Money Talks: A Guide to Establishing the True Dollar Value of Volunteer Time (Part I)
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INTRODUCTION: THE VOLUNTEER DIFFERENTIAL

"Statistics are like bikinis; they reveal what is interesting, but conceal what is essential." (Author unknown. Quoted most recently by Susan J. Ellis at a training seminar in Virginia Beach.)

The interest in quantifying the value of volunteer work has never been greater. Funding sources demand to know the return for their investment in volunteer programs. Administrators search for reliable cost-benefit formulae. Individual volunteer programs publish annual reports proclaiming the worth of their cumulative volunteer efforts, and a Gallup survey recently commissioned by the Independent Sector has received considerable attention by projecting the national product of volunteering for 1980 to be 64.5 billion dollars. This trend is a bit unsettling, but the emphasis on establishing the monetary value of volunteer time can be expected to continue for the foreseeable future. In this era of scarce resources, results-oriented management prevails, and volunteer programs cannot expect to be exempt.

Nevertheless, the preoccupation with quantifying the volunteer product presents a philosophical dilemma for volunteer administrators. First of all, fixing any dollar value to volunteer time treads dangerously on the edge of the notion of volunteers replacing paid staff—a proposition most volunteer leaders are quick to distance themselves from. Whether preferring not to collude with the elimination of their paid colleagues' jobs or simply wanting to minimize the anxiety that volunteer programs too often generate for paid staff, volunteer directors are uneasy with one-to-one comparisons of productivity. The old saw that volunteer directors are quick to employ—"volunteers supplement, not supplant, paid staff"—is as much a defensive reaction as a firmly-held belief. We have learned to skirt the issue, just as children learn to tiptoe around an irascible uncle. We would prefer that no one broach the topic at all. Some things are just best left unsaid.

Perhaps more important than the staff replacement issue is the critical...
Consideration that quantification cannot possibly capture the intrinsic value of the volunteer contribution. I am aware of the story that Allen Breed, the director of the National Institute of Corrections, tells of his experiences with volunteers when he was superintendent of the Preston School Reformatory, a maximum security facility for hard-core, young male adults in California. Despite the objections of correctional officers and even some program staff, he began to use volunteers. The day after an evening of visits, he was walking beside two prisoners who asked him: "When are we going to have more of those real people back?" Intrigued, he inquired into the meaning of "real people" and learned that these prisoners saw volunteers as real people and everyone else as "keepers." Neither Breed's example nor my experience gives cause to disparage the work of dedicated professionals, but it is clear that volunteers make a unique contribution. Dollars and cents will never capture the total contribution of a Big Brother or Big Sister, a rape crisis volunteer, a daily telephone reassurance call, a lobbyist or advocate at the State Legislature. As the too-familiar robot in a futuristic thriller would say: "It does not compute!"

So there are good reasons to avoid this whole mania, but what if there is no choice? A directive from an agency head or the city council to justify the return of the volunteer program is not easily ignored. What then? Here are two thoughts.

First, do not forgo some consideration of the intangible benefits of a volunteer program in any evaluation. Call it "the volunteer differential." Although admittedly difficult to measure, these benefits probably constitute a significant portion of the volunteer product. Insist that any analysis of the program include a serious examination of these worthwhile, albeit abstract, assets.

Start by brainstorming the advantages which volunteers uniquely bring to achieving the agency's mission. Big Brothers and Big Sisters provide positive role models for troubled youth. Recovered victims of debilitating diseases bring to new sufferers a special empathy and understanding of the experience. Hospital auxiliaries engender an environment of caring and concern and improve patient morale. Mental health volunteers hasten the resocialization and ease the reintegration of patients preparing to return home. Volunteers in prisons build trusting relationships with offenders that elude correctional staff. Citizen involvement in public agencies improves community relations by debunking myths and exposing the public to the real problems confronting the agency. Volunteers afford sanction... volunteers are the best advocates and fund raisers... volunteers...

The potential list of benefits is limited only by the imagination of the volunteer director. Take time to articulate these contributions, carefully linking them to the primary work of the agency. Do not expect decision makers to divine these intangibles. If you overlook them, they most assuredly will, too. A strong defense of the intangible assets may tip the balance in cost-effectiveness analysis.

Second, when preparing a projection of the worth of volunteer contributions, NEVER CONCLUDE THAT VOLUNTEERS SAVED THE AGENCY "X" AMOUNT OF DOLLARS! It is unlikely that anyone ever committed to paying for these services in the first place. If they were not budgeted, there is no savings. At best, this could be considered cost avoidance. Furthermore, talk of budget savings again raises the spectre of volunteers replacing staff. Couched as a "savings," it is not much of a mental leap to conjure up notions of an even greater windfall if some or all paid staff were replaced with volunteers. Now there are some who would argue this as a defensible conclusion, but such is not a declara-
tion to make lightly. Unless you are bold and prepared to mobilize a volunteer corps to replace paid staff, or unless you are ready to accept the challenge of demonstrating where the first budgeted dollar was actually saved, it is best to conclude that VOLUNTEERS ADDED SERVICES WORTH "X" AMOUNT OF DOL­LARS. That assertion alone is a very persuasive argument.

IF YOU MUST DO IT, AT LEAST DO IT RIGHT!

"There are three kinds of liars in this world: liars, damn liars, and statisticians."—Benjamin Disraeli

My misgivings on the topic of quantifying the value of volunteer contributions are readily apparent to anyone who reads the introduction of this paper. Having continued this far, it is apparent that you, the reader, will persist in trying to reduce volunteering to dollars and cents, or at least have a passing interest in trying or, more likely, are forced to produce some justification for your volunteer program.

Out of sympathy for those compelled by the latter reason and because there exist no standard formats for documenting the volunteer product (and certainly none which do the end result justice) this paper will reluctantly, but without apology, try to formulate a process which can fix a true value to volunteer time. Put another way, despite the frightening example of Thomas à Becket, we will go boldly ahead and accept this unwanted mission and discharge it with a sense of pride and integrity. Let us proceed.

Most attempts at establishing a monetary value of volunteering do a great disservice by vastly underestimating the equivalent worth of volunteer work. A review of the annual report of just one agency in Virginia which enjoys a reputation for effectively involving volunteers in the criminal justice system demonstrates this point. This particular agency had done a reasonably good job of recording its volunteer hours, had assigned an hourly value of median wage (a figure half way between the highest and lowest wages), and then proudly projected the worth of its volunteer product. The casual reader may have been impressed, but anyone so inclined could have easily consulted the income and expense statement found a few pages later in the same document and quickly deduced that the reported volunteer return was less than the monetary investment. The ratio was about four dollars of volunteer time for every five dollars committed to administering the volunteer program—clearly a case of being hoist on your own petard.

Is this agency inefficient? Is it ineffective? Should it be defunded? Taking the questions in reverse order, it probably should not be defunded, as will be substantiated later in this section, but it may well be if it continues to publish annual reports such as this.

Is it ineffective? Not necessarily. Even if the reported return is accurate, a case could be made for the additional intangible benefits of the volunteer program which might tip the balance of the cost-effectiveness ratio.

Is it inefficient? Perhaps, if one relies on its published projections; but actually not, if you delve a bit more deeply. This agency has simply miscalculated its volunteer product. The assignment of median wage as the value of volunteer work has served to grossly underestimate the equivalent worth of the volunteer service. Had a value been assigned which reflected the real purchase price of the contribution, a very dramatic cost-benefit ratio could have been reported.

The agency in the example is by no means alone; the mistake is repeated in this state and across the nation. None of the methods frequently used to compute the value of volunteer time provides a true repre-
sentation. The frequently employed method of multiplying volunteer hours by minimum wage ($3.35 per hour) is blatantly apologetic and results in the most significant underestimations. Less apologetic, but no more precise and just as difficult to defend, is the practice of assigning the value of national median wage, estimated by VOLUNTEER to be $6.50 per hour. A bit more progressive, but still unsatisfactory, is the methodology of projecting the product of volunteer service on the basis of average wage paid in the agency or on the hourly wage of an equivalent paid position. This equivalency option is the best starting point, but by tying the volunteer value to the agency's wage scale, both approaches overlook the factor of other employee benefit costs.

Let us examine the persuasiveness of the equivalency model and then construct another process which builds on this model to demonstrate the true value of volunteer contributions.

THE EQUIVALENCY MODEL

The equivalency model is the most precise, least apologetic, and most defensible process for establishing the true dollar value of volunteer work. The equivalency model proposes that the true value of volunteering be fixed at the fair market value or purchase price of parallel paid services.

Implicit in this approach is the premise that the value of volunteer time is the actual worth of the contribution, not the volunteer's earning power. For volunteers performing the same volunteer task, calculations misguided based on earning power would serve to overvalue the contribution of some citizens who happen to enjoy a high rate of compensation in their work for pay such as engineers, physicians and attorneys, while undervaluing the contribution of other volunteers such as students, women who do not work outside of the home, and retired people. At the scene of a fire, each properly trained volunteer firefighter is essentially worth the same whether he or she is an eighteen-year-old student or a physician or an attorney. The only fair value is the worth of the volunteer work itself.

Now if the physician-turned-volunteer-firefighter performs emergency medical treatment at the scene, or if the attorney-turned-volunteer-firefighter prepares the articles of incorporation for the squad, these donated services should be valued at a different rate (again, because the monetary value of the service also changes). However, when performing the same task, a firefighter is a firefighter is a firefighter.

Some might argue that some skilled volunteers such as our aforementioned physician or attorney bring more sophistication to their volunteering even if their work is outside their professional competence. This may be true to a certain degree, but it must be recognized that any paid job classification has a range of incumbents with varying skills and competencies, all paid on the same basic scale. An examination of most any agency will reveal some employees who produce more than others similarly compensated and classified. This will also be true in volunteer programs, but the impact of the extra-skilled volunteer is negligible in establishing the true value of a particular category of volunteer work.

