

The Enhanced Transitional Jobs Demonstration

Reducing Recidivism and Increasing Opportunity

Benefits and Costs of the RecycleForce
Enhanced Transitional Jobs Program

Technical Supplement

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Introduction

The RecycleForce ETJD program was evaluated using a rigorous random assignment research design, in which individuals who were eligible for and expressed interest in participating in RecycleForce were assigned, through a lottery-like process, to a program group that had access to the program or a control group that did not. This process created two groups that were comparable at the start of the study. The evaluation followed both groups for up to five years using government administrative records and individual surveys (one at 12 months and another at 30 months) to see whether differences emerged between the groups. Full results, including costs for all seven programs, are available in the ETJD final report.¹

¹Barden et al. (2018).

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Appendix A

Characteristics of the ETJD Programs

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Table A.1
ETJD Individual Program Characteristics

Location, Program Operator, and Name	Target Group	Program Overview
Atlanta, GA Goodwill of North Georgia <i>Good Transitions</i>	Noncustodial parents	Participants worked at a Goodwill store for approximately one month, then moved into a less supported subsidized position with a private employer in the community for about three months. The program offered case management and short-term training.
Milwaukee, WI YWCA of Southeast Wisconsin <i>Supporting Families Through Work</i>	Noncustodial parents	Participants started in a three- to five-day job-readiness workshop. They were then placed in transitional jobs, mostly with private-sector employers. The program supplemented wages in unsubsidized employment to bring them up to \$10 an hour for six months. The program also provided child support-related assistance.
San Francisco, CA Goodwill Industries, with San Francisco Dept. of Child Support Services <i>TransitionsSF</i>	Noncustodial parents	Participants began with an assessment followed by two weeks of job-readiness training. Then they were placed into one of three tiers of subsidized jobs depending on their job readiness: (1) nonprofit, private-sector jobs (mainly at Goodwill); (2) public-sector jobs; or (3) for-profit, private-sector jobs. They may have received modest financial incentives for participation milestones and child support assistance.
Syracuse, NY Center for Community Alternatives <i>Parent Success Initiative</i>	Noncustodial parents	Groups of 15-20 participants began the program together with a two-week job-readiness course. They were then placed in work crews with the local public housing authority, a business improvement district, or a nonprofit organization. The program offered family life-skills workshops, job-retention services, case management, civic restoration services, child support legal aid, and job-search and job-placement assistance.
Fort Worth, TX Workforce Solutions of Tarrant County <i>Next STEP</i>	Formerly incarcerated people	Participants began with a two-week “boot camp” that included assessments and job-readiness training. They were then placed in jobs with private employers. The program paid 100 percent of the wages for the first eight weeks and 50 percent for the following eight weeks. Employers were expected to retain participants who performed well. Other services included case management, group meetings, high school equivalency classes, and mental health services.
Indianapolis, IN RecycleForce, Inc. <i>RecycleForce</i>	Formerly incarcerated people	Participants were placed at one of three social enterprises, including an electronics recycling plant staffed by formerly incarcerated workers, who provided training and supervision to participants and served as their peer mentors. The program also offered occupational training, case management, job development, work-related financial support, and child support-related assistance. Participants may have been hired later as unsubsidized employees.
New York, NY The Doe Fund <i>Ready, Willing and Able Pathways2Work</i>	Formerly incarcerated people	After a one-week orientation, participants worked on the program’s street-cleaning crews for six weeks, then moved into subsidized internships for eight weeks. If an internship did not transition to unsubsidized employment, the program paid the participant to search for jobs for up to nine weeks. Additional services included case management, job-readiness programs, opportunities for short-term training and certification, and parenting and computer classes.

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Appendix B

Data Sources and Methods

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This appendix provides detail on the methods used to generate cost and benefit estimates. Appendix Table B.1 shows the sources identified for each criminal justice cost estimate included in the analysis: published reports, calculated estimates based on publicly available data such as department budgets, and information provided from contacts in Indiana.

