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ABSTRACT

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Comparing benefit costs for full- and part-time workers

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Health insurance appears to be the only benefit representing a true "quasi-fixed cost" to employers, meaning that the cost per hour worked is greater for part-time employees than it is for full-time employees. This article analyzes data from two establishment surveys conducted by the Bureau of Labor Statistics — the Employee Benefits Survey (EBS) and the Employment Cost Index (ECI) survey.

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