



## 2005 Employee Benefits Survey Report

This report reflects the data from 140 theatres that responded to the 2005 Employee Benefits Survey. For certain sections we have divided the participating theatres into the following budget categories:

- Group 1            \$499,999 and less            20 theatres
- Group 2            \$500,000 to \$999,999        24 theatres
- Group 3            \$1 million to \$2.9 million    43 theatres
- Group 4            \$3 million to \$4.9 million    22 theatres
- Group 5            \$5 million to \$9.9 million    18 theatres
- Group 6            \$10 million and over        13 theatres

### SECTION ONE: HEALTH PLAN BENEFITS

Figure 1.1 below represents the percentage of survey participants that offer the health plan types indicated in the leftmost column to their employees. Results are sorted by budget group. Please note that some theatres offer employees the opportunity to choose between multiple plans, so percentage totals will not necessarily equal 100%.

**Figure 1.1: Which of the Following Health Plan Types Do You Offer?**  
(see definitions of terms below)

	Group 1 (20)	Group 2 (24)	Group 3 (43)	Group 4 (22)	Group 5 (18)	Group 6 (13)	All (140)
<b>Conventional Indemnity Plan</b>	15%	13%	16%	14%	6%	0%	<b>12%</b>
<b>Preferred Provider Organization (PPO)</b>	20%	42%	49%	50%	39%	69%	<b>44%</b>
<b>Dual Option or Point of Service (POS)</b>	5%	17%	14%	36%	33%	23%	<b>20%</b>
<b>Health Maintenance Organization (HMO)</b>	15%	25%	53%	64%	56%	69%	<b>46%</b>
<b>Other*</b>	10%	13%	7%	0%	6%	8%	<b>7%</b>
<b>No Health Plan</b>	45%	4%	0%	0%	0%	0%	<b>7%</b>

\* “Other” types of Health Plans offered by survey participants included:

- High-deductible plans with health savings accounts
- Self-insured indemnity plans (utilizing a third-party administrator)
- Stipend payments for employees’ use in purchasing an individual health plan

<b>Definitions of Terms:</b>
<ul style="list-style-type: none"> <li>▪ <b>Conventional Indemnity Plan:</b> Employees can go to any physician or hospital they choose; there is usually a deductible, and coinsurance above the deductible.</li> <li>▪ <b>Preferred Provider Organization (PPO):</b> Physician and facility access is limited only to those in the defined network.</li> <li>▪ <b>Dual Option or Point of Service (POS):</b> A defined network of care providers exists, but employees may go outside the network if they prefer. Financial incentives (such as lower co-payments) are typically used to encourage the employee to choose an in-network care provider.</li> <li>▪ <b>Health Maintenance Organization (HMO):</b> Employees must receive care from an HMO physician, and provided they do so, expenses are usually covered in full.</li> </ul>

Figure 1.2 below represents the health plan type that covers the majority of survey respondents' employees. Results are sorted by budget group.

**Figure 1.2: Which Health Plan Type Covers the Most Employees?**

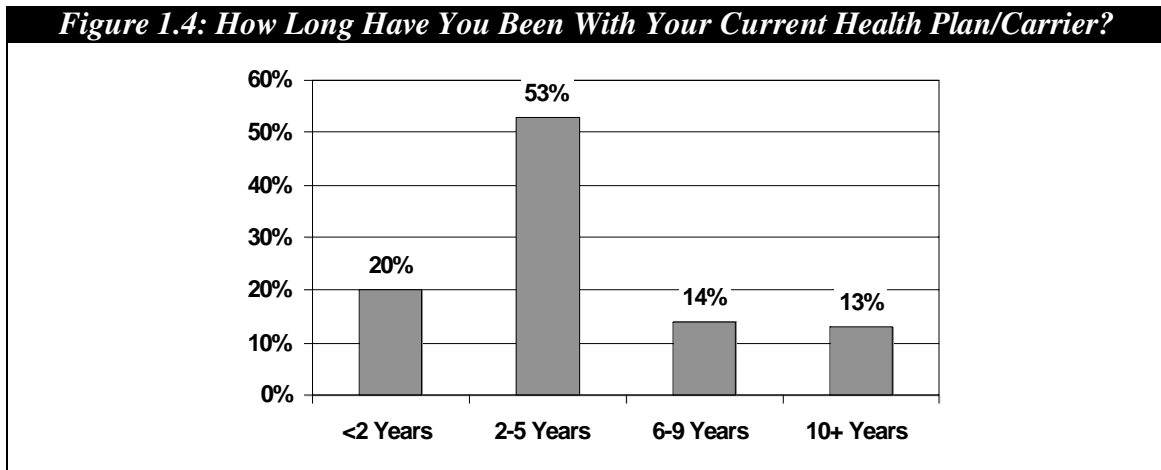
	Group 1 (20)	Group 2 (24)	Group 3 (43)	Group 4 (22)	Group 5 (18)	Group 6 (13)	All (140)
<b>Conventional Indemnity Plan</b>	15%	9%	7%	9%	6%	0%	<b>8%</b>
<b>Preferred Provider Organization (PPO)</b>	15%	46%	37%	18%	22%	30%	<b>30%</b>
<b>Dual Option or Point of Service (POS)</b>	5%	9%	5%	14%	16%	8%	<b>9%</b>
<b>Health Maintenance Organization (HMO)</b>	10%	24%	49%	59%	50%	54%	<b>41%</b>
<b>Other</b>	10%	8%	2%	0%	6%	8%	<b>5%</b>
<b>No Health Coverage</b>	45%	4%	0%	0%	0%	0%	<b>7%</b>

Figure 1.3 below indicates the Health Plans and/or Carriers employed by survey participants to cover their employees. Percentages are based on the total number of survey participants that purchase health insurance through a third party, and do not include those with no health plan or whose health plan does not include insurance purchased by a third party (for example, theatres that provide employees with a stipend for health insurance). 126 survey participants fit these criteria. Please note that some theatres use multiple plans/carriers, so percentages will not necessarily add up to 100%.

