.54%				
DEPARTMENT OF THE AIR FORCE	562	14,154	25,185	1.90%	15	548	36,533	0.07%
OTHER DEFENSE ACTIVITIES	6	937	156,167	0.83%				
DEPARTMENT OF JUSTICE	5	665	133,000	0.72%	1	113	113,000	0.12%
DEPARTMENT OF THE INTERIOR	8	1,109	138,625	2.65%				
DEPARTMENT OF AGRICULTURE	7	930	132,857	1.81%				
DEPARTMENT OF COMMERCE	14	1,970	140,714	3.65%				
DEPARTMENT OF LABOR	2	291	145,500	0.94%	1	111	111,000	0.36%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	2	280	140,000	0.36%	3	525	175,000	0.67%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	4	584	146,000	0.84%	3	164	54,667	0.24%
DEPARTMENT OF HOMELAND SECURITY	18	2,475	137,500	5.50%				
DEPARTMENT OF TRANSPORTATION	10	1,345	134,500	2.02%		28		0.04%
DEPARTMENT OF ENERGY	29	4,228	145,793	4.23%	1	156	156,000	0.16%
DEPARTMENT OF EDUCATION	1	191	191,000	1.34%				
DEPARTMENT OF VETERANS AFFAIRS	1	231	231,000	0.49%				
SUBTOTAL EXECUTIVE DEPARTMENTS	683	31,469	46,075	1.83%	24	1,645	68,542	0.10%
AMERICAN BATTLE MONUMENTS COMMISSION								
CONSUMER PRODUCT SAFETY COMMISSION								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	1	124	124,000	2.49%				
ENVIRONMENTAL PROTECTION AGENCY		72		0.16%				
FEDERAL COMMUNICATIONS COMMISSION					1	46	46,000	1.33%
FEDERAL HOUSING FINANCE BOARD								
FEDERAL LABOR RELATIONS AUTHORITY								
FEDERAL MARITIME COMMISSION								
FEDERAL MEDIATION AND CONCILIATION SERVICE								
FEDERAL TRADE COMMISSION	1	156	156,000	2.81%				
GENERAL SERVICES ADMINISTRATION								
BROADCASTING BOARD OF GOVERNORS								
MERIT SYSTEMS PROTECTION BOARD								
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		22		1.06%				
NATIONAL CREDIT UNION ADMINISTRATION	17	3,170	186,471	50.25%				

**TABLE 7 - PAY SYSTEM 675 - SENIOR EXECUTIVE SERVICE
 WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
 FISCAL YEAR 2005**

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	3	391	130,333	16.86%				
NATIONAL ENDOWMENT FOR THE ARTS								
NATIONAL ENDOWMENT FOR THE HUMANITIES	3	391	130,333	25.52%				
NATIONAL LABOR RELATIONS BOARD	2	249	124,500	2.55%				
NATIONAL SCIENCE FOUNDATION	7	1,061	151,571	7.41%	1	91	91,000	0.64%
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	4	587	146,750	2.43%				
TENNESSEE VALLEY AUTHORITY								
AGENCY FOR INTERNATIONAL DEVELOPMENT	3	492	164,000	14.29%				
AGENCY FOR INTERNATIONAL DEVELOPMENT	3	492	164,000	14.29%				
U.S. INTERNATIONAL TRADE COMMISSION	1	151	151,000	9.88%				
SUBTOTAL INDEPENDENT AGENCIES	39	6,475	166,026	2.16%	2	137	68,500	0.05%
TOTAL - ALL AGENCIES	722	38,049	52,699	1.87%	26	1,782	68,538	0.09%

**TABLE 7 - PAY SYSTEM 732 - TENNESSEE VALLEY AUTHORITY (SALARY POLICY EMPLOYEES)
 WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
 FISCAL YEAR 2005**

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	35,922	461,955	13,649	13,240	34,688	457,182	13,180	96.13%
SUBTOTAL INDEPENDENT AGENCIES	35,922	461,955	13,649	13,240	34,688	457,182	13,180	96.13%
TOTAL - ALL AGENCIES	35,922	461,955	13,649	13,240	34,688	457,182	13,180	96.13%

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	985	4,183	4,247	0.88%	24	590	24,583	0.12%
SUBTOTAL INDEPENDENT AGENCIES	985	4,183	4,247	0.88%	24	590	24,583	0.12%
TOTAL - ALL AGENCIES	985	4,183	4,247	0.88%	24	590	24,583	0.12%

**TABLE 7 - PAY SYSTEM 733 - TENNESSEE VALLEY AUTHORITY (TRADE AND LABOR EMPLOYEES)
 WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
 FISCAL YEAR 2005**

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		51,469	329,419	80,188	7,958	49,833	324,497	6,512	79.22%
SUBTOTAL INDEPENDENT AGENCIES		51,469	329,419	80,188	7,958	49,833	324,497	6,512	79.22%
TOTAL - ALL AGENCIES		51,469	329,419	80,188	7,958	49,833	324,497	6,512	79.22%

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		834	4,893	5,867	1.19%	1	29	29,000	0.01%
SUBTOTAL INDEPENDENT AGENCIES		834	4,893	5,867	1.19%	1	29	29,000	0.01%
TOTAL - ALL AGENCIES		834	4,893	5,867	1.19%	1	29	29,000	0.01%

**TABLE 7 - PAY SYSTEM 740 - WAGE EMPLOYEES - TRADES AND CRAFTS (U.S. CITIZENS)
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

AGENCY	NAME	ALL EMPLOYEES			FULL-TIME PERMANENT (FTP)				
		TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST	
OFFICE OF ADMINISTRATION		10	369	45	41,400	10	369	36,900	89.13%
OFFICE OF THE U.S. TRADE REPRESENTATIVE			17	14			17		54.84%
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT		10	386	59	44,500	10	386	38,600	86.74%
DEPARTMENT OF STATE		108	2,200	2,724	45,593	40	2,071	51,775	42.06%
DEPARTMENT OF THE TREASURY		2,715	154,963	11,951	61,478	2,534	154,185	60,846	92.37%
DEPARTMENT OF DEFENSE, TOTAL		101,679	4,508,372	459,479	48,858	88,555	4,235,979	47,834	85.27%
DEPARTMENT OF THE ARMY		26,270	1,108,869	64,815	44,678	22,735	1,012,510	44,535	86.27%
DEPARTMENT OF THE NAVY		40,011	1,724,270	339,597	51,582	35,193	1,670,966	47,480	80.96%
DEPARTMENT OF THE AIR FORCE		23,753	1,279,404	20,835	54,740	22,637	1,233,557	54,493	94.87%
OTHER DEFENSE ACTIVITIES		11,645	395,829	34,232	36,931	7,990	318,946	39,918	74.16%
DEPARTMENT OF JUSTICE		4,748	244,610	22,134	56,180	4,528	244,610	54,022	91.70%
DEPARTMENT OF THE INTERIOR		9,707	395,682	31,219	43,979	6,942	323,982	46,670	75.89%
DEPARTMENT OF AGRICULTURE		2,276	82,978	8,317	40,112	1,683	69,626	41,370	76.26%
DEPARTMENT OF COMMERCE		462	19,986	2,270	48,173	414	19,320	46,667	86.81%
DEPARTMENT OF HEALTH AND HUMAN SERVICES		2,396	80,360	14,977	39,790	1,962	76,237	38,857	79.97%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		3	144	24	56,000	3	144	48,000	85.71%
DEPARTMENT OF HOMELAND SECURITY		1,106	47,541	5,595	48,043	989	45,727	46,236	86.06%
DEPARTMENT OF TRANSPORTATION		610	27,728	2,820	50,079	530	26,172	49,381	85.68%
DEPARTMENT OF ENERGY		1,397	87,275	12,290	71,271	1,280	85,887	67,099	86.26%
DEPARTMENT OF EDUCATION		8	291	24	39,375	7	291	41,571	92.38%
DEPARTMENT OF VETERANS AFFAIRS		25,988	883,556	64,884	36,495	22,439	809,592	36,080	85.36%
SUBTOTAL EXECUTIVE DEPARTMENTS		153,203	6,535,686	638,708	46,829	131,906	6,093,823	46,198	84.94%
ARMED FORCES RETIREMENT HOME		77	2,900	378	42,571	69	2,833	41,058	86.42%
ENVIRONMENTAL PROTECTION AGENCY		12	569	41	50,833	12	564	47,000	92.46%
FEDERAL COMMUNICATIONS COMMISSION		3	144	15	53,000	3	144	48,000	90.57%
FEDERAL DEPOSIT INSURANCE CORPORATION		20	1,048	84	56,600	19	1,048	55,158	92.58%
FEDERAL TRADE COMMISSION		4	188	8	49,000	4	188	47,000	95.92%
GENERAL SERVICES ADMINISTRATION		729	32,165	5,868	52,171	654	31,122	47,587	81.83%
BROADCASTING BOARD OF GOVERNORS		140	9,109	1,067	72,686	129	9,109	70,612	89.51%
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO		97	4,160	92	43,835	89	3,914	43,978	92.05%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		50	2,057	752	56,180	39	2,057	52,744	73.23%
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		14	552	20	40,857	14	552	39,429	96.50%
NATIONAL LABOR RELATIONS BOARD		5	204	2	41,200	4	173	43,250	83.98%
NUCLEAR REGULATORY COMMISSION		4	183		45,750	4	183	45,750	100.00%
OFFICE OF PERSONNEL MANAGEMENT		19	752	65	43,000	17	726	42,706	88.86%
RAILROAD RETIREMENT BOARD		2	70	2	36,000	2	70	35,000	97.22%
SELECTIVE SERVICE SYSTEM		1	43	1	44,000	1	43	43,000	97.73%
SMALL BUSINESS ADMINISTRATION		4	114	12	31,500	3	114	38,000	90.48%
SMITHSONIAN INSTITUTION		744	29,054	3,128	43,255	680	28,371	41,722	88.16%
SMITHSONIAN INSTITUTION		626	24,218	2,475	42,641	570	23,535	41,289	88.17%
NATIONAL GALLERY OF ART		118	4,836	653	46,517	110	4,836	43,964	88.10%

**TABLE 7 - PAY SYSTEM 740 - WAGE EMPLOYEES - TRADES AND CRAFTS (U.S. CITIZENS)
 WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
 FISCAL YEAR 2005**

AGENCY NAME	ALL EMPLOYEES				FULL-TIME PERMANENT (FTP)			
	TOTAL WORK YEARS	BASIC COSTS (\$000)	PREMIUM COSTS (\$000)	DIRECT COST PER WORK YEAR	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	FTP COST AS % OF DIRECT COST	
SOCIAL SECURITY ADMINISTRATION	386	15,053	2,489	45,446	313	45,227	80.70%	
U.S. HOLOCAUST MEMORIAL MUSEUM	14	724	76	57,143	13	55,692	90.50%	
SUBTOTAL INDEPENDENT AGENCIES	2,325	99,089	14,100	48,683	2,069	46,443	84.89%	
TOTAL - ALL AGENCIES	155,538	6,635,161	652,867	46,857	133,985	46,201	84.94%	

