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Report to the Chairman, Committee on the Budget, U.S. Senate

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TAX ADMINISTRATION

Information on Revenue Agent Attrition

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United States
General Accounting Office
Washington, D.C. 20548

General Government Division

B-243022

June 10, 1991

The Honorable Jim Sasser
Chairman, Committee on
the Budget
United States Senate

Dear Mr. Chairman:

The Internal Revenue Service's (IRS) appropriations for fiscal years 1987 and 1988 included funding for the hiring of a total of about 5,000 additional Examination staff. The purpose of that initiative was to generate additional revenues through increased audits of tax returns. Most of the additional positions were for revenue agents who would be responsible for auditing the more complex and higher yielding tax returns.

In a 1988 report to the Senate Committee on the Budget, we (1) challenged key assumptions used by IRS to estimate additional revenues associated with an increase in Examination staff and (2) questioned IRS' estimate of the amount of revenue generated by the additional staff authorized for fiscal year 1987.[1] As a follow-up to that report, you asked us for additional information on several related issues. We have issued two reports in response to that request—one dealt with the costs associated with training new agents and the other dealt with the revised estimating methodology that IRS developed in response to our 1988 report.[2] IRS used the revised methodology to estimate the revenue it expected to derive from the 750 additional revenue agent positions it requested as part of its fiscal year 1991 budget.

This report, the last we will issue in response to your request, provides information on revenue agent attrition.[3] The Committee was interested in the extent to which revenue agents are leaving IRS, especially early in

[1]Tax Administration: Difficulties in Accurately Estimating Tax Examination Yield (GAO/GGD-88-119, Aug. 8, 1988).

[2]Tax Administration: Potential Audit Revenues Lost While Training New Revenue Agents (GAO/GGD-90-77, Apr. 6, 1990) and Tax Administration: IRS' Improved Estimates of Tax Examination Yield Need to Be Refined (GAO/GGD-90-119, Sept. 5, 1990).

[3]For purposes of this report, attrition means that the person left IRS. We also analyzed the extent to which agents stayed with IRS but not as revenue agents. Because only a few persons fell into that category, we excluded them from our definition of attrition.

their careers, because of its potential impact on the amount of revenue that can be expected from an increase in Examination staff.[4]

Results in Brief

Between March 1987 and April 1990, revenue agents left IRS at a rate of 6.5 percent a year. Data compiled by the Office of Personnel Management (OPM) showed a lower rate for all white-collar federal employees in professional and administrative jobs. OPM's data indicated that attrition during fiscal years 1987 through 1990 was about 4 percent a year.

Our analysis also showed that agents hired during the period we studied were more apt to leave IRS during their early years of employment and that attrition was more prevalent in some of IRS' larger metropolitan field offices. Neither of those results was surprising. For example, IRS has often pointed to its inability to pay the kinds of salaries paid by the private sector as a reason for its problems in recruiting and retaining revenue agents in the more competitive metropolitan markets. We also discussed the impact of noncompetitive salaries in a 1989 report on IRS' College Recruitment Program.[5] The Federal Employees Pay Comparability Act of 1990, enacted in November 1990, could help alleviate this situation in some areas of the country. The act provided for, among other things, a locality-based pay system that reflects geographic variations in pay.

IRS' revised methodology for estimating the additional revenues to be derived from an increase in Examination staff, which it used in conjunction with the staffing increase authorized for fiscal year 1991, did not include an offset to recognize the impact of attrition. IRS' rationale was that the amount of attrition is minimal when spread over 63 districts. Because our results showed that certain districts were affected by attrition much more than others, IRS, at our request, introduced an attrition factor into its methodology and recomputed its estimate. That adjustment did not significantly affect the revenue estimate. Using its methodology, IRS had originally estimated that the 750 revenue agent increase requested for fiscal year 1991 would generate $8.3 billion in additional revenue over 15 years. After a factor for attrition was included, that estimate was reduced by 1.6 percent, or $137.2 million.

[4]Because of the Committee's specific interest in the amount of additional revenue generated through an increase in Examination staff, we focused our study on those revenue agents in IRS' Examination function. Most revenue agents are in Examination, but there are some in other IRS functions, such as Employee Plans and Exempt Organizations.

[5]Tax Administration: Need for More Management Attention to IRS' College Recruitment Program (GAO/GGD-90-32, Dec. 22, 1989).

Objectives, Scope, and Methodology

Our objectives were to (1) obtain information on the extent to which revenue agents left IRS between March 1987 and April 1990, how long those agents had been with IRS before they left, and why they left and (2) assess the impact of our findings on IRS' methodology for estimating examination revenues.

We developed specific information on revenue agent attrition, length of service, and reasons for leaving through the use of computer tapes from two IRS databases—the Work Force Research and Analysis Program (WRAP) and the Personnel Management Information Telecommunication System (PERMITS).