**Figure 1.3: Health Plans/Carriers**

Health Plan/Carrier Name	% of Participants Enrolled
<b>Blue Cross/Blue Shield</b> (via local member companies, such as Independence Blue Cross)	44%
<b>Kaiser Permanente</b>	10%
<b>United Healthcare</b> (via local member companies, such as United Healthcare of Georgia)	8%
<b>Aetna</b> <b>Humana</b>	6% each
<b>Oxford Health Plans</b>	4%
<b>Health Net</b>	3%
<b>American Medical Security</b> <b>Cigna</b> <b>Equity League</b> <b>Harvard Pilgrim Health Care</b> <b>Medica Health Plans</b> <b>Pacificare Health Systems</b> <b>Principal Life Insurance</b>	1-2% each
<b>Carolina Health Plan</b> <b>Connecticare</b> <b>Health New England</b> <b>Health Partners</b> <b>Medical Mutual</b> <b>Neighborhood Health Plan</b> <b>Optima Health</b> <b>PacAdvantage</b> <b>Providence Health System</b> <b>Sharp HealthCare</b> <b>Tufts Health Plan</b> <b>Unity Health Insurance</b> <b>UPMC Health Plan</b>	<1% each

Of the 126 survey participants who purchase health insurance through a third party, the chart below indicates the length of time that they have been with their current health plan/carrier:



All survey participants were asked to comment on changes to their health coverage in the last five years. Almost uniformly, the rising cost of health care is reportedly problematic, resulting in higher costs to the theatre and/or employee, reduced benefits to keep premiums affordable or both. 26% of survey participants reported increases in employee deductibles, co-payments or out-of-pocket spending limits in the last five years, while less than 2% reported decreases in those figures. As indicated by Figure 1.4, 20% of survey participants have been with their current plan for less than two years, with a number of respondents reporting yearly or near-yearly carrier changes in an attempt to avoid exorbitant premium hikes.

Even amongst theatres that have stayed with the same carrier for many years, survey responses indicate that they are forced to choose between lowering the level of coverage (by increasing deductibles or discontinuing choice between multiple plans, for example) and passing on increased premiums to their employees. In some cases, theatres have lowered the level of coverage while simultaneously increasing the premium cost shared by the employee. A number of theatres that previously were able to pay for 100% of employees' premiums report that they have begun requiring employees to pay for a portion of the premium out of their gross pay.

On a positive note, four respondents who previously did not offer health insurance to employees reported that they have begun to offer insurance within the last five years. Three respondents reported the addition of health benefits for domestic partners within the last five years.

**SECTION TWO: PAID MEDICAL, DENTAL AND OPTICAL INSURANCE**

Figures 2.1, 2.2 and 2.3 below indicate the percentage of survey respondents that actually pay for, either in part or in full, medical, dental and optical insurance coverage for their employees. Results are sorted by budget group. Please note that these charts only indicate coverage that is at least partially paid for. Therefore, companies who offer optional participation in an insurance plan at the employee’s cost will be shown in these charts as replying “no.” A number of theatres offer insurance to employees at their own expense, particularly when it comes to dental and optical insurance.

***Figure 2.1: Do You Pay For MEDICAL Insurance Coverage to Employees?***

	Group 1 (20)	Group 2 (24)	Group 3 (43)	Group 4 (22)	Group 5 (18)	Group 6 (13)	All (140)
<b>Fully Paid Coverage</b>	35%	54%	51%	59%	67%	31%	<b>51%</b>
<b>Partially Paid Coverage*</b>	20%	33%	47%	41%	33%	69%	<b>40%</b>
<b>No</b>	45%	13%	2%	0%	0%	0%	<b>9%</b>

\*Amongst survey participants that only pay for a portion of the monthly medical insurance premium, the percentage paid by the theatre (for a single employee with no partner or dependents) ranged from 25% to 98%, with an average payment of 73%. Some theatres reported increasing their share of the premium, up to 100%, as an employee’s length of service increases. Others reported paying for 100% of an HMO plan, while giving employees the opportunity to buy into a PPO plan by paying for a percentage of the higher premium.

***Figure 2.2: Do You Pay For DENTAL Insurance Coverage to Employees?***

	Group 1 (20)	Group 2 (24)	Group 3 (43)	Group 4 (22)	Group 5 (18)	Group 6 (13)	All (140)
<b>Fully Paid Coverage</b>	15%	38%	35%	41%	67%	23%	<b>36%</b>
<b>Partially Paid Coverage*</b>	5%	8%	35%	14%	22%	54%	<b>23%</b>
<b>No</b>	80%	54%	30%	45%	11%	23%	<b>41%</b>

\*Amongst survey participants that only pay for a portion of the monthly dental insurance premium, the percentage paid by the theatre (for a single employee with no partner or dependents) ranged from 50% to 90%, with an average payment of approximately 69%.

***Figure 2.3: Do You Pay For OPTICAL Insurance Coverage to Employees?***

	Group 1 (20)	Group 2 (24)	Group 3 (43)	Group 4 (22)	Group 5 (18)	Group 6 (13)	All (140)
<b>Fully Paid Coverage</b>	5%	25%	19%	32%	44%	23%	<b>24%</b>
<b>Partially Paid Coverage*</b>	15%	4%	23%	14%	17%	31%	<b>17%</b>
<b>No</b>	80%	71%	58%	54%	39%	46%	<b>59%</b>

\*Amongst survey participants that only pay for a portion of the monthly optical insurance premium, the percentage paid by the theatre (for a single employee with no partner or dependents) ranged from 50% to 90%, with an average payment of approximately 70%.

