

PUBLIC BENEFITS
SUBSIDIZE MAJOR
OHIO EMPLOYERS:
A 2008 UPDATE

A REPORT FROM
POLICY MATTERS OHIO

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JULY 31, 2008

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ACKNOWLEDGEMENTS

Zach Schiller and Amy Hanauer, research director and executive director of Policy Matters, respectively, guided the author's work on this report. Policy Matters interns Brandon Henneman, Mike Stanek and Laura Wichman helped check numbers and calculated inflation-adjusted figures. Any errors or omissions in the report are the sole responsibility of the author.

POLICY MATTERS OHIO, the publisher of this study, is a non-profit, nonpartisan statewide research institute dedicated to bridging the gap between research and policy in Ohio. Policy Matters seeks to broaden the debate about economic policy in Ohio by providing quantitative and qualitative analysis of important issues facing working people in the state. Other areas of inquiry for Policy Matters have included unemployment compensation, wages, education, housing, energy, tax and budget policy, and economic development. All reports are available at www.policymattersohio.org.

EXECUTIVE SUMMARY

The state of Ohio paid an estimated \$111.5 million in 2007 to cover Medicaid costs for workers and their dependents at 50 employers statewide. Altogether, 111,046 such participants in family Medicaid accounted for slightly fewer than 9 percent of all those in the program last year; about 16 percent of all people eligible for this Medicaid program were employed. The three employers with the most workers enrolled in Medicaid on average in Ohio were Wal-Mart, McDonald's, and Yum! Brands, which owns Kentucky Fried Chicken, Pizza Hut and Taco Bell.

Those were among the findings from data provided this month to Policy Matters Ohio by the Ohio Department of Job and Family Services. The data identify the number of employees and their family members who received public benefits – Medicaid Coverage for Families and Children, food stamps and Ohio Works First cash assistance – while working at the employers in Ohio that appeared most frequently in the agency's data. Recipients in each of these programs qualify because they earn less than established income guidelines.

Most of the listed employers were retailers, restaurants or staffing/personnel firms.

Wal-Mart had the most employees and their dependents – 13,141 – enrolled in Medicaid last year. Despite changes in the company's health plans, the share of Ohio Wal-Mart workers enrolled in Medicaid has remained the same since 2005 at roughly 7 percent. McDonald's and its franchisees had the most Ohio workers and their family members receiving food stamps and cash assistance in 2007. The number of employees and their dependents receiving Medicaid jumped most sharply over the four-year period at the Akron-based telemarketer Infocision, the retailer Target and the Cleveland Clinic Health System. These three employers each saw an increase of more than 40 percent from 2004 to 2007.

Overall enrollment in Medicaid and food stamp programs continued to grow each year at major employers between 2004 and 2007, increasing by 14.6 percent and 16.8 percent, respectively, over that time. Employee and dependent participation in cash assistance declined 21.6 percent during the same period; this may be in part because of time limits that restrict how long qualifying families can receive cash assistance regardless of their income.

The total approximate cost to Ohio of workers and their dependents using Medicaid at the 39 top employers listed by ODJFS for each year increased 29 percent, to \$107.6 million in 2007 from \$83.4 million in 2004, in inflation adjusted 2007 dollars.

This analysis by Policy Matters Ohio covers 2006 and 2007 data released this month and similar data for 2004 and 2005 released two years ago.

(For the earlier report, go to www.policymattersohio.org/public_benefits_2006_03.htm)

INTRODUCTION

Providing health insurance, food assistance, and cash assistance to poor families is an important function of government. Such programs provide all of us with reassurance that, in the planet's wealthiest country, families are able to get some help with the basics. As important as these programs are, the general public sometimes assumes that assistance of this sort goes primarily to the unemployed. In fact, many working people in Ohio still do not earn enough to purchase health insurance or to meet their basic needs. We might assume that this occurs only when a very small employer, barely making ends meet, is forced to cut compensation. But some of Ohio's largest and most well-heeled employers rely on the public sector to assist with basic compensation for their workforce.

Policy Matters supports efforts to ensure that low-income workers can get the food, health care and other essentials they need and we know that far too many working people do not get assistance and have to go without health insurance in particular. At the same time, we believe that transparency is critical when such publicly-funded support amounts to subsidies for large employers who don't provide their workers with levels of compensation that cover basic needs.

This paper examines state and federal costs for Medicaid, food stamps, and cash assistance for the employers in Ohio that rely most heavily on the public sector to help compensate their workforce. High on the list are large, familiar employers like Wal-Mart, Target, the Cleveland Clinic, McDonalds, and the corporate owner of Kentucky Fried Chicken, Pizza Hut and Taco Bell.¹

SUMMARY OF COSTS

Policy Matters asked the Ohio Department of Job and Family Services for a list of the employers in the state that have the largest number of employees receiving Medicaid, food stamps or cash assistance. The department provided us with a list of the 50 Ohio employers with the highest numbers of such employees. Because Kmart and Sears are now one company; Speedway and Marathon are both owned by Marathon Oil; Olive Garden and Red Lobster are both owned by Darden Restaurants; and Kentucky Fried Chicken, Taco Bell and McDonalds are all owned by Yum! Brands, this list actually ended up including just 45 employers once we aggregated data for employers with the same corporate owner. Our snapshot of 2006 and 2007 examines these 45 employers. In 2006, Policy Matters had done a similar report, using data from 2004 and 2005. At that time, the department provided us with only 40 employers and aggregated data for corporate owners. Therefore, for time series comparisons between the earlier and later years of data, we use only the top 40 from the larger list provided this year. Because of the merger between Sears and Kmart, which occurred in 2005, the second period actually examines what is now technically only 39 employers. For more about the data, see our note about the data on pages 11 and 12.

¹ In its report, the Department of Job & Family Services included independently owned franchises together with the franchisor, so entries for McDonalds, Pizza Hut, Taco Bell and other franchise operators include both.

Last year, an average monthly total of 111,046 workers and their family members received Medicaid benefits at all employers listed by ODJFS. Based on an average annual cost of \$2,643 per person for Covered Families and Children (a category which does not include aged, blind and disabled recipients), the total cost of Medicaid coverage for these employees for the year was about \$293.5 million. The state of Ohio pays about 38 percent of that cost, or some \$111.5 million.