Recidivism

For recidivism, the benefit-cost analysis uses incidence-based measures, which capture the average number of criminal justice events in each category per person. The numbers represent observed events over the 30-month period, with the exception of jail and prison terms, which were based on average, rather than observed, length of stay. This accounts for the fact that many stays in prison or jail may not be observable within the 30-month time frame, especially for individuals who were admitted to prison or jail late in the 30-month period.

The methodology for each element of the recidivism benefit calculations is described below. As noted in the brief, the analysis uses marginal costs, which represent the cost of a one-unit change in the criminal justice system. The research team used marginal costs rather than average costs, because average costs take into account costs that would not be affected by a one-unit change: For example, the savings from one fewer arrest would probably not result in a reduction in the number of police cars needed. As a result, average costs may overstate the change in resources expected from the criminal justice system due to increased or decreased recidivism.

Appendix Table B.2 provides a more detailed view of the costs and savings due to reduced recidivism, in 2016 dollars. The table shows the incidence of each criminal justice event for both the program and control groups and includes the marginal cost associated with each component of the system, as described below. For jail and prison, the table also includes the average length of stay, which varies by the type of conviction for new crimes. Finally, the table presents the net present value for each category based on the information in the preceding columns.

Police

The cost of police activity is represented by number of arrests. The cost of an arrest came from the Indianapolis-Marion County City Council Re-Entry Policy Study Commission Report, which estimated that a single arrest cost \$798.12 in 2009 dollars.¹ This figure is at the higher end of the range of estimates from other jurisdictions, which ran from \$600 to \$800. The cost was

¹Re-Entry Policy Study Commission (2013).

Appendix Table B.1

Criminal Justice Cost Data Sources

Data Type	Data Sources
Arrest costs	<i>Indianapolis-Marion County City-County Council Re-Entry Policy Study Commission Report</i> (Re-Entry Policy Study Commission, 2013)
Court costs	<i>Cost-Benefit Methodology</i> , State of Oregon Criminal Justice Commission (Wilson, 2011) Washington State Institute for Public Policy technical documentation (Washington State Institute for Public Policy, 2017)
Jail costs and length of stay	Marion County Sheriff's Office U.S. Department of Justice's <i>Census of Jails</i> Bulletin (Minton et al., 2015)
Prison costs and length of stay	Indiana Department of Correction Indiana University Public Policy Institute's Center for Criminal Justice Research report (Jarjoura and Haight, 2012)
Costs to victims	McCollister, French, and Fang (2010) FBI Uniform Crime Reporting Statistics (Federal Bureau of Investigation, 2016a,b)

then applied to the average number of arrests per person for the program and control groups. As noted in the brief, only arrests that resulted in a court case were included in the Indiana administrative data.

Court

The court costs come from the *Cost-Benefit Methodology* published by the Criminal Justice Commission of the State of Oregon, which uses methodology and 2009 estimates from the Washington State Institute for Public Policy (WSIPP) to calculate the cost of one conviction in 2011 dollars.² The research team used estimates from another state because marginal court costs specific to Indiana were not available. The costs are separated into violent convictions (including distinct costs for murder, sexual assault, robbery, and aggravated assault) and nonviolent convictions. To develop one cost for violent crime convictions, the research team developed a weighted cost based on the proportion of felony convictions for sexual assault, robbery, and aggravated

²Wilson (2011); Washington State Institute for Public Policy (2017).

Appendix Table B.2
Criminal Justice Cost Savings (in 2016 Dollars)

Part of the System	Program Group	Control Group	Marginal Cost	Average Length of Stay (Days) ^a		Net Present Value of Impacts ^b
				Program Group	Control Group	
Police (number of arrests)	0.621	0.670	893	NA	NA	44
Court						
Number of violent crime convictions	0.049	0.040	9,270	NA	NA	-90
Number of nonviolent crime convictions	0.159	0.205	224	NA	NA	10
Jail (number of admissions)	1.629	1.724	81	23	23	178
Prison						
Number of admissions for a new crime	0.081	0.108	44	1,226	1,210	1,414
Number of admissions for parole violation	0.293	0.370	44	579	579	1,973
Total criminal justice cost savings						3,529

SOURCES: Marginal costs were estimated using cost information from county and state criminal justice agencies and published reports, as detailed in Appendix Table B.1.