### SECTION THREE: LIFE INSURANCE

Survey participants were asked whether or not they offer life insurance benefits to their employees, and if so, to specify the range of benefit amounts. 46% of all participants offer life insurance benefits, distributed across the budget groups as shown below:

- **Group 1:** 3 theatres (15% of group)
- **Group 2:** 8 theatres (33% of group)
- **Group 3:** 19 theatres (44% of group)
- **Group 4:** 9 theatres (41% of group)
- **Group 5:** 13 theatres (72% of group)
- **Group 6:** 13 theatres (100% of group)

The average life insurance benefit amount was \$51,120, with benefit amounts ranging from \$1,500 to \$300,000 for all survey participants, with individual budget group data indicated in Figure 3.1 below.

**Figure 3.1: Life Insurance Benefit Amounts\***

	Group 1 (20)	Group 2 (24)	Group 3 (43)	Group 4 (22)	Group 5 (18)	Group 6 (13)	All (140)
<b>Lowest Benefit:</b>	\$1,500	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	<b>\$1,500</b>
<b>Highest Benefit:</b>	\$25,000	\$100,000	\$250,000	\$50,000	\$300,000	\$250,000	<b>\$300,000</b>
<b>Average Benefit:</b>	\$13,250	\$36,250	\$42,308	\$23,571	\$88,182	\$55,000	<b>\$51,120</b>

\* Please note that these figures only represent policies that pay out to a specific dollar amount, and not those that are based on variables such as annual salary with no upper limit. If benefit payout was based on a variable, but an upper limit was in place, the limit was used to calculate these figures. Eight survey participants offer life insurance whose benefit is based purely on salary with no upper limit in place. Benefits amongst these 8 theatres ranged from 100% to 200% of an employee's annual salary, with an average benefit of 131%.

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### SECTION FOUR: LONG-TERM DISABILITY

Survey participants were also asked whether or not they offer long-term disability to their employees. Only 35% of all participants offer long-term disability, distributed across the budget groups as shown below:

- **Group 1:** 2 theatres (10% of group)
- **Group 2:** 4 theatres (17% of group)
- **Group 3:** 12 theatres (28% of group)
- **Group 4:** 6 theatres (27% of group)
- **Group 5:** 12 theatres (67% of group)
- **Group 6:** 13 theatres (100% of group)

Amongst survey participants that do offer long-term disability, most reported paying a percentage of the disabled employee's salary, with an average payment of 60%. In some cases, either a percentage of the employee's salary or a specific monthly amount is paid, whichever is the lesser amount. Five theatres reported holding policies in which a specific dollar amount is paid to the disabled employee regardless of that employee's salary.

## SECTION FIVE: DEPENDENT COVERAGE

31% of all survey participants reported offering dependent benefits as a fully- or partially-paid benefit to all employees. 6% reported offering dependent benefits on a conditional basis, usually as an exclusive benefit for executive-level staff members, in some cases for only a single managing leader. In one case, dependent benefits were extended to all executive-level staff members, but only for a single dependent per staff member. One other participant reported that dependent benefits, while not restricted by staff position, must be negotiated for and are not part of the standard benefits package. In total, there were 43 survey participants that offer fully- or partially-paid dependent benefits to all of their employees as a standard benefit, distributed across the budget groups as shown below:

- **Group 1:** 2 theatres (10% of group)
- **Group 2:** 5 theatres (21% of group)
- **Group 3:** 14 theatres (33% of group)
- **Group 4:** 7 theatres (32% of group)
- **Group 5:** 4 theatres (22% of group)
- **Group 6:** 11 theatres (85% of group)

**Medical Coverage for Dependents:** Of the 43 theatres who offer some level of dependent coverage as a standard benefit, 30% offer fully-paid major medical coverage for dependents, 68% offer partially-paid major medical coverage for dependents (with companies paying a reported average of 61% of dependent major medical premiums) and 2% do not offer major medical coverage for dependents.

**Dental Coverage for Dependents:** Of the 43 theatres who offer some level of dependent coverage as a standard benefit, 28% offer fully-paid dental coverage for dependents, 53% offer partially-paid dental coverage for dependents (with companies paying a reported average of 57% of dependent dental premiums) and 19% do not offer dental coverage for dependents.

**Optical Coverage for Dependents:** Of the 43 theatres who offer some level of dependent coverage as a standard benefit, 19% offer fully-paid optical coverage for dependents, 32% offer partially-paid optical coverage for dependents (with companies paying a reported average of 64% of dependent optical premiums) and 49% do not offer optical coverage for dependents.

**Eligible Dependent Categories:** Of the 43 theatres who offer some level of dependent coverage as a standard benefit, 100% list children as eligible for dependent benefits, 95% list spouses as eligible for dependent benefits and 56% list domestic partners as eligible for dependent benefits.

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## SECTION SIX: ELECTIVE COVERAGE

56 theatres (40% of survey participants) reported offering benefit plans (medical, dental and/or optical) that employees may electively subscribe to at their own expense, distributed across the budget groups as shown below. These plans could act as a supplement to coverage paid for by the theatre, or as an optional benefit for employees of companies that do not pay for health benefits.