The equivalency model affords a measure of precision in fixing the worth of the volunteer product which cannot be obtained by using the average wage paid in the agency or the local or national median wage. Quite frankly, some volunteer tasks are rather routine and are not worthy of either wage average. Just as misrepresentative would be the assignment of some median wage to the value of the volunteers on a governing board, a prospect to be discussed later in this section.
The equivalency model is admittedly more complex to employ in volunteer programs with a wide variety of volunteer jobs, but the resulting projections will be infinitely more precise.

**Comparable Jobs**

To formulate an equivalency rate for a particular volunteer job, carefully assess the duties performed and the knowledge, skills, and abilities demanded by the position. This requires that all volunteer positions have specific job descriptions so they can be compared to standard employment classifications. With a sense of integrity, the volunteer job description is matched with the agency's classification system to determine an equivalent paid category.

Volunteer programs which are not a formal part of an agency or institution should try to establish their equivalency by consulting the classification structure of the system or institution they serve. The challenge is to find the paid classification which most closely parallels the volunteer responsibilities. For example, a Friends of the Juvenile Court program would most logically consult the position descriptions in the services unit of the juvenile court.

Short of this option of consulting a parallel system, the local labor department or employment commission can be consulted for average wage data for the equivalent job descriptions identified.

As an example of how the equivalency model could be employed, let's return to the criminal justice program cited earlier in this section. The volunteers to be classified are carefully screened and extensively trained. They serve as one-to-one volunteers with probationers, providing counseling, making sure court dates are kept, assisting with the locating of housing, employment, and other social services. The Commonwealth of Virginia's Schematic List of Classes and Pay Plan would be consulted, and we might cautiously conclude that "Probation and Parole Officer Trainee" is the equivalent classification. (An entrance-level "Probation and Parole Officer," one pay grade higher, might just as reasonably have been selected on the basis of work performance. However, as the volunteers do not necessarily have prior experience or professional training, we have opted for the trainee category.)

**ESTABLISHING THE TRUE PURCHASE PRICE**

Having established an equivalent classification for a particular volunteer job, most would be content to consult the pay schedule to locate the assigned hourly wage and then to conclude that a fair value of the volunteer work has been set. In the case of our criminal justice volunteers, the Commonwealth of Virginia pay plan sets the entrance salary of a Probation and Parole Officer Trainee at the modest hourly rate of $6.12, certainly higher than minimum wage or the median wage of $4.76 used in the agency's annual report.

However, our task is to establish the true value of the volunteer contribution, and this work could not be purchased for this equivalent hourly figure. Our equivalent classification, the Probation and Parole Officer Trainee, costs the State much more when fringe benefits are considered. Further, the state employee is also paid for many days—holidays, annual leave, and sick leave—when he or she does not work. Since volunteers report only actual hours worked, an equivalent rate of pay should take into account the real cost to the state for every hour actually worked by our parallel classification.

The process for establishing this true purchase price is detailed for our sample criminal justice volunteer in the accompanying inset.

The true value assessment process is just that: a process. There is no absolute formula; it will vary from agency to agency, and from program to program. Our example is based on the personnel policies of the Com-
EXAMPLE 1
TRUE VALUE ASSESSMENT PROCESS
Criminal Justice One-to-One Volunteer

1. Having established the equivalent job category, start with annual salary at the beginning step of the classification grade.

2. Figure the value of the benefits package for that equivalent position. Consider FICA, retirement, workers compensation insurance, life insurance and health/hospitalization insurance. Add the dollar value of the benefits to the annual salary. The sum is the annual compensation package for that equivalent position.

3. Determine the standard number of work hours in a year for an employee used in computing hourly salaries in your agency. Standards are: 2080 for 40 hour weeks; 1950 for 371/2 hour weeks; 1820 for 35 hour weeks.

4. Full-time employees are frequently paid even when they do not come to work. Consequently, it is important to the notion of equivalency to establish the actual number of hours worked annually. Compute the number of hours that employees are allowed for leave and holidays. Consider: legal holidays, annual leave and sick leave. Subtract the number of paid hours for leave and holidays from the standard number of annual hours in step #3. The remainder is the number of actual hours worked each year.

5. To establish the equivalent hourly purchase price, divide the total established in #2 (value of wages & benefits) by the number of hours established in #4 (actual hours worked annually). The quotient is the hourly cost of the equivalent position for actual work. Since volunteers only report actual hours worked, this is the equivalent hourly value of the volunteer work.

NOTES ON THE COMPUTATIONS
(a) The monthly health insurance costs to the employer range from $67.80 for a single policy to $122.64 for family coverage. The Department of Planning and Budget utilizes an average monthly cost of $91.50 per employee for budgeting purposes based on user experience. (b) All annual leave days are considered an agency liability because unused annual leave balances are paid off upon termination. (c) An average sick leave usage of six days per year was utilized although employees earn 15 days per year. This figure is based on average usage and the State's liability for paying off one-fourth of unused sick leave balances of terminating employees with at least five years of State service.

EXAMPLE
Probation and Parole Officer Trainee
Grade 7: Annual Salary - $12,731.00
Hourly Wage - $6.12

FICA: $12,731 x .0670 $ 852.98
Retirement: $12,731 x .0615 782.86
Health Insurance: $91.50 x 12 1098.00 (a)
Life Insurance: $12,731 x .003% 38.19
Workers Compensation 100.00
TOTAL BENEFITS $2,872.13

Annual Salary $12,731.00
Benefits + $2,872.13
ANNUAL COMPENSATION PACKAGE $15,603.13

Annual Work Hours for Agency = 2080 hours
(40 hours x 52 weeks)

Annual Leave @12 days per year 96 hours (b)
11 Paid State Holidays 88 hours
6 Paid Sick Leave Days (Average) 48 hours (c) 232 hours

Annual Work Hours for Agency 2080 hours
Paid Hours Not Worked - 232 hours
ACTUAL WORK HOURS ANNUALLY 1848 hours

$15,603.13 ÷ 1848 = $8.44 per hour
In our example of the criminal justice volunteer, a creative, but thoroughly defensible assessment of the true value has elevated the assigned hourly wage of our modestly-equated position from $6.12 an hour to $8.44. This is an increase of 37.9%.

The intriguing aspect of the true value assessment process is that it invites variations on the theme. For example, veteran volunteers could be "paid" at a higher step on the pay scale if the equivalent experience factor can be documented. Volunteers required to work at night or on weekends could be "paid" a shift differential. The intent is to establish an equivalent value.

Remember Disraeli's wisdom. Statistics can misrepresent, and you may be colluding with the misrepresentation by failing to consider some very relevant factors. The true value assessment process requires that you be thorough, precise, and resourceful.

WHAT ABOUT THE DIFFICULT TO CLASSIFY?

The equating of the work of a criminal justice volunteer to the Probation and Parole Officer Trainee is reasonable. So might be the tying of the rate of a teacher's aide to the work of many volunteers in the classroom, but what about those volunteer assignments for which actual job parallels are not so readily apparent? How do you value the volunteer work of a board of directors? What about a conference planning committee? What about a Big Brother or Big Sister, a Scout Master, or a Little League Coach? Are there reasonable equivalents in these cases?

These particular volunteer tasks typify a whole set of volunteer assignments which might be categorized as "the difficult to classify."
EXAMPLE 2
TRUE VALUE ASSESSMENT PROCESS
Member of the Board of Directors for a Non-Profit Agency

1. Equivalent Job Title: Executive Director
Annual Salary - $30,000 (a)

2. FICA: $30,000 x .0670 $ 2,010.00
Retirement: $1500 lump sum per yr. 1,500.00 (b)
Health Insurance: $40.42 x 12 485.04 (c)
Workmen's Compensation: $.42 per $100 126.00
TOTAL BENEFITS $ 4,121.04

Annual Salary $30,000.00
Benefits + 4,121.04
ANNUAL COMPENSATION PACKAGE $34,121.04

3. Annual Work Hours for Agency = 2080 hours
(40 hours x 52 weeks)

4. Annual Leave @ 13 days per year 104 hours (d)
8 Paid Holidays 64 hours
4 Personal Leave Days 32 hours (d)
4 Sick Leave Days (Average) 32 hours (e)
232 hours

Annual Work Hours for Agency 2080 hours
Paid Hours Not Worked -232 hours
ACTUAL WORK HOURS
ANNUALLY 1848 hours

5. $34,121 ÷ 1848 hours = $18.46 per hour

NOTES ON THE COMPUTATIONS
(a) This non-profit agency quotes no hourly wage for its executive director. (b) Retirement contribution for all employees is a single lump sum of $1500 per year. (c) Health insurance is offered for single member coverage only. Extra family coverage must be assumed totally at the employee's cost. No life insurance is offered as part of the benefits package. (d) Both annual leave and personal leave are considered a liability as unused leave balances in these two categories are paid off upon termination. (e) An average usage of four days has been estimated based on prior experience. Unused sick leave balances are not paid off upon termination, and therefore are not a factor in the computations.
Several observations are in order for Example 2. First, the value established for this particular volunteer job is very substantial in monetary terms: $18.46 an hour. It illustrates our need to be bold and unapologetic. Volunteer directors, long accustomed to having volunteers considered second-rate and too often believing it themselves, may be timid about the prospect of suggesting such a significant sum. Take heart. We must be advocates if we are going to participate in the quantification game. In ecclesiastic terms, to quote Martin Luther: "Sin boldly."