**TABLE 7 - PAY SYSTEM 740 - WAGE EMPLOYEES - TRADES AND CRAFTS (U.S. CITIZENS)
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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									
OFFICE OF THE U.S. TRADE REPRESENTATIVE									
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT									
DEPARTMENT OF STATE		5	129	25,800	2.62%				
DEPARTMENT OF THE TREASURY		41	755	18,415	0.45%	9	23	2,556	0.01%
DEPARTMENT OF DEFENSE, TOTAL		8,416	263,883	31,355	5.31%	228	8,510	37,325	0.17%
DEPARTMENT OF THE ARMY		2,520	88,467	35,106	7.54%	214	7,892	36,879	0.67%
DEPARTMENT OF THE NAVY		1,305	53,304	40,846	2.58%				
DEPARTMENT OF THE AIR FORCE		1,057	45,231	42,792	3.48%	14	616	44,000	0.05%
OTHER DEFENSE ACTIVITIES		3,534	76,881	21,755	17.88%		2		
DEPARTMENT OF JUSTICE									
DEPARTMENT OF THE INTERIOR		1,907	63,893	33,504	14.97%	229	7,807	34,092	1.83%
DEPARTMENT OF AGRICULTURE		378	10,752	28,444	11.78%	92	2,600	28,261	2.85%
DEPARTMENT OF COMMERCE		14	467	33,357	2.10%	8	199	24,875	0.89%
DEPARTMENT OF HEALTH AND HUMAN SERVICES		155	3,228	20,826	3.39%	28	895	31,964	0.94%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
DEPARTMENT OF HOMELAND SECURITY		6	194	32,333	0.37%	40	1,620	40,500	3.05%
DEPARTMENT OF TRANSPORTATION		37	1,317	35,595	4.31%	6	239	39,833	0.78%
DEPARTMENT OF ENERGY		23	1,325	57,609	1.33%	1	63	63,000	0.06%
DEPARTMENT OF EDUCATION									
DEPARTMENT OF VETERANS AFFAIRS		894	24,761	27,697	2.61%	1,640	49,203	30,002	5.19%
SUBTOTAL EXECUTIVE DEPARTMENTS		11,876	370,704	31,215	5.17%	2,281	71,159	31,196	0.99%
ARMED FORCES RETIREMENT HOME						2	67	33,500	2.04%
ENVIRONMENTAL PROTECTION AGENCY			4		0.66%		1		0.16%
FEDERAL COMMUNICATIONS COMMISSION									
FEDERAL DEPOSIT INSURANCE CORPORATION									
FEDERAL TRADE COMMISSION									
GENERAL SERVICES ADMINISTRATION		27	1,043	38,630	2.74%				
BROADCASTING BOARD OF GOVERNORS									
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO						7	246	35,143	5.79%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION									
NATIONAL LABOR RELATIONS BOARD		1	31	31,000	15.05%				
NUCLEAR REGULATORY COMMISSION									
OFFICE OF PERSONNEL MANAGEMENT		1	26	26,000	3.18%				
RAILROAD RETIREMENT BOARD									
SELECTIVE SERVICE SYSTEM									
SMALL BUSINESS ADMINISTRATION									
SMITHSONIAN INSTITUTION		20	567	28,350	1.76%	2	116	58,000	0.36%
SMITHSONIAN INSTITUTION		20	567	28,350	2.12%	2	116	58,000	0.43%
NATIONAL GALLERY OF ART									

**TABLE 7 - PAY SYSTEM 740 - WAGE EMPLOYEES - TRADES AND CRAFTS (U.S. CITIZENS)
 WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
 FISCAL YEAR 2005**

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
SOCIAL SECURITY ADMINISTRATION		20	880	44,000	5.02%		17		0.10%
U.S. HOLOCAUST MEMORIAL MUSEUM									
SUBTOTAL INDEPENDENT AGENCIES		69	2,551	36,971	2.25%	11	447	40,636	0.39%
TOTAL - ALL AGENCIES		11,945	373,255	31,248	5.12%	2,292	71,606	31,242	0.98%

**TABLE 7 - PAY SYSTEM 748 - ALIENS EMPLOYED IN FOREIGN AREAS (NON-WAGE BOARD)
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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	9,410	240,413	12,979	26,928	9,059	236,363	26,092	93.28%
DEPARTMENT OF DEFENSE, TOTAL	11,287	666,604	24,643	61,243	7,461	543,665	72,868	78.65%
DEPARTMENT OF THE NAVY	3,461	106,502	9,508	33,519	123	1,218	9,902	1.05%
DEPARTMENT OF THE AIR FORCE	7,265	544,075	14,564	76,895	6,781	526,528	77,648	94.25%
OTHER DEFENSE ACTIVITIES	561	16,027	571	29,586	557	15,919	28,580	95.91%
DEPARTMENT OF TRANSPORTATION	5	330	3	66,600	4	271	67,750	81.38%
SUBTOTAL EXECUTIVE DEPARTMENTS	20,702	907,347	37,625	45,646	16,524	780,299	47,222	82.57%
AMERICAN BATTLE MONUMENTS COMMISSION	332	8,486	193	26,142	308	8,164	26,506	94.07%
BROADCASTING BOARD OF GOVERNORS	515	12,368	3,920	31,627	427	12,273	28,742	75.35%
PEACE CORPS	196	5,455	34	28,005	195	5,455	27,974	99.38%
SUBTOTAL INDEPENDENT AGENCIES	1,043	26,309	4,147	29,200	930	25,892	27,841	85.01%
TOTAL - ALL AGENCIES	21,745	933,656	41,772	44,858	17,454	806,191	46,189	82.65%

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	17	643	37,824	0.25%	91	3,407	37,440	1.34%
DEPARTMENT OF DEFENSE, TOTAL	3,645	120,295	33,003	17.40%	43	2,644	61,488	0.38%
DEPARTMENT OF THE NAVY	3,269	105,284	32,207	90.75%				
DEPARTMENT OF THE AIR FORCE	376	15,011	39,923	2.69%	43	2,536	58,977	0.45%
OTHER DEFENSE ACTIVITIES						108		0.65%
DEPARTMENT OF TRANSPORTATION	1	59	59,000	17.72%				
SUBTOTAL EXECUTIVE DEPARTMENTS	3,663	120,997	33,032	12.80%	134	6,051	45,157	0.64%
AMERICAN BATTLE MONUMENTS COMMISSION	14	322	23,000	3.71%				
BROADCASTING BOARD OF GOVERNORS	1	40	40,000	0.25%		55		0.34%
PEACE CORPS								
SUBTOTAL INDEPENDENT AGENCIES	15	362	24,133	1.19%		55		0.18%
TOTAL - ALL AGENCIES	3,678	121,359	32,996	12.44%	134	6,106	45,567	0.63%

**TABLE 7 - PAY SYSTEM 768 - EXPERTS AND CONSULTANTS
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

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		1						
OFFICE OF ADMINISTRATION		2						
OFFICE OF NATIONAL DRUG CONTROL POLICY		6						
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT		9						
DEPARTMENT OF STATE	333	27,220		81,742				
DEPARTMENT OF THE TREASURY		131						
DEPARTMENT OF DEFENSE, TOTAL	28,740	1,982,740	199,365	75,926	28,721	1,981,484	68,991	90.81%
DEPARTMENT OF THE AIR FORCE	28,170	1,965,800	197,310	76,788	28,170	1,965,800	69,783	90.88%
OTHER DEFENSE ACTIVITIES	570	16,940	2,055	33,325	551	15,684	28,465	82.57%
DEPARTMENT OF JUSTICE	3	254		84,667		10		3.94%
DEPARTMENT OF THE INTERIOR	2	236	3	119,500				
DEPARTMENT OF AGRICULTURE	4	476	1	119,250		44		9.22%
DEPARTMENT OF HEALTH AND HUMAN SERVICES	105	12,454	331	121,762	4	487	121,750	3.81%
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	6	595	1	99,333		4		0.67%
DEPARTMENT OF HOMELAND SECURITY	4	448	1	112,250		30		6.68%
DEPARTMENT OF TRANSPORTATION	2	337		168,500				
DEPARTMENT OF ENERGY	5	612		122,400				
DEPARTMENT OF EDUCATION	13	1,217		93,615				
DEPARTMENT OF VETERANS AFFAIRS	1	107		107,000				
SUBTOTAL EXECUTIVE DEPARTMENTS	29,218	2,026,827	199,702	76,204	28,725	1,982,059	69,001	89.02%
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		26						
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		46						
EXPORT-IMPORT BANK OF THE UNITED STATES		45				45		100.00%
FEDERAL DEPOSIT INSURANCE CORPORATION	44	7,186	20	163,773	44	7,181	163,205	99.65%
FEDERAL HOUSING FINANCE BOARD		20						
FEDERAL TRADE COMMISSION	1	139		139,000				
BROADCASTING BOARD OF GOVERNORS	2	279		139,500				
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	1	109		109,000	1	56	56,000	51.38%
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	9	910		101,111				
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		58						
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		39						
NATIONAL ENDOWMENT FOR THE HUMANITIES		39						
NATIONAL SCIENCE FOUNDATION	18	2,374	59	135,167				
NUCLEAR REGULATORY COMMISSION	21	2,524	6	120,476				
OFFICE OF PERSONNEL MANAGEMENT		50						
SOCIAL SECURITY ADMINISTRATION	3	444	1	148,333				
U.S. HOLOCAUST MEMORIAL MUSEUM		24						
AGENCY FOR INTERNATIONAL DEVELOPMENT	6	664	1	110,833	1	106	106,000	15.94%
OVERSEAS PRIVATE INVESTMENT CORPORATION		2						
AGENCY FOR INTERNATIONAL DEVELOPMENT	6	662	1	110,500	1	106	106,000	15.99%
SUBTOTAL INDEPENDENT AGENCIES	105	14,937	87	143,086	46	7,388	160,609	49.17%
TOTAL - ALL AGENCIES	29,323	2,041,773	199,789	76,444	28,771	1,989,447	69,148	88.75%

**TABLE 7 - PAY SYSTEM 768 - EXPERTS AND CONSULTANTS
WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
FISCAL YEAR 2005**