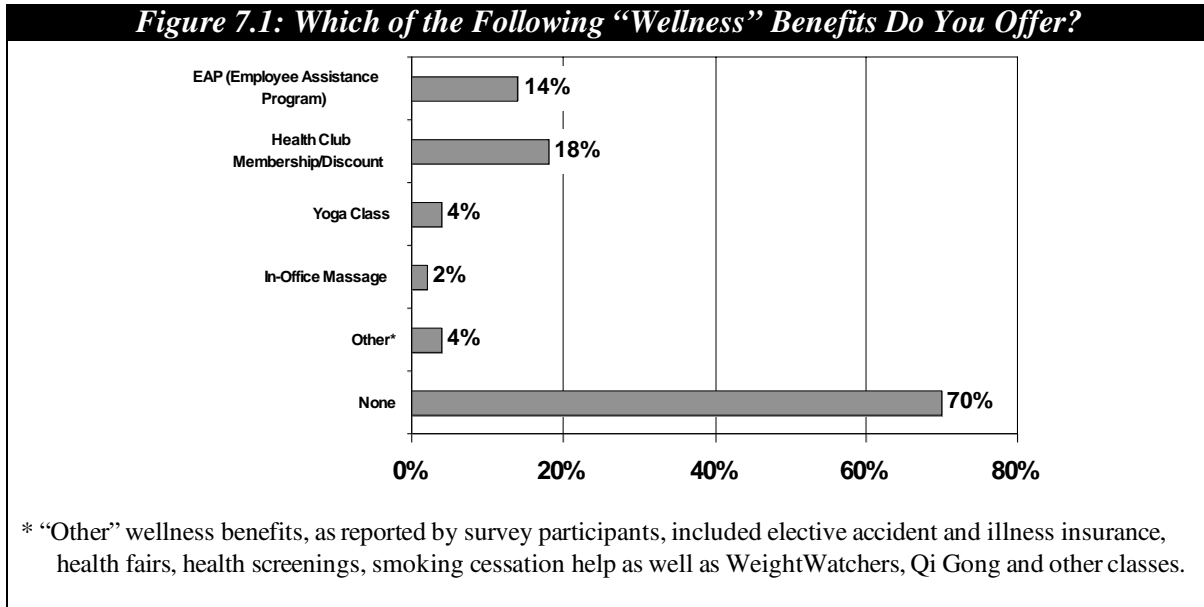
- **Group 1:** 4 theatres (20% of group)
- **Group 2:** 5 theatres (21% of group)
- **Group 3:** 17 theatres (40% of group)
- **Group 4:** 14 theatres (64% of group)
- **Group 5:** 11 theatres (61% of group)
- **Group 6:** 5 theatres (38% of group)

Of these 56 companies, 59% reported that employees could electively cover dependents, 29% reported offering elective optical and/or dental coverage and 5% reported offering AFLAC supplemental insurance.

**SECTION SEVEN: “WELLNESS” AND OTHER HEALTH-RELATED BENEFITS**

Survey participants were asked to indicate which of the “wellness” benefits indicated in figure 7.1 they offer their employees. The percentages in figure 7.1 represent all 140 survey participants. In general, the level of available benefits rose steadily from Budget Group 1 to Budget Group 6. However, there were a few deviations from this trend, such as:

- 62% of all survey participants in Budget Group 6 offer employee assistance programs (EAPs). This is much higher than the relatively meager 5% to 11% of all other budget groups that offer EAPs.
- Only three survey participants offer in-office massage. Two of those theatres were predictably in Budget Group 6, but the third such theatre is part of Budget Group 2.



All survey participants were also asked to comment on other health-related insurance benefits they offer to their employees that were not specifically addressed by the survey. Participants reported supplying access to (and in some cases, paying for) the following health-related benefits:

- 24/7 telephone access to healthcare professionals
- Acupuncture
- “Brown bag lunches” on health-related issues
- Chiropractic care
- CPR and First Aid training
- Employer refund of documented co-pays (up to \$350 annually per employee)
- Flexible Spending Accounts
- Massage therapy
- Mental health coverage
- Naturopathic medicine
- Nutritional counseling
- Online diagnostic and treatment modules
- Short-term disability insurance
- Travel accident insurance

**SECTION EIGHT: RETIREMENT BENEFITS**

Figure 8.1 below represents the percentage of survey participants that offer employee participation in the types of retirement plans indicated in the leftmost column. Results are sorted by budget group. Please note that some theatres offer employees the opportunity to choose between multiple plans, so percentage totals will not necessarily equal 100%.

<b>Figure 8.1: Do You Offer Employee Participation in a Pension Plan/403(b) Tax-Deferred Annuity?</b>							
	<b>Group 1</b> (20)	<b>Group 2</b> (24)	<b>Group 3</b> (43)	<b>Group 4</b> (22)	<b>Group 5</b> (18)	<b>Group 6</b> (13)	<b>All</b> (140)
<b>Yes-Plan is Self-Contributed Only</b>	5%	21%	35%	45%	28%	23%	<b>28%</b>
<b>Yes-Organization Contributes, Employee Contribution Required</b>	10%	12%	28%	27%	22%	31%	<b>22%</b>
<b>Yes-Organization Contributes, No Employee Contribution Required</b>	5%	0%	2%	23%	50%	46%	<b>16%</b>
<b>No</b>	80%	67%	35%	5%	0%	0%	<b>34%</b>

Of the 53 survey participants that contribute to employees' plans, 36 theatres (68%) reported that the contribution is dependent upon criteria such as an employee's years of service. According to survey responses, this generally means that the theatre does not make contributions until an employee has been working for a specified period of time, with nearly half of these 36 theatres reporting a required one year of service before contributions begin and 25% reporting a two year requirement. This requirement ranged from 3 months to 15 years at different theatres.

Contributions by theatres that require employees to self-contribute ranged from 2% to 10% with an average maximum contribution of 4.16% of an employee's annual salary. Because these contributions are most often based on an employee's elective self-contributions, the maximum employer contribution amount was used to calculate these figures. (For example, if a company evenly matches an employee's self-contribution up to 5% of his or her annual salary, 5% would be the value used to calculate this average.) Half of these theatres report that they will match an employee's contribution, dollar-for-dollar, up to the maximum allowed. The other half reported that they will match anywhere from 25% to 50% of an employee's self-contribution, up to the maximum allowed. Only one theatre reported enforcing a maximum contribution of a specific dollar amount, as opposed to a percentage of the employee's annual salary.

Contributions by theatres that do not require employees to self-contribute ranged from 1% to 11% with an average contribution of 4.72% of an employee's annual salary. Six of these theatres reported that in addition to the standard contribution, they will match employee contributions, up to a specified percentage. For example, a theatre that automatically contributes 4% of an employee's salary could end up contributing 6% if the employee elects to self-contribute 2% of his annual salary to the pension plan.