NOTES: NA = not applicable.

Rounding may cause slight discrepancies in calculating sums and differences.

^aThe average length of stay in prison for a new crime is based on the types of crimes sample members were charged with and an average length of stay for the type of crime as estimated by the Indiana Department of Correction.

^bThe present value of the impacts is calculated using one-year, two-year, and 30-month impacts that are adjusted with a 2 percent annual discount rate.

assault for the full study sample. This weighted cost was then applied to the average number of violent felony convictions for the program group and the control group and the difference between the two was calculated. The single cost for all nonviolent convictions was applied to the average number of all nonviolent felony convictions for the program and control groups and the difference was calculated.

This calculation includes only felonies, because the costs were developed based on courts that process felonies. As a result, the costs may not account for court cases associated with misdemeanors. In addition, because only convictions were included, court costs may not fully account for cases that went to court and were dismissed. However, WSIPP's methodology takes all costs from the courts and then assesses the change associated with a single conviction,

so it is possible that this number does account for some costs associated with dismissed cases or not-guilty findings.

Jail

Jail costs for the two Marion County jails were provided by the Marion County Sheriff's Office. The per diem cost was used for the county jail from which the majority of program participants came. This jail has a higher per diem (\$82 in 2017 dollars) than the other Marion County jail, because its inmates had more intensive medical and mental health needs. The length of stay was drawn from the U.S. Department of Justice's *Census of Jails* bulletin.³ Administrative data did not break out admissions to jail by type, so length of stay across all types of admissions was used, including pretrial detention.

Prison

The research team developed prison per diem costs using the annual Indiana Department of Correction budget from 2015. Costs include food, personal services, supplies and uniforms, and medical costs. These costs were then divided by the average daily population in the prisons to get an estimated per diem.

Length of stay estimates for new admissions by crime type were obtained from the Indiana Department of Corrections, and lengths of stay were calculated separately for the program and control groups based on the number of convictions in each crime category for each group. The crime types were broken out into person, property, sex offenses, weapons, controlled substances, and other offenses. To generate one average length of stay for each study sample group, the research team used the proportion of felony convictions for each group by category. As a result, the average lengths of stay differ slightly between the program and control groups. The length of stay was then multiplied by the prison per diem and then the average number of admissions to prison for each group.

Prison admissions for parole violations were also included; this estimate uses the same per diem as admissions for new violations but a different average length of stay, which came from a report by the Indiana University Public Policy Institute's Center for Criminal Justice Research.⁴ The same length of stay was used for both the program and control groups, as it was not based on crime type.

³Minton et al. (2015).

⁴Jarjoura and Haight (2012).

Victims

Costs of crime to victims were drawn from a 2010 report,⁵ which accounts for medical expenses, lost and damaged property, and earnings lost due to victimization in 2008 dollars. These were combined to create an average weighted cost to victims based on the proportion of crimes associated with arrests in the study sample. It is important to note that these do not include drug crimes, which are often considered in the literature to lack defined victims. Due to challenges in specifying the cost of drug crimes to potential victims, it is difficult to assess what effect not including victim costs of drug crimes has on the analysis.

