

LABOR MARKET ANALYSIS

FOR PROGRAM RECOMMENDATION



FOR LABOR MARKET RESEARCH

NORTH FAR NORTH

ACCOUNTING AND BOOKKEEPING IN THE GREATER SACRAMENTO SUBREGION

JANUARY 2025

TABLE OF CONTENTS

| | |
|---|----|
| Summary..... | 3 |
| Introduction..... | 4 |
| Occupational Demand..... | 5 |
| Occupational Earnings..... | 6 |
| Job Postings..... | 8 |
| About Job Postings Analysis..... | 8 |
| Top Employers and Job Titles..... | 8 |
| Most Requested Qualifications and Skills..... | 10 |
| Education and Training Requirements..... | 13 |
| Educational Supply..... | 14 |
| Community College Supply..... | 14 |
| Other Postsecondary Supply..... | 16 |
| Findings..... | 17 |
| Recommendations..... | 18 |
| Appendix A. Methodology and Sources..... | 20 |
| Appendix B. Earnings and Living Wage..... | 21 |
| Occupational Earnings..... | 21 |
| Living Wage..... | 21 |
| Comparing earnings to living wage..... | 21 |

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SUMMARY

The North Far North Center of Excellence for Labor Market Research (NFN COE) prepared this report to provide an analysis of occupational demand and educational supply for occupations employed across the 22-county North Far North region.

This report aims to determine if demand in the local labor market is unmet by the supply from existing community college programs and other postsecondary training providers, with a primary focus on training that leads to living wage jobs in middle-skilled occupations. Pursuant to California Education Code §78015, labor market information (LMI) is required for all new career education certificate and degree program proposals, and the North Far North Regional Consortium (NFNRC) requires LMI to come from the NFN COE. This report should serve to satisfy those requirements.

Key findings include:

- In 2023, the Greater Sacramento subregion was home to nearly 29,000 accounting and bookkeeping jobs. Employment in these fields is projected to grow by 2% over the next five years, adding over 600 new positions by 2028.
- Accounting and bookkeeping occupations in the Greater Sacramento subregion are expected to generate nearly 3,000 annual job openings over the next five years.
- Wage analysis indicates that entry-level hourly earnings for accounting and bookkeeping jobs range from \$1 to \$15 above the living wage of \$17.08 per hour for a working adult residing in Woodland's community college district's service area.
- Postsecondary training providers awarded an average of 451 credentials in accounting-related programs over the past three academic years, with 387 of these credentials awarded by community colleges.

Recommendations include:

- The North Far North Center of Excellence recommends developing new programs and modifying existing ones to address workforce demand related to accounting and bookkeeping occupations in Greater Sacramento.

INTRODUCTION

The North Far North Center of Excellence (COE) was asked to provide labor market information for a newly proposed career education program at a regional community college.

This report focuses on the following Standard Occupational Classification (SOC) occupations and codes:

These middle-skill occupations require more education and training beyond a high school diploma but usually less than a four-year degree:

- Bookkeeping, Accounting, and Auditing Clerks (43-3031)
- Payroll and Timekeeping Clerks (43-3051)
- Tax Preparers (13-2082)

Students who transfer and earn a four-year degree could pursue the following high-skill occupations:

- Accountants and Auditors (13-2011)

A review of related programs revealed the following Taxonomy of Programs (TOP) title(s) and code(s) are appropriate for inclusion in