7% of all theatres surveyed reported providing additional retirement severance benefits to founding leaders. These additional benefits included:

- 457(b) and/or 457(f) plans
- Negotiated pension plans
- Pension contributions (as an exclusive benefit for founding leaders)
- Retirement stipends
- Severance packages
- Yearly bonuses to be placed into a retirement account

11% of all theatres surveyed reported providing additional retirement severance benefits to other employees. These additional benefits included:

- 457(b) and/or 457(f) plans
- Defined benefit plans
- Higher pension contribution rates for longstanding employees
- Money Purchase plans
- Profit-sharing plans
- Severance packages
- Supplemental retirement plans
- Yearly bonuses to be put into a retirement account

### **SECTION NINE: PAID LEAVE**

Figures 9.1, 9.2, 9.3 and 9.4 below indicate paid leave (in days) for four employee types: artistic leaders, managing leaders, department heads and support staff. Survey participants were asked to provide a minimum and maximum value for each employee type in the following categories: vacation, personal, sick, maternity, paternity and bereavement leave. The values in these charts were calculated by averaging the minimums and maximums for each category. Some participants listed paid leave in weeks. For the sake of continuity, in these cases we substituted a value of five days (or a workweek) for each week.

***Figure 9.1: Paid Leave for Artistic Leaders***

	Average Minimum Annual Paid Leave:	Average Maximum Annual Paid Leave:
<b>Vacation</b>	13 days	20 days
<b>Personal Leave</b>	3 days	4 days
<b>Sick Leave</b>	8 days	16 days
<b>Maternity Leave*</b>	12 days	20 days
<b>Paternity Leave</b>	6 days	11 days
<b>Bereavement Leave</b>	2 days	4 days

***Figure 9.2: Paid Leave for Managing Leaders***

	Average Minimum Paid Leave:	Average Maximum Paid Leave:
<b>Vacation</b>	13 days	20 days
<b>Personal Leave</b>	3 days	4 days
<b>Sick Leave</b>	9 days	16 days
<b>Maternity Leave*</b>	14 days	20 days
<b>Paternity Leave</b>	7 days	11 days
<b>Bereavement Leave</b>	2 days	4 days

***Figure 9.3: Paid Leave for Department Heads***

	Average Minimum Paid Leave:	Average Maximum Paid Leave:
<b>Vacation</b>	10 days	18 days
<b>Personal Leave</b>	3 days	4 days
<b>Sick Leave</b>	8 days	17 days
<b>Maternity Leave*</b>	10 days	17 days
<b>Paternity Leave</b>	6 days	10 days
<b>Bereavement Leave</b>	3 days	3 days

**Figure 9.4: Paid Leave for Support Staff**

	Average Minimum Paid Leave:	Average Maximum Paid Leave:
<b>Vacation</b>	9 days	18 days
<b>Personal Leave</b>	3 days	4 days
<b>Sick Leave</b>	9 days	16 days
<b>Maternity Leave*</b>	10 days	17 days
<b>Paternity Leave</b>	5 days	8 days
<b>Bereavement Leave</b>	3 days	3 days

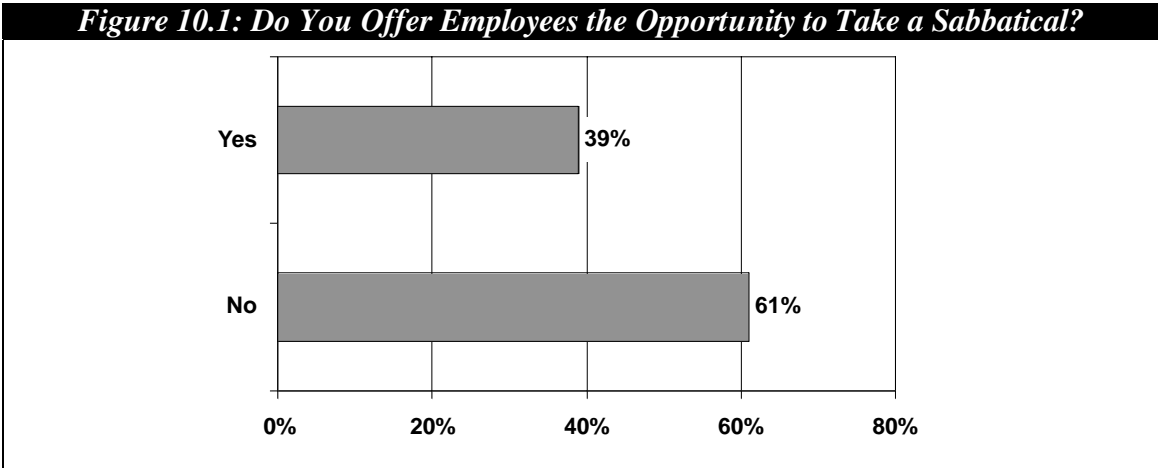
\* A high percentage of survey participants reported providing maternity leave as required by the Family and Medical Leave Act (FMLA). However, the data collected in these charts reflects paid leave, and the FMLA only guarantees unpaid job protection for a period of 12 weeks, not paid time off. Therefore, if survey participants only reported meeting FMLA standards, we substituted a value of zero paid days. Several participants indicated systems by which new mothers (or fathers) can “cash in” on unused vacation, sick and personal days to receive compensation during otherwise unpaid maternity leave.

The data reflected in the above charts only represents participant responses that could be quantified. A number of participants indicated that they do not have strict rules regarding leave. This was especially prevalent in responses from Budget Groups 1-3. Responses in this vein included “as needed” policies for personal, sick, bereavement and maternity/paternity leave as well as unlimited personal and sick leave with the conditions that the policy not be abused and that sickness of more than 5 days is covered by short-term disability.