Second, the dramatic figure that can be assigned to this and other more responsible volunteer positions evidences the wide range of monetary value that volunteer time represents. Median wage projections are terribly inadequate at capturing this. Is the campaign chairman of a United Way fund drive which surpasses its annual goal worth only $6.50 an hour? We think not.

Third, the computation of this particular example again demonstrates that there is no absolute formula for computing the true value of volunteer job worth. The private agency cited has a significantly different compensation policy from that of the Commonwealth of Virginia, which was used in our first example. The notes which accompany each example should be read carefully, and the model process given as an appendix should be consulted when you are ready for application.

Fourth, the issue of productivity, previously undiscussed, may come into account in this particular example in an inverse fashion. Be certain to consult the second installment of this article for an examination of the productivity phenomenon.

ANOTHER EXAMPLE

Let's try another "difficult to classify" volunteer job. How would we value a volunteer member of a conference planning committee? To give our example form and substance, we will assess the planning committee for the Virginia Division of Volunteerism's Statewide Conference.

As always, the first step in the true value assessment process is to examine the duties and responsibilities in order to establish equivalency. Unlike our previous example, the conference planning committee is advisory, not governing as is a board of directors. However, in this particular case, they do more than merely advise. Members are carefully selected for their demonstrated ability, knowledge, and expertise in volunteerism. They select the conference theme, design the conference program, arrange and in some cases actually conduct workshops, select major speakers, make hospitality arrangements, and handle all aspects of conference publicity.

After reviewing the Commonwealth of Virginia's classification system, we might reasonably conclude that this level of work is equivalent to the responsibilities discharged by a Human Resource Developer B, a classification assigned to mid-level professional, nonsupervisory staff at the Division of Volunteerism. The responsibility levels are really quite parallel. Each calls for professional expertise and the ability to work relatively independently.

Having settled on an equivalent classification, we can again apply our true value assessment process. The dollar value we establish for the conference planning committee may surprise you. Look at Example 3.

A member of a conference planning committee valued at $10.83 per hour? You better believe it, and worth every penny of it, too, if only figuratively.

Let's turn our attention to another "difficult to classify" type of volunteering: the fun jobs. What value would we assign to a Little League Coach or a Scout Master? Playing with kids... getting out in the fresh air for some exercise... reliving childhood memo-
EXAMPLE 3
TRUE VALUE ASSESSMENT PROCESS
Volunteer Member of a Conference Planning Committee

1. Equivalent Job Title: Human Resource Developer B
   Grade 10: Annual Salary - $16,631.00
   Hourly Wage - $8.00

2. FICA: $16,631 x .0670
   Retirement: $16,631 x .0615
   Health Insurance: $91.50/mo. x 12
   Life Insurance: $16,631 x .003
   Workmen's Compensation:
   TOTAL BENEFITS $3,384.98
   Annual Salary $16,631.00
   Benefits + 3,384.98
   ANNUAL COMPENSATION PACKAGE $20,015.98

3. Annual Work Hours for Agency = 2080 hours
   (40 hours x 52 weeks)

4. Annual Leave @ 12 days per year
   11 Paid Holidays 88 hours (b)
   6 Paid Sick Leave Days (average) 48 hours (c)
   232 hours
   Annual Work Hours for Agency 2080 hours
   Paid Hours Not Worked -232 hours
   ACTUAL HOURS WORKED 1848 hours

5. $20,016 ÷ 1848 hours = $10.83 per hour

NOTES ON THE COMPUTATIONS
(a) The monthly health insurance costs to the employer range from $67.80 for a single policy to $122.64 for family coverage. The Department of Planning and Budget utilizes an average monthly cost of $91.50 per employee for budgeting purposes based on user experience. (b) All annual leave days are considered an agency liability because unused annual leave balances are paid off upon termination. (c) An average sick leave usage of six days per year was utilized although employees earn 15 days per year. This figure is based on average usage and the State's liability for paying off one-fourth of unused sick leave balances of terminating employees with at least five years of State service.
ries...relieving the tedium of a nine-to-five existence. Compensation is the farthest thing from the minds of these volunteers. We don't pay people to organize play for kids, or do we?

We most certainly do. The profession is called Recreation, and baccalaureate and advanced degrees are offered in this field. The responsibilities of the Little League and Scouting officials who organize, plan, and supervise these activities might be equated with the work of a recreation specialist (an entrance level professional position), and the contribution of the individual coach or scout master might be parallel to the compensation of a playground supervisor (a paraprofessional position).

To demonstrate the application of our true value assessment process, the Chesterfield County (VA) Department of Parks and Recreation was consulted for the compensation considerations utilized in Examples 4 and 5.

The values ascribed to these two volunteer roles, $6.45 and $8.01 respectively, are not awesome on an hourly basis, but when multiplied by the volume of volunteer hours donated each year in Little League, Scouting, and other similar programs, the result will show an impressive volunteer product.

One note on the application of this particular example—we have stratified the value of volunteer contributions within the same program. Compensation policies for paid personnel routinely reward supervisory staff and staff who carry added responsibility with higher salaries. It is perfectly logical that we do the same in establishing the value of volunteer contributions. To do otherwise would result in underestimating the cumulative worth of the volunteer program. In other words, assign a reasonably higher value to the chief and officers of the volunteer fire department, to the chairman of the fund drive, and to any other leaders of volunteers. Our society, like it or not, rewards management personnel monetarily. Apply the same principle in computing your volunteer product.

ONE MORE CHALLENGE

Now let's consider what may be the ultimate challenge of the "difficult to classify" type of volunteers: a Big Brother or Big Sister. Nearly everyone is familiar with the work of the volunteers in this national program. Big Brothers and Big Sisters serve as friends, counselors, companions, and positive role models for troubled children lacking a parent figure.

Our dilemma--how to value a surrogate parent? Parenting is decidedly unpaid; we take care of our own. How do we value those ball games, those cook-outs, or those heart-to-heart talks? This isn't organized recreation, this is a special kind of friendship, and no one gets paid for being a friend.

The benefits of a Big Brother/Big Sister program are admittedly of the more intangible nature, and any evaluation of its effectiveness will surely call for a strong defense of the volunteer differential suggested in the introduction. However, lest we retreat too quickly from our premise and dismiss this form of volunteering as an exception which defies quantification, let's be reminded of these considerations.

First, we are discussing the value of added services. Don't be defensive! We are not requesting payment or even suggesting someone ought to pay for these services. We are simply attempting to place a fair market value on this form of volunteering.

Second, our society is now paying for services it never dreamed of paying for a few decades before. It's not exactly true that we expect all of us to take care of our own. The complexities of our modern society have made this notion a bit passe. For example, many aging parents are no longer cared for in the homes of their children; an ever-increasing number are maintained in nursing homes sub-
EXAMPLE 4
TRUE VALUE ASSESSMENT PROCESS
Little League Coach

1. Equivalent Job Title: Playground Supervisor
Annual Salary - $9288.00
Hourly Wage - $4.46

2. FICA: $9288 x .0670
   Retirement: $9288 x .1037
   Health Insurance: $67.02/mo. x 12
   Life Insurance: $9288 x .01
   Workmen's Compensation Insurance: 150.00
   TOTAL BENEFITS $2,632.58

   Annual Salary $9,288.00
   Benefits Package + 2,632.58
   ANNUAL COMPENSATION PACKAGE $11,920.58

3. Annual Work Hours for Agency = 2080 hours
   (40 hours x 52 weeks)

4. Annual Leave @ 12 days per year
   11 Paid Holidays
   6 Paid Sick Leave Days (average)
   Annual Work Hours for Agency 2080 hours
   Paid Hours Not Worked -232 hours
   ACTUAL HOURS WORKED ANNUALLY
   1848 hours

5. $11,920.58 ÷ 1848 hours = $6.45 per hour
### EXAMPLE 5
TRUE VALUE ASSESSMENT PROCESS
Little League Official

1. **Equivalent Job Title:** Recreation Specialist  
   Annual Salary - $11,736.00  
   Hourly Wage - $5.64

2. **FICA:** $11,736 x .0670  
   Retirement: $11,736 x .1037  
   Health Insurance: $67.02/mo. x 12  
   Life Insurance: $11,736 x .01  
   Workmen's Compensation Insurance:  
   **TOTAL BENEFITS**  
   Annual Salary  
   Benefits Package  
   **ANNUAL COMPENSATION PACKAGE**

3. **Annual Work Hours for Agency = 2080 hours**  
   (40 hours x 52 weeks)

4. **Annual Leave @ 12 days per year**  
   11 Paid Holidays  
   6 Paid Sick Leave Days (average)  
   **Annual Work Hours for Agency**  
   **Paid Hours Not Worked**  
   **ACTUAL HOURS WORKED**  
   **ANNUALLY**

5. **$14,810.93 ÷ 1848 hours = $8.01 per hour**
sidized by Medicaid. Day care is similarly subsidized to allow mothers to work outside of the home. Mental health clinics exist to help families cope with the stresses of everyday living. The Department of Social Services purchases chore services and homemaker services for elderly and disabled adults still in their own homes. We pay not only for medical services for the poor and disabled, but we also pay for transportation to and from the health facilities—a service once provided by families and neighbors. The list of examples is endless. The point is that it is not so farfetched to begin valuing family services we once took for granted.

Third, our task is to place a fair market value on these services, and in their absence the replacement cost is awesome. If you do not believe it, just ask a working father who has lost his wife about the cost of child care, maid service, and meal preparation. The Bureau of Economic Analysis of the United States Department of Commerce has conservatively estimated the annual value of the homemaking services to be $12,500. Now obviously, most spouses do not have the capability of purchasing these services; they are assumed as part of the marriage covenant. Nevertheless, the replacement costs are staggering, if only theoretical. It is similar with work of a Big Brother or Big Sister. Society may not have the capability of purchasing these volunteer services which shore up the family unit, but their value is no less significant.