From WRAP, we obtained information on (1) the number of revenue agents on board (on-board strength)[6] at the beginning of each quarter from the third quarter of fiscal year 1987 through the second quarter of fiscal year 1990, and at April 21, 1990, and (2) the date each agent entered the revenue agent occupation series. We started with the third quarter of 1987 because, according to IRS officials responsible for WRAP, March 1987 was the first month for which useful WRAP information was available. From PERMITS we obtained information on agents who separated from the Examination function between March 1987 and April 21, 1990, including information on the agent's grade and location at the time of separation and general reasons for those separations, such as resignation, retirement, termination, or reassignment.

Using PERMITS data on revenue agent separations and average on-board strength[7] derived from WRAP data, we developed attrition rates for the period covered by our review and for each fiscal year within that period. We also categorized attrition by IRS region and district and by the employee's grade at the time of separation. Also, because of the Committee's particular interest in what happened as a result of the Examination staffing increase authorized for fiscal years 1987 and 1988, we developed separate data for (1) those agents, referred to as "initiative hires," who came on board during the time IRS was hiring the additional staff (July 1, 1986, through September 30, 1988), and (2) those agents, referred to as "noninitiative hires," who came on board before July 1, 1986, and after September 30, 1988.

[6]The number of revenue agents on IRS' active rolls at any given point in time.

[7]We used quarterly data to calculate an average on-board strength for each period reported.

Using WRAP information on the date a person entered the revenue agent occupation series in combination with PERMITS data on the effective date of that person's separation, if any, we computed the average length of service for separated agents and for those agents who were still on the rolls as of April 21, 1990.

To determine why revenue agents left IRS, we considered using the reason-for-separation data element in PERMITS. Because information in that data element comes directly from the employee and because studies have pointed out that employee-provided information on why they chose to leave an agency may not be reliable, we decided instead to use more generic information on separations as recorded by IRS. That generic information categorized separations into such broad areas as resignation, retirement, termination, discharge, and removal.[8]

To provide specific information on what might happen to a newly hired group of agents during the first couple of years after joining IRS, we tracked two groups of new agents—a group of 413 hired during the third quarter of fiscal year 1987 and a group of 457 hired during the first quarter of fiscal year 1988. We tracked both groups through April 21, 1990. We developed attrition and length-of-service trends for each group and computed frequency distributions by grade, field office, and reason for separation.

The first group we selected was the oldest group we could select because relevant information was not available from WRAP before March 1987. We wanted to select the oldest group to give us the longest tracking period possible. We selected the second group with two criteria in mind: (1) we wanted to focus on a quarter other than the 3rd quarter and (2) we wanted to pick a quarter that allowed a tracking period of at least 2 years.

To assess the impact of our findings on IRS' revenue estimating methodology, we asked IRS to use data from our analysis of the second group to recompute its estimate of the revenues to be derived from the Examination staffing increase authorized for fiscal year 1991. We used data from the second group because it was the most recently hired of the two groups and we thought its experience would be more relevant to 1991.

[8]Resignations and retirements are self explanatory. Terminations are nonadverse agency initiated separations for reasons such as expiration of a temporary appointment. Discharges are agency initiated separations for reasons such as work performance, misconduct, or delinquency. Removals are agency initiated disciplinary separations other than for inefficiency or unacceptable performance.

As a check on the reliability of PERMITS, we took a judgmental sample of records of personnel actions at two IRS district offices and tracked them through the system to see if the data were recorded accurately. Our results indicated that the recordings were accurate. Although we did not test WRAP's reliability, we did edit the data for logic, consistency, redundancy, and omissions.

We sought the views of responsible IRS officials, who agreed with the facts as presented.

We did our audit work between March and November 1990 in accordance with generally accepted government auditing standards.

Revenue Agent Attrition

Our analysis showed that the overall rate of revenue agent attrition between March 1987 and April 1990 was about 6.5 percent a year. We compared that rate to (1) attrition data developed by the U.S. Merit Systems Protection Board (MSPB) and OPM for broader groups of federal employees and (2) revenue agent attrition data developed by IRS.

In an August 1989 report entitled Who is Leaving the Federal Government?, MSPB provided data on the extent to which white-collar federal employees left the government in calendar year 1987. According to MSPB, the overall federal white-collar attrition rate that year was 9 percent. The rate for the Department of the Treasury, of which IRS is a part, was 12 percent. OPM data for white-collar employees in professional and administrative jobs in fiscal years 1987 through 1990 showed much lower rates. OPM data indicated that attrition in each of those years was about 4 percent—lower than the revenue agent rate we computed.