In addition, because the number of arrests represents only a subset of crimes that actually occur, the estimated number of arrests was adjusted to account for the percentage of crimes that result in an arrest. This assumes that the RecycleForce program prevented some crimes that are not observable in the reported data. This percentage was developed from the Federal Bureau of Investigation's Uniform Crime Reporting statistics for Indiana.⁶

Employment and Earnings

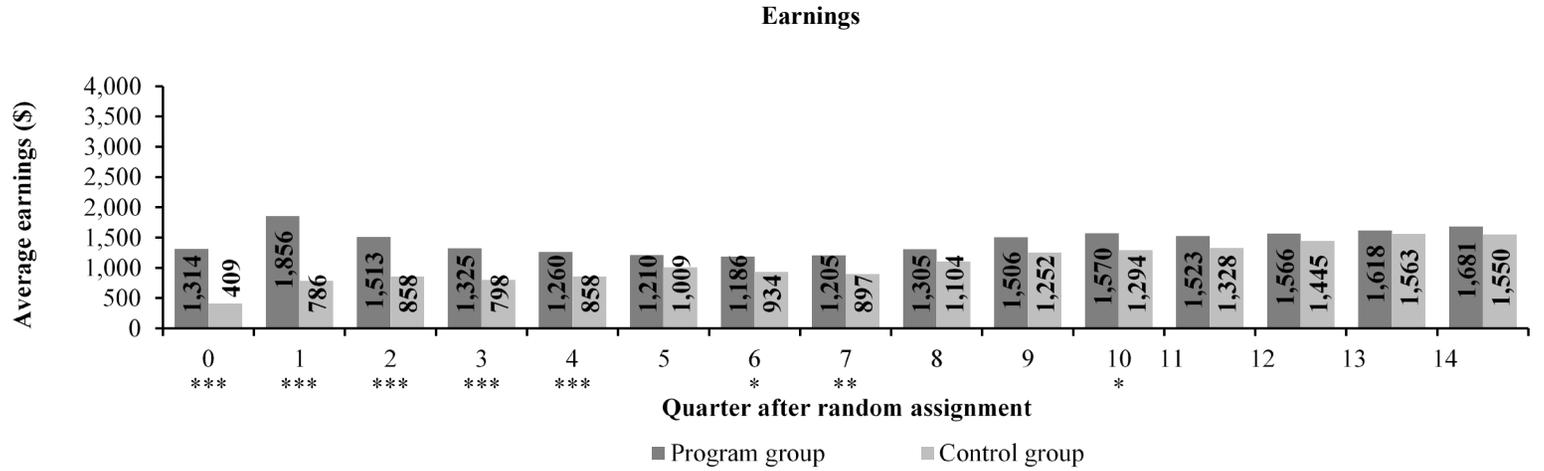
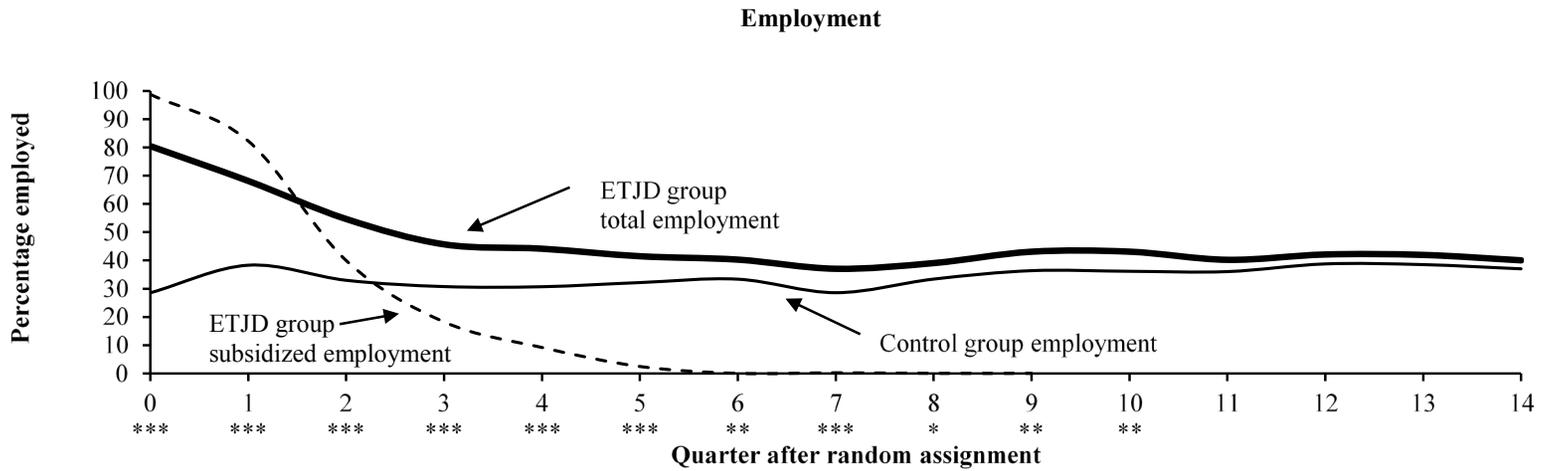
Earnings for up to five years of follow-up after random assignment were included in the primary benefit-cost analysis presented in this brief. The number of quarters of follow-up included in the primary analysis depended on when the sample member entered the study; those who entered earlier had a full five years of earnings data available, while others did not. Because a 100 percent decay rate was used, no additional projections were included for sample members who did not have a full five years of follow-up. Overall, 42 percent of the sample members, those randomly assigned between November 2011 and September 2012, had five years (20 quarters) of follow-up data, so their full observed follow-up was included. Sample members randomly assigned in the last month of program enrollment, October 2013, had only 3.75 years (15 quarters) of data available, and the final 1.25 years (5 quarters) were not projected in the analysis.