With this understanding, let's try to establish the contribution of a Big Brother or Big Sister using the equivalency model. Big Brothers and Big Sisters of America was consulted, and it was learned that while the first months of the relationship do emphasize recreation, the purpose is to build a foundation of trust for later efforts at counseling and problem-solving. It is not recreation for recreation's sake.

Only one volunteer applicant in three is ultimately selected for a Little Brother/Little Sister assignment. Screening is intense and the applicant's suitability for assignment carefully assessed. Some may be found ready for handling only an eight year-old, others a teenager with a drug problem or self-destructive tendencies.

The problems of the individual Little Brother/Little Sister seeking a volunteer are similarly assessed for the purpose of making the correct match. Each assignment must marry a child and his/her diagnosed problem with a volunteer possessing the appropriate problem-solving skills. Further, a treatment plan with specific behavioral objectives is established for each relationship.

For our purpose of equivalency, a strong case can be made that this form of volunteering is bona fide counseling. The Big Brothers and Big Sisters may not be degreed counselors with the fullest range of helping skills, but the unique matching process insures that the client is afforded the specific counseling/problem-solving assistance required. If the counseling objective is achieved, then counseling must be the volunteer contribution.

To apply the true value assessment process, the Fairfax County Department of Personnel was consulted for the compensation considerations used in Example 6. An Outreach Worker, a paraprofessional counseling position, has been selected as the appropriate equivalent classification. Counselor I, the entrance level professional counseling position, was rejected because the Big Brothers/Big Sisters do not necessarily have the range of counseling abilities and formal education required for this position.

Per our calculations, the value of a Big Brother/Big Sister serving in this particular jurisdiction could fairly be set at $10.80 per hour. Of course, the value will vary from community to community. The salary schedule for Fairfax County em-
EXAMPLE 6
TRUE VALUE ASSESSMENT PROCESS
Big Brother/Big Sister

1. Equivalent Job Title: Outreach Worker
   Grade 14: Annual Salary - $16,409
   Hourly Wage - $7.89

2. FICA: $16,409 x .0670 = $1099.40
   Retirement: $16,409 x .08292 = 1360.63
   Health Insurance: $93.85/mo. x 12 = 1126.20 (a)
   Life Insurance: $16,409 x .0036 = 59.07
   Workmen's Compensation Insurance:
   $16,409 x .002 = 32.81
   TOTAL BENEFITS = $3678.11

   Annual Salary $16,409.00
   Benefits Package + 3,678.11
   ANNUAL COMPENSATION PACKAGE $20,087.11

3. Annual Work Hours for Agency = 2080 hours
   (40 hours x 52 weeks)

4. Annual Leave @ 13 days per year
   12 Paid Holidays = 84 hours
   4 Paid Sick Leave Days (Average) = 32 hours (c)
   220 hours

   Annual Work Hours for Agency = 2080 hours
   Annual Hours Actually Worked = 1860 hours
   Paid Hours Not Worked = -220 hours

5. $20,087.11 ÷ 1860 hours = $10.80 per hour

NOTES ON THE COMPUTATIONS
(a) The monthly health insurance costs to the employer range from $57.40 for a single policy to $128.32 for family coverage. The Fairfax County Budget Office supplied data on actual user experience which allowed an average monthly cost of $93.85 to be set. (b) All annual leave days are considered a liability because unused annual leave balances are paid off upon termination. (c) An average sick leave usage of four days per year was utilized although employees earn 13 days per year. This figure is a relatively conservative estimate based on experience. No data on actual usage exists. Unused sick leave balances are not paid off upon termination and therefore are not a factor in the computations.
ployees is among the highest in Virginia and reflects the substantially higher living costs associated with this particular community. The value of $10.80 per hour could not be used statewide, but it would very legitimately be utilized for this specific volunteer role in this particular jurisdiction. The significant variations in pay scales evidenced by this example further underscore the inadequacy of assigning a national median wage.

CLOSING COMMENTS

There you have it. We have tried to show that any volunteer position can be fairly, precisely, and defensibly valued, even those traditionally thought to be difficult or downright impossible to quantify. We also believe that it has been satisfactorily demonstrated that the true value assessment process will document the volunteer contribution to be a significantly higher monetary value than frequently assigned by standard approaches. The methodology for documenting true purchase price alone has swelled the hourly value of each of our six examples from 28.0% to 44.6% above the equivalent hourly wage. As a result, the hourly values calculated for the six range from $6.45 to $18.46, substantially more than minimum wage and usually more than median wage, and these are for the more "taken-for-granted" types of volunteering. Imagine the hourly value of the donated legal services of an attorney or the donated medical services of a physician!

Words of caution: the true value assessment process based on the equivalency model is a bold, unapologetic system. It is proposed by one who is a strong advocate of volunteerism, but it must be employed with integrity. The paid classifications utilized for the purpose of establishing equivalency must be able to stand the test of close scrutiny. It is certainly a disservice to underestimate the value of volunteer time by assigning minimum wage, but just as surely, the credibility of the equivalency based system will be undermined if indefensibly high values are assigned. Respect for volunteerism will grow in direct proportion to the manner in which volunteer leaders manage their affairs. A businesslike approach will be modeled by thoroughness and precision in formulating any analysis of the volunteer product.

MORE TO COME . . .

We have just begun to unveil the true worth of the volunteer product. Part II of this article will appear in the next issue of The Journal of Volunteer Administration (Vol. I, No. 3, Spring 1983). In Part II we will explore other frequently overlooked phenomena in estimating the worth of volunteering.

FOOTNOTES

1 "Americans Volunteer Time Worth $64.5 Billion a Year," UPI News Dispatch, Richmond Times-Dispatch, January 7, 1982.


4 Telephone interview, Chesterfield County, Virginia Department of Personnel.

5 Estelle Jackson, "Just How Much is Wife Worth?" Richmond Times-Dispatch, April 27, 1980.

6 Telephone interview with Lee Daney, Big Brothers/Big Sisters of America.

7 Telephone interview, Fairfax County, Virginia Department of Personnel.
APPENDIX
Model Work Sheet
True Value Assessment Computations

I. VOLUNTEER JOBS COVERED: I. EQUIVALENT PAID CLASSIFICATION:

II. ANNUAL SALARY FOR EQUIVA- II. SALARY:

LENT PAID CLASSIFICATION

III. VALUE OF BENEFITS PACKAGE III. FICA:

Retirement:
Health Insurance:
Life Insurance:
Workmen's Compensation Insurance:
Other Benefits:

TOTAL VALUE OF BENEFITS =

IV. VALUE OF TOTAL COMPENSATION IV. Annual Salary =

PACKAGE Benefits Package =
ANNUAL COMPENSATION PACKAGE =

V. ESTABLISHED ANNUAL WORK V. ___ hours/wk x 52 weeks =

HOURS FOR AGENCY

VI. HOURS PAID BUT NOT WORKED VI. Annual Leave =
Paid Holidays =
Paid Sick Leave =
TOTAL HOURS PAID
BUT NOT WORKED =

VII. HOURS ACTUALLY WORKED VII. ESTABLISHED ANNUAL HOURS =

ANNUALLY

HOURS PAID BUT NOT WORKED =
ACTUAL WORK HOURS
ANNUALLY =

VIII. TRUE HOURLY VALUE VIII. TOTAL COMPENSATION +

Actual Hours =

IX. NOTES ON THE COMPUTATIONS: IX. NOTES:
Money Talks: A Guide to Establishing the True Dollar Value of Volunteer Time
(Part II)
G. Neil Karn

Part I of this article examined the trend toward fixing a dollar value to volunteer time. The introduction argued that no system could adequately capture the total contribution of volunteers and stressed that the intangible benefits, the volunteer differential, must be included in any examination of the volunteer return.

The remainder of Part I was devoted to establishing a fair value for volunteer time. Standard methodologies such as assigning minimum or median wage were exposed as serving to underestimate the volunteer contribution. A new system, the "true value assessment process" based on establishing the purchase price of equivalent paid services, was introduced. The intent was to demonstrate that the replacement cost of volunteer time would be substantial because it would not only take into account the salaries of paid equivalents, but also the hidden costs of fringe benefits, paid holidays, and other leave benefits. The methodology was detailed and illustrated for six volunteer examples ranging from a Little League Coach, to a member of a board of directors, to a Big Brother/Big Sister. A model worksheet for the true value assessment process and an example of its application for a criminal justice one-to-one volunteer are reproduced in the appendix following Part II.

The true value assessment process was recommended as a system which more precisely captures the true value of a particular volunteer assignment (the values established in the six examples ranged from $6.45 to $18.46 per hour), does it in a more defendable manner, and will usually document the volunteer contribution to be significantly higher than standard approaches.

THE FULL COUNT OF VOLUNTEER HOURS
"The government are very keen on amassing statistics. They collect them, raise them to the nth power, take the cube root, and prepare wonderful diagrams. But you must never forget that everyone of these figures comes in the first instance from the village watchman who just puts down what he damm pleases."--Sir Josiah Stamp, England's Inland Revenue Department (about the turn of the last century)

G. Neil Karn is the director of the Virginia Division of Volunteerism. He is the former executive director of Offender Aid and Restoration of Virginia, Inc. He was associated with VISTA for five years in various capacities, including associate director of the Curber/VISTA Training Center for the Mid-Atlantic Region. He is a volunteer, a trainer of volunteer managers, and a consultant to volunteer programs and is a member of the board of directors of the Association for Volunteer Administration.