For the 2 full fiscal years covered by our study (1988 and 1989), our analysis showed revenue agent attrition rates of 7.1 and 5.7 percent, respectively. Those rates are not that inconsistent with attrition rates IRS computed in December 1990. IRS' computation of revenue agent attrition rates in the Examination function from fiscal year 1985 through fiscal year 1990 showed rates ranging from a high of 7.7 percent in fiscal year 1985 to a low of 5 percent in fiscal year 1987. For 1988 and 1989, IRS showed attrition occurring at the rate of 6 and 5.8 percent, respectively—not much different from our rates even though our methodologies differed.[9]

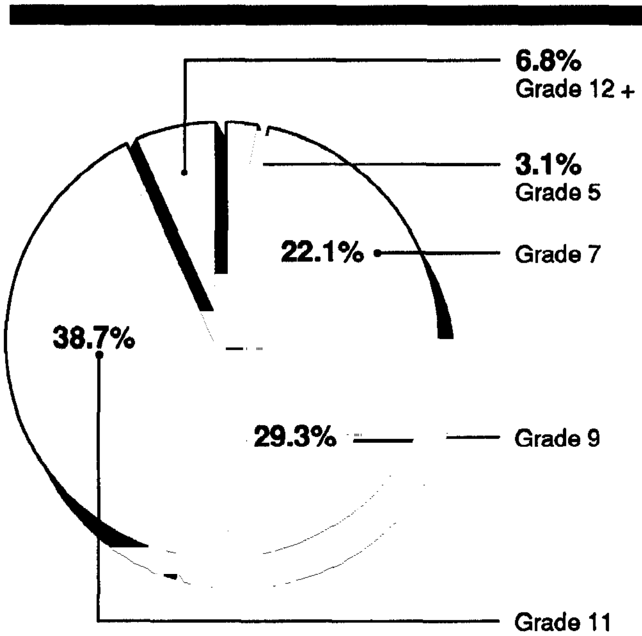
Comparison of Attrition Between Initiative and Noninitiative Hires

The attrition rate for initiative hires was higher than that for noninitiative hires. Most employees in the noninitiative category were hired in earlier years and, thus, had longer tenure with IRS than those in the initiative category. It seems reasonable to assume intuitively that attrition would be higher during the early years of employment. That would also be consistent with information in the MSPB report cited earlier. After analyzing federal attrition data for calendar year 1987, MSPB noted that employees with less than 1 year of service had the highest rate of attrition.

Initiative Hires

During the 3 years covered by our review (March 1987 through April 1990), IRS had an average of 4,649 initiative hires on board. Figure 1 shows a percentage breakout of that number by grade.

Figure 1: Percentage of Initiative Hires on Board by Grade (March 1987 to April 21, 1990)



Source: IRS data.

[9]We used quarterly on-board figures in calculating attrition rates, and IRS used an annual on-board figure. Use of an annual on-board figure can understate attrition because it excludes those separations involving employees who came on board and left during the same year. Use of a quarterly on-board figure excludes only those employees who start and leave in the same quarter.

During those same 3 years, 1,524 initiative hires left IRS—an average attrition rate of 11.1 percent a year. Of those who left, 89 percent resigned. As shown in table 1, the attrition rate for 1989 and the projected full year's rate for 1990 were lower than the rate for 1988 and the projected full year's rate for 1987.[10] That is consistent with the results of other analyses, discussed later, that indicate that attrition is higher during the early years of employment.

Table 1: Rate of Attrition for Initiative Hires, 1987 Through 1990

Fiscal year	Average number on board[a]	Attrition	Attrition rate (percent)
1987[b]	2,375	267	11.2[c]
1988	4,400	612	13.9
1989	5,305	445	8.4
1990[d]	4,835	200	4.1[c]
Overall	4,493[e]	1,524	11.1

[a]These averages were computed using data from various points in time during the year or, as was the case in 1987 and 1990, during that part of the year included in our study period.

[b]From March 1987 through September 30, 1987.

[c]These are rates for parts of a year. If projected for the full year, the rates would be 22.5 percent in 1987 and 7.7 percent in 1990.

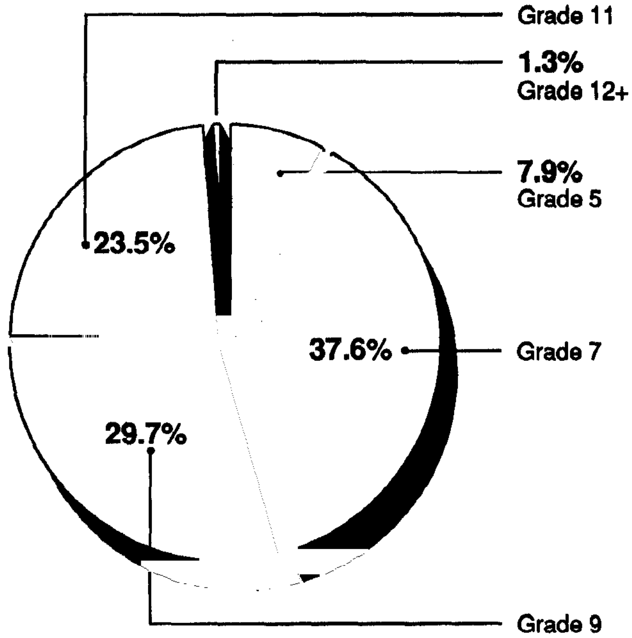
[d]From October 1, 1989, through April 21, 1990.