As shown in Appendix Figure B.1, the differences in earnings between the program and control groups nearly converge after 15 quarters following random assignment, so assuming a 100 percent decay rate probably does not have a large impact on the analysis, compared with a lower decay rate. However, this decay rate is used to account for the possibility that benefits are accrued beyond the time frame of 30 months presented in the final report. For the sensitivity analysis in Appendix Table C.1, which uses a 0 percent decay rate, the additional quarters for

⁵McCollister, French, and Fang (2010).

⁶Federal Bureau of Investigation (2016a, 2016b).

Appendix Figure B.1
Employment and Earnings over Time (Extended Follow-Up)



(continued)

Appendix Figure B.1 (continued)

SOURCES: MDRC calculations based on quarterly wage data from the National Directory of New Hires and program payroll records.

NOTES: Results in this table are regression-adjusted, controlling for pre-random assignment characteristics.

Statistical significance levels are indicated as: *** = 1 percent; ** = 5 percent; * = 10 percent.

Employment rates and earnings in the first five quarters after random assignment include both ETJD subsidized jobs and jobs covered by unemployment insurance and reported to the National Directory of New Hires. Employment rates and earnings in Quarters 6 through 14 after random assignment include only jobs covered by unemployment insurance and reported to the National Directory of New Hires.

the sample members without five full years of follow-up data were projected. The mean of the final four quarters of observed earnings available for an individual is the basis for the projections.

As described in the brief, the average earnings estimates per program and control group member were developed using individual data from the National Directory of New Hires. Program data were matched with these data to provide earnings over time for each individual in the study sample.

Earnings and taxes for each year following random assignment were calculated and then discounted by year, for up to five years of follow-up. Based on these earnings, the average full tax liability for each individual was calculated, including federal and state income taxes and credits, sales tax, and payroll taxes. Indiana had an income tax rate of 3.3 percent of federal taxable income in 2016.

In addition to tax liability, average federal and state Earned Income Tax Credit (EITC) and child credits, including the federal Child Tax Credit and Additional Child Tax Credit, were calculated. Indiana has a state variant of the EITC which is 9 percent of the federal EITC. Both the federal and state EITC and the child credit are refundable, so individuals can receive money from the government if their credits exceed their tax liability.

Tax rates and rules were based on federal, state, and local tax documentation. This analysis assumes that all individuals living with children used head of household filing status and those without children filed as single, and that all individuals take up all the tax credits for which they are eligible.