This article is excerpted in serial form from Money Talks: A Guide to Establishing the True Value of Volunteer Time published in 1982 by the Virginia Division of Volunteerism, Commonwealth of Virginia. It is reprinted here with permission of the author and the Virginia Division of Volunteerism which retains sole copyright to the work.
The impetus for developing this lengthy article was a strong suspicion that volunteer directors are inadequately documenting and reporting the true monetary worth of their volunteer programs. Standard practices were investigated, and the first conclusion was that most methods for establishing an hourly value resulted in an underestimate of the worth of volunteer time. That was the subject of the first installment of this paper. However, along the way, another phenomenon was discovered which may be equally significant in its ramifications for the ultimate volunteer product. Simply stated, this is the problem of establishing an accurate base of volunteer hours served.

Part I of this article was devoted to establishing a fair market value for an hour of volunteer time. Our calculations were based on the purchase cost or replacement cost of an hour of paid time of staff performing parallel work. One element of the equation has been solidified. However, to compute the volunteer return, hours volunteered would be multiplied by the established hourly value. Thus, if the total of volunteer hours is not correctly calculated, then the volunteer product will still be significantly misrepresented.

Computer specialists have coined an expression, "gigo," which captures this principle. Gigo is an acronym for "garbage in, garbage out." It means that the information a computer feeds back can be no more accurate than the original data with which it is programmed. It is the same with our calculations of the volunteer product. If either element of the equation is incorrect, the ultimate product will be incorrect.

This section will propose that the volunteer product is regularly underestimated because the base of the volunteer hours is frequently miscalculated. Our grounds for this proposition are twofold. First, many volunteers under-report their hours. Second, recorded volunteer time may be, hour for hour, more productive than paid staff time. We will illustrate later in this section the ultimate impact of these twin phenomena, but first let's examine the validity of the two premises.

THE UNDER-REPORTING OF VOLUNTEER HOURS

Do volunteers, in fact, under-report their time? This premise is virtually impossible to prove, but we suspect they frequently do, or at least many agencies are not correctly recording the hours for them. Let's study one set of figures which may provide some insight. The data in Table 1 is reproduced exactly as it appeared in the 1979 Annual Report of Offender Aid and Restoration (OAR) of the United States, Inc.

Other examples could certainly be cited, but this is a particularly good case study because the data comes from OAR programs in twenty-three different communities. Each OAR Chapter has local variations in its volunteer services, but all have one volunteer role in common: the one-to-one volunteer to a prisoner in jail. This is the hallmark of the OAR program nationwide; it is its reason for being. OAR's entire program revolves around the volunteer who is trained to be a friend and counselor to a person in a local jail.

Close study of the statistics in the third column of Table 1 ("Hours Volunteered: One-to-one in Jail") reveals that the reported volunteer hours vary substantially from program to program, even among those which report similar numbers of prisoners served (column two). For example, twenty-three prisoners aided in Vanderburg County, Indiana received 170 hours of one-to-one volunteer service, while another group of 23 inmates in Washington County, Virginia received 2,238 hours! Sixty prisoners in Chemung County, New York received 354 hours of volunteer time, while 63 in Charlottesville-Albermarle County, Virginia received 2,108. To what can such disparity of hours volunteered be attributed?
The data in the Annual Report of Restoration and Reintegration states, Inc., is particularly good on exactly how the data in the statistics in Table I reflects the Volunteer program. Therefore, it is its reason to examine the disparities in its premises. We will illus-...
Certainly local differences, such as the average length of jail sentences and whether volunteers were limited to a single relationship, will result in some variations but, frankly, these vast differences must be, at least in part, a product of the manner in which the hours are being reported. To dramatize the difference, Table 2 has been prepared with a fourth column: average hours per volunteer relationship.

The averages range from 1.58 hours per prisoner aided in Durham, North Carolina to 240.00 hours in Guilford County, North Carolina. Even dismissing the highest and the lowest averages as mere aberrations, we still can find averages anywhere from a low of 5.90 in Chemung County, New York to a high of 97.30 in Washington County, Virginia—quite a spread. Furthermore, there is not much clustering of the averages, certainly far less than might be expected of essentially the same volunteer role within one national organization.

What conclusions can be drawn from this example? Obviously, there are significant discrepancies in the reporting of volunteer hours which cannot be attributed to local peculiarities of programming. But what does this mean for our premise that the volunteer hours are under-reported? They are obviously inconsistently reported, but does that mean they are under-reported? It might reasonably be assumed that the more accurate reports in our OAR example were those averages in the middle of the range—some reported high, others reported low—with the truth probably somewhere in the middle.

We are going to propose, however, that with the exception of the report from OAR of Guilford County, North Carolina, which has the appearance of more imagination than fact, the higher averages are more likely the accurate ones, and the middle and lower averages are a product of under-reporting. Why? Very simply, people forget to write down their time. When asked to record time monthly, or even weekly, the memory can be a bit hazy. When people cannot remember exactly, they tend to understate because they overlook. The tendency is to err on the conservative side.

Businesses and professionals that make a practice of billing on an hourly basis such as law firms and accountants are familiar with this phenomenon. As a result, they employ very specific systems for recording their hours daily. They cannot afford any slippage because hours worked but not recorded are lost profit.

It is the same with many volunteer programs; they are "losing their profit" through underestimation of their hours served. Invariably, volunteer programs find that their hours increase dramatically when they tighten their recordkeeping by such measures as instigating sign-in sheets, supplying volunteers with logs, or just calling for volunteer reports more frequently and promptly. From personal experience, I know that whenever I have inquired about the reasons for a significant increase in hours reported in a particular volunteer program one year over another, very often that director of volunteer services notes that a good part of the increase was due simply to better recordkeeping.

Volunteer leaders concerned with documenting the true worth of their volunteer product need to take special care to insure that volunteer hours—the very basis of all their calculations and projections—are correctly reported. It is probably the most imprecise element of the entire equation. This will be particularly true of volunteers who work relatively independently, work outside of the institution which they serve, or who do not work a regular schedule. These are the volunteer hours which are most likely to be under-reported. Remember, salaried employees get a regular paycheck every week, but
down their record time, the memory when people, they tend they overlook. on the professionals that billing on an new firms and with this result, they elements for relatively. They can, because hours are lost pro-

-Many volunteers losing their estimation variably, volunt their hours when they being by such sign-in volunteers with or volunteer and promptness, I know Inquired about cant increase particular vol-

- directors of that a good is due simply concerned with north of their to take spe-

- that volunteer all their sections-are probably the of the entire particularly work rela-

- work outside of they serve, or tar schedule, hours which der-reported. employees get a week, but

<table>
<thead>
<tr>
<th>DAR SITE</th>
<th>CITIZEN VOLUNTEERS</th>
<th>PRISONERS AIDED BY A ONE-TO-ONE VOLUNTEER</th>
<th>HRS. VOLUNTEERED; ONE-TO-ONE IN JAIL</th>
<th>AVERAGE HRS. VOLUNTEERED PER PRISONER AIDED</th>
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<td>22</td>
<td>12</td>
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<td>1.58</td>
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</table>
volunteers are more like hourly wage employees, whom we pay only if they submit their total of hours worked.

THE ILLUSIVE PRODUCTIVITY FACTOR

Now, let us consider the second factor in the problem of establishing an accurate base of productive volunteer hours: the proposition that reported volunteer time may be, hour for hour, more productive than paid staff time. On the surface, this may appear to be a rather rash statement and a harsh indictment of salaried staff. That is not our intent at all. Let us be clear, we are not in any way suggesting that paid staff do not earn their keep. Rather, we believe that volunteer hours reported may be, in a significant number of instances, more productive hours than the routine hours put in at work by equivalent paid personnel. Let us explain.

In Part I, a process was developed for the purpose of establishing the true market value of volunteer time. It was based on documenting the fair purchase price of equivalent paid services. Replacement value and equivalency were the key elements.

However, our hunch is that equity has still not been achieved for volunteer time. Experience shows that volunteers report, for the most part, only fully productive time or hours devoted to a concrete purpose. That is, they report only the hours they put in tutoring a child, conducting a tour, counseling an offender, or delivering hot meals. The time of paid staff, in many instances, might better be described as hours put in at the job. There is a decided difference.

Labor researchers refer to this factor as "working to full capacity" and it is seldom achieved. For example, have you ever been involved in a time-motion study in which you have to report on what you did at work in time increments of, say, fifteen minutes? It can be embarrassing. I know from personal
It is estimated that urban (salaried) firefighters spend less than ten percent of their time actually fighting fires. Clearly, it is unfair to equate the value of the time of volunteer firefighters who report only their hours at the scene of a fire with the hours of paid firefighters who spend 90% of their paid time not fighting fires.

Now the volunteer firefighter is admittedly an extreme example, but productivity is a factor in a good many other volunteer roles. Consider that staple volunteer job in many social service programs: the redoubtable volunteer driver. This volunteer undoubtedly reports only the hours spent actually transporting clients. The driver picks up assigned clients at a scheduled time and returns home when the task is finished. The employee equivalent of this volunteer is probably the driver at a social service center or the person who drives the agency van or bus at the senior center or rehabilitation facility. If the scheduling of his or her runs is exceptionally tight, the paid driver may spend as many as thirty hours a week on the road. The remaining ten hours? Well, they are spent fueling the van, writing reports and, quite frankly, drinking coffee in the staff lounge. Are the hours of the volunteer and the employee equivalent? The hours on the road are, but the other hours (paid, but only marginally productive) are not. Again, we have the impact of the illusive factor of working to full capacity.