The cost of food stamps for 79,952 employees and their family members at these employers was about \$96.9 million in calendar year 2007. Cash assistance for 5,752 recipients working at these employers or their family members was about \$10.5 million in 2007. These figures are based on average annual benefits for both programs. Food assistance is financed by the federal government, while cash assistance is paid for with both state and federal funds.

In 2007, the overall cost to the state and federal governments of these three programs was about \$400.9 million for workers and their family members at these listed employers.

These employers account for just under 9 percent of individuals receiving family and children's Medicaid coverage in Ohio; about 16 percent of all people eligible for this Medicaid program were employed. The 111,046 people covered at these employers compares to an average monthly total of 1,274,683 eligible to receive coverage for families and children state-wide in calendar year 2007.²

As Table 1 shows, the state and federal government provided health care in 2007 to an average of 111,046 Ohio employees and their dependents at the employers listed by the Ohio Department of Job and Family Services.³ Costs to the state and federal government for providing this coverage increased to \$293.5 million in 2007; Ohio pays about 38 percent of that bill, or \$111.5 million. This does not represent the entire cost to the government for assisting those who are working but rather only the costs for people employed by the Ohio employers who most often leave their low-income workers uncovered by employer-provided care. The agency's data listed the number of workers receiving benefits for themselves as well; in 2007, 31,745 workers were covered by Medicaid at these employers.

² The overall number is from Public Assistance Monthly Statistics on the website of the Ohio Department of Job and Family Services, <http://jfs.ohio.gov/pams/>.

³ For 2004 and 2005, ODJFS aggregated data for most employers under corporate owners; it did not do the same for the recent release. For clarity and comparison purposes, Policy Matters aggregated the data, effectively reducing the number of 2006 and 2007 employers for whom data were analyzed to 45 from 50. The agency listed 40 employers in its report of 2004-05 data; for consistency, we aggregated data for two employers that merged in 2005, Sears and Kmart. Most employers are on the lists for all four years, changes in the employers appearing on the lists are detailed toward the end of the report.

Table 1: Employees and dependents covered by Medicaid at employers appearing most often in ODJFS data, inflation-adjusted 2007 dollars

Medicaid	2007	2006
Covered workers at listed employers	31,745*	31,218
Covered workers/dependents	111,046*	109,322
Average annual cost per recipient**	\$2,643	\$2,447
State cost in millions	\$111.5	\$101.7
Federal cost in millions	\$182.0	\$165.9
Total in millions	\$293.5	\$267.5

* This is an 11-month average because overall Medicaid data for covered workers/dependents in December 2007 were omitted by ODJFS.

** Aggregate per member per month figures provided by the Ohio Department of Job and Family Services were multiplied by 12 to calculate an average annual cost per recipient under Medicaid Covered Families and Children.

Source: Policy Matters analysis of ODJFS data

Medical costs were not the only item that the public sector was responsible for providing to employed Ohioans. As Table 2 shows, in 2007 the federal government paid nearly \$100 million to provide food assistance to Ohio workers at large employers who, despite the fact that they worked, earned little enough to qualify for assistance in purchasing food. Nearly 26,000 Ohio workers at large employers earned so little that they qualify for food stamps. In 2007, a family of three could earn a gross income of no more than \$1,861 a month to qualify for a benefit worth \$425.⁴

Table 2: Cost to federal government for food assistance for workers and dependents at all listed employers for 2006 and 2007, inflation-adjusted 2007 dollars. (No state money is used for food stamps.)

Food stamps	2007	2006
Covered workers at listed employers	25,902	25,195
Covered workers/dependents	79,952	77,259
Average annual cost per recipient	\$1,212	\$1,222
Federal cost in millions	\$96.9	\$94.4

Source: Policy Matters analysis of ODJFS data

In addition to food stamps and Medicaid, some workers earn little enough that they or their dependents qualify for cash assistance from the state or federal government. To be in this position, a worker with two dependents must have earned less than \$8,585, or 50 percent of the federal poverty guidelines.⁵ As Table 3 shows, the number of people in this position working at employers listed by ODJFS declined to 2,052 in 2007 from 2,555 in 2006; overall participation in cash assistance dropped

⁴ From 2007 income eligibility guidelines at www.employment.cuyahogacounty.us/foodstamp.htm

⁵ “Effective October 1, 2005, the assistance group is ineligible to participate in OWF if the assistance group's gross income, less amounts disregarded by departmental rule, exceeds fifty percent of the federal poverty level.” From Temporary Assistance to Needy Families (TANF) Program State Title IV-A Plan, Effective Date July 1, 2007.

during this time period as well.⁶ Such decreases may result from time limits on cash assistance, which mean that even if workers have not improved their economic situation, they may no longer be eligible for cash assistance. Under this program, each individual gets very modest assistance, on average, and the overall cost to the state and federal government for this program is a fraction of the cost for Medicaid and food stamps (in 2007, \$293.5 million for state and federal combined Medicaid costs, \$96.9 million federal costs for food stamps, and just \$10.5 million in state and federal combined costs for cash assistance). The average individual in 2007 received \$1,830 in cash assistance and the total cost to the state and federal government to provide this assistance to workers and their dependents at listed employers was \$10.5 million in 2007, down from \$12 million in 2006.

Table 3: Cost to state and federal governments for cash assistance for workers and dependents at all listed employers, 2006 and 2007, inflation-adjusted 2007 dollars.

Cash assistance	2007	2006
Covered workers at listed employers	2,052	2,555
Covered workers/dependents	5,752	6,454
Average annual cost per recipient*	\$1,830	\$1,865
State cost in millions	\$4.0	\$4.6
Federal cost in millions	\$6.5	\$7.5
Total in millions	\$10.5	\$12.0

* Payments were increased 10 percent in October 2005.

Source: Policy Matters Ohio analysis of ODJFS data.

OHIO COSTS INCREASE OVER FOUR-YEAR PERIOD

Policy Matters took the top 39 employers listed by ODJFS for calendar years 2006 and 2007 to enable a comparison of the Ohio employers with the most workers and dependents using public benefits across all four years. As mentioned, the data for 2004 and 2005 released by the agency included the 40 employers appearing most frequently in ODJFS data; this list was reduced to 39 because of the 2005 Sears/Kmart merger.