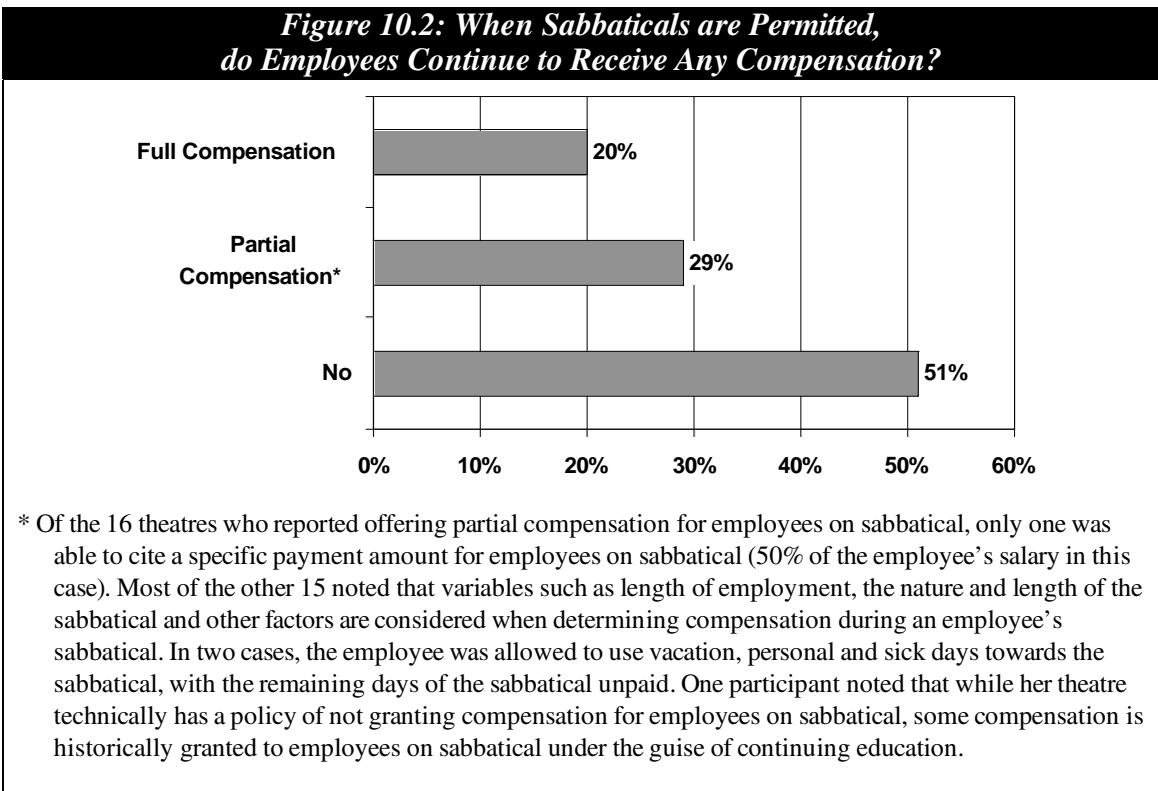
Survey participants were also asked to report on any paid leave offered to employees that does not fall under any of the categories listed in the above charts. Responses included:

- Additional time off by request (subject to approval by executive director)
- Adoption leave (equivalent to maternity leave)
- Birthdays off
- Comp time equivalent to overtime hours
- “Floating holidays” to be used at employee’s discretion
- Jury duty (specific policies varied greatly depending on theatre and/or staff position)
- Leave for the care of family or friends
- Natural disaster (such as a hurricane)
- Professional development
- Religious observance
- “Summer Fridays” (shortened hours or full days off)

**SECTION TEN: SABBATICALS**



While the percentages in figure 10.1 are taken from all 140 survey participants, those figures are relatively consistent across all budget groups, with between 29% and 46% of survey participants in each budget group offering employees the opportunity to take a sabbatical.

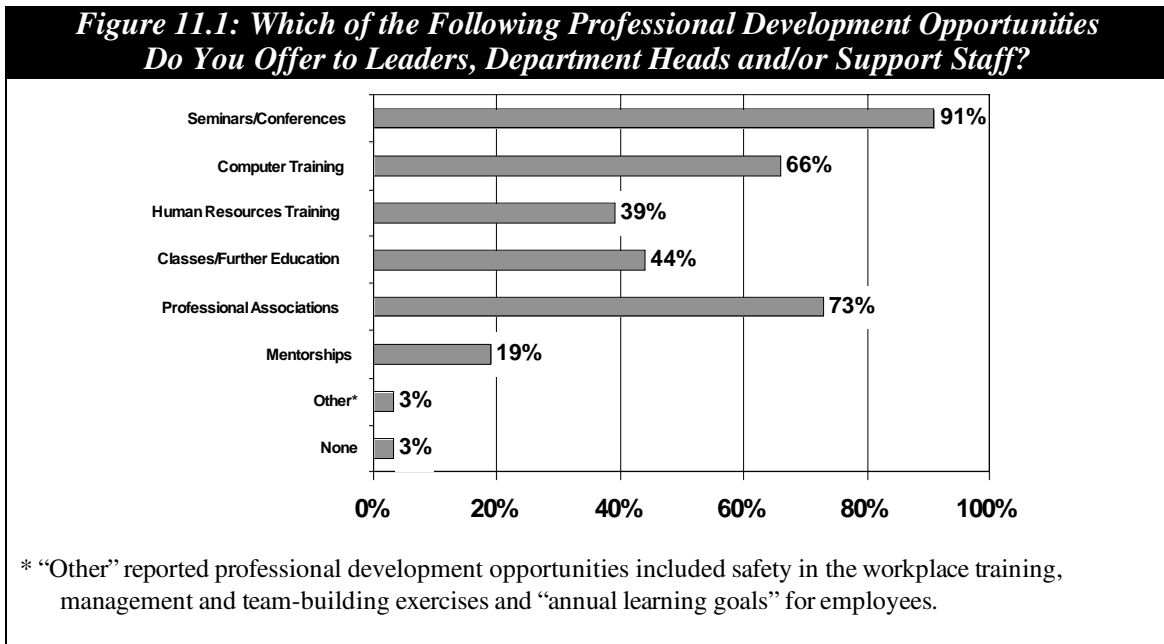


Of the 27 theatres that reported offering at least partial compensation for employees on sabbatical, 44% reported that all full-time employees are eligible to take a sabbatical. 26% reported that sabbaticals are only available for key staff members such as department heads and/or managing and artistic leaders. Another 30% reported that sabbaticals were restricted to artistic directors only.