The OAR example cited in the discussion of under-reporting is another case in point. The OAR figures are for "hours volunteered; one-to-one in the jail." To figure equivalency, the hourly value would be set at the purchase price of an hour of parallel paid services—perhaps the value of a counselor at the jail. For the sake of illustration, the hourly value is probably similar to the value established for a criminal justice one-to-one volunteer as estimated in Part I of this article, something in the neighborhood of $8.44 per hour. But here is the trap of productive time. For the value to be truly equivalent, the paid counselor would have to spend full-time counseling prisoners, and there is not a jail counselor in the world who spends a full forty hours a week counseling prisoners (unless s/he puts in scores of unpaid overtime). Like it or not, s/he is forced to spend a good portion of each week on administrative matters and other activities that chip away at counseling time. As a result, the OAR volunteer time is truly undervalued.

To dramatize this point, if jail counselors end up spending no more than twenty hours of their forty hour week actually counseling, and if the hourly cost of retaining them is $8.44, then the actual cost for performing the service for which they were primarily employed is more like $16.88 per hour than $8.44. And $16.88 would be closer to the equivalent value of the volunteer hour!

The impact of this productivity phenomenon is profound in its consequences. It explains why the dollar value of volunteer time in the OAR report is so disappointing. OAR runs a first rate volunteer program, but the projections in its annual report do little to substantiate this. In addition to using the inadequate figure of median wage as the value of volunteer time, its hours are undoubtedly under-reported, and the entire report has been prepared on the assumption that an hour of fully productive volunteer time is worth no more than any hour of staff time.

Implications

The twin issues—under-reporting of volunteer hours and the problem of equating full capacity hours—have implications for most volunteer programs, although not always as dramatic as in the OAR example. Consider this simple proposition. If volunteer hours are under-reported by 20% and parallel paid staff are pro-
ducing at full capacity 80% of the
time, then the reported volunteer
hour is actually worth 36.25% more
than the paid staff hour (assuming
equivalency of service).
Let us illustrate:

\[ X = \text{hour of productive service (volunteer or paid)} \]

When volunteers under-report their time by 20%, they are in fact producing
\( \frac{5}{4} X \). When staff work at 80% of capacity, they are producing \( \frac{4}{5} X \).
Assuming equivalency of service, does \( \frac{5}{4} X = \frac{4}{5} X \)? No!

Using the hypothetical value of $10.00 per hour of service, the volunteer
product becomes $12.50, while the staff product is $8.00—-the value of the
volunteer service is worth 36.25% more than the staff hour ($12.50 \div $8.00).

To better understand this issue of
productive time versus hours put in
at work, the National Productivity
Center in Houston, Texas, and the
Office of Productivity and Technol­
ogy in the Bureau of Labor Sta­
tistics in Washington, D.C., were
both consulted. Each acknowledged
the validity of the proposition and
each labeled the phenomenon "work­
ing to full capacity." But unfor­
nately, each also noted that little
definitive research has yet been done
on this subject. They speculated that
the degree to which paid employees
achieve full capacity would vary
greatly according to the particular
activity performed. The more people
work independently and the more
professional latitude people enjoy,
the greater the chance for a con­
siderable shortfall between actual
productivity and working to full ca­
pacity. Conversely, the more routine
and structured the work activity and
closer the supervision, the greater
the chance that full capacity will be
achieved.

With all that said, what con­
cclusions can be reached for the pur­
poses of establishing a fair value for
the volunteer product? How can we
factor this phenomenon into the
equation? Until further research can
be done, I am afraid that the options
are not totally satisfactory, but here
are two suggestions for establishing
fair value:

OPTION #1: If volunteers are
reporting only hours of essential
or productive service as in the
OAR example, try to establish the
proportion of total paid time that
equivalent paid staff are able to
devote to the same essential ser­
dvice. Having established a ratio
of productive time to hours
worked at the job, increase the
value of volunteer time propor­
tionally.

OPTION #2: Since paid staff's
less productive time is attribu­
table, at least in part, to ad­
mistrative work, staff meetings,
training sessions, travel to meet
clients and the like, the produc­
tivity factor can be offset by
counting every volunteer hour.
For example, the frequently un­
reported time devoted to door-to-
door travel, training sessions, re­
port preparation, supervisory con­
f erences, and a myriad of other
incidental activities can be fully
reported and credited as part of
volunteer service.

Option #2 is recommended as the
more prudent strategy. Why belabor
our conclusions about the produc­
tivity of paid staff when all we
really have to do is discreetly employ
Option #2 in the compilation of vol­
unteer hours served? In this situa­
tion...
Use Caution

Several words of caution are in order in closing the discussion of the illusive productivity factor. First, the need to compensate for the productivity phenomenon may not be present in every volunteer situation. Volunteers who regularly do their service inside an institution and follow regular work routines such as office volunteers, hospital volunteers, and many school volunteers can probably be assumed to be working at a productivity level parallel to equivalent paid staff.

Second, the productivity phenomenon can conceivably work in an inverse fashion. Staff could be working beyond full capacity--putting in hours of uncompensated overtime. In such instances the overachieving of paid staff would have to be offset by reducing either the value or count of the volunteer hours.

Third, this section's detailed examination of the impact of the productivity factor in fairly quantifying the value of the volunteer product is intended in no way to invite sweeping generalizations about the comparative productivity of volunteers and paid staff. Do not conclude that volunteers are more productive than paid staff. That would be both an impolitic and ungrounded assertion. Rather, the intent is solely to demonstrate that frequently utilized methodologies for documenting the value of volunteer contributions do a disservice by not establishing a fair base of volunteer hours. Our purpose is to point out the fallacies of standard systems in order to generate more valid data on which conclusions of cost effectiveness can be drawn. It is not to impugn the work habits of our paid colleagues.

Organizing Your Support

To get a good start, involve your superiors, particularly your immediate supervisor. You might tell them that one of your objectives for the year is to improve your record-keeping system and to establish more concrete measures of the value of the volunteer program. Ask for their support in setting aside a significant block of time in your work calendar for this task. Tell them you will keep them apprised of your progress.

Then assemble a task force of advisers for the project. Potential
members might include a veteran volunteer, a supportive staff member who supervises volunteers, and someone from personnel or administration who is familiar with your agency's classification and compensation policies. Involve this task force in determining equivalent classifications for volunteer jobs, in formulating the true value assessment computations, and in establishing standards for recording volunteer hours. The advisers will lighten your load by bringing more hands to the task, bringing special expertise and insight to your deliberations and calculations, and ultimately, affording a broad base of support and sanction for the new system when it is introduced.

Keeping Your Terms Straight

In conceptualizing and discussing reporting systems, it is of the utmost importance to understand the distinctions in the purpose of various forms of measurement, evaluation, and analysis which can be undertaken. Too often, the valuation of volunteer time is incorrectly associated with terms such as "program output," "program effectiveness," and "cost-benefit analysis." Ultimately, the misuse of such terms results in undermining the credibility of the reporter. Decision makers usually know the difference, so beware. The valuation of volunteer time has just one correct application in the range of evaluation options: cost-effectiveness analysis.

Let's see why other forms of evaluation do not work when analyzing the value of volunteer time. The total dollar value of the volunteer time in any particular program is not, in itself, a "program output" unless the program's purpose is to generate a maximum of volunteering. This might be a reasonable objective of a Voluntary Action Center or a Volunteer Bureau, but program outputs for most volunteer programs are more likely to be in the nature of the number of clients tutored, hot meals delivered, or funds raised.

Neither is the valuation of volunteer time any measure of "program effectiveness." Program effectiveness evaluations identify absolute results of a particular program activity. In other words, because X was done, Y happened. An example of program effectiveness would be the increased reading levels of clients after tutorials. The establishment of the cumulative worth of volunteer time in a program, as impressive as that sum might be, is no measure of a program's effectiveness.

The valuation of volunteer time is not even a true element of "cost-benefit analysis," a management tool derived from business and industry which measures the investment costs of a venture or activity versus the return or benefits. For example, a manufacturer might weigh the cost of new machinery against the resulting profits of increased productivity. If $100,000 invested in new equipment promises $150,000 of additional profits over an eighteen month period, this might be judged a worthwhile risk.

"Cost-benefit analysis" is difficult to apply to volunteer programs because the benefits are frequently impossible to measure in dollar terms. This is equally true of social service, cultural, educational, or recreation programs because market prices are not available to appraise their social contributions. Obviously, it is most difficult to put an absolute dollar value on the benefit of diverting a juvenile offender from a life of crime. Further, the "consumer" of this volunteer service is not the sole beneficiary, and the amount s/he might be willing to pay does not measure the entire value of the crime prevention service to society. A true cost-benefit analysis of a volunteer-juvenile offender program would measure the dollar cost of supporting the volunteers versus the dollar value of the changed behavior of the clients resulting from the volunteer activity. This is a virtual impossibility.
Even comparison of the dollar value of the volunteer time versus the cost of supporting the volunteer program is not a true cost-benefit analysis, because the value of the volunteer time itself is not a true "benefit" of the program. Something concrete must be accomplished to constitute a benefit.

"Cost-effectiveness analysis" is a modified version of "cost-benefit analysis." In the absence of a concrete monetary valuation of the benefits of a volunteer program, cost-effectiveness analysis compares the cost of providing the same benefit in different ways.

Thus, a volunteer program using this approach would work from a fixed objective (such as accomplishing a certain number of job placements or tutorials) and would show the variation in cost between using paid employees to accomplish the objective and the cost of coordinating volunteers to do the same work. For example, it cost "X" amount to produce a job placement with paid staff and "Y" amount to produce a job placement with volunteers.6

A related form of cost-effectiveness analysis would be to compare the value of donated volunteer time (derived from our true value assessment process) against the cost of coordinating volunteers to produce the work. The establishment of this measure of cost-effectiveness is, of course, what interests most people in fixing a dollar value to volunteer time in the first place. A quantified volunteer product is rather meaningless unless it can be compared to the cost of generating it. For a discussion of what constitutes a positive cost-effectiveness ratio, see the later section of this article, "Measuring and Reporting Success." It is not the minimum ratio of a dollar returned for a dollar invested that most people might assume.