AGENCY NAME	FULL-TIME TEMPORARY (FTT)				PART-TIME AND INTERMITTENT (PTI)				
	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK	FTT COST AS % OF DIRECT	BASIC WORK YEARS	BASIC COSTS (\$000)	BASIC COST PER WORK YEAR	PTI COST AS % OF DIRECT COST	
OFFICE OF MANAGEMENT AND BUDGET						1		100.00%	
OFFICE OF ADMINISTRATION						2		100.00%	
OFFICE OF NATIONAL DRUG CONTROL POLICY						6		100.00%	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT						9		100.00%	
DEPARTMENT OF STATE					333	27,220	81,742	100.00%	
DEPARTMENT OF THE TREASURY		2		1.53%		129		98.47%	
DEPARTMENT OF DEFENSE, TOTAL	7	203	29,000	0.01%	10	1,053	105,300	0.05%	
DEPARTMENT OF THE AIR FORCE									
OTHER DEFENSE ACTIVITIES	7	203	29,000	1.07%	10	1,053	105,300	5.54%	
DEPARTMENT OF JUSTICE					3	244	81,333	96.06%	
DEPARTMENT OF THE INTERIOR	1	139	139,000	58.16%	1	97	97,000	40.59%	
DEPARTMENT OF AGRICULTURE	2	216	108,000	45.28%	2	216	108,000	45.28%	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	37	6,124	165,514	47.90%	64	5,843	91,297	45.70%	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	4	399	99,750	66.95%	2	192	96,000	32.21%	
DEPARTMENT OF HOMELAND SECURITY		41		9.13%	4	377	94,250	83.96%	
DEPARTMENT OF TRANSPORTATION	2	225	112,500	66.77%		112		33.23%	
DEPARTMENT OF ENERGY	4	470	117,500	76.80%	1	142	142,000	23.20%	
DEPARTMENT OF EDUCATION	7	757	108,143	62.20%	6	460	76,667	37.80%	
DEPARTMENT OF VETERANS AFFAIRS					1	107	107,000	100.00%	
SUBTOTAL EXECUTIVE DEPARTMENTS	64	8,576	134,000	0.39%	427	36,192	84,759	1.63%	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						26		100.00%	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		13		28.26%		33		71.74%	
EXPORT-IMPORT BANK OF THE UNITED STATES						5		0.07%	
FEDERAL DEPOSIT INSURANCE CORPORATION						20		100.00%	
FEDERAL HOUSING FINANCE BOARD					1	139	139,000	100.00%	
FEDERAL TRADE COMMISSION						2	279	139,500	100.00%
BROADCASTING BOARD OF GOVERNORS						53		48.62%	
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO					9	910	101,111	100.00%	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						58		100.00%	
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION									
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES		39		100.00%					
NATIONAL ENDOWMENT FOR THE HUMANITIES		39		100.00%					
NATIONAL SCIENCE FOUNDATION					18	2,374	131,889	97.58%	
NUCLEAR REGULATORY COMMISSION					21	2,524	120,190	99.76%	
OFFICE OF PERSONNEL MANAGEMENT						50		100.00%	
SOCIAL SECURITY ADMINISTRATION		31		6.97%	3	413	137,667	92.81%	
U.S. HOLOCAUST MEMORIAL MUSEUM						24		100.00%	
AGENCY FOR INTERNATIONAL DEVELOPMENT		2		0.30%	5	556	111,200	83.61%	
OVERSEAS PRIVATE INVESTMENT CORPORATION		2		100.00%					
AGENCY FOR INTERNATIONAL DEVELOPMENT					5	556	111,200	83.86%	
SUBTOTAL INDEPENDENT AGENCIES		85		0.57%	59	7,464	126,508	49.68%	
TOTAL - ALL AGENCIES	64	8,661	135,328	0.39%	486	43,665	89,846	1.95%	

**TABLE 7 - PAY SYSTEM 772 - TEACHERS IN DEPENDENT SCHOOLS ABROAD
 WORK YEARS AND COSTS - BY WORK SCHEDULE - BY AGENCY
 FISCAL YEAR 2005**

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	7,145	392,677	13,104	56,792	7,145	361,283	50,564	89.03%
OTHER DEFENSE ACTIVITIES	7,145	392,677	13,104	56,792	7,145	361,283	50,564	89.03%
SUBTOTAL EXECUTIVE DEPARTMENTS	7,145	392,677	13,104	56,792	7,145	361,283	50,564	89.03%
TOTAL - ALL AGENCIES	7,145	392,677	13,104	56,792	7,145	361,283	50,564	89.03%

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		19,892		4.90%		11,502		2.83%
OTHER DEFENSE ACTIVITIES		19,892		4.90%		11,502		2.83%
SUBTOTAL EXECUTIVE DEPARTMENTS		19,892		4.90%		11,502		2.83%
TOTAL - ALL AGENCIES		19,892		4.90%		11,502		2.83%

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 (49.0 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 65).)

Sick leave (22.7 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 (20.6 percent of total leave days used) are the aggregate number of Federal holidays paid for but not worked.

Time-Off Awards (0.2 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) (4.8 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) (2.6 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 2005, total leave days used decreased by 4.3 percent to 106,085,974. During this same period, the average number of total leave days used (all types) per employee decreased 0.4 days to 41.7 days. **Chart 8** shows total leave days used by category in leave year 2005.

The value of leave used by employees during leave year 2005 was \$24.3 billion, or 17.3 percent of basic pay. This represented an increase of nearly \$731 million (3.1 percent) from the value of leave used in LY 2004. The average value per leave day used increased from \$213 in 2004 to \$229 in 2005.

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) decreased 1 day between 2004 (42.4 days) and 2005 (42.1 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 2004 to 2005 were: annual leave excluding lump-sum payments, increased (0.1 days) to 21.2 days; sick leave increased (0.1 days) to 9.8 days; holidays decreased (0.3 days) to 8.9 days; time-off awards increased (0.03 days) to 0.1 days; and other leave for employees covered by 5 U.S.C. 6301 decreased (0.2 days) to 2.1 days. **See Chart 9 and Supplement III** [Method of Calculating Average Days of Leave Used per Employee].

More than 37.6 million days of annual leave credit were carried over to 2005. The number of annual leave days forfeited by Federal employees in leave year 2005 increased 60,648 days (or 11.5 percent) from the previous year. The amount of annual leave forfeited by employees due to carry-over limitations was 37,589,626 days. This is an estimated loss in value to employees of \$134 million in leave year 2005 (versus a loss of \$112 million in leave year 2004).

Sick leave credited for retirement was 6.0 million days in leave year 2005. This contrasts with 6.6 million days in 2004, 5.5 million days in 2003 and 4.9 million days in 2002. The total number of sick leave days earned was 30,588,883 days (down 1,007,116 days from leave year 2004). Total sick leave days used was 24,126,217 days (down 589,559 days from leave year 2004). A total of 229.9 million days of sick leave credit were carried over to 2005.

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, 55 percent of sick leave, 55 percent of holidays, and 58 percent of other leave for employees covered by 5 U.S.C. 6301. Defense agencies and the Postal Service also accounted for 53 percent of annual leave carried over, 41 percent of sick leave carried over, and 65 percent of

sick leave credited for retirement. Defense accounted for 46 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 \$623,172,000.

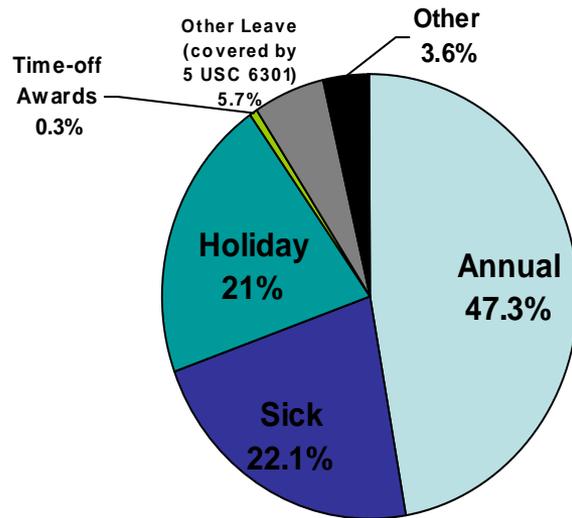
Lump Sum Payments

Agency	Count	(\$ 000)	% of Total
Department of the Treasury	32,802	8,019	1.62 %
Department of the Army	288,044	71,990	14.23 %
Department of the Navy	234,601	62,966	11.59 %
Other Defense Activities	135,857	39,408	6.71 %
Department of Justice	39,373	13,537	1.95 %
Department of the Interior	122,906	27,061	6.07 %
Department of Agriculture	46,414	7,812	2.29 %
Department of Commerce	10,526	2,138	0.52 %
Department of Labor	25,114	8,482	1.24 %
Department of Housing and Urban Development	1,355	298	0.07%
Department of Homeland Security	15,795	97,067	0.78 %
Department of Transportation	13,123	5,109	0.65%
Department of Energy	27,394	10,702	1.35 %
Department of Education	8,829	3,148	0.44 %
Department of Veterans Affairs	252,953	74,233	12.50 %
Environmental Protection Agency	12,315	4,868	0.61%
General Services Administration	6,319	6,023	0.31 %
NASA	37,647	14,832	1.86 %
Nuclear Regulatory Commission	6,309	2,962	0.31 %
Social Security Administration	74,967	20,640	3.70 %
Tennessee Valley Authority	21,454	5,833	1.06 %
U.S. Postal Service	565,588	119,573	27.94 %
Other Agencies	44,587	16,471	2.20 %
Total – All Agencies	2,024,272	623,172	100.00 %