Indianapolis has a sales tax of 7 percent, combining both state and local sales tax. The percentage of income spent on taxable items is drawn from the Consumer Expenditure Survey in 2016.⁷

Payroll taxes include Social Security and Medicare taxes. Both employer- and employee-paid payroll taxes are calculated. The Social Security rate was 6.2 percent, and the Medicare (Hospital Insurance) rate was 1.45 percent. Employees and employers paid the same rates.

Fringe benefits from employment used in this analysis include required benefits (unemployment insurance and worker's compensation), as well as optional benefits (retirement contributions, health insurance, and life insurance). The average percentage of fringe benefits was 16.7 percent of earnings, which was based on data from the Employee Benefits Research Institute for 2007.⁸ Optional fringe benefits are 14.8 percent of earnings, while required benefits are 1.9 percent of earnings. It was assumed that all jobs received fringe benefits at the average rate. The primary analysis uses only required benefits, but a sensitivity analysis in Appendix C includes optional benefits.

Benefits from the decreased use of the Supplemental Nutrition Assistance Program (SNAP) among program group members relied on data from the 12- and 30-month surveys, which determined the percentage of each group that accessed SNAP during the previous month. The research team averaged the differences between the program and control groups at 12 months and at 18 months and multiplied that difference by the average monthly benefit for an individual in Indiana. These estimates were then discounted over 30 months. Estimates were in 2015 dollars and adjusted to 2016 dollars.

Finally, child support payments were estimated using child support agency administrative data. Child support payments represent a loss to the participant but a benefit to government, as 12 percent of child support payments remained with the government to offset Temporary Assistance for Needy Families (TANF) payments. The primary analysis assumes a 100 percent decay rate and therefore does not project impacts beyond the observed period (see Appendix C for sensitivity analyses).

Program Costs

For additional detail on the program cost calculations, including the methodology for developing cost estimates and the main components of the cost analysis, please see Chapter 5 of the ETJD final report.⁹

⁷Bureau of Labor Statistics (2016).

⁸McDonnell (2008).

⁹Barden et al. (2018).

Appendix C

Sensitivity Analyses

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To understand how the findings from this analysis would be affected by changes to the assumptions used, three additional analyses were conducted: one reducing the decay rate on the earnings projections, one using a higher discount rate, and one including optional fringe benefits.

Decay Rate

As mentioned in the brief, the primary analysis uses a 100 percent decay rate for the earnings, taxes, fringe benefits, and child support payments, which assumes that all impacts of the program disappear after the observed period (a maximum of five years; see Appendix B). Because earnings were a large benefit to the program and employment-related benefits were the only component that had the potential to be projected beyond the observed period, it was also important to test the impact of this assumption on the results.

A sensitivity analysis using a 0 percent decay rate was conducted, which assumes that the impacts of the program persist after the end of the observed period. This required projecting earnings for some of the cohorts of the study, as described in Appendix B. Appendix Table C.1 shows the analysis using a 0 percent decay rate for earnings, keeping the 2 percent discount rate used in the primary analysis.

As described in Appendix B, because the difference in earnings between the two groups had largely disappeared by the end of the observed period, it was expected that the analysis would not be very sensitive to changes in the decay rate but that the overall benefit-cost ratio would increase. In this case, the overall benefit-cost ratio increased very slightly, from 1.20 to 1.21. The benefit due to earnings increased approximately \$100 per person, from \$5,696 to \$5,799. As expected, the government's benefit-cost ratio also increased very slightly, from 0.71 to 0.72.

Discount Rate

Assessing impacts at a higher discount rate decreases the influence of benefits or costs that occur in the future on the net present value and benefit-cost ratio. Based on guidance from the Council of Economic Advisers,¹ this analysis uses a 2 percent discount rate for the primary analysis. However, it is important to consider the possibility that future benefits or costs decrease in value at an even higher rate. Therefore, a sensitivity analysis was performed with a discount rate of 5 percent. Appendix Table C.2 shows the results.