Remember the valuation of volunteer time has application only in cost-effectiveness analysis. It should not be discussed in terms of program effectiveness, program outputs, or cost-benefit analysis. There really is a difference in these terms, and it is important to use the terminology correctly.

OPERATIONALIZING THE TRUE VALUE ASSESSMENT PROCESS

The following are seven organizational suggestions for streamlining the true value assessment process.

1. CLUSTERING THE VOLUNTEER ASSIGNMENTS. Review all volunteer assignments and their accompanying job descriptions to determine volunteer jobs which might vary somewhat in duties and responsibilities, but could be categorized similarly to establish the equivalent paid classification and ultimately the equivalent hourly value. For example, a welfare program might find that telephone reassurance volunteers, respite care providers, shopping service volunteers, and emergency fuel intake aides might all be classified as "casework aides" for the purpose of establishing equivalency. Similarly, a school volunteer program might decide that oral history volunteers, homeroom parents, and field trip coordinators were all "classroom assistants."

Care should be taken to avoid lumping all volunteers into the same category arbitrarily, because distinctions in responsibilities may mean distinctions in fair value. However, it is not unreasonable to do some clustering. Classification systems for paid employees frequently assign the same position classification and pay level to staff with varying responsibilities and job titles.

2. DEVELOPING COMPUTATION WORK SHEETS. A model work sheet for computing the fair hourly value of a particular category of volunteer work can be found in the Appendix. This form may be reproduced as is or modified to meet needs peculiar to your program.

Complete a work sheet for each equivalent classification of volunteer work and maintain the work sheets in
a binder as back-up documentation to your reports. When questions arise as to the source of your hourly values, pull out your binder and display your calculations. The thoroughness and detail of the computations should convince the most severe skeptic.

3. FRINGE BENEFITS SHORT-CUTS. After calculating the values of the fringe benefits package for several volunteer assignments, a time-saver would be to establish a standard fringe benefit percentage or rate for use in computing all equivalency values in your volunteer program. One word of caution—the rate would have to be an average of the fringe benefits percentages paid at several pay levels. Due to certain fixed costs such as hospitalization insurance and rates with ceilings such as FICA, the fringe benefit percentages will vary. As a general rule, the fringe benefit percentage DECREASES as the annual salary INCREASES.

For that matter, if you are really interested in abbreviating the calculations, a standard percentage could be adopted as the "inflation factor" for both the fringe benefits costs and the consideration of hours paid but not worked. This inflation factor would then be applied to the quoted hourly wage of the equivalent paid classification to produce the fair hourly value.

The attractiveness of these short-cuts notwithstanding, readers are urged to do the full computations. It really is not that much more work once the process is engaged, and the resulting documentation will have both the appearance and the fact of more thoroughness.

4. CROSS REFERENCING THE VALUES. Once the computations are finished, it will be helpful to record the various hourly values you have established in key items in your recordkeeping system. You may want to note the figure at the top of job descriptions, in the individual files of volunteers, and on master logs of volunteer assignments. The notations can be made in code ($31 for $8.31 hourly value) if you prefer not to draw attention to the value, or can be recorded openly. That is left to your discretion. In general, we believe volunteers will be positively reinforced to learn the real value of their time.

5. DEVELOPING RECORD-KEEPING SYSTEMS. The section headed "The Full Count of Volunteer Hours" stressed the importance of recording hours of volunteer service correctly. That was essentially a conceptual discussion stressing a new approach for accounting volunteer time. This in itself is not enough; adequate systems for capturing and recording volunteer hours must also be in place.

This monograph will not attempt to prescribe a recordkeeping system. Rather, readers are referred to Proof Positive: Developing Significant Volunteer Recordkeeping Systems by Susan J. Ellis and Katherine H. Noyes (ENERGIZE: Philadelphia, 1980). This well-conceived and illustrated manual is singularly the best resource on the subject of recordkeeping for volunteer programs currently in print. It examines design questions and offers practical suggestions and workable formats for basic recordkeeping.

6. DEVELOPING A SUMMARY REPORT FORM. After categorizing the volunteer assignments and quantifying their individual true hourly values, develop a summary report form which can be utilized for regular (monthly, quarterly, semi-annually, etc.) reports of the product of volunteer hours in your program or agency. An example of such a report form can also be found in the Appendix.

7. MODEL PREFACING STATEMENT. Reports containing uncustomarily high projections of the worth of volunteer time may be met with a few raised eyebrows. Skeptics may question any aspect from intent to methodology. In the words of Frederick W. Lewis, "the time to win a fight is before it begins." The following model is suggested:

Model:

The value of volunteer time is based on the assumption that volunteers are involved in service to the public in the pursuit of social change. As such, the value of volunteer time is a reflection of the social value of services. The public's investment in volunteer services is "bottled" in the concept of 'volunteer dollars.' Volunteer dollars are the equivalent of paid dollars. The value of volunteer time is a function of the social value of the services and the value of the volunteer's time.

To succeed in conveying the real value of volunteer time, it is essential to establish a recordkeeping system and a summary report form. These tools will provide the necessary documentation to reinforce the real value of volunteer time.
a fight is before it starts." The following prefacing statement is suggested for all summary reports:

Model Statement

The projections of the value of volunteer time contained in this report are computed on the basis of the purchase price of equivalent paid services. Documentation of the computations is on file in the Volunteer Services Office and available for inspection. The computations are based on a total compensation package and include consideration of salaries, fringe benefits, and other holiday and leave benefits of parallel paid employment. The comparable position classifications utilized for establishing the value of the volunteer contributions were selected on the basis of duties performed and knowledge, skills, and abilities demanded of the positions. The total value of the volunteer time reported herein represents a fair assessment of the worth of added services provided by volunteers.

MEASURING AND REPORTING SUCCESS

"We never know, believe me, when we have succeeded best...."--Miguel de Unamuno

"To succeed in the world, we do everything we can to appear successful."--La Rochefoucauld

The final section of this article is dedicated to exposing one last faulty assumption which has encumbered the process of establishing the true value of volunteer time. This is the factor of defining a reasonable standard for success. How do we know if the volunteer product is worth the investment? What is the proverbial "bottom line"? This section will suggest that frequently-utilized standards for success are deceptively high, and that most volunteer programs are more than measuring up when the correct yardstick is applied.

The most frequently utilized measure for determining success is cost-effectiveness analysis. This entails comparing the cost of administering a volunteer program with the cumulative value of the time donated by volunteers and is calculated by the following formula:

\[
\text{Value of Volunteer Time} = \frac{\text{True Hourly Value} \times \text{Total Hours}}{\text{Cost of Administration}}
\]

In other words, the cost effectiveness ratio compares the dollar value of volunteer time returned for every dollar invested in support of a volunteer program. To illustrate the application of this equation, see Example 1.

Conventional wisdom has always dictated that the cost effectiveness ratio for volunteer programs must, at a minimum, be one-for-one or 1.0, reasoning that the volunteer return ought, at least, to match the investment. In fact, expectations for returns of three-for-one, four-for-one and upwards are commonplace, and any volunteer program hovering around the 1.0 ratio is suspect. By these standards, the FJC program (1.592) is only marginally successful. However, the "one-for-one and upwards" standard is unreasonably high and patently unfair to volunteer programs because parallel programs staffed with paid employees virtually never achieve a comparable one-for-one standard--and exceeding it is a mathematical impossibility. Why? Program services delivered by paid staff have administrative overhead.
Example 1

The Friends of the Juvenile Court (FJC) program in Hometown, Virginia has a single purpose: placing one-to-one volunteers with juvenile offenders. For a given year, FJC volunteers donated 8,320 hours valued at $8.44 per hour. The cost of administering the program included $18,000 for a director, $12,500 for an administrative assistant, $6,100 for fringe benefits, and $7,500 for all other administrative costs including office rent, volunteer mileage, volunteer training and recognition, liability insurance, and miscellaneous operating expenses. The FJC cost effectiveness ratio would be calculated as follows:

\[ \frac{8.44 \text{ hr} \times 8320 \text{ hours}}{18,000 + 12,500 + 6,100 + 7,500} = \frac{70,220}{44,100} = 1.592 \]

The conclusion: the FJC program returns $1.59 in volunteer time for every dollar invested in it.

Example 2

A program comparable to FJC delivered with paid staff would have four counselors (8,320 hours divided by 2080 hours in an annual work year equals 4.0 full-time equivalent positions). Those four counselors would also have a supervisor, clerical support, and certainly other overhead costs. To establish the additional administrative expense, let's assign their supervisor a modest annual salary of $20,000 and the secretary a salary of $12,500. Add $6,500 for their fringe benefits, and assume an additional $10,000 for operating costs such as office rent, supplies, travel, etc. The total budget for the program would then be the sum of these administrative expenses plus the compensation package for the four counselors ($70,220) and would total $119,220. To compute a comparable ratio of the value of paid staff's time to the total cost of administering the program, $70,220 would be divided by $119,220. The resulting ratio: 0.589 to 1!
costs, too. A comparative ratio of the cost effectiveness of a program utilizing paid staff would measure the value of the paid staff's time versus the total cost of administering the program—-their salaries included. In this equation, we would simply substitute the value of paid staff time for the value of volunteer time. See Example 2.