[e]We computed the overall average on-board figure by averaging the on-board amounts at each of the points in time covered by our analysis.

Figures 2 and 3 show the percentage breakout of initiative attrition by the employee's grade at the time of separation and by the reason for separation.

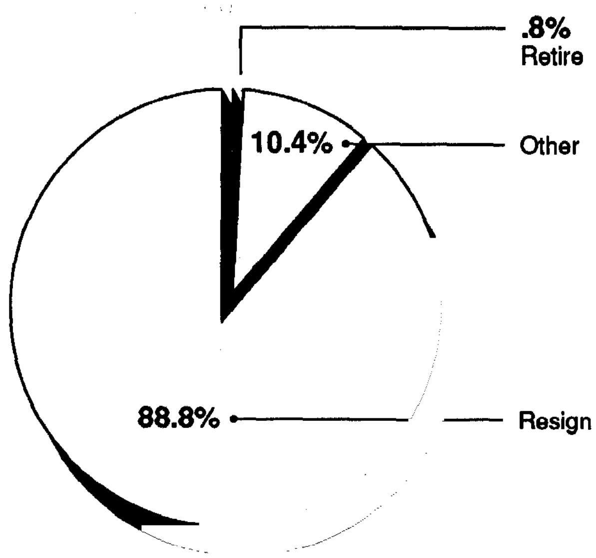
[10]To project a full year's figure for fiscal year 1987, we averaged the attrition for the last 2 periods of 1987 and applied it to the first 2 periods. To project a full year's figure for fiscal year 1990, we averaged the number of attritions for the last 2 periods in fiscal year 1989 and the first 2 periods in fiscal year 1990 and applied the average to each of the last 2 periods of fiscal year 1990.

Figure 2: Attrition of Initiative Hires by Grade (March 1987 to April 21, 1990)



Source: IRS data.

Figure 3: Reasons Initiative Hires Left IRS (March 1987 to April 21, 1990)

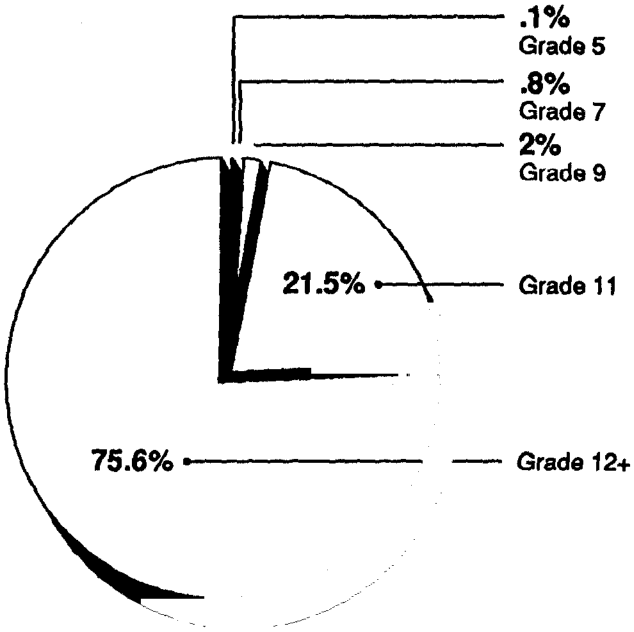


Note: The "other" category includes terminations, discharges, removals, and deaths.
Source: IRS data.

Noninitiative Hires

For the 3 years covered by our review, IRS had an average of 10,649 noninitiative hires on board. Figure 4 shows a percentage breakout of that number by grade.

Figure 4: Percentage of Noninitiative Hires on Board by Grade (March 1987 to April 21, 1990)



Source: IRS data.

During those same 3 years, 1,501 noninitiative hires left IRS—an average attrition rate of 4.6 percent a year. Of those who left, 47 percent retired, and 41 percent resigned. Table 2 shows the average number of noninitiative hires on board, the number who left IRS, and the attrition rate by fiscal year.

Table 2: Rate of Attrition for Noninitiative Hires, 1987 Through 1990

Fiscal year	Average number on board[a]	Attrition	Attrition rate (percent)
1987[b]	11,590	270	2.3[c]
1988	11,198	490	4.4
1989	10,546	456	4.3
1990[d]	10,116	285	2.8[c]
Overall	10,759[e]	1,501	4.6

[a]These averages were computed using data from various points in time during the year or, as was the case in 1987 and 1990, during that part of the year included in our study period.

[b]From March 1987 through September 30, 1987.