As Table 4 shows, the number of workers and dependents covered by Medicaid at these employers increased by 14.6 percent from 2004 to 2007, while the cost to the state and federal governments for this program increased 29 percent, to \$283.2 million from \$219.5 million.⁷

⁶ According to a review of Public Assistance Monthly Statistics on the website of the Ohio Department of Job and Family Services, <http://jfs.ohio.gov/pams/>.

⁷ Policy Matters adjusted all dollar figures used in this report to 2007 dollars.

Table 4: Change in cost to state and federal governments for Medicaid Covered Families and Children benefits for workers and dependents at the top employers listed by ODJFS, inflation-adjusted 2007 dollars.

Medicaid	Percent increase 04-07	Percent increase 06-07	2007	2006	2005	2004
Covered workers and dependents at top 39 listed employers	14.6%	2.2%	107,156*	104,800	103,920	93,492
Average annual cost per recipient**	12.6%	8%	\$2,643	\$2,447	\$2,391	\$2,348
State cost in millions	29%	10.4%	\$107.6	\$97.4	\$94.4	\$83.4
Federal cost in millions	29%	10.4%	\$175.6	\$159.0	\$154.1	\$136.1
Total in millions	29%	10.4%	\$283.2	\$256.4	\$248.5	\$219.5

* This is an 11-month average because overall Medicaid data for covered workers/dependents in December 2007 were omitted by ODJFS.

** Aggregate per member per month figures provided by the Ohio Department of Job and Family Services were multiplied by 12 to calculate an average annual cost per recipient under Medicaid Covered Families and Children.

Enrollment and costs also increased significantly for food stamps for workers and their families at the top 39 employers listed by ODJFS for each year from 2004 to 2007. Table 5 shows that the bill to the federal government increased by 14.4 percent, to \$93.5 million in 2007 from \$81.8 million in 2004. No state money is used for food stamps.

Table 5: Growth in cost to federal government for food assistance for workers and dependents at top listed employers from 2004 to 2007, inflation-adjusted dollars.

Food stamps	Percent increase 04-07	Percent increase 06-07	2007	2006	2005	2004
Covered workers and dependents at top 39 listed employers	16.8%	3.5%	77,160	74,520	72,712	66,057
Average annual cost per recipient	-2.1%	-0.8%	\$1,212	\$1,222	\$1,223	\$1,238
Federal cost in millions	14.4%	2.7%	\$93.5	\$91.1	\$88.9	\$81.8

Unlike the enrollment levels of these 39 employers' workers and their dependents in the Medicaid and food stamp programs, participation in Ohio Works First cash assistance decreased over this four-year time period. Costs to the state and federal governments decreased by 19.9 percent, to \$10.3 million in 2007 from \$12.9 million in 2004. Table 6 shows that a 10 percent increase in monthly payments, implemented in October 2005, caused an increase in outlays from 2005 to 2006, even as enrollment decreased from year to year.

Table 6: Change in cost to state and federal governments for cash assistance for workers and dependents at top listed employers from 2004 to 2007, inflation-adjusted 2007 dollars.

Cash assistance	Percent increase 04-07	Percent increase 06-07	2007	2006	2005	2004
Covered workers and dependents at top 39 listed employers	-21.6%	-10.7%	5,653	6,329	6,691	7,210
Average annual cost per recipient*	2.2%	-1.9%	\$1,830	\$1,865	\$1,788	\$1,791
State cost in millions	-19.9%	-12.4%	\$3.4	\$3.9	\$3.9	\$4.3
Federal cost in millions	-19.9%	-12.4%	\$6.9	\$7.9	\$8.0	\$8.7
Total in millions	-19.9%	-12.4%	\$10.3	\$11.8	\$12.0	\$12.9

* Payments were increased 10 percent in October 2005.

Source for all tables: Policy Matters Ohio analysis of ODJFS data.

WAL-MART TOPS MEDICAID LIST

Wal-Mart is Ohio's largest private sector employer and the employer among those listed with the highest number of workers and their dependents using Medicaid. In 2007, Wal-Mart had an average monthly total of 13,141 employees and family members covered by the public program, accounting for slightly more than 1 percent of Ohioans enrolled in Medicaid, excluding categories for aged, blind and disabled.

In our 2006 analysis of similar data released by ODJFS covering 2004 and 2005, Policy Matters calculated an average of 3.6 persons (including the employee) using Medicaid for each employee covered by the program. For 2006 and 2007, we calculated that an average of 3.5 persons is using Medicaid for each covered employee.⁸ The 3.5 figure includes the employee.

Using this average of 3.5 covered persons per worker for all listed employers in 2007, we calculated that the 13,141 covered persons at Wal-Mart means the company had roughly 3,755 employees receiving Medicaid while working at the company. That amounts to about 7.2 percent of the company's Ohio workforce of 52,000, as reported by the Ohio Department of Development in March 2008.

This average of 3.5 covered persons for each employee is figured simply by dividing the total number of those receiving coverage at all listed employers – both employees and dependents – by the total number of employees covered at those employers. In fact, children may receive Medicaid coverage when their parents do not (children are eligible up to 200 percent of the federal poverty level, or \$34,340 for a family of three, compared to 90 percent of poverty, or \$15,453, for an adult in the same family). Since ODJFS did not provide a separate count of the number of children receiving coverage when their employed parent did not, it is impossible to arrive at a precise number for the share of

⁸ These averages were calculated by dividing the total number of employees and their dependents covered at the listed employers by the number of employees covered at the same employers. For Medicaid, for example, 111,046 workers and family members were covered in 2007, which included 31,745 of the employees themselves. 111,046 divided by 31,745 equals 3.5 (with slight rounding up).

employees at Wal-Mart or any other listed company who are receiving Medicaid coverage for themselves or their children.

However, the 7 percent figure – similar to the percentage calculated in Policy Matters’ analysis of the data released in 2006 – very likely understates the proportion of Wal-Mart’s Ohio employees who were receiving Medicaid coverage for themselves or their children in 2007.

Wal-Mart has made changes to its health insurance plans since 2005, the last year covered by the previous ODJFS data release of this kind.⁹ The share of the company’s Ohio employees and their dependents covered by Medicaid has remained unchanged, however. In absolute terms, the number covered rose from 12,184 to 13,141 while its employment grew from 48,450 to 52,000.