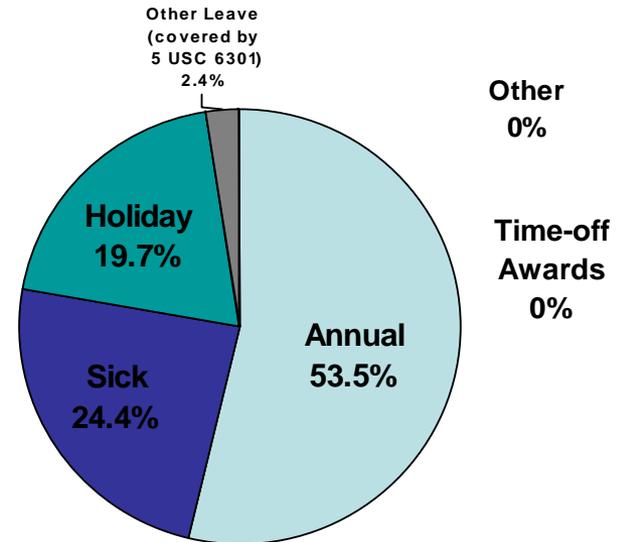
CHART 8

TOTAL LEAVE DAYS USED BY CATEGORY IN LEAVE YEAR 2005

All Other Agencies



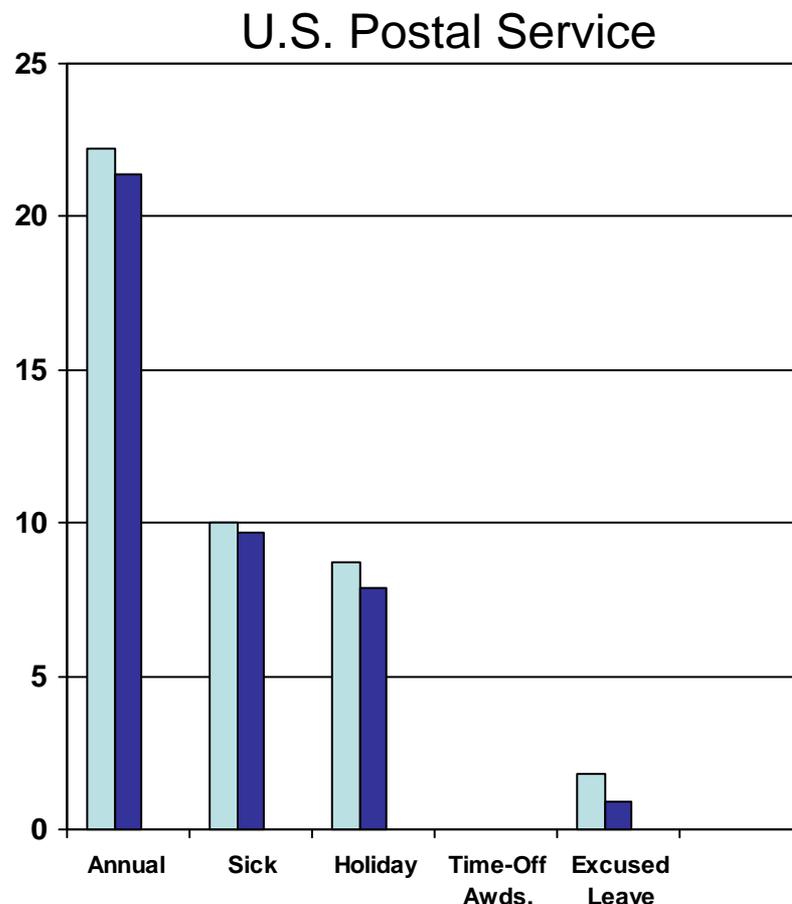
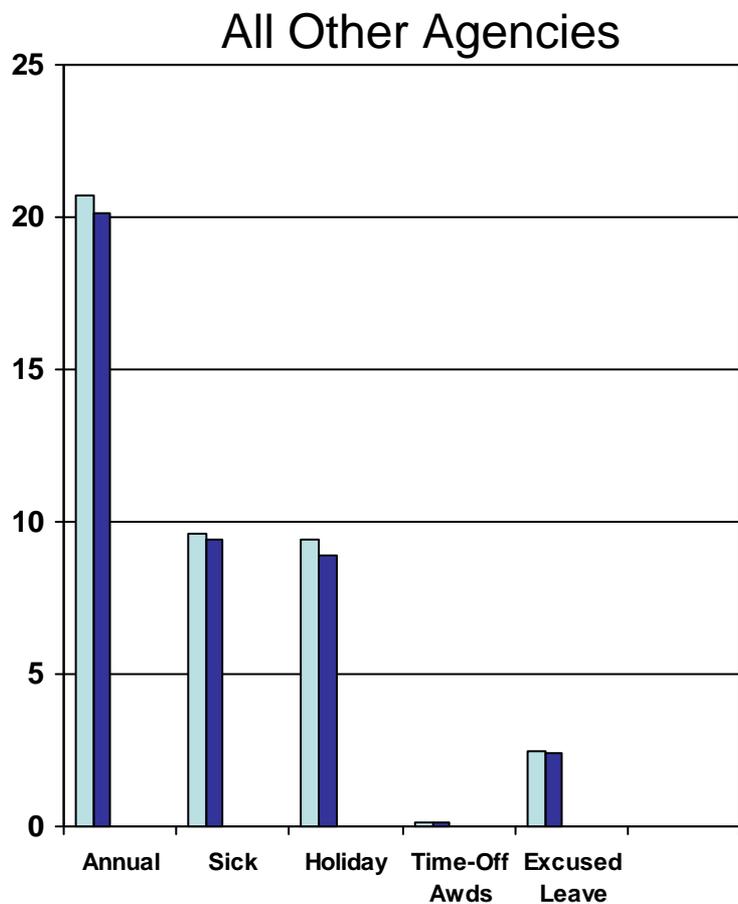
U.S. Postal Service



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)	36,136,445	15,901,404	20.1	21.4
Sick	16,867,125	7,259,092	9.4	9.7
Holiday	16,043,405	5,854,300	8.9	7.9
Time-Off Awards	217,868	0	0.1	0.0
Other Leave (for Emp. Covered by 5 USC 6301)	4,368,135	702,643	2.4	0.9
Other (for Emp. Not Covered by 5 USC 6301)	2,735,497	0	29.7	0.0
Total	76,368,475	29,717,499	44.6	39.9

CHART 9

AVERAGE DAYS USED FOR LEAVE EXCLUDING LUMP SUM PAYMENTS LEAVE YEARS 2004 & 2005



 Leave Year 2004

 Leave Year 2005

TABLE 8A - LEAVE DAYS USED AND ITS VALUE - BY AGENCY
(COSTS IN THOUSANDS)
LEAVE YEAR 2005

AGENCY	TOTAL		ANNUAL		SICK	
	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)
EXECUTIVE OFFICE OF THE PRESIDENT	10,303	2,322	4,864	975	1,012	212
OFFICE OF MANAGEMENT AND BUDGET	18,878	7,492	10,319	4,220	2,921	1,093
OFFICE OF ADMINISTRATION	9,049	2,852	4,610	1,477	1,711	516
OFFICE OF THE U.S. TRADE REPRESENTATIVE	7,110	2,784	3,925	1,574	1,022	358
OFFICE OF NATIONAL DRUG CONTROL POLICY	4,646	1,725	2,406	920	958	339
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	49,986	17,175	26,124	9,166	7,624	2,518
DEPARTMENT OF STATE	968,557	278,185	373,499	111,510	135,545	36,683
DEPARTMENT OF THE TREASURY	4,891,413	988,432	2,385,726	483,829	1,235,787	245,224
DEPARTMENT OF DEFENSE, TOTAL	28,370,052	6,603,162	13,823,634	3,234,861	5,976,489	1,415,396
DEPARTMENT OF THE ARMY	10,160,316	2,270,893	4,885,904	1,127,977	2,135,072	464,354
DEPARTMENT OF THE NAVY	7,337,000	1,886,139	3,793,536	932,778	1,632,696	472,627
DEPARTMENT OF THE AIR FORCE	7,042,999	1,504,035	3,177,615	681,351	1,355,141	279,967
OTHER DEFENSE ACTIVITIES	3,829,737	942,095	1,966,579	492,755	853,580	198,448
DEPARTMENT OF JUSTICE	4,417,558	1,016,770	2,106,478	485,313	1,040,854	234,389
DEPARTMENT OF THE INTERIOR	2,963,535	676,906	1,456,712	343,859	624,793	136,813
DEPARTMENT OF AGRICULTURE	3,973,353	809,773	1,990,101	409,674	841,215	165,056
DEPARTMENT OF COMMERCE	1,396,849	291,647	700,886	141,535	319,090	65,265
DEPARTMENT OF LABOR	661,343	195,377	346,195	104,821	156,346	44,833
DEPARTMENT OF HEALTH AND HUMAN SERVICES	2,104,437	593,131	1,094,429	320,020	519,076	140,541
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	462,112	105,304	222,574	50,510	114,088	26,059
DEPARTMENT OF HOMELAND SECURITY	5,191,637	1,061,606	2,452,477	494,047	1,412,219	264,384
DEPARTMENT OF TRANSPORTATION	2,363,174	875,127	1,239,938	468,951	642,571	239,381
DEPARTMENT OF ENERGY	657,071	217,280	345,784	116,709	133,854	42,312
DEPARTMENT OF EDUCATION	202,989	67,977	100,528	34,139	47,893	15,791
DEPARTMENT OF VETERANS AFFAIRS	9,941,927	2,076,919	3,592,810	720,750	1,918,844	343,175
SUBTOTAL EXECUTIVE DEPARTMENTS	68,566,007	15,857,596	32,231,771	7,520,528	15,118,664	3,415,302
AMERICAN BATTLE MONUMENTS COMMISSION	19,605	2,637	1,106	299	479	128
ARMED FORCES RETIREMENT HOME	23,328	3,912	7,486	1,307	3,919	678
COMMODITY FUTURES TRADING COMMISSION	22,560	3,981	10,767	1,875	4,987	883
CONSUMER PRODUCT SAFETY COMMISSION	21,147	6,954	10,775	3,589	4,570	1,470
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	22,005	4,927	10,373	2,193	4,971	1,026
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	115,653	34,516	56,896	17,171	27,463	8,058
ENVIRONMENTAL PROTECTION AGENCY	823,056	314,919	398,702	155,609	189,344	79,570
EXPORT-IMPORT BANK OF THE UNITED STATES	16,731	8,759	9,012	2,466	3,578	1,221
FARM CREDIT ADMINISTRATION	11,789	2,153	5,919	1,052	2,330	463
FEDERAL COMMUNICATIONS COMMISSION	97,471	17,180	44,316	7,788	21,895	3,994
FEDERAL DEPOSIT INSURANCE CORPORATION	215,820	43,125	111,518	21,977	47,866	9,684
FEDERAL ELECTION COMMISSION	15,529	2,773	7,166	1,301	3,629	643
FEDERAL HOUSING FINANCE BOARD	4,831	855	2,371	408	886	155
FEDERAL LABOR RELATIONS AUTHORITY	8,057	2,925	3,866	1,435	2,115	731
FEDERAL MARITIME COMMISSION	4,838	1,717	2,155	765	1,104	392
FEDERAL MEDIATION AND CONCILIATION SERVICE	10,380	1,456	5,387	742	2,147	280