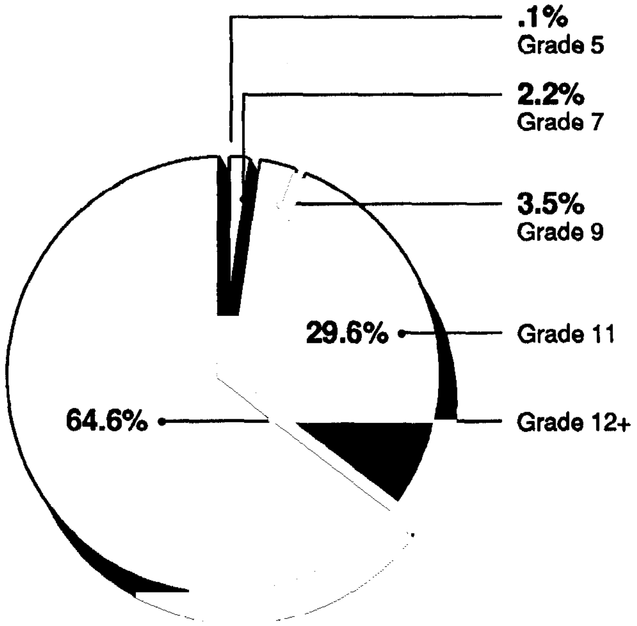
[c]These are rates for parts of a year. If projected for the full year the rates would be 4.7 percent in 1987 and 5.3 percent in 1990.

[d]From October 1, 1989, through April 21, 1990.

[e]We computed the overall average on-board figure by averaging the on-board amounts at each of the points in time covered by our analysis.

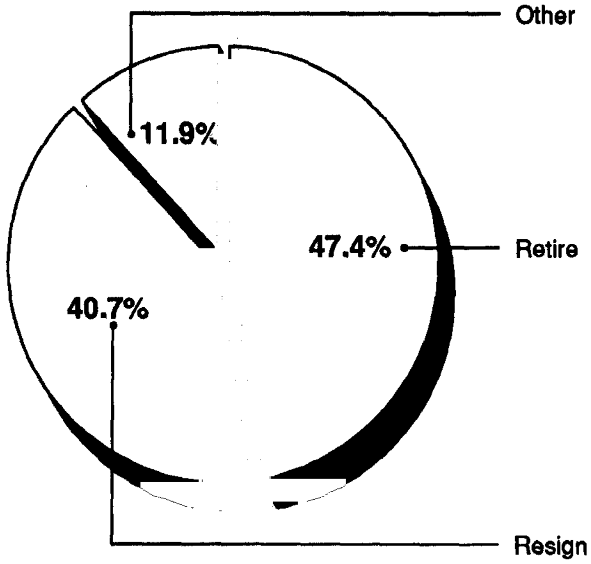
Figures 5 and 6 show the percentage breakout of noninitiative attrition by the employee's grade at the time of separation and by the reason for separation.

Figure 5: Attrition of Noninitiative Hires by Grade (March 1987 to April 21, 1990)



Source: IRS data.

Figure 6: Reasons Noninitiative Hires Left IRS (March 1987 to April 21, 1990)



Note:The "other" category includes terminations, discharges, removals, and deaths.
Source: IRS data.

Case Studies of Revenue Agent Attrition

We tracked the attrition of two groups of new agents from the time they were hired until April 21, 1990. The first group of 413 agents, hired during the third quarter of fiscal year 1987, had an overall attrition rate of about 40 percent. The second group of 457 agents, hired during the first quarter of fiscal year 1988, had an overall attrition rate of about 28 percent. Part of the difference in attrition rates between the two groups was due to the shorter tracking period for the second group. We did not try to identify other factors that might have caused differences between the two groups.

Our analysis of the two groups showed that (1) attrition was more pronounced in certain IRS regions and districts, (2) the rate of attrition decreased as each group's length of service increased, (3) the grade at which an agent was hired appeared to have no relationship to the attrition rate, and (4) most of the group members who left were considered by IRS to have resigned.

Attrition by Geographic Area

The number of revenue agents hired in the two groups and the number who subsequently left IRS were disproportionately distributed among IRS' 7 regions and 63 districts. Of the 870 people hired in the two groups combined, for example, 730 (84 percent) were concentrated in the North

Atlantic, Southeast, and Southwest regions. Likewise, 718 (83 percent) of the 870 hires were concentrated in 18 of IRS' 63 districts.

Attrition rates also varied considerably among regional offices. In the North Atlantic Region, for example, 45 percent of the 290 new hires in the 2 groups had left by April 21, 1990—considerably higher than the 34-percent overall rate of attrition for the 2 groups combined. In the Southeast Region, on the other hand, about 28 percent of the 312 new hires in the 2 groups had left by April 21, 1990. As another indication of the disproportionate impact of attrition on the North Atlantic Region, data from the first group showed that the region accounted for 46 percent of the group's hires and 55 percent of its attrition.