Using data from ODJFS that shows the number of employees covered out of the total recipients (both workers and their family members) for food stamps, Policy Matters calculated that there were an average of 3.1 recipients for every employee using this public benefit at listed employers in both 2006 and 2007. The average number of persons receiving cash assistance for each covered employee was 2.8 in 2007 and 2.5 in 2006. Using these calculations and figures, Wal-Mart had roughly 2,763 Ohio employees receiving food stamps and about 109 employees receiving cash assistance in 2007.

THE BILL FOR WAL-MART AND MCDONALD’S

Adding up \$34.7 million for Medicaid, \$10.4 million for food assistance and \$558,150 for cash assistance, the combined state and federal bill for these three public benefits for Wal-Mart workers in 2007 was \$45.7 million. About 38 percent of Medicaid costs are borne by the state, as is 33 percent of the bill for cash assistance; food assistance is a federal program. Using these percentages, Ohio’s share of the Wal-Mart public assistance bill is about \$13.4 million.

McDonald’s and its franchisees accounted for \$30.3 million in Medicaid, \$11.3 million for food stamps and \$1.6 million for cash assistance, or a total of about \$43.1 million in combined state and federal funds. The state’s share of that cost is approximately \$12 million. In 2007, more employees of McDonald’s and its franchisees received cash and food assistance than workers at any other Ohio employer tracked by ODJFS.

Table 7 shows that more than 50 percent of covered employees and their dependents worked at 10 private sector companies. For Medicaid enrollment at all listed employers, see Appendix B.

⁹ See Zimmerman, Ann, “Wal-Mart Insured Ranks Rise,” *The Wall Street Journal*, Jan. 23, 2008

Table 7

Ten Ohio employers with most workers enrolled in Medicaid, 2007					
2007 rank in enrollment	Top 10 employers	Number of workers			
		2007	2006	2005	2004
1	Wal-Mart	13,141	13,010	12,184	10,122
2	McDonald's	11,446	11,088	11,359	10,140
3	Yum! Brands ¹	6,596	6,358	6,890	6,499
4	Wendy's	5,620	5,580	6,305	5,848
5	Bob Evans	4,588	4,548	4,861	4,077
6	Kroger	4,491	4,562	4,754	4,066
7	Burger King	3,522	3,502	3,746	3,431
8	Marathon Oil ²	3,283	3,106	3,038	2,780
9	Sears Holdings ³	3,068	2,997	3,558	3,725
10	Frisch's	2,901	3,011	3,116	2,994
Totals, 10 employers		58,656	57,762	59,811	53,682
Totals, all listed employers⁴		111,046	109,322	103,920	93,492

Source: Ohio Department of Job and Family Services

¹ Includes Kentucky Fried Chicken, Pizza Hut and Taco Bell

² Includes Marathon and Speedway gas stations

³ Includes Sears and Kmart (The retailers merged as Sears Holdings Corporation March 24, 2005).

⁴ Totals across this row should not be compared to each other as the number of employers listed by ODJFS changed from 2005 to 2006

As Table 8 shows, more than 50 percent of all workers receiving food assistance at employers listed by ODJFS in 2007 were at 10 companies, six of which were restaurant chains. For food stamp enrollment at all listed employers, see Appendix C.

Table 8

Ten Ohio employers with most workers receiving food assistance, 2007					
2007 rank in enrollment	Top 10 employers	Number of workers			
		2007	2006	2005	2004
1	McDonald's	9,316	8,882	8,886	7,959
2	Wal-Mart	8,565	8,225	7,327	6,116
3	Yum! Brands ¹	5,286	4,989	5,221	4,878
4	Wendy's	4,623	4,469	4,937	4,674
5	Bob Evans	3,241	3,162	3,321	2,729
6	Burger King	2,915	2,838	3,041	2,806
7	Kroger	2,830	2,966	3,075	2,745
8	Marathon Oil ²	2,462	2,256	2,103	1,933
9	Frisch's	2,228	2,359	2,326	2,195
10	Sears Holdings ³	2,173	2,065	2,288	2,443
Totals, 10 employers		43,639	42,211	42,525	38,478
Totals, all listed employers⁴		79,952	77,259	72,712	66,057

Source: Ohio Department of Job and Family Services

¹ Includes Kentucky Fried Chicken, Pizza Hut and Taco Bell

² Includes Marathon and Speedway gas stations

³ Includes Sears and Kmart (The retailers merged as Sears Holdings Corporation March 24, 2005).

*Totals across this row should not be compared to each other as the number of employers listed by ODJFS changed from 2005 to 2006.

The list of employers with the most workers receiving cash assistance is almost identical to lists for Medicaid and food stamps, as Table 9 shows. Subway and Giant Eagle moved into the top 10 for this category, displacing Marathon and Sears Holdings. See Appendix D for cash assistance enrollment at all listed employers.

Table 9

Ten Ohio employers with most workers receiving cash assistance, 2007					
2007 rank in enrollment	Top 10 employers	Number of workers			
		2007	2006	2005	2004
1	McDonald's	874	956	1,008	1,117
2	Yum! Brands ¹	500	515	541	605
3	Wendy's	450	500	588	605
4	Wal-Mart	305	383	356	310
5	Burger King	260	302	328	353
6	Kroger	243	298	320	331
7	Bob Evans	207	253	302	306
8	Subway	200	207	201	199
9	Frisch's	183	216	252	281
10	Giant Eagle	160	143	129	117
Totals, 10 employers		3,381	3,771	4,025	4,224
Totals, all listed employers²		5,752	6,454	6,691	7,210

Source: Ohio Department of Job and Family Services

¹ Includes Kentucky Fried Chicken, Pizza Hut and Taco Bell

² Totals across this row should not be compared to each other as the number of employers listed by ODJFS changed from 2005 to 2006.

EMPLOYERS WITH GREATEST INCREASES

As noted above, the largest increases in Medicaid enrollment of workers and dependents at listed employers occurred before 2007. Three employers – Infocision, Target and the Cleveland Clinic – each saw an increase of more than 40 percent of covered employees and their family members from 2004 to 2007, with Infocision marking growth of more than 60 percent during that same time period. (See Table 10)

Four employers that appeared in the data for all years – Infocision, Target, Giant Eagle and Adecco – continued to show double-digit growth from 2006 to 2007 even as the vast majority of other listed employers grew by less than 10 percent or saw a reduction in the number of covered employees and dependents. A fifth employer, Walgreen's, grew by more than 10 percent, but did not appear in the 2004 and 2005 data. See Appendix E for change in enrollment at all listed employers.