TABLE 8A - LEAVE DAYS USED AND ITS VALUE - BY AGENCY
(COSTS IN THOUSANDS)
LEAVE YEAR 2005

AGENCY	TOTAL		ANNUAL		SICK	
	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)	DAYS	VALUE (\$000)
FEDERAL TRADE COMMISSION	45,070	16,992	22,451	8,685	10,365	3,761
GENERAL SERVICES ADMINISTRATION	558,484	147,381	302,681	74,680	124,014	35,234
BROADCASTING BOARD OF GOVERNORS	96,637	25,427	39,409	12,853	17,421	139
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	9,497	1,785	4,532	861	2,426	446
MERIT SYSTEMS PROTECTION BOARD	10,068	1,674	4,750	767	1,944	341
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	834,142	295,451	446,368	161,383	159,503	53,581
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	125,646	23,154	65,456	11,445	27,819	5,450
NATIONAL CREDIT UNION ADMINISTRATION	39,887	12,105	22,548	6,277	7,210	2,407
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	13,580	2,806	6,590	1,320	3,126	647
NATIONAL ENDOWMENT FOR THE ARTS	6,609	1,343	3,163	628	1,563	319
NATIONAL ENDOWMENT FOR THE HUMANITIES	6,971	1,463	3,427	692	1,563	328
NATIONAL LABOR RELATIONS BOARD	85,701	28,548	41,378	14,040	19,277	6,159
NATIONAL SCIENCE FOUNDATION	68,571	24,626	26,519	9,546	11,343	3,732
NATIONAL TRANSPORTATION SAFETY BOARD	18,325	6,811	9,086	3,460	4,248	1,533
NUCLEAR REGULATORY COMMISSION	138,416	53,675	71,300	28,407	27,750	10,230
OFFICE OF PERSONNEL MANAGEMENT	131,646	30,217	63,306	13,897	26,666	6,314
PEACE CORPS	30,522	6,632	13,211	2,834	6,361	1,386
PRESIDIO TRUST	14,480	3,739	6,353	1,697	3,254	808
RAILROAD RETIREMENT BOARD	47,552	13,087	24,051	6,613	11,446	3,194
SECURITIES AND EXCHANGE COMMISSION	149,721	63,180	68,273	29,180	32,059	13,065
SELECTIVE SERVICE SYSTEM	7,056	1,850	3,420	907	1,667	428
SMALL BUSINESS ADMINISTRATION	150,531	31,467	66,100	13,913	35,545	7,435
SMITHSONIAN INSTITUTION	197,789	37,997	94,575	18,299	47,083	8,892
SMITHSONIAN INSTITUTION	163,725	31,781	78,205	15,292	38,454	7,349
NATIONAL GALLERY OF ART	34,064	6,216	16,370	3,007	8,629	1,543
SOCIAL SECURITY ADMINISTRATION	2,943,778	700,101	1,475,553	360,051	728,233	167,781
TENNESSEE VALLEY AUTHORITY	464,777	114,616	242,846	61,546	86,057	20,009
U.S. HOLOCAUST MEMORIAL MUSEUM	9,435	2,610	4,415	1,224	2,256	601
AGENCY FOR INTERNATIONAL DEVELOPMENT	112,628	830,827	57,444	11,494	19,285	3,997
OVERSEAS PRIVATE INVESTMENT CORPORATION	7,767	2,853	3,782	1,427	1,606	546
AGENCY FOR INTERNATIONAL DEVELOPMENT	104,861	827,974	53,662	10,067	17,679	3,451
U.S. INTERNATIONAL TRADE COMMISSION	15,743	5,553	8,120	2,944	3,196	1,065
U.S. POSTAL SERVICE	29,717,499	5,482,596	15,901,464	2,889,117	7,259,092	1,305,682
SUBTOTAL INDEPENDENT AGENCIES	37,469,981	8,417,696	19,780,014	3,967,417	8,999,929	1,773,693
TOTAL - ALL AGENCIES	106,085,974	24,292,467	52,037,909	11,497,111	24,126,217	5,191,513

TABLE 8A - LEAVE DAYS USED AND ITS VALUE - BY AGENCY
(COSTS IN THOUSANDS)
LEAVE YEAR 2005

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	3,256	606			89	15	1,082	514
OFFICE OF MANAGEMENT AND BUDGET	5,024	1,909			542	226	72	44
OFFICE OF ADMINISTRATION	2,329	714			386	138	13	7
OFFICE OF THE U.S. TRADE REPRESENTATIVE	2,126	830					37	22
OFFICE OF NATIONAL DRUG CONTROL POLICY	1,167	413			82	32	33	21
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	13,902	4,472			1,099	411	1,237	608
DEPARTMENT OF STATE	454,261	128,420			5,252	1,572		
DEPARTMENT OF THE TREASURY	1,058,105	216,512			211,795	42,867		
DEPARTMENT OF DEFENSE, TOTAL	6,257,418	1,475,231	897	282	2,261,881	465,229	49,733	12,163
DEPARTMENT OF THE ARMY	2,212,144	495,910			927,024	182,593	172	59
DEPARTMENT OF THE NAVY	1,649,578	416,127			242,107	59,546	19,083	5,061
DEPARTMENT OF THE AIR FORCE	1,553,522	351,856			956,640	190,821	81	40
OTHER DEFENSE ACTIVITIES	842,174	211,338	897	282	136,110	32,269	30,397	7,003
DEPARTMENT OF JUSTICE	1,003,044	238,134	25,704	6,040	241,478	52,894		
DEPARTMENT OF THE INTERIOR	598,964	139,993	16,478	3,528	121,467	26,378	145,121	26,335
DEPARTMENT OF AGRICULTURE	942,320	194,861	7,706	1,658	192,011	38,524		
DEPARTMENT OF COMMERCE	318,029	72,879	1,612	351	57,232	11,617		
DEPARTMENT OF LABOR	152,913	43,983	1,602	496	4,287	1,244		
DEPARTMENT OF HEALTH AND HUMAN SERVICES	36,661	6,889	8,726	2,695	445,545	122,986		
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	97,324	22,146	2,301	526	25,825	6,063		
DEPARTMENT OF HOMELAND SECURITY	1,158,172	266,745	18,691	4,025	150,078	32,405		
DEPARTMENT OF TRANSPORTATION	409,656	141,234	46,162	17,164	24,847	8,397		
DEPARTMENT OF ENERGY	152,563	50,482	1,711	466	22,995	7,220	164	91
DEPARTMENT OF EDUCATION	46,593	15,509	1,232	420	6,743	2,118		
DEPARTMENT OF VETERANS AFFAIRS	1,520,378	277,574	43,479		346,933	72,583	2,519,483	662,837
SUBTOTAL EXECUTIVE DEPARTMENTS	14,206,401	3,290,592	176,301	37,651	4,118,369	892,097	2,714,501	701,426
AMERICAN BATTLE MONUMENTS COMMISSION	532	141			45	3	17,443	2,066
ARMED FORCES RETIREMENT HOME	3,821	662			8,102	1,265		
COMMODITY FUTURES TRADING COMMISSION	5,012	899	98	18	1,696	306		
CONSUMER PRODUCT SAFETY COMMISSION	4,974	1,630	81	27	747	238		
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	5,529	1,473	2		1,130	235		
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	24,980	7,476	1,420	418	4,894	1,393		
ENVIRONMENTAL PROTECTION AGENCY	205,209	68,907	16,843	6,220	12,958	4,613		
EXPORT-IMPORT BANK OF THE UNITED STATES	3,975	1,327	11	3,707	155	38		
FARM CREDIT ADMINISTRATION	2,587	470	1		952	168		
FEDERAL COMMUNICATIONS COMMISSION	19,622	3,402	3,851	662	7,787	1,334		
FEDERAL DEPOSIT INSURANCE CORPORATION	47,242	9,643	25	6	9,169	1,815		
FEDERAL ELECTION COMMISSION	3,725	669	9	2	1,000	158		
FEDERAL HOUSING FINANCE BOARD	1,273	237			301	55		
FEDERAL LABOR RELATIONS AUTHORITY	1,623	597	87	34	366	128		
FEDERAL MARITIME COMMISSION	1,306	463			273	97		
FEDERAL MEDIATION AND CONCILIATION SERVICE	2,691	403	3	1	152	30		

TABLE 8A - LEAVE DAYS USED AND ITS VALUE - BY AGENCY
(COSTS IN THOUSANDS)
LEAVE YEAR 2005

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	10,852	4,038	489	191				
GENERAL SERVICES ADMINISTRATION	130,287	37,057				1,502	410	
BROADCASTING BOARD OF GOVERNORS	38,811	12,107				996	328	
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	2,143	404	15	2		381	72	
MERIT SYSTEMS PROTECTION BOARD	2,173	366	63	12		533	89	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	190,383	67,573	8,284	2,714		29,604	10,200	605 99
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	29,521	5,893				2,850	366	
NATIONAL CREDIT UNION ADMINISTRATION	9,386	3,198				743	223	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	3,059	672	35	8		770	159	
NATIONAL ENDOWMENT FOR THE ARTS	1,520	324	3	1		360	71	
NATIONAL ENDOWMENT FOR THE HUMANITIES	1,539	348	32	7		410	88	
NATIONAL LABOR RELATIONS BOARD	19,004	6,310	1,863	661		4,179	1,378	
NATIONAL SCIENCE FOUNDATION	13,617	4,879	120	39		16,972	6,430	
NATIONAL TRANSPORTATION SAFETY BOARD	4,599	1,684				392	134	
NUCLEAR REGULATORY COMMISSION	35,064	13,412	365	146		3,937	1,480	
OFFICE OF PERSONNEL MANAGEMENT	39,380	9,557				2,294	449	
PEACE CORPS	8,563	1,884	14	3		2,373	525	
PRESIDIO TRUST	3,443	880	45	10		1,385	344	
RAILROAD RETIREMENT BOARD	10,103	2,797	62			1,890	483	
SECURITIES AND EXCHANGE COMMISSION	45,329	19,220	1,059	497		3,001	1,218	
SELECTIVE SERVICE SYSTEM	1,612	426	57	13		300	76	
SMALL BUSINESS ADMINISTRATION	41,396	8,547	850	197		6,640	1,375	
SMITHSONIAN INSTITUTION	46,250	8,866	1,333	289		8,548	1,651	
SMITHSONIAN INSTITUTION	38,627	7,468	1,278	276		7,161	1,396	
NATIONAL GALLERY OF ART	7,623	1,398	55	13		1,387	255	
SOCIAL SECURITY ADMINISTRATION	643,979	150,519	1,922	381		94,091	21,369	
TENNESSEE VALLEY AUTHORITY	128,711	32,466	2,214	485		4,949	110	
U.S. HOLOCAUST MEMORIAL MUSEUM	2,163	625	248	69		353	91	
AGENCY FOR INTERNATIONAL DEVELOPMENT	24,990	5,319	15	6		9,183	1,905	1,711 808,106
OVERSEAS PRIVATE INVESTMENT CORPORATION	1,992	738	15	6		372	136	
AGENCY FOR INTERNATIONAL DEVELOPMENT	22,998	4,581				8,811	1,769	1,711 808,106
U.S. INTERNATIONAL TRADE COMMISSION	4,183	1,465	83	28		161	51	
U.S. POSTAL SERVICE	5,854,300	1,071,909				702,643	215,888	
SUBTOTAL INDEPENDENT AGENCIES	7,677,402	1,570,472	41,567	16,846		951,310	278,997	19,759 810,271
TOTAL - ALL AGENCIES	21,897,705	4,865,536	217,868	54,497		5,070,778	1,171,505	2,735,497 1,512,305