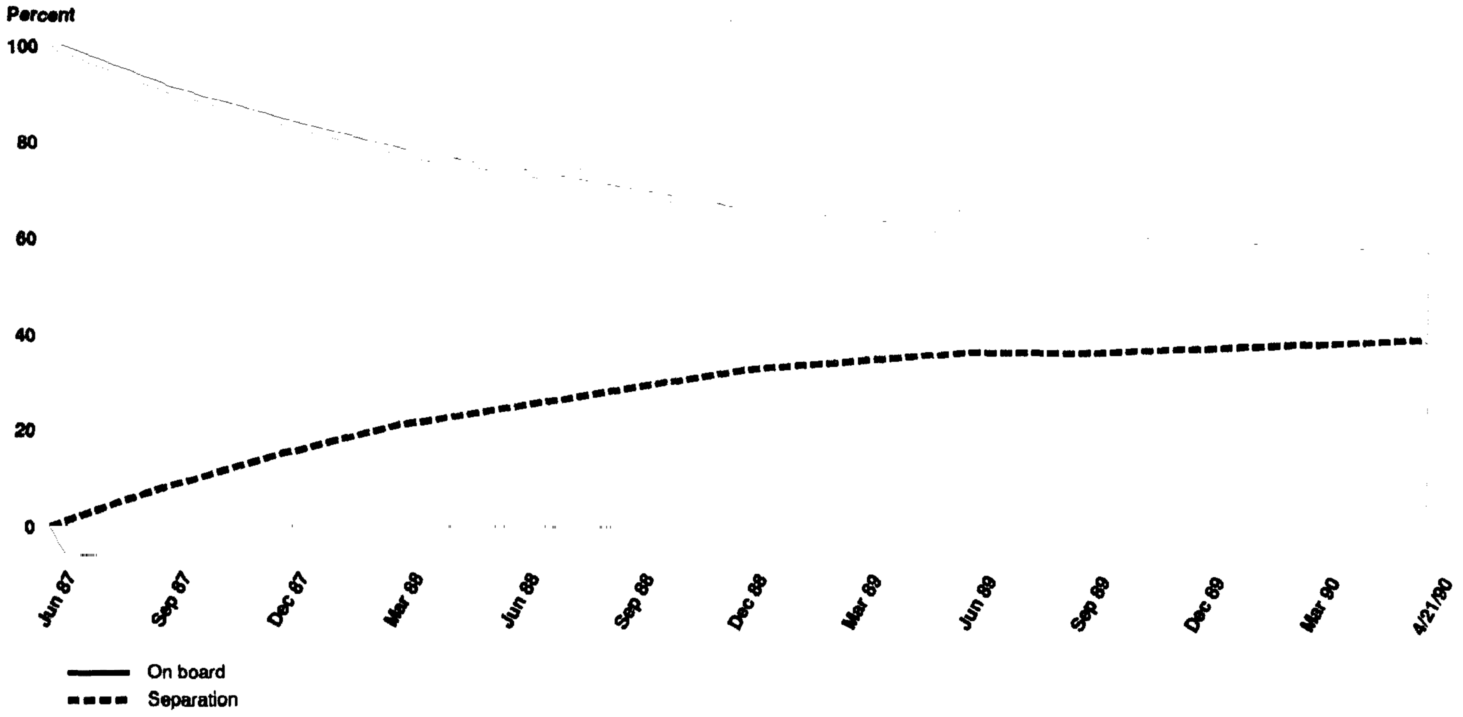
An analysis of the group data also showed that some larger districts were affected by attrition more than others. While the first group's overall attrition rate was 40 percent, for example, the rates in Manhattan, Phoenix, and Hartford were 61 percent, 55 percent, and 54 percent respectively. In the second group, the highest attrition rates belonged to Boston (43 percent); Fort Lauderdale, Fla. (41 percent); and Manhattan (37 percent)—all of which exceeded the second group's overall attrition rate of 28 percent. Appendixes I and II have more detailed hiring and attrition information by region and district.

We did not try to determine why attrition was so high in certain districts. IRS has often pointed to salaries, however, as a primary impediment to recruiting and retaining revenue agents in the more competitive metropolitan areas, such as Manhattan. IRS' ability to offer more competitive salaries may be enhanced by enactment of the Federal Employees Pay Comparability Act of 1990. The act provided for, among other things, a locality-based pay system that reflects geographic differences in pay.