Table 10

Listed employers with greatest increase in number of employees and dependents enrolled in Medicaid, 2004 to 2007							
Percent change 04-07	Percent change 06-07	Top 10 employers	2007 rank in enrollment	Enrollment			
				2007	2006	2005	2004
61.6	16.6	Infocision	32	1,288	1,105	1,044	797
53.7	15.3	Target	18	1,961	1,701	1,618	1,276
44.9	0.1	Cleveland Clinic	22	1,773	1,771	1,486	1,224
37.4	18.7	Giant Eagle	11	2,795	2,354	2,074	2,034
37.3	3.8	Subway	12	2,685	2,586	2,335	1,955
34.2	1.1	Home Depot	34	1,172	1,159	1,024	873
29.8	1.0	Wal-Mart	1	13,141	13,010	12,184	10,122
23.5	4.9	YMCA	23	1,762	1,680	1,648	1,427
21.6	6.4	Goodwill	14	2,469	2,320	2,216	2,031
20.6	3.8	Spherion	16	2,301	2,216	2,246	1,908
32.6	4.8	Totals, top 10 employers		31,347	29,902	27,875	23,647
na*	1.6	Totals, all listed employers		111,046	109,322	103,920	93,492

Source: Ohio Department of Job and Family Services

* This percentage is not applicable because the number of employers listed by ODFJS changed from 2005 to 2006

OHIO'S LARGEST EMPLOYERS LISTED

Many of Ohio's largest employers are included on the data for 2006 and 2007. Eighty percent of the listed employees are restaurants, retailers or staffing agencies.

Six of Ohio's ten largest employers – Wal-Mart, Kroger, the Cleveland Clinic Health System, University Hospitals Health System, Bob Evans, and Meijer – are included on the list of employers with the largest number of employees using Medicaid, food stamps and cash assistance. These include the top three employers statewide – Wal-Mart, Kroger and the Cleveland Clinic – according to 2008 figures from the Ohio Department of Development¹⁰.

On the list of employers were: 15 retailers, including general merchandise, department stores, home improvement, groceries, and gas station chains; 14 restaurant chains; seven staffing firms; and three health care providers.

¹⁰ The Ohio Department of Development list did not include the State of Ohio itself, certainly one of the state's largest employers, although it did include public institutions such as Ohio State University.

A NOTE ABOUT THE DATA

This analysis by Policy Matters Ohio reviews highlights of the ODJFS data released in July 2008. The agency's report was the first such release since February 2006, when Policy Matters reviewed data on the number of employees and their family members receiving public benefits at 40 employers in Ohio. Because of changes in how ODJFS gathered data for the 2008 release, not all the information can be compared from 2004 through 2007.¹¹

Overall, the list of employers released in 2006 was very similar to the list released this year. Only two employers – The Salvation Army and Custom Staffing – appeared in the 2004-2005 data but not in the more recent release by ODJFS. Two other corporate names on the earlier list did not appear in the recently-released list because data for restaurants under their corporate umbrella were disaggregated and put under the individual restaurant names. Yum! Brands does not appear this year as it did in the 2006 report, but three of its subsidiaries (Kentucky Fried Chicken, Pizza Hut and Taco Bell) appear separately. Metromedia Restaurants is not listed as it was in the earlier report, but its Ponderosa Steakhouse chain is listed.¹²

For clarity and to allow for comparison of data from 2004 through 2007, Policy Matters aggregated such data for this report by grouping employers under corporate names, essentially following the methodology ODJFS used for the 2006 release. Where ODJFS listed Yum! Brands separately, we aggregated data for those restaurants. Also aggregated are data for Marathon Oil (Speedway and Marathon gas stations) and Darden Restaurants (Olive Garden and Red Lobster).¹³ Finally, two other employers included in data for the entire time period, Kmart and Sears, merged in March 2005. These employers were not aggregated in the earlier ODJFS release, but Policy Matters has done so in this report for consistency. As a result, the tables in the appendices to this report show 2006 and 2007 data for 45 employers rather than 50, and 2004 and 2005 data for 39 employers rather than 40. The ODJFS data also include independently owned franchises together with the franchisor, so entries for corporations like McDonald's, Yum! Brands, Wendy's and others include both.

Some of the figures reported in this study for calendar years 2004 and 2005 are slightly different than those reported in the 2006 public benefits study released by Policy Matters. These differences are the result of the recalculation of totals provided in 2006 by ODJFS; also a factor is the use of calendar

¹¹ According to ODJFS, the agency compiled data of employers that appear the most in its Client Registry Information System – Enhanced (CRIS-E) on a month-by-month basis above a threshold level; nevertheless, the same employers appear among the top 50 each month in the data the agency released, which cover the period from January 2006 through May 2008. A review of data showed that the State of Ohio drops off the list in certain months.

¹² These changes may affect rankings in different ways. Most obviously, Yum! Brands companies together have a significantly higher rank than each separate restaurant chain. At the same time, Metromedia Restaurants, which owns Ponderosa Steakhouse, saw a significant drop in covered employees and dependents in the data released this year. Because ODJFS did not aggregate 2006 and 2007 data for this employer, it is impossible to determine if other restaurant chains owned by Metromedia included in the 2006 release were left out of the 2008 release, thereby artificially decreasing Metromedia's absolute numbers. According to its website, Metromedia has five Bennigan's and two Bonanza restaurants in Ohio, in addition to its Ponderosa locations.

¹³ Like Metromedia, Darden Restaurants includes other chains, such as Long Horn Steakhouse and Bahama Breeze, which may or may not have been included in aggregated data from 2004 and 2005.

year data from the agency's Public Assistance Monthly Summaries for this report rather than fiscal year figures that were provided by ODJFS for the earlier report.

The new employers listed in this year's report are: Applebee's restaurants; Lowe's, the home improvement retailer; S.A.W. Inc,¹⁴ a staffing agency that places workers with disabilities at firms in the Cuyahoga County area; United Parcel Service; the drug store chain Walgreen's; and Darden Restaurants. The State of Ohio was listed this year, likely reflecting seasonal and part-time workers, according to ODJFS. Also included was a listing for "unknown" employers, which resulted from illegible entries on forms used to create the agency's database, according to ODJFS.

As noted throughout the text, all dollar figures used throughout this report are in inflation-adjusted 2007 dollars.