When a higher discount rate was used, the benefit-cost ratio decreased. However, the difference is small; for example, the criminal justice benefits decreased by only \$45 and the earnings decreased by \$175. Because the benefits started to decrease by the end of the follow-up

¹Council of Economic Advisers (2017).

period, as discussed in Appendix B, the increased discounting of future benefits had a relatively small impact on the overall results. In this case, there was still a positive benefit-cost ratio of 1.18, suggesting that even when the analysis discounts future benefits and costs at a higher rate, the program still returned more in benefits than it incurred in cost. The benefit-cost ratio from the government's perspective decreased slightly as well, to 0.70. It is important to note that the value of output remained the same, as it was estimated in the first year following random assignment and therefore was not discounted.

Optional Fringe Benefits

The main analysis accounts for fringe benefits that are a required component of employment (unemployment insurance and workers' compensation), but not fringe benefits that are optional (such as health insurance, life insurance, and retirement benefits). To understand the scenario if all fringe benefits were included, a third analysis took the assumptions of the main analysis (100 percent decay and 2 percent discount rate) and added optional fringe benefits to the required benefits.

As shown in Appendix Table C.3, optional fringe benefits added \$841 to the participant's benefit, which raised the overall benefit-cost ratio to 1.28 from 1.20. While it is improbable that all participants received benefits at this rate, it is likely that at least some did, so a more accurate scenario may lie between these two figures. The benefit-cost ratio for the government remains unchanged.

Appendix Table C.1

Sensitivity Analysis Using a 0 Percent Decay Rate of Employment Impacts: Five-Year Estimated Net Benefits and Costs per Program Group Member, by Accounting Perspective (in 2016 Dollars)

	Government	Victim	Participant	Society
<u>Benefits</u>				
Criminal justice	3,529	686	0	4,215
Employment				
Earnings ^a	0	0	5,799	5,799
Fringe benefits	0	0	110	110
Tax payments ^{b,c}	1,421	0	-978	0
Earned Income Tax Credit	-450	0	450	0
Child credits	-71	0	71	0
Value of output ^d	3,257	0	0	3,257
SNAP ^e				
SNAP payments	166	0	-166	0
Administrative costs	22	0	0	22
Child support payments ^f	60	0	-504	0
Total benefits	7,934	686	4,783	13,402
<u>Costs</u>				
RecycleForce program costs	-11,075	0	0	-11,075
Net present value (per person)	-3,141	686	4,783	2,327
Benefit-cost ratio	0.72			1.21

SOURCES: Marginal costs were estimated using cost information from county and state criminal justice agencies and published reports, as detailed in Appendix Table B.1. Earnings estimates were based on quarterly wage data from the National Directory of New Hires. SNAP payments were estimated using impacts from the 12- and 30-month surveys and the average monthly benefit per person in Indiana from Kaiser Family Foundation (2016). Administrative costs were estimated from Food and Nutrition Service (2017).

NOTES: Rounding may cause slight discrepancies in calculating sums.

^aEmployment earnings include both ETJD subsidized jobs and all other jobs covered by unemployment insurance.

^bState and federal taxes and credits were estimated using rules for the 2016 filing year.

^cTax payment benefits to society overall are zero (not equal to the sum of tax payment benefits to the government and the cost of payments to participants) because of the payments by employers, whose costs are not shown here.

^dValue of output is measured by revenue from RecycleForce operations.

^eSNAP = Supplemental Nutrition Assistance Program.

^fChild support benefits to society overall are zero (not equal to the sum of the child support benefits to the government and the costs of payments to participants) because of the payments to custodial parents, whose benefits are not shown here.