TABLE 8B - ANNUAL AND SICK DAYS EARNED BUT NOT USED - BY AGENCY
LEAVE YEAR 2005

AGENCY	ANNUAL			SICK		
	EARNED	CARRIED OVER	FORFEITED	EARNED	CARRIED OVER	CREDITED FOR RETIREMENT
EXECUTIVE OFFICE OF THE PRESIDENT	4,926	3,194	188	3,898	7,168	370
OFFICE OF MANAGEMENT AND BUDGET	10,080	10,097	290	6,077	37,610	2,236
OFFICE OF ADMINISTRATION	4,607	3,814	47	2,783	11,441	533
OFFICE OF THE U.S. TRADE REPRESENTATIVE	4,145	4,123	250	2,511	14,243	297
OFFICE OF NATIONAL DRUG CONTROL POLICY	2,249	1,854	7	1,404	5,123	692
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	26,007	23,082	782	16,673	75,585	4,128
DEPARTMENT OF STATE	407,385	446,313	19,858	248,618	1,631,233	
DEPARTMENT OF THE TREASURY	2,607,201	1,756,054	16,523	1,489,239	2,780,471	12,750
DEPARTMENT OF DEFENSE, TOTAL	14,121,036	9,392,348	233,782	8,120,234	39,641,442	2,163,164
DEPARTMENT OF THE ARMY	5,048,553	4,300,558	95,021	2,933,699	14,852,874	871,098
DEPARTMENT OF THE NAVY	3,834,013	3,155,424	53,083	2,156,079	10,742,387	556,346
DEPARTMENT OF THE AIR FORCE	3,233,332	216,247	29,010	1,857,652	8,386,989	441,035
OTHER DEFENSE ACTIVITIES	2,005,138	1,720,119	56,668	1,172,804	5,659,192	294,685
DEPARTMENT OF JUSTICE	2,245,392	1,899,128	42,721	1,336,992	4,499,038	70,402
DEPARTMENT OF THE INTERIOR	1,493,639	1,231,375	20,557	877,430	5,157,743	307,891
DEPARTMENT OF AGRICULTURE	2,150,227	1,813,532	26,099	1,251,727	3,699,348	270
DEPARTMENT OF COMMERCE	743,543	614,438	7,255	429,904	1,172,126	590
DEPARTMENT OF LABOR	289,459	319,419	796	153,545	1,028,459	66,820
DEPARTMENT OF HEALTH AND HUMAN SERVICES	1,247,626	1,823,859	31,403	760,919	89,108,514	41,028
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	233,145	187,352	3,036	127,050	304,314	344
DEPARTMENT OF HOMELAND SECURITY	2,691,564	2,020,962	25,439	1,808,772	3,286,472	
DEPARTMENT OF TRANSPORTATION	1,318,925	974,450	11,543	716,669	3,735,104	396,531
DEPARTMENT OF ENERGY	345,866	320,559	6,894	192,133	1,244,890	100,649
DEPARTMENT OF EDUCATION	97,364	73,552	1,168	55,990	215,369	17,550
DEPARTMENT OF VETERANS AFFAIRS	3,663,485	1,066,904	38,543	2,180,271	7,431,637	70,187
SUBTOTAL EXECUTIVE DEPARTMENTS	33,655,857	23,940,245	485,617	19,749,493	164,936,160	3,248,176
AMERICAN BATTLE MONUMENTS COMMISSION	1,273	1,729	70	767	4,982	186
ARMED FORCES RETIREMENT HOME	8,553	7,242	555	4,981	10,138	88
COMMODITY FUTURES TRADING COMMISSION	11,181	10,191	127	6,456	19,029	1,065
CONSUMER PRODUCT SAFETY COMMISSION	9,956	8,204	127	5,616	30,470	4,374
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	11,597	9,008	192	8,972	16,305	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	56,268	45,073	1,069	30,741	126,981	7,341
ENVIRONMENTAL PROTECTION AGENCY	405,466	334,360	5,149			
EXPORT-IMPORT BANK OF THE UNITED STATES	8,564	6,743	161	4,827	22,047	1,157
FARM CREDIT ADMINISTRATION	6,149	5,654	43	3,331	11,365	
FEDERAL COMMUNICATIONS COMMISSION	45,253	39,738	1,088	25,507	69,761	
FEDERAL DEPOSIT INSURANCE CORPORATION	112,133	99,873	712	61,159	204,808	614
FEDERAL ELECTION COMMISSION	7,610	5,207	67	4,679	9,182	
FEDERAL HOUSING FINANCE BOARD	2,788	2,747	28	1,638	5,211	258
FEDERAL LABOR RELATIONS AUTHORITY	3,651	3,097	34	2,023	12,588	530
FEDERAL MARITIME COMMISSION	19,547	16,120		9,016	53,004	242
FEDERAL MEDIATION AND CONCILIATION SERVICE	5,918	6,090	328	3,490	13,218	521

**TABLE 8B - ANNUAL AND SICK DAYS EARNED BUT NOT USED - BY AGENCY
LEAVE YEAR 2005**

AGENCY	ANNUAL			SICK		
	EARNED	CARRIED OVER	FORFEITED	EARNED	CARRIED OVER	CREDITED FOR RETIREMENT
FEDERAL TRADE COMMISSION	21,417	17,187	601	12,989	64,285	4,332
GENERAL SERVICES ADMINISTRATION	296,218	256,320	5,452	156,549	871,330	
BROADCASTING BOARD OF GOVERNORS	38,521	35,498	1,115	21,827	113,024	
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	5,003	4,721	140	2,796	9,839	487
MERIT SYSTEMS PROTECTION BOARD	5,069	4,553	81	2,805	8,754	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	441,464	355,848	11,937	245,975	1,821,841	145,784
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	60,962	44,079	421	34,698	146,685	5,847
NATIONAL CREDIT UNION ADMINISTRATION	20,904	19,480	632	11,405	77,529	3,194
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	6,887	5,665	82	3,975	10,154	
NATIONAL ENDOWMENT FOR THE ARTS	3,269	2,763	46	1,958	4,314	
NATIONAL ENDOWMENT FOR THE HUMANITIES	3,618	2,902	36	2,017	5,840	
NATIONAL LABOR RELATIONS BOARD	42,257	32,789	366	23,906	141,829	5,754
NATIONAL SCIENCE FOUNDATION	27,351	27,080	897	15,796	83,667	4,821
NATIONAL TRANSPORTATION SAFETY BOARD	9,106	7,955	144	5,350	30,023	2,110
NUCLEAR REGULATORY COMMISSION	71,153	68,489	1,580	40,753	279,372	20,209
OFFICE OF PERSONNEL MANAGEMENT	63,139	53,076	1,037	33,897	154,597	5,574
PEACE CORPS	16,104	12,372	326	10,900	17,955	
PRESIDIO TRUST	6,521	5,665	140	4,202	11,568	36
RAILROAD RETIREMENT BOARD	25,011	19,164	127	12,793	81,583	1,951
SECURITIES AND EXCHANGE COMMISSION	76,271	59,541	915	49,760	158,825	1,938
SELECTIVE SERVICE SYSTEM	3,491	2,465	34	1,888	6,180	587
SMALL BUSINESS ADMINISTRATION	76,016	56,955	1,913	47,558	101,455	1,162
SMITHSONIAN INSTITUTION	101,399	78,898	2,416	60,194	138,918	
SMITHSONIAN INSTITUTION	84,108	67,609	2,236	50,301	118,963	
NATIONAL GALLERY OF ART	17,291	11,289	180	9,893	19,955	
SOCIAL SECURITY ADMINISTRATION	1,464,592	1,024,292	5,646	848,235	3,494,287	202,777
TENNESSEE VALLEY AUTHORITY	283,874	278,050	17,816	163,528	1,367,765	597,190
U.S. HOLOCAUST MEMORIAL MUSEUM	4,713	3,489	126	2,926	8,966	788
AGENCY FOR INTERNATIONAL DEVELOPMENT	66,040	89,871	1,847	32,359	98,066	5
OVERSEAS PRIVATE INVESTMENT CORPORATION	3,973	3,250	78	2,600	9,837	
AGENCY FOR INTERNATIONAL DEVELOPMENT	62,067	86,621	1,769	29,759	88,229	5
U.S. INTERNATIONAL TRADE COMMISSION	8,203	7,202	316	4,630	25,783	2,411
U.S. POSTAL SERVICE	15,650,146	10,454,519	35,038	8,797,820	54,931,758	1,685,655
SUBTOTAL INDEPENDENT AGENCIES	19,607,739	13,626,299	100,895	10,822,717	64,865,127	2,708,988
TOTAL - ALL AGENCIES	53,289,603	37,589,626	587,294	30,588,883	229,876,872	5,961,292

TABLE 8C - AVERAGE LEAVE DAYS USED - BY AGENCY
LEAVE YEAR 2005

AGENCY	AVERAGE DAYS USED						
	TOTAL	ANNUAL	SICK	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
EXECUTIVE OFFICE OF THE PRESIDENT	25.69	12.13	2.52	8.12		0.22	
OFFICE OF MANAGEMENT AND BUDGET	39.58	21.63	6.12	10.53		1.14	
OFFICE OF ADMINISTRATION	41.7	21.24	7.88	10.73		1.78	
OFFICE OF THE U.S. TRADE REPRESENTATIVE	34.35	18.96	4.94	10.27			
OFFICE OF NATIONAL DRUG CONTROL POLICY	43.02	22.28	8.87	10.81		0.76	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	35.45	18.53	5.41	9.86		0.78	
DEPARTMENT OF STATE	32.41	18.02	6.54	21.92		0.25	
DEPARTMENT OF THE TREASURY	44.76	21.83	11.31	9.68		1.94	
DEPARTMENT OF DEFENSE, TOTAL	45.93	23.06	9.97	10.44		3.77	2.72
DEPARTMENT OF THE ARMY	55.67	26.77	11.7	12.12		5.08	
DEPARTMENT OF THE NAVY	41.02	21.62	9.3	9.4		1.38	5.63
DEPARTMENT OF THE AIR FORCE	45.62	21.59	9.21	10.55		6.5	0.01
OTHER DEFENSE ACTIVITIES	37.6	20.89	9.07	8.94	0.01	1.45	3.95
DEPARTMENT OF JUSTICE	42.89	20.45	10.1	9.74	0.25	2.34	
DEPARTMENT OF THE INTERIOR	40.67	19.99	8.57	8.22	0.23	1.67	
DEPARTMENT OF AGRICULTURE	42.42	21.25	8.98	10.06	0.08	2.05	
DEPARTMENT OF COMMERCE	37.8	18.96	8.63	8.61	0.04	1.55	
DEPARTMENT OF LABOR	41.28	21.61	9.76	9.54	0.1	0.27	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	32.75	18.22	8.64	0.61	0.15	7.42	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	46.58	22.43	11.5	9.81	0.23	2.6	
DEPARTMENT OF HOMELAND SECURITY	56.67	26.77	15.41	12.64	0.2	1.64	
DEPARTMENT OF TRANSPORTATION	42.03	22.05	11.43	7.29	0.82	0.44	
DEPARTMENT OF ENERGY	43.56	22.92	8.87	10.11	0.11	1.52	
DEPARTMENT OF EDUCATION	45.37	22.47	10.7	10.41	0.28	1.51	
DEPARTMENT OF VETERANS AFFAIRS	44.78	21.23	11.34	8.98	0.26	2.05	47.76
SUBTOTAL EXECUTIVE DEPARTMENTS	44.44	22.1	10.37	9.74	0.12	2.82	32.16
AMERICAN BATTLE MONUMENTS COMMISSION	50.14	16.03	6.94	7.71		0.65	54.17
ARMED FORCES RETIREMENT HOME	54.5	17.49	9.16	8.93		18.93	
COMMODITY FUTURES TRADING COMMISSION	46.23	22.06	10.22	10.27	0.2	3.48	
CONSUMER PRODUCT SAFETY COMMISSION	47.41	24.16	10.25	11.15	0.18	1.67	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	39.79	18.76	8.99	10		2.04	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	46.8	23.03	11.11	10.11	0.57	1.98	
ENVIRONMENTAL PROTECTION AGENCY	46.83	22.8	10.83	11.73	0.96	0.74	
EXPORT-IMPORT BANK OF THE UNITED STATES	41.72	22.47	8.92	9.91	0.03	0.39	
FARM CREDIT ADMINISTRATION	46.6	23.4	9.21	10.23		3.76	
FEDERAL COMMUNICATIONS COMMISSION	51.35	23.35	11.54	10.34	2.03	4.1	
FEDERAL DEPOSIT INSURANCE CORPORATION	41.67	21.53	9.24	9.12		1.77	
FEDERAL ELECTION COMMISSION	41.08	18.96	9.6	9.85	0.02	2.65	
FEDERAL HOUSING FINANCE BOARD	42.75	20.98	7.84	11.27		2.66	
FEDERAL LABOR RELATIONS AUTHORITY	47.12	22.61	12.37	9.49	0.51	2.14	
FEDERAL MARITIME COMMISSION	39.02	17.38	8.9	10.53		2.2	
FEDERAL MEDIATION AND CONCILIATION SERVICE	41.03	21.29	8.49	10.64	0.01	0.6	