A NOTE ABOUT DATA RELEASED FOR 2008

ODJFS also provided data covering the first five months of 2008. These data showed slightly lower absolute numbers for those receiving Medicaid than averages for the two preceding years. This is likely the result of seasonal fluctuations, making it seem unwise to compare the five months of data with the 2006 and 2007 data released by ODJFS. This report analyzes the more complete data to avoid the seasonal fluctuation and highlight trends since 2004. The earlier ODFJS release included only annual data.

¹⁴ Solutions At Work, Inc., is a nonprofit that trains and places individuals with developmental disabilities in jobs, either at a company location or in a S.A.W. Inc. facility; firms are billed either by the hour or at piece rate. The nonprofit keeps the workers on its payroll, takes care of payroll taxes and workers compensation, and issues workers their paychecks.

CONCLUSION AND RECOMMENDATIONS

Medicaid, food stamps and cash assistance are three basic forms of support that government provides to help ensure that families and individuals can get food, health care and other essentials, even if they don't earn enough to pay for these basics with their compensation from work. Making sure people have enough to meet basic needs is one of the most important roles that federal and state governments play and one that needs to be strongly supported. Many analysts argue that the benefits provided by these programs are too modest and that eligibility standards to qualify are often too rigid, so that many workers do not have health insurance at all. However, as this report makes clear, many larger, private sector employers in Ohio also benefit when the public sector assists working people. These major employers with workers in Ohio are allowing the general public to pick up some compensation costs for their employees. Other companies – those providing affordable health insurance and paying enough so that their workers don't need food stamps or cash assistance – may understandably balk at this unlevel playing field. Knowing which employers are behaving most responsibly will help state and local officials target economic development activities appropriately.

Policy Matters Ohio makes three recommendations:

- Ensure that this data be produced each year in a consistent and more comprehensive form. Provision of this data on an annual basis would allow the state to see how the performance of companies and industries changes over time, and the effect of state policies. According to the ODJFS spokesperson who released the data to Policy Matters in 2008, a system is now in place to quickly compile monthly data when a request is made. While this may sound encouraging, similar assurances were made when data for 2004 and 2005 were released in 2006 after a protracted public records fight. It took almost a year from the first request made by Policy Matters for ODJFS to release this new set of data.
- Provide these data to all state bodies that recommend or decide on the provision of financial incentives or assistance to companies in or locating in Ohio. These include the Department of Development and such boards such as the Ohio Tax Credit Authority and the State Controlling Board. Policymakers should consider limiting assistance to companies that take advantage of substantial indirect subsidies. Ohio's economic development policy should be structured to ensure that new jobs do not increase public benefits spending due to the failure of large companies to provide adequate wages and benefits to their employees.
- Consider these data in connection with current attempts to improve health-care coverage in the state. In 2007, an appeals court struck down Maryland's effort to require the state's largest employers to spend a percentage of payroll on employee health insurance or pay into a state fund to help cover health care costs. This decision means such "pay or play" efforts enacted in isolation are unlikely to be legally viable. However, this kind of requirement may hold more promise if they are part of broader health care reforms. Larger employers should provide affordable health insurance for their workers without relying on government subsidies. Any health-coverage plan short of a universal single-payer plan should include measures to support that objective.

Appendix A: Listed employers by sector

Restaurants

Applebee's	Dairy Queen	Subway
Arby's	Darden Restaurants (<i>Olive Garden, Red Lobster</i>)	Waffle House
Bob Evans	Frisch's	Wendy's
Burger King	McDonald's	Yum! Brands (<i>Kentucky Fried Chicken, Pizza Hut, Taco Bell</i>)
Cracker Barrel	Metromedia Restaurants (<i>Ponderosa Steakhouse</i>)	

Retail

Big Lots/Odd Lots	Kroger	Target
Dollar General	Lowe's	United Dairy Farmers
Family Dollar	Marathon Oil (<i>gas stations</i>)	Walgreen's
Giant Eagle	Meijer	Wal-Mart
Home Depot	Sears Holdings (<i>Kmart, Sears</i>)	

Staffing

Adecco	Infocision	Minute Men
CBS/EMS	Kelly Services	S.A.W. Inc. (<i>nonprofit</i>)
Custom Staffing	Manpower	Spherion

Health Care**Nonprofit****Miscellaneous**

Cleveland Clinic	Goodwill	Holiday Inn
Interim Health Care	Salvation Army	State of Ohio
University Hospitals of Cleveland	YMCA	United Parcel Service
		Unknown

Source: Ohio Department of Job and Family Services

Appendix B: Medicaid enrollment 2004 to 2007, ranked by 2007 enrollment

2007 rank in enrollment	2005 rank in enrollment	All listed employers	2007	2006	2005	2004
1	1	Wal-Mart	13,141	13,010	12,184	10,122
2	2	McDonald's	11,446	11,088	11,359	10,140
3	3	Yum! Brands ¹	6,596	6,358	6,890	6,499
4	4	Wendy's	5,620	5,580	6,305	5,848
5	5	Bob Evans	4,588	4,548	4,861	4,077
6	6	Kroger	4,491	4,562	4,754	4,066
7	7	Burger King	3,522	3,502	3,746	3,431
8	10	Marathon Oil ²	3,283	3,106	3,038	2,780
9	8	Sears Holdings ³	3,068	2,997	3,558	3,725
10	9	Frisch's	2,901	3,011	3,116	2,994
11	18	Giant Eagle	2,795	2,354	2,074	2,034
12	13	Subway	2,685	2,586	2,335	1,955
13	14	Adecco	2,502	2,131	2,276	2,149
14	17	Goodwill	2,469	2,320	2,216	2,031
15	12	CBS/EMS	2,324	2,278	2,564	2,121
16	16	Spherion	2,301	2,216	2,246	1,908
17	15	Meijer	2,041	2,145	2,269	2,273
18	22	Target	1,961	1,701	1,618	1,276
19	19	Arby's	1,959	1,936	2,053	1,976
20	23	Dollar General	1,830	1,692	1,617	1,520
21	na	Darden Restaurants ⁴	1,821	1,680	na	na
22	25	Cleveland Clinic	1,773	1,771	1,486	1,224
23	21	YMCA	1,762	1,680	1,648	1,427
24	20	Kelly Services	1,622	1,790	1,865	2,059
25	na	SAW INC	1,601	1,505	na	na
26	24	Family Dollar	1,518	1,550	1,567	1,407
27	na	Applebee's	1,484	1,355	na	na
28	na	Lowe's	1,454	1,462	na	na
29	26	Holiday Inn	1,414	1,362	1,408	1,312
30	27	Cracker Barrel	1,329	1,246	1,332	1,164
31	na	Walgreen's	1,303	1,132	na	na
32	31	Infocision	1,288	1,105	1,044	797
33	29	Univ. Hospitals of Cleveland	1,195	1,186	1,191	1,086
34	32	Home Depot	1,172	1,159	1,024	873
35	28	Interim Health Care	1,149	1,210	1,250	1,004
36	11	Manpower	1,125	1,768	2,649	2,296
37	34	United Dairy Farmers	913	904	897	798
38	30	Big Lots/Odd Lots	870	951	1,179	1,169
39	na	United Parcel Service	840	857	na	na
40	36	Waffle House	773	720	769	661
41	33	Dairy Queen	771	714	907	801
42	na	State of Ohio	736	863	na	na
43	38	Minute Men	733	836	601	613
44	na	unknown ⁵	720	748	na	na
45	35	Metromedia Restaurants ⁶	609	647	834	816
na	37	Salvation Army	na	na	648	660
na	39	Custom Staffing	na	na	542	400
Totals, listed employers			111,046	109,322	103,920	93,492