In our hypothetical example, the Friends of the Juvenile Court program would, assuming equivalency of service, have to return a ratio of only 0.589—to-one for it to be as cost-effective as a comparable program run totally by paid staff. By actually returning a ratio of 1.592, it is 270% as effective (the ratio of 1.592 to 0.589): That is success in the most quantitative terms.

What constitutes a successful cost effectiveness ratio for your volunteer program? That is for you, your supervisor, or your governing authority to determine, but do not be bound by the "one-for-one and upwards" standard. This criterion is misguidedly based on a belief that if a dollar for a dollar is not returned, then paid services could be purchased just as economically. That is clearly not the case. As illustrated in our hypothetical example, a dollar might purchase no more than 59¢ worth of parallel paid services! A general rule of thumb would be that a volunteer program that achieves its program objectives, that can make a strong defense for the volunteer differential, and that can report a cost effectiveness ratio of 0.70 or better is probably on the right track. Success, like beauty, may be in the eye of the beholder, but it helps sometimes to focus the vision.

TELLING YOUR STORY: DON'T WAIT TO BE ASKED!

After you have invested time in organizing a sound recordkeeping system, in establishing the true value of volunteer time, and in quantifying the total volunteer product, do something with it. As the old football coach would say, "the best defense is a strong offense." Do not wait until your program is in jeopardy of being defunded to pull out your statistics. Tell your story early and often. Veteran speech makers have an expression that sums up the best way to make your point: "tell them what you're going to tell them, tell them, and then tell them what you told them."

When you and your task force of advisers have completed the work of formulating the value of volunteer time in your agency, and you have organized your recordkeeping system to capture the full count of volunteer hours, look for opportunities to introduce the new system. This might be in a one-to-one meeting with your supervisor, at a staff retreat, at a board of directors meeting, at a meeting of the city council, or at a meeting with funding sources. Provide your back-up documentation and do not hesitate to call on your advisers for sanction. This is your opportunity to see your new system. You are preparing these decision-makers for the reports they will ultimately receive from you, and you want them to be ready to believe your figures when they get them.

As the program year proceeds, make a list of key individuals to receive regular updates and then begin formulating reports with clout. Such a report would consist of: (1) a strong statement of the volunteer differential; (2) a report on the achievement of program goals and objectives; (3) any data on program effectiveness (case studies of individual client successes can help tell your story in the absence of firm data); and (4) a report on the cumulative value of volunteer time complete with a cost effectiveness analysis.

Then submit your reports early, regularly and, if at all possible, before they are requested. If they are not asked for, so much the better—send them anyhow! This is your chance to make a positive impression on decision-makers before end-of-the-year budget pressures induce
skepticism. Imagine how favorably your program will compare with others whose leaders hurriedly pull together a last-minute report. The "halo effect" is real, and making a positive impression where no image currently exists is child's play compared to reversing a negative one.

Finally, do not hesitate to interpret what you have reported. The statistics may not speak for themselves, particularly to the untrained ear. In an executive summary or a personal briefing, highlight that the program achieved or exceeded a majority of its program objectives and that the cost effectiveness ratio can really be translated to mean that the volunteer program generated a product of service which could be fairly valued at 270% of what could have been purchased with a similar investment in paid staff. Now that is a report with clout.

PARTING WORDS
There you have it: a system for boldly, yet legitimately documenting the value of volunteer time. Hesitant to proceed? Afraid to rock the boat? Ask yourself why. If you can identify real external reasons for caution, then of course it would be ill advised to rush in. But if your apprehensions are self-imposed, remember that you have an obligation to yourself and the volunteers you represent to tell their story—fairly and unapologetically. If you do not, who will? Why stand silent when money talks?!

FOOTNOTES


2 Telephone interview with John Hall of the U.S. Fire Administration.

3 Telephone interviews with Jerome T. Mark, Assistant Commissioner for Productivity and Technology, U.S. Department of Labor, and George Sadler, National Productivity Center, Houston, Texas.


5 Ibid.

6 Ibid., p. 15.
APPENDIX
Model Work Sheet
True Value Assessment Computations

I. VOLUNTEER JOBS COVERED: I. EQUIVALENT PAID CLASSIFICATION:

II. ANNUAL SALARY FOR EQUIVALENT PAID CLASSIFICATION

III. VALUE OF BENEFITS PACKAGE III. FICA:
Retirement:
Health Insurance:
Life Insurance:
Workmen's Compensation Insurance:
Other Benefits: ________________________________

TOTAL VALUE OF BENEFITS = +

IV. VALUE OF TOTAL COMPENSATION PACKAGE IV. Annual Salary = Benefits Package =
ANNUAL COMPENSATION PACKAGE = +

V. ESTABLISHED ANNUAL WORK HOURS FOR AGENCY V. ___ hours/wk x 52 weeks =

VI. HOURS PAID BUT NOT WORKED ANNUALLY VI. Annual Leave =
Paid Holidays =
Paid Sick Leave =
TOTAL HOURS PAID BUT NOT WORKED = +

VII. HOURS ACTUALLY WORKED ANNUALLY VII. ESTABLISHED ANNUAL HOURS =
HOURS PAID BUT NOT WORKED =
ACTUAL WORK HOURS ANNUALLY =

VIII. TRUE HOURLY VALUE VIII. TOTAL COMPENSATION +
Actual Hours =

IX. NOTES ON THE COMPUTATIONS: IX. NOTES:
Example

**TRUE VALUE ASSESSMENT PROCESS**

**Criminal Justice One-to-One Volunteer**

**PROCESS**

1. Having established the equivalent job category, start with annual salary at the beginning step of the classification grade.

2. Figure the value of the benefits package for that equivalent position. Consider FICA, retirement, workmen’s compensation insurance, life insurance and health/hospitalization insurance. Add the dollar value of the benefits to the annual salary. The sum is the annual compensation package for that equivalent position.

3. Determine the standard number of work hours in a year for an employee used in computing hourly salaries in your agency. Standards are: 2080 for 40 hour weeks; 1950 for 37 1/2 hour weeks; 1820 for 35 hour weeks.

4. Full-time employees are frequently paid even when they do not come to work. Consequently, it is important to the notion of equivalency to establish the actual number of hours worked annually. Compute the number of hours that employees are allowed for leave and holidays. Consider: legal holidays, annual leave and sick leave. Subtract the number of paid hours for leave and holidays from the standard number of annual hours in step 3. The remainder is the number of actual hours worked each year.

5. To establish the equivalent hourly purchase price, divide the total established in step 2 (value of wages & benefits) by the number of hours established in step 4 (actual hours worked annually). The quotient is the hourly cost of the equivalent position for actual work. Since volunteers only report actual hours worked, this is the equivalent hourly value of the volunteer work.

**Example**

1. Probation and Parole Officer Trainee
   - Grade 7: Annual Salary = $12,731.00
   - Hourly Wage = $6.12

2. FICA: $12,731 x .0670 = $852.98
   - Retirement: $12,731 x .0615 = 782.96
   - Health Insurance: $91.50 x 12 = 1098.00 (a)
   - Life Insurance: $12,731 x .00396 = 38.19
   - Workmen’s Compensation = 100.00
   - **TOTAL BENEFITS** = $2,872.13
   - **Annual Salary** = $12,731.00
   - **Benefits** = $2,872.13
   - **ANNUAL COMPENSATION PACKAGE** = $15,603.13

3. **Annual Work Hours for Agency = 2080 hours**
   - (40 hours x 52 weeks)

4. Annual Leave @ 12 days per year = 96 hours (b)
   - 11 Paid State Holidays = 88 hours
   - 6 Paid Sick Leave Days (Average) = 48 hours (c)
   - **Total = 232 hours**
   - **Annual Work Hours for Agency** = 2080 hours
   - **Paid Hours Not Worked** = 232 hours
   - **ACTUAL WORK HOURS** ANNUALLY = 1848 hours

5. $15,603.13 + 1848 = $8.44 per hour

**NOTES ON THE COMPUTATIONS**

(a) The monthly health insurance costs to the employer range from $67.80 for a single policy to $122.64 for family coverage. The Department of Planning and Budget utilizes an average monthly cost of $91.50 per employee for budgeting purposes based on user experience.

(b) All annual leave days are considered an agency liability because unused annual leave balances are paid off upon termination.

(c) An average sick leave usage of six days per year was utilized although employees earn 15 days per year. This figure is based on average usage and the State’s liability for paying off one-fourth of unused sick leave balances of terminating employees with at least five years of State service.
### APPENDIX

**OFFENDER ASSISTANCE PROGRAM**

**VALUE OF DONATED VOLUNTEER TIME**

Summary Report for Period Ending __________

<table>
<thead>
<tr>
<th>Volunteer Assignment</th>
<th>True Hourly Value</th>
<th>This Reporting Period</th>
<th>Total Year to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board of Directors</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Half Way House Advisory Committee</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>One-to-One Volunteers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>One-to-One Team Leaders</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>R.O.R. Verification Volunteers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Job &amp; Resource Developers</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Administrative Support Volunteers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Work Readiness Trainers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Volunteers:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**2080 hours**

| 96 hours (b)    |                    |                       |                    |
| 88 hours        |                    |                       |                    |
| 48 hours (c)    |                    |                       |                    |
| 232 hours       |                    |                       |                    |
| 2080 hours      |                    |                       |                    |
| 232 hours       |                    |                       |                    |
| 1848 hours      |                    |                       |                    |

**TOTALS**

<table>
<thead>
<tr>
<th></th>
<th>Hours Donated Quarter</th>
<th>Equiv. Value</th>
<th>Hours Donated Yr. to Date</th>
<th>Equiv. Value</th>
</tr>
</thead>
</table>

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**Notes:**
- Policy to allow monthly paid time off for employees.
- Employees who are state employees.

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