TABLE 8C - AVERAGE LEAVE DAYS USED - BY AGENCY
LEAVE YEAR 2005

AGENCY	AVERAGE DAYS USED						
	TOTAL	ANNUAL	SICK	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
FEDERAL TRADE COMMISSION	44.23	22.03	10.17	10.65	0.48	0.9	
GENERAL SERVICES ADMINISTRATION	44.66	24.2	9.92	10.42		0.12	
BROADCASTING BOARD OF GOVERNORS	44.11	22.35	9.88	22.01		0.56	
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	40.59	19.37	10.37	9.16	0.06	1.63	
MERIT SYSTEMS PROTECTION BOARD	44.95	21.21	8.68	9.7		2.38	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	44.35	23.73	8.48	10.12	0.44	1.57	
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	44.16	23.01	9.78	10.38		1	
NATIONAL CREDIT UNION ADMINISTRATION	43.74	24.72	7.91	10.29		0.81	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	46.19	22.41	10.63	10.4	0.12	2.62	
NATIONAL ENDOWMENT FOR THE ARTS	44.96	21.52	10.63	10.34		0.02	2.45
NATIONAL ENDOWMENT FOR THE HUMANITIES	47.42	23.31	10.63	10.47	0.22	2.79	
NATIONAL LABOR RELATIONS BOARD	45.59	22.01	10.25	10.11	0.99	2.22	
NATIONAL SCIENCE FOUNDATION	53.78	20.8	8.9	10.68	0.09	13.31	
NATIONAL TRANSPORTATION SAFETY BOARD	42.32	20.98	9.81	10.62		0.91	
NUCLEAR REGULATORY COMMISSION	43.3	22.3	8.68	10.97	0.11	1.23	
OFFICE OF PERSONNEL MANAGEMENT	47.41	22.8	9.6	14.18		0.83	
PEACE CORPS	29.29	15.6	7.51	10.11	0.02	2.8	
PRESIDIO TRUST	42.34	18.58	9.51	10.07	0.13	4.05	
RAILROAD RETIREMENT BOARD	47.22	23.88	11.37	10.03	0.06	1.88	
SECURITIES AND EXCHANGE COMMISSION	42.17	19.23	9.03	12.77	0.3	0.85	
SELECTIVE SERVICE SYSTEM	45.52	22.06	10.75	10.4	0.37	1.94	
SMALL BUSINESS ADMINISTRATION	36.4	15.98	8.59	10.01	0.21	1.61	
SMITHSONIAN INSTITUTION	44.51	21.28	10.59	10.41	0.3	1.92	
SMITHSONIAN INSTITUTION	44.65	21.33	10.49	10.53	0.35	1.95	
NATIONAL GALLERY OF ART	43.84	21.07	11.11	9.81	0.07	1.79	
SOCIAL SECURITY ADMINISTRATION	45.1	22.61	11.16	9.87	0.03	1.44	
TENNESSEE VALLEY AUTHORITY	5.38	2.81	1	1.49	0.03	0.06	
U.S. HOLOCAUST MEMORIAL MUSEUM	40.49	18.95	9.68	9.28	1.06	1.52	
AGENCY FOR INTERNATIONAL DEVELOPMENT	19.57	9.98	3.35	4.34		1.6	
OVERSEAS PRIVATE INVESTMENT CORPORATION	37.89	18.45	7.83	9.72	0.07	1.81	
AGENCY FOR INTERNATIONAL DEVELOPMENT	18.9	9.67	3.19	4.14		1.59	
U.S. INTERNATIONAL TRADE COMMISSION	42.9	22.13	8.71	11.4	0.23	0.44	
U.S. POSTAL SERVICE	39.93	21.37	9.75	7.87		0.94	
SUBTOTAL INDEPENDENT AGENCIES	37.6	19.87	9.04	7.71	0.04	0.96	19.16
TOTAL - ALL AGENCIES	41.75	21.19	9.83	8.92	0.09	2.07	32.02

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.)

**TABLE 8D. BASIC WORK YEARS AND ADJUSTED BASIC WORK YEARS
FISCAL YEAR 2005**

AGENCY	BASIC WORK YEARS	ADJUSTED BASIC WORK YEARS 1/	BASIC WORK YEARS FOR "OTHER" EMPLOYEES 2/
EXECUTIVE OFFICE OF THE PRESIDENT	401	401	
OFFICE OF MANAGEMENT AND BUDGET	477	477	
OFFICE OF ADMINISTRATION	217	217	
OFFICE OF THE U.S. TRADE REPRESENTATIVE	207	207	
OFFICE OF NATIONAL DRUG CONTROL POLICY	108	108	
SUBTOTAL EXECUTIVE OFFICE OF PRESIDENT	1,410	1,410	
DEPARTMENT OF STATE	29,889	20,722	9,167
DEPARTMENT OF THE TREASURY	109,283	109,283	
DEPARTMENT OF DEFENSE, TOTAL	617,648	599,354	18,294
DEPARTMENT OF THE ARMY	182,509	182,509	
DEPARTMENT OF THE NAVY	178,880	175,488	3,392
DEPARTMENT OF THE AIR FORCE	154,397	147,197	7,200
OTHER DEFENSE ACTIVITIES	101,862	94,160	7,702
DEPARTMENT OF JUSTICE	103,006	103,006	
DEPARTMENT OF THE INTERIOR	72,865	72,865	
DEPARTMENT OF AGRICULTURE	93,671	93,671	
DEPARTMENT OF COMMERCE	36,957	36,957	
DEPARTMENT OF LABOR	16,021	16,021	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	64,249	60,065	4,184
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	9,921	9,921	
DEPARTMENT OF HOMELAND SECURITY	91,616	91,616	
DEPARTMENT OF TRANSPORTATION	56,226	56,221	5
DEPARTMENT OF ENERGY	15,085	15,085	
DEPARTMENT OF EDUCATION	4,474	4,474	
DEPARTMENT OF VETERANS AFFAIRS	222,024	169,267	52,757
SUBTOTAL EXECUTIVE DEPARTMENTS	1,542,935	1,458,528	84,407
AMERICAN BATTLE MONUMENTS COMMISSION	391	69	322
ARMED FORCES RETIREMENT HOME	428	428	
COMMODITY FUTURES TRADING COMMISSION	488	488	
CONSUMER PRODUCT SAFETY COMMISSION	446	446	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE	553	553	
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	2,471	2,471	
ENVIRONMENTAL PROTECTION AGENCY	17,574	17,488	86
EXPORT-IMPORT BANK OF THE UNITED STATES	401	401	
FARM CREDIT ADMINISTRATION	253	253	
FEDERAL COMMUNICATIONS COMMISSION	1,898	1,898	
FEDERAL DEPOSIT INSURANCE CORPORATION	5,179	5,179	
FEDERAL ELECTION COMMISSION	378	378	
FEDERAL HOUSING FINANCE BOARD	113	113	
FEDERAL LABOR RELATIONS AUTHORITY	171	171	
FEDERAL MARITIME COMMISSION	124	124	
FEDERAL MEDIATION AND CONCILIATION SERVICE	253	253	
FEDERAL TRADE COMMISSION	1,019	1,019	
GENERAL SERVICES ADMINISTRATION	12,505	12,505	
BROADCASTING BOARD OF GOVERNORS	2,191	1,763	428
INTERNATIONAL BOUNDARY AND WATER COMMISSION: UNITED STATES AND MEXICO	234	234	
MERIT SYSTEMS PROTECTION BOARD	224	224	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	18,807	18,807	
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION	2,845	2,845	

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, 746, 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, 746, 748, AND 772. EXCLUDED FROM COVERAGE OF 5 U.S.C. 6301 ARE CERTAIN PART-TIME AND TEMPORARY EMPLOYEES (CONSTRUCTION), PANAMA CANAL ZONE EMPLOYEES, 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 2005**

AGENCY	BASIC WORK YEARS	ADJUSTED BASIC WORK YEARS 1/	BASIC WORK YEARS FOR "OTHER" EMPLOYEES 2/
NATIONAL CREDIT UNION ADMINISTRATION	912	912	
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	294	294	
NATIONAL ENDOWMENT FOR THE ARTS	147	147	
NATIONAL ENDOWMENT FOR THE HUMANITIES	147	147	
NATIONAL LABOR RELATIONS BOARD	1,880	1,880	
NATIONAL SCIENCE FOUNDATION	1,275	1,275	
NATIONAL TRANSPORTATION SAFETY BOARD	433	433	
NUCLEAR REGULATORY COMMISSION	3,197	3,197	
OFFICE OF PERSONNEL MANAGEMENT	2,777	2,777	
PEACE CORPS	1,042	847	195
PRESIDIO TRUST	342	342	
RAILROAD RETIREMENT BOARD	1,007	1,007	
SECURITIES AND EXCHANGE COMMISSION	3,550	3,550	
SELECTIVE SERVICE SYSTEM	155	155	
SMALL BUSINESS ADMINISTRATION	4,136	4,136	
SMITHSONIAN INSTITUTION	4,444	4,444	
SMITHSONIAN INSTITUTION	3,667	3,667	
NATIONAL GALLERY OF ART	777	777	
SOCIAL SECURITY ADMINISTRATION	65,270	65,270	
TENNESSEE VALLEY AUTHORITY	86,433	86,433	
U.S. HOLOCAUST MEMORIAL MUSEUM	233	233	
AGENCY FOR INTERNATIONAL DEVELOPMENT	5,754	5,754	
OVERSEAS PRIVATE INVESTMENT CORPORATION	205	205	
AGENCY FOR INTERNATIONAL DEVELOPMENT	5,549	5,549	
U.S. INTERNATIONAL TRADE COMMISSION	367	367	
U.S. POSTAL SERVICE	744,196	744,196	
SUBTOTAL INDEPENDENT AGENCIES	996,643	995,612	1,031
TOTAL - ALL AGENCIES	2,540,988	2,455,550	85,438

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, 746, 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, 746, 748, AND 772. EXCLUDED FROM COVERAGE OF 5 U.S.C. 6301 ARE CERTAIN PART-TIME, AND TEMPORARY EMPLOYEES (CONSTRUCTION) PANAMA CANAL ZONE EMPLOYEES, 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.