Source: Ohio Department of Job and Family Services

¹ Includes Kentucky Fried Chicken, Pizza Hut and Taco Bell ² Includes Marathon and Speedway gas stations ³ Sears and Kmart merged in March 2005⁴ Includes Olive Garden and Red Lobster ⁵ Includes illegible entries on the form used to create ODJFS database ⁶ Includes Ponderosa Steakhouse

"na" means data were not available for employer or year

Appendix C: Food stamp enrollment 2004 to 2007, ranked by 2007 enrollment

2007 rank in enrollment	2005 rank in enrollment	All listed Employers	2007	2006	2005	2004
1	1	McDonald's	9,316	8,882	8,886	7,959
2	2	Wal-Mart	8,565	8,225	7,327	6,116
3	3	Yum! Brands ¹	5,286	4,989	5,221	4,878
4	4	Wendy's	4,623	4,469	4,937	4,674
5	5	Bob Evans	3,241	3,162	3,321	2,729
6	7	Burger King	2,915	2,838	3,041	2,806
7	6	Kroger	2,830	2,966	3,075	2,745
8	10	Marathon Oil ²	2,462	2,256	2,103	1,933
9	8	Frisch's	2,228	2,359	2,326	2,195
10	9	Sears Holdings ³	2,173	2,065	2,288	2,443
11	17	Giant Eagle	2,153	1,759	1,426	1,352
12	12	Subway	2,068	2,015	1,761	1,383
13	15	Goodwill	1,728	1,638	1,536	1,399
14	16	Spherion	1,656	1,564	1,495	1,371
15	14	Arby's	1,608	1,516	1,578	1,536
16	13	CBS/EMS	1,572	1,467	1,611	1,359
17	22	Dollar General	1,479	1,358	1,180	1,140
18	24	Target	1,408	1,160	1,058	869
19	18	Meijer	1,369	1,386	1,426	1,459
20	20	Family Dollar	1,253	1,293	1,242	1,121
21	na	Darden Restaurants ⁴	1,239	1,144	na	na
22	19	Adecco	1,237	1,268	1,293	1,281
23	21	Kelly Services	1,159	1,267	1,223	1,410
24	23	Holiday Inn	1,157	1,131	1,116	1,060
25	na	Applebee's	1,062	937	na	na
26	25	YMCA	1,060	951	932	863
27	30	Infocision	1,010	856	767	584
28	26	Cracker Barrel	1,008	917	925	764
29	28	Cleveland Clinic	934	987	844	694
30	na	Walgreen's	869	768	na	na
31	27	Interim Health Care	856	907	913	689
32	31	Minute Men	852	1,012	665	685
33	na	Lowe's	809	723	na	na
34	11	Manpower	697	1,107	1,810	1,614
35	29	Big Lots/Odd Lots	674	649	785	818
36	38	Home Depot	673	659	536	423
37	32	United Dairy Farmers	668	659	642	582
38	36	Waffle House	636	588	587	500
39	na	United Parcel Service	629	596	na	na
40	na	SAW Inc.	612	507	na	na
41	34	Univ. Hospitals of Cleveland	608	615	620	619
42	33	Dairy Queen	544	481	627	533
43	35	Metromedia Restaurants ⁵	487	506	604	595
44	na	Unknown ⁶	349	362	na	na
45	na	State of Ohio	190	295	na	na
na	37	Salvation Army	na	na	574	557
na	39	Custom Staffing	na	na	411	319
Totals, listed employers			79,952	77,259	72,712	66,057

Source: Ohio Department of Job and Family Services

¹ Includes Kentucky Fried Chicken, Pizza Hut and Taco Bell ² Includes Marathon and Speedway gas stations ³ Sears and Kmart merged in March 2005⁴ Includes Olive Garden and Red Lobster ⁵ Includes Ponderosa Steakhouse ⁶ Includes illegible entries on the form used to create ODJFS database

"na" means data were not available for employer or year

Appendix D: Cash assistance (Ohio Works First) enrollment 2004 to 2007, ranked by 2007 enrollment