Appendix Table C.2

Sensitivity Analysis Using a 5 Percent Discount Rate: Net Benefits and Costs per Program Group Member, by Accounting Perspective (in 2016 Dollars)

	Government	Victim	Participant	Society
<u>Benefits</u>				
Criminal justice	3,485	686	0	4,170
Employment				
Earnings ^a	0	0	5,521	5,521
Fringe benefits	0	0	105	105
Tax payments ^{b,c}	1,340	0	-915	0
Earned Income Tax Credit	-449	0	449	0
Child credits	-72	0	72	0
Value of output ^d	3,257	0	0	3,257
SNAP ^e				
SNAP payments	163	0	-163	0
Administrative costs	21	0	0	21
Child support payments ^f	57	0	-472	0
Total benefits	7,802	686	4,596	13,074
<u>Costs</u>				
RecycleForce program costs	-11,075	0	0	-11,075
Net present value (per person)	-3,273	686	4,596	1,999
Benefit-cost ratio	0.70			1.18

SOURCES: Marginal costs were estimated using cost information from county and state criminal justice agencies and published reports, as detailed in Appendix Table B.1. Earnings estimates were based on quarterly wage data from the National Directory of New Hires. SNAP payments were estimated using impacts from the 12- and 30-month surveys and the average monthly benefit per person in Indiana from Kaiser Family Foundation (2016). Administrative costs were estimated from Food and Nutrition Service (2017).

NOTES: Rounding may cause slight discrepancies in calculating sums.

^aEmployment earnings include both ETJD subsidized jobs and all other jobs covered by unemployment insurance.

^bState and federal taxes and credits were estimated using rules for the 2016 filing year.

^cTax payment benefits to society overall are zero (not equal to the sum of tax payment benefits to the government and the costs of payments to participants) because of the payments by employers, whose costs are not shown here.

^dValue of output is measured by revenue from RecycleForce operations.

^eSNAP = Supplemental Nutrition Assistance Program.

^fChild support benefits to society overall are zero (not equal to the sum of the child support benefits to the government and the costs of payments to participants) because of the payments to custodial parents, whose benefits are not shown here.

Appendix Table C.3

Sensitivity Analysis Using Optional Fringe Benefits: Net Benefits and Costs per Program Group Member, by Accounting Perspective (in 2016 Dollars)

	Government	Victim	Participant	Society
<u>Benefits</u>				
Criminal justice	3,529	686	0	4,215
Employment				
Earnings ^a	0	0	5,696	5,696
Fringe benefits	0	0	949	949
Tax payments ^{b,c}	1,381	0	-945	0
Earned Income Tax Credit	-453	0	453	0
Child credits	-72	0	72	0
Value of output ^d	3,257	0	0	3,257
SNAP ^e				
SNAP payments	166	0	-166	0
Administrative costs	22	0	0	22
Child support payments ^f	59	0	-490	0
Total benefits	7,888	686	5,569	14,138
<u>Costs</u>				
RecycleForce program costs	-11,075	0	0	-11,075
Net present value (per person)	-3,187	686	5,569	3,063
Benefit-cost ratio	0.71			1.28

SOURCES: Marginal costs were estimated using cost information from county and state criminal justice agencies and published reports, as detailed in Appendix Table B.1. Earnings estimates were based on quarterly wage data from the National Directory of New Hires. SNAP payments were estimated using impacts from the 12- and 30-month surveys and the average monthly benefit per person in Indiana from Kaiser Family Foundation (2016). Administrative costs were estimated from Food and Nutrition Service (2017).

NOTES: Rounding may cause slight discrepancies in calculating sums.

^aEmployment earnings include both ETJD subsidized jobs and all other jobs covered by unemployment insurance.

^bState and federal taxes and credits were estimated using rules for the 2016 filing year.

^cTax payment benefits to society overall are zero (not equal to the sum of tax payment benefits to the government and the costs of payments to participants) because of the payments by employers, whose costs are not shown here.

^dValue of output is measured by revenue from RecycleForce operations.

^eSNAP = Supplemental Nutrition Assistance Program.

^fChild support benefits to society overall are zero (not equal to the sum of the child support benefits to the government and the costs of payments to participants) because of the payments to custodial parents, whose benefits are not shown here.

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