Attrition by Length of Service

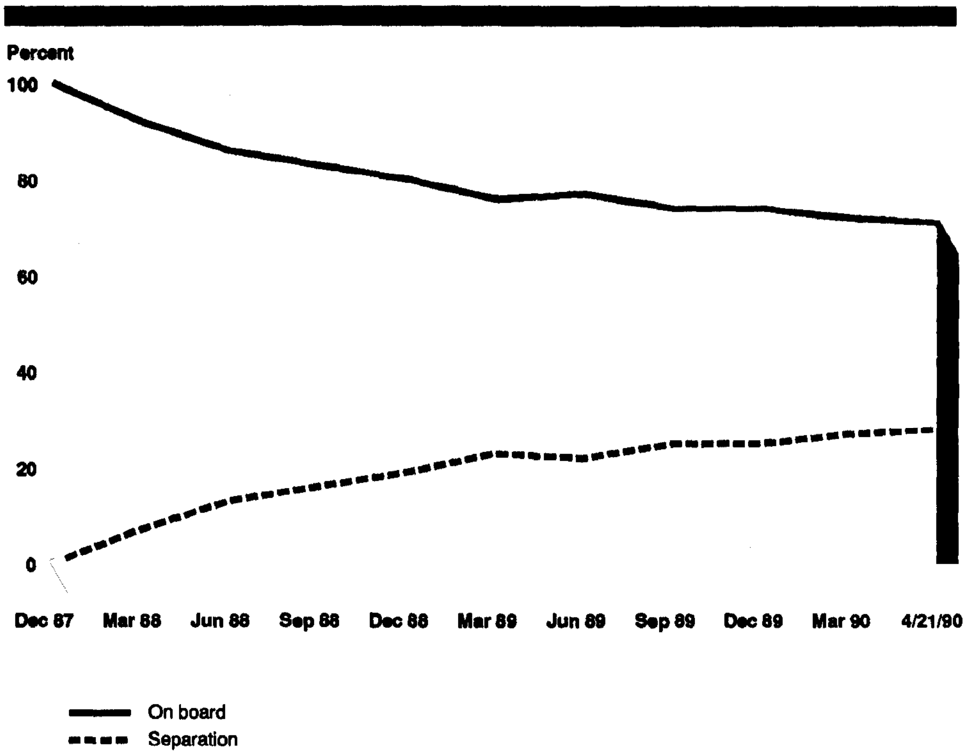
Our analysis also showed that attrition rates for the two groups we tracked decreased as the groups' length of service increased. After 1 year of employment, for example, 26 percent of the first group had left IRS; that rate dropped to 15 percent after the second year. The second group's attrition rate of 19 percent for the first year dropped to 8 percent for the second year. Figures 7 and 8 show the number on board in each of the two groups and the cumulative attrition rates for each quarter through the end of the tracking period.

Figure 7: Time Series Analysis of On-Board Strength and Separations, Group 1



Source: IRS data.

Figure 8: Time Series Analysis of On-Board Strength and Separations, Group 2



Source: IRS data.

The length-of-service information for the two groups we tracked is consistent with information in a February 1986 Congressional Budget Office report and with information we developed for all the agents who left IRS during our 3-year study period. The Congressional Budget Office report, entitled Employee Turnover in the Federal Government, said that federal employees with 5 years of service or less have a turnover rate more than twice that for all employees. Similarly, of the 3,025 agents who left IRS during our study period, 1,863 (62 percent) had less than 5 years of service. More specifically, 28 percent of the 3,025 agents had less than 1 year of service, and 23 percent had more than 1 year but less than 3 years of service.

Attrition by Grade

Most new revenue agents are hired at general schedule grades 5, 7, or 9. About 85 percent of the agents in the two groups we tracked were hired at those grades. The remainder were hired at grade 11 and above. The starting grade generally depends on the agent's educational background and work experience. IRS tax auditors who transfer into revenue agent positions, for example, generally start at grade 9 because of the experience they gained as tax auditors.

Attrition data for revenue agents in grades 5 through 9 provided no indication that agents entering at any one of these grades were more or less prone to leave IRS. However, for grades 11 and above there was a tendency for attrition to be lower, as shown in table 3. This lower rate of attrition is consistent with data in an August 1989 report by MSPB, which showed that attrition is lower in the higher grades.

Table 3: Group Attrition by Grade

	Grade level				
	5	7	9	11 and above	Total
Group 1					
Number hired	65	204	84	60	**413**
Percent of total hired	16	49	20	15	**100**
Number who left IRS	26	84	38	19	**167**
Percent of those who left	16	50	23	11	**100**
Percent attrition	40	41	45	32	**40**
Group 2					
Number hired	32	239	115	71	**457**
Percent of total hired	7	52	25	16	**100**
Number who left IRS	16	71	31	12	**130**
Percent of those who left	12	55	24	9	**100**
Percent attrition	50	30	27	17	**28**

Attrition by Reason for Separation

Employees leaving IRS are asked to identify their most important reason for leaving from about 80 possibilities. Among the reasons available for selection by the employee are (1) to accept a higher paying job, (2) work was not as described when hired, (3) job was not in line with education and experience, and (4) too much job pressure.

There is no assurance that the choices selected by employees accurately reflect their real reasons for leaving. MSPB reported, for example, that the mention of pay as a reason for leaving is convenient, is seldom challenged, and generally is a "harmless way" to exit an organization without "burning one's bridges." Because we had little confidence in the reasons selected by the departing employees, we decided not to use that information. Instead, we used more general data that IRS recorded on the reason for an employee's separation.

As shown in table 4, IRS' data showed that about three-fourths of those in groups 1 and 2 who left resigned. An Examination official said that even this more general breakdown of separation reasons might not be accurate. He explained, for example, that the number of resignations was probably skewed by people who resigned to avoid being removed for poor performance. He said that even during the 1-year probationary period, individuals are allowed to resign rather than be discharged. We could not determine the extent to which the number of resignations included separations due to poor performance.