2007 rank in enrollment	2005 rank in enrollment	All listed Employers	2007	2006	2005	2004
1	1	McDonald's	874	956	1,008	1,117
2	3	Yum! Brands ¹	500	515	541	605
3	2	Wendy's	450	500	588	605
4	4	Wal-Mart	305	383	356	310
5	5	Burger King	260	302	328	353
6	6	Kroger	243	298	320	331
7	7	Bob Evans	207	253	302	306
8	10	Subway	200	207	201	199
9	8	Frisch's	183	216	252	281
10	15	Giant Eagle	160	143	129	117
11	9	Sears Holdings ²	157	177	214	250
12	17	Goodwill	151	123	120	134
13	13	Marathon Oil ³	142	175	160	177
14	11	Arby's	139	166	189	206
15	14	CBS/EMS	116	116	132	155
16	18	Target	111	92	106	105
17	22	Adecco	99	102	98	129
18	16	Family Dollar	98	146	128	161
19	19	YMCA	91	103	102	92
20	25	Infocision	89	80	86	74
21	20	Kelly Services	86	95	100	168
22	21	Meijer	80	87	99	113
23	28	Waffle House	73	78	72	77
24	23	Spherion	72	105	97	125
25	24	Dollar General	69	87	91	103
26	Na	Darden Restaurants ⁴	64	84	na	na
27	30	Minute Men	63	88	68	84
28	34	Dairy Queen	61	45	56	68
29	Na	Applebee's	61	75	na	na
30	32	United Dairy Farmers	60	45	60	56
31	27	Holiday Inn	58	77	83	90
32	29	Interim Health Care	51	62	70	66
33	12	Manpower	45	87	176	186
34	33	Metromedia Restaurants ⁵	44	53	58	70
35	35	Cracker Barrel	41	39	53	55
36	Na	United Parcel Service	41	33	na	na
37	Na	Walgreen's	39	39	na	na
38	31	Big Lots/Odd Lots	38	55	66	67
39	Na	Lowe's	36	40	na	na
40	Na	Unknown ⁶	28	32	na	na
41	37	Cleveland Clinic	27	39	29	20
42	36	Home Depot	23	28	32	26
43	38	Univ. Hospitals of Cleveland	10	18	19	27
44	Na	SAW Inc.	7	5	na	na
45	Na	State of Ohio	6	9	na	na
na	26	Salvation Army	na	na	85	88
na	39	Custom Staffing	na	na	17	14
Totals, listed employers			5,752	6,454	6,691	7,210

Source: Ohio Department of Job and Family Services

¹ Includes Kentucky Fried Chicken, Pizza Hut and Taco Bell ² Sears and Kmart merged in March 2005 ³ Includes Marathon and Speedway gas stations⁴ Includes Olive Garden and Red Lobster ⁵ Includes Ponderosa Steakhouse ⁶ Includes illegible entries on the form used to create ODJFS database

"na" means data were not available for employer or year

Appendix E: Listed employer ranked by percent change in Medicaid Enrollment from 2004 to 2007

2007 rank in enrollment	All listed Employers	% change 04-07	% change 06-07	Enrollment			
				2007	2006	2005	2004
32	Infocision	61.6	16.6	1,288	1,105	1,044	797
18	Target	53.7	15.3	1,961	1,701	1,618	1,276
22	Cleveland Clinic	44.9	0.1	1,773	1,771	1,486	1,224
11	Giant Eagle	37.4	18.7	2,795	2,354	2,074	2,034
12	Subway	37.3	3.8	2,685	2,586	2,335	1,955
34	Home Depot	34.2	1.1	1,172	1,159	1,024	873
1	Wal-Mart	29.8	1.0	13,141	13,010	12,184	10,122
23	YMCA	23.5	4.9	1,762	1,680	1,648	1,427
14	Goodwill	21.6	6.4	2,469	2,320	2,216	2,031
16	Spherion	20.6	3.8	2,301	2,216	2,246	1,908
20	Dollar General	20.4	8.2	1,830	1,692	1,617	1,520
43	Minute Men	19.6	-12.3	733	836	601	613
8	Marathon Oil ¹	18.1	5.7	3,283	3,106	3,038	2,780
40	Waffle House	16.9	7.4	773	720	769	661
13	Adecco	16.4	17.4	2,502	2,131	2,276	2,149
35	Interim Health Care	14.4	-5.0	1,149	1,210	1,250	1,004
37	United Dairy Farmers	14.4	1.0	913	904	897	798
30	Cracker Barrel	14.2	6.7	1,329	1,246	1,332	1,164
2	McDonald's	12.9	3.2	11,446	11,088	11,359	10,140
5	Bob Evans	12.5	0.9	4,588	4,548	4,861	4,077
6	Kroger	10.5	-1.6	4,491	4,562	4,754	4,066
33	Univ. Hospitals of Cleveland	10.0	0.8	1,195	1,186	1,191	1,086
15	CBS/EMS	9.6	2.0	2,324	2,278	2,564	2,121
26	Family Dollar	7.9	-2.1	1,518	1,550	1,567	1,407
29	Holiday Inn	7.8	3.8	1,414	1,362	1,408	1,312
7	Burger King	2.7	0.6	3,522	3,502	3,746	3,431
3	Yum! Brands ²	1.5	3.7	6,596	6,358	6,890	6,499
19	Arby's	-0.9	1.2	1,959	1,936	2,053	1,976
10	Frisch's	-3.1	-3.7	2,901	3,011	3,116	2,994
41	Dairy Queen	-3.7	8.0	771	714	907	801
4	Wendy's	-3.9	0.7	5,620	5,580	6,305	5,848
17	Meijer	-10.2	-4.8	2,041	2,145	2,269	2,273
9	Sears Holdings ³	-17.6	2.4	3,068	2,997	3,558	3,725
24	Kelly Services	-21.2	-9.4	1,622	1,790	1,865	2,059
45	Metromedia Restaurants ⁴	-25.4	-5.9	609	647	834	816
38	Big Lots/Odd Lots	-25.6	-8.5	870	951	1,179	1,169
36	Manpower	-51.0	-36.4	1,125	1,768	2,649	2,296
21	Darden Restaurants ⁵	na	8.4	1,821	1,680	na	na
25	SAW Inc	na	6.4	1,601	1,505	na	na
27	Applebee's	na	9.5	1,484	1,355	na	na
28	Lowe's	na	-0.5	1,454	1,462	na	na
31	Walgreen's	na	15.1	1,303	1,132	na	na
39	United Parcel Service	na	-2.0	840	857	na	na
42	State of Ohio	na	-14.7	736	863	na	na
44	unknown ⁶	na	-3.7	720	748	na	na
na	Salvation Army	na	na	na	na	na	660
na	Custom Staffing	na	na	na	na	542	400
Totals, listed employers		--	1.6	111,046	109,322	103,27	93,492

Source: Ohio Department of Job and Family Services

¹ Includes Marathon and Speedway gas stations ² Includes Kentucky Fried Chicken, Pizza Hut and Taco Bell ³ Sears and Kmart merged in March 2005⁴ Includes Ponderosa Steakhouse ⁵ Includes Olive Garden and Red Lobster ⁶ Includes illegible entries on the form used to create ODJFS database

"na" means data were not available for employer or year

A total percent change, 2004 to 2007, is not provided because the number of employers listed by ODJFS changed rendering such a comparison inappropriate.

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