Amongst these same 27 theatres, 33% reported a length of employment requirement for employees to be eligible for a sabbatical. The requirements ranged from 5-15 years of service, with an average requirement of 10 years. Only 44% of the same 27 theatres reported a limit to the length of time a sabbatical is permitted to last. These limits ranged from 1 month to 2 years, with an average limit of 8 months.

### SECTION ELEVEN: PROFESSIONAL DEVELOPMENT

Figure 11.1 below indicates professional development opportunities participants from all budget groups provide to employees (managing/artistic leaders, department heads and/or support staff). Please note that most theatres offer several of the opportunities listed, so the percentage total will exceed 100%.



While the percentages in figure 11.1 are mostly consistent across all budget groups, there were a few notable exceptions. For example, 85% of survey participants from Group 6 offer human resources training to their employees, more than double the percentage from any other single budget group. Also, 45% of survey participants from Group 1 offer mentorships to their employees, more than double the percentage from any other single budget group, and more than five times the percentage from Budget Group 6.

**SECTION TWELVE: ADDITIONAL BENEFITS**

**Figure 12.1: Which of the Following Additional Benefits Do You Offer to Artistic/Managing Leaders?**

	Group 1 (20)	Group 2 (24)	Group 3 (43)	Group 4 (22)	Group 5 (18)	Group 6 (13)	All (140)
<b>Parking/Parking Allowance</b>	30%	13%	33%	32%	50%	69%	<b>34%</b>
<b>Car/Car Allowance</b>	5%	8%	5%	14%	11%	23%	<b>9%</b>
<b>Public Transportation Program/Allowance</b>	0%	0%	12%	9%	11%	31%	<b>9%</b>
<b>Housing/Housing Allowance</b>	0%	8%	0%	5%	17%	8%	<b>5%</b>
<b>Complimentary Tickets</b>	85%	83%	77%	86%	89%	100%	<b>84%</b>
<b>Ticket Allowance</b>	15%	25%	14%	23%	22%	31%	<b>20%</b>
<b>Discount on Concessions</b>	35%	29%	33%	59%	44%	46%	<b>39%</b>
<b>Flex Hours/Flex Week</b>	80%	58%	58%	45%	28%	46%	<b>54%</b>
<b>Other*</b>	5%	0%	9%	18%	17%	8%	<b>9%</b>
<b>None</b>	0%	4%	2%	5%	11%	0%	<b>4%</b>

\* “Other” benefits offered to artistic & managing leaders included:

- Additional life insurance
- Cell phone or cell phone allowance
- Club Quarters membership
- Direct deposit
- Discounted movie tickets
- Discounted theatre tickets
- Free and discounted tuition to theatre’s education programs
- Insurance coverage for spouse and/or dependents
- No mandatory hours
- Paid travel, hotel and meals at conferences
- Tax benefits for commuters

**Figure 12.2: Which of the Following Additional Benefits Do You Offer to Department Heads?**

	Group 1 (20)	Group 2 (24)	Group 3 (43)	Group 4 (22)	Group 5 (18)	Group 6 (13)	All (140)
<b>Parking/Parking Allowance</b>	25%	17%	28%	18%	28%	54%	<b>26%</b>
<b>Car/Car Allowance</b>	5%	8%	2%	5%	0%	0%	<b>4%</b>
<b>Public Transportation Program/Allowance</b>	0%	0%	14%	9%	11%	46%	<b>11%</b>
<b>Housing/Housing Allowance</b>	5%	4%	0%	5%	0%	0%	<b>2%</b>
<b>Complimentary Tickets</b>	70%	75%	79%	86%	89%	100%	<b>81%</b>
<b>Ticket Allowance</b>	15%	17%	12%	9%	6%	23%	<b>13%</b>
<b>Discount on Concessions</b>	25%	17%	30%	59%	44%	46%	<b>35%</b>
<b>Flex Hours/Flex Week</b>	55%	50%	53%	36%	28%	38%	<b>46%</b>
<b>Other*</b>	5%	0%	2%	9%	11%	0%	<b>4%</b>
<b>None</b>	15%	8%	2%	9%	11%	0%	<b>7%</b>

\* “Other” benefits offered to department heads included:

- Club Quarters membership
- Direct deposit
- Discounted movie tickets
- Discounted theatre tickets
- Discounted tuition for theatre’s education programs
- Paid travel, hotel and meals at conferences
- Tax benefits for commuters

**Figure 12.3: Which of the Following Additional Benefits Do You Offer to Support Staff?**

	Group 1 (20)	Group 2 (24)	Group 3 (43)	Group 4 (22)	Group 5 (18)	Group 6 (13)	All (140)
<b>Parking/Parking Allowance</b>	25%	8%	21%	14%	28%	38%	<b>21%</b>
<b>Car/Car Allowance</b>	0%	4%	2%	5%	0%	0%	<b>2%</b>
<b>Public Transportation Program/Allowance</b>	0%	4%	9%	9%	11%	31%	<b>9%</b>
<b>Housing/Housing Allowance</b>	5%	8%	0%	5%	0%	0%	<b>3%</b>
<b>Complimentary Tickets</b>	65%	71%	77%	86%	89%	92%	<b>79%</b>
<b>Ticket Allowance</b>	15%	17%	14%	9%	6%	23%	<b>14%</b>
<b>Discount on Concessions</b>	20%	21%	28%	59%	44%	38%	<b>34%</b>
<b>Flex Hours/Flex Week</b>	50%	33%	47%	32%	28%	46%	<b>40%</b>
<b>Other*</b>	5%	0%	2%	9%	11%	8%	<b>5%</b>
<b>None</b>	20%	13%	5%	5%	11%	0%	<b>9%</b>

\* “Other” benefits offered to support staff included:

- Club Quarters membership
- Direct deposit
- Discounted movie tickets
- Discounted theatre tickets
- Discounted tuition for theatre’s education programs
- Paid travel, hotel and meals at conferences
- Physical training
- Tax benefits for commuters

**SECTION THIRTEEN:  
ADDITIONAL BENEFITS FOR FOUNDERS AND/OR LONGSTANDING STAFF:**

12% of all survey participants (17 theatres) reported offering additional benefits specific to founding leaders and/or longstanding staff, distributed across the budget groups as indicated below:

- **Group 1:** 1 theatre (5% of group)
- **Group 2:** 2 theatres (8% of group)
- **Group 3:** 8 theatres (19% of group)
- **Group 4:** 1 theatre (5% of group)
- **Group 5:** 2 theatres (11% of group)
- **Group 6:** 3 theatres (23% of group)

Additional benefits for founding leaders and/or longstanding staff as reported by these 17 theatres include:

- Additional life and disability policies
- Board-contributed annual bonuses
- Extra paid vacation days
- Free parking
- Fully-paid insurance premiums (when not a standard benefit)
- Health insurance beyond retirement
- Long-term (unpaid) leave with medical insurance for disability
- Medical coverage for dependents
- Partially-paid sabbaticals
- Complimentary season subscriptions
- Severance packages

**SECTION FOURTEEN: BENEFITS FOR PART-TIME STAFF AND GUEST ARTISTS**

*Figure 14.1: Do You Offer Benefits of Any Kind to Part-Time Employees and/or Guest Artists?*

	Group 1 (20)	Group 2 (24)	Group 3 (43)	Group 4 (22)	Group 5 (18)	Group 6 (13)	All (140)
<b>Part-Time Employees</b>	25%	38%	44%	45%	72%	62%	<b>46%</b>
<b>Guest Artists</b>	50%	63%	40%	50%	56%	31%	<b>48%</b>

As reported by survey participants, benefits to part-time employees are often pro-rated according to the number of hours in an employee’s workweek compared to a 40-hour workweek. Most often the pro-ration applied only to paid leave, but in some cases health insurance was available with the company paying for a pro-rated portion of the insurance premium. Some theatres reported making their full benefits package available to part-time workers on a conditional basis, usually requiring employees to work at least 20 hours per week or more as a “permanent part-time” hire. Below is a list of all reported part-time benefits. Please note that while many theatres may offer the same types of benefits, individual policies varied greatly. For example, a number of respondents noted providing these benefits on a pro-rated basis, or at the employee’s cost:

- Access to affiliated university facilities
- AFLAC supplemental insurance
- Complimentary and/or discounted tickets
- Dental insurance
- Discounted yoga classes
- Discounts on concessions
- Employee Assistance Program
- Flexible hours
- Free coffee & bottled water
- Free gym membership
- Free parking
- Free use of laundry facilities
- Life insurance
- Major medical insurance
- Paid leave (vacation, holiday, sick, maternity)
- Pension/401(k)
- Pre-tax public transportation program
- Ticket allowance

Benefits for guest artists, as reported by survey participants, included:

- Access to affiliated university facilities
- Company car, car rental or stipend for car rental
- Complimentary and/or discounted tickets
- Discounted yoga classes
- Discounts on concessions
- Free coffee & bottled water
- Free gym membership
- Free use of laundry facilities
- Free/dischonced parking or parking stipend
- “Health care help”
- Housing or housing stipend
- Per diem for meals
- Pre-tax public transportation program
- “Social opportunities with board members and other family members”
- Transportation to/from home city
- Union benefits according to contract (AEA, SSDC, USA, etc.)

**SECTION FIFTEEN: EMPLOYMENT CONTRACTS AND HANDBOOKS**

Survey participants were asked to indicate whether they use written contracts for employees in four categories: artistic leaders, managing leaders, department heads and support staff. While a few theatres indicated that they send out letters of engagement to new employees in lieu of using a traditional contract, the results indicate that many companies are not using written contracts when hiring employees and that written contracts are generally more likely to be used by theatres with higher annual budgets. There are some notable deviations from this trend, however, such as Group 6 reporting by far the lowest percentage of contract use for department heads and support staff despite having the highest percentage of contract use for artistic and managing leaders. See below:

***Figure 15.1: Which of the Following Positions are Covered by Written Contracts?***

	<b>Group 1 (20)</b>	<b>Group 2 (24)</b>	<b>Group 3 (43)</b>	<b>Group 4 (22)</b>	<b>Group 5 (18)</b>	<b>Group 6 (13)</b>	<b>All (140)</b>
<b>Artistic Leaders</b>	35%	33%	42%	55%	78%	92%	<b>51%</b>
<b>Managing Leaders</b>	30%	33%	40%	45%	78%	85%	<b>47%</b>
<b>Department Heads</b>	30%	33%	37%	27%	33%	15%	<b>31%</b>
<b>Support Staff</b>	40%	33%	37%	45%	33%	8%	<b>35%</b>
<b>Other*</b>	10%	8%	14%	9%	11%	0%	<b>10%</b>
<b>None</b>	50%	46%	35%	27%	11%	8%	<b>32%</b>

\* “Other” employee categories covered by written contract, as reported by survey participants, include guest artists, consultants, independent contractors and interns. Only one theatre expressly indicated that “all” employees are covered by written contract, but 27 other theatres indicated that all four major categories were covered by contract, implying that all employees are covered by contract. Still, these 28 theatres only represent 20% of survey participants.

Survey participants were also asked whether their companies have an employee manual that outlines the company’s benefits package. 74% of all companies surveyed have such a manual, distributed across the budget groups as indicated below:

- **Group 1:** 7 theatres (35% of group)
- **Group 2:** 13 theatres (54% of group)
- **Group 3:** 35 theatres (81% of group)
- **Group 4:** 19 theatre (86% of group)
- **Group 5:** 17 theatres (94% of group)
- **Group 6:** 13 theatres (100% of group)

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