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 2005 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 2005 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 2005 WYPC Report reflecting gross obligations (both direct and reimbursables) via object class should be the same as the "2005 actual" column of the Fiscal Year 2006 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 May 12, 2006. 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 2005 work years and cost data, as well as Leave Year 2005 data, by May 12, 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.

Includes regular salaries and wages paid while the employees are on paid leave, such as annual, sick, or compensatory leave. (Some of which may be withheld from the employee's check to pay taxes, to pay a bill in a credit union, or to pay the employee's share of life and health insurance.) Includes other payments that become part of their basic pay (for example, geographic differentials and critical position pay). Includes the lump sum payments for annual leave upon separation (also known as terminal leave payments). 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.

Exclude overtime pay and other premium pay and cash awards. (See codes 200-212.) Excludes compensation above the basic rate, for example, overtime or other premium pay, which will be classified in object class 11.5, Other Personnel Compensation. Also excludes full-time temporary employees who are full-time civilian employees with temporary appointments as defined by OPM, which will be classified in Object Class 11.3, Other than full-time permanent.

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.)

Attachment 1 (3)

- 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 for 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 or class.

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. 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.

Attachment 1 (4)

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 and standby duty (5 U.S.C. 5545 (c)(2));
- Unscheduled availability duty hours 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 substantially different from those in the continental United States and warrant additional pay as a recruitment and retention incentive 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.)

Note: Post differentials and hazardous duty pay result from the job or services performed. For example, a job performed at a hardship post abroad or under hazardous duty is different from what might appear to be the same job performed elsewhere and under non-hazardous conditions. Hence, both are classified with other pay in object class 11 and not as benefits in object class 12. By contrast, compensation in the form of cost of living allowances are classified as benefits in object class 12 because they do not result from the job or services performed. The cost for a job in one locale is different from the same job in another locale simply because the cost of living is higher in one locale.

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 to adjust the compensation of supervisors to a level greater than the highest paid subordinate. The differential applies to a General Schedule employee who supervises one or more employees not covered by the General Schedule. (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

Attachment 1(6)

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;
- all awards granted on the basis of honorary recognition for meritorious special acts or services, suggestions/inventions, and superior accomplishments under 5 U.S.C. 4504.
- 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.)

Exclude other payments which are classified in object class 12.1, Civilian personnel benefits.

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	\$45,239	\$130,543
675	Senior Executive Services (ES)	\$107,550	\$162,100

Note: The minimum and maximum salaries (excluding locality pay) shown are those for calendar year 2005.

- (2) The average basic salaries computed by edit (1) above divided by 260 days should approximate the average daily rate.
- (3) For code 201, overtime costs divided by overtime work years should approximate the annual average overtime rate.
- (4) 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 payments for employee retirement (including payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board), life insurance, health insurance, work injury disabilities or death (e.g., payments to the Office of Workers Compensation), and other such

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payments. Includes agency payments to the civil service retirement fund for currently employed Civil Service Retirement System (CSRS) and Federal Employees Retirement System (FERS) personnel, as required under the Federal Workforce Restructuring Act of 1994 (5 U.S.C. 2101).

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. Does not include expenses for travel and transportation and the storage and care of vehicles and household goods.

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. (Note: COLAs are classified as benefits in object class 12 (and not as compensation in object class 11) because they are not related to the job or service performed.)

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),

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reimbursements for notary public expenses, and 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 2004
300 Total Cost of Benefits (excludes separation pay)	30.1
301 Health Insurance	8.1
302 Life Insurance - Federal Employees Group Life Insurance (FEGLI).....	.3
303 Retirement.....	13.0
304 Civil Service Retirement System (CSRS)	3.0
305 Federal Employees Basic Benefit - Federal Employees Retirement System (FERS) ..	6.9
306 Federal Employees Thrift Plan (FERS).....	2.7
307 Other Retirement Systems.....	.4
308 Federal Insurance Contributions Act Taxes (OASDHI)	5.6
309 Federal Employees Compensation Act (FECA) (Payments to Department of Labor).....	1.6

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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
315	Relocation Bonus0
315.5	Student Loan Repayment.....	.0
316	Other benefits included in Object Class 12.1.....	0.5
400	Total Separation Pay.....	.3
	Total Benefits Plus Separation Pay	30.3

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 2005).**

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.)

Attachment 1(15)

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 Agency-wide 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.

SUPPLEMENT IV - GLOSSARY

Definitions of Key Terms

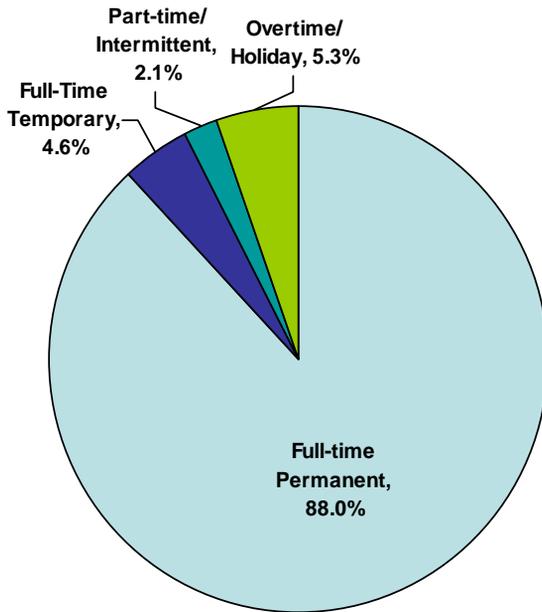
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ACKNOWLEDGMENTS

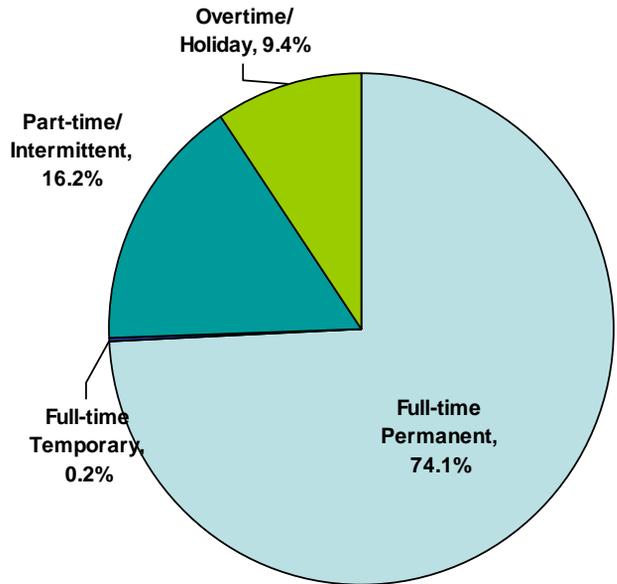
The project manager for this report is statistician British Morrison (telephone: 202-606-1350; Email: bvmorris@opm.gov). The survey and publication were completed under the direction of Nancy Kichak, Deputy Associate Director, Center for Workforce Planning and Policy Analysis. We also recognize the contributions 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

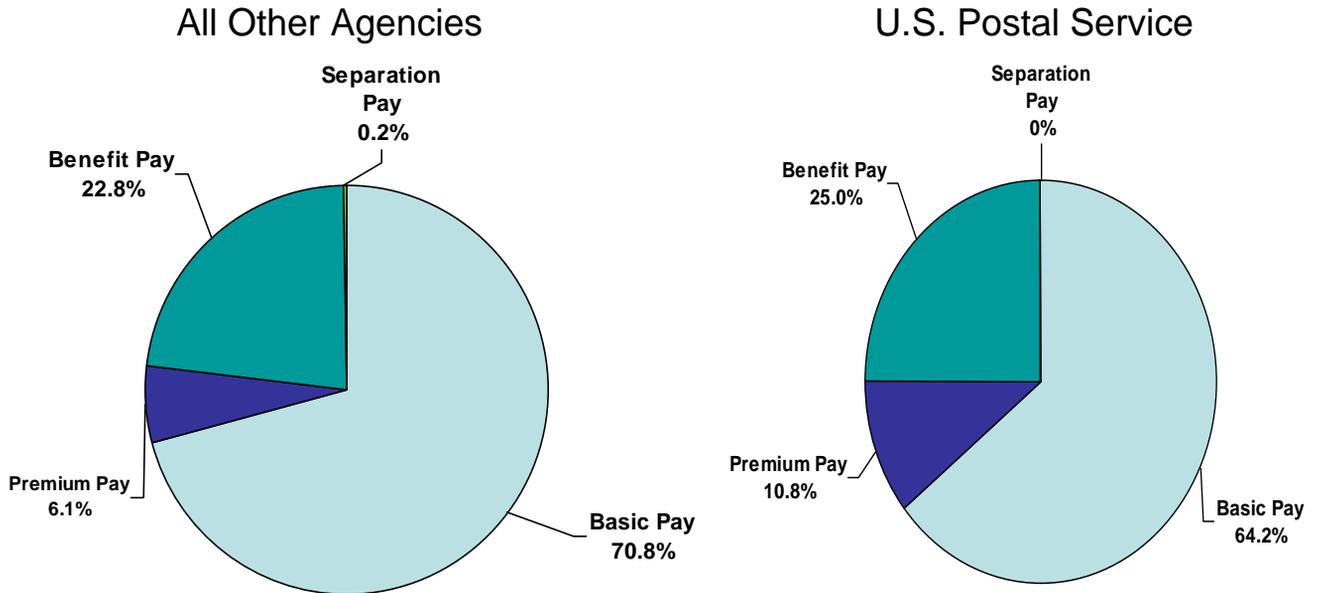


U.S. Postal Service



- **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



- **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 carried over 2004 data for three agencies that did not submit the 2005 report.