Table 4: Reasons Agents in the Two Groups Left IRS

Reason	Group 1	Percent of total	Group 2	Percent of total
Resigned	126	75	97	70
Retired	1	1	0	0
Terminated	6	4	4	3
Discharged /removed	5	3	2	1
Undetermined	29	17	36	26
Total	**167**	**100**	**139**	**100**

Source: IRS data.

Impact of Our Findings on IRS' Methodology for Estimating Examination Revenues

As we discussed in our September 1990 report,[11] IRS used a revised methodology for estimating the revenue it expected to derive from the 750 additional revenue agent positions requested for fiscal year 1991. IRS did not account for attrition in its revised methodology because, according to IRS, the attrition associated with a class of 750 new agents would equate to only about 2 staff years per district—an amount that IRS said could be absorbed without any effect on IRS' training burden. But our group analysis showed that attrition can affect some field offices much more than others. In those offices, the impact of attrition could be more considerable than assumed by IRS.

In light of our findings, we asked IRS to adjust its model to account for attrition based on the results of our analysis of group 2 and to recompute its estimate using the adjusted model. The group data we provided IRS showed that about 26 percent of the persons hired in that group had left IRS within the first 2 years. IRS officials said that their data showed a 6-percent annual attrition rate for all revenue agents. Although they agreed that the annual attrition rate for new hires would be greater than

[11]Tax Administration: IRS' Improved Estimates of Tax Examination Yield Need to Be Refined (GAO/GGD-90-119, Sept. 5, 1990).

6 percent, they felt that the 2-year rate would be somewhat less than the rate of 26 percent experienced by our second group. Thus, IRS averaged the group's attrition rate for the first 2 years and reduced it to 12 percent a year, or double IRS' average annual attrition rate of 6 percent.

IRS then adjusted its revenue estimating model to include an assumption that new hires would leave IRS at the rate of 12 percent a year for the first 2 years and 6 percent a year thereafter. That adjustment did not significantly affect the revenue estimate. IRS had initially estimated that the increased staffing would generate net revenues of $8.3 billion over a 15-year period. By adjusting the model to include attrition, IRS decreased its revenue estimate by 1.6 percent, or $137.2 million.

As arranged with the Committee, we are sending copies of this report to the Secretary of the Treasury, the Commissioner of Internal Revenue, and other interested parties. We will make copies available to others upon request.

Major contributors to this report are listed in appendix III. Please contact me on (202) 275-6407 if you or your staff have any questions concerning this report.

Sincerely yours,

Jennie S. Stathis

Jennie S. Stathis
Director, Tax Policy and
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Appendix I

Attrition in Two Groups by IRS Region

Table I.1: Attrition in Group 1 by Region

Region	Number hired	Percent of total number hired	Number who left IRS	Percent of total number who left	Percent attrition
Southeast	60	15	20	12	33
Midwest	10	2	2	1	20
Central	14	3	5	3	36
Southwest	120	29	43	26	36
North Atlantic	188	46	92	55	49
Mid-Atlantic	7	2	3	2	43
Western	14	3	2	1	14
Total	**413**	**100**	**167**	**100**	

Table I.2: Attrition in Group 2 by Region

Region	Number hired	Percent of total number hired	Number who left IRS	Percent of total number who left	Percent attrition
Southeast	252	55	66	51	26
Midwest	6	1	1	1	17
Central	5	1	1	1	20
Southwest	8	2	1	1	13
North Atlantic	102	22	39	30	38
Mid-Atlantic	80	18	22	17	28
Western	4	1	0	0	0
Total	**457**	**100**	**130**	**100**[a]	

[a]Does not add to 100 percent due to rounding.

Attrition in Two Groups by IRS District

Table II.1: Attrition in Group 1 by District

District	Hires	Separations	Percent attrition
Manhattan	80	49	61
Boston	47	15	32
Brooklyn	31	14	45
Hartford	26	14	54
Atlanta	24	9	38
Nashville	21	5	24
Houston	38	12	32
Austin	41	12	29
Phoenix	22	12	55
All others[a]	83	25	30

[a]Individually, the number of hires and separations in these districts was less than 10 percent of the totals for group 1.

Table II.2: Attrition in Group 2 by District

District	Hires	Separations	Percent attrition
Boston	28	12	43
Portsmouth	17	5	29
Manhattan	38	14	37
Greensboro	49	10	20
Jackson	17	4	24
Jacksonville	70	18	26
Nashville	21	6	29
New Orleans	28	6	21
Ft. Lauderdale	54	22	41
Richmond	17	4	24
Baltimore	29	11	34
Philadelphia	20	4	20
All others[a]	69	14	20

[a]Individually, the number of hires and separations in these districts was less than 10 percent of the totals for group 2.

Major Contributors to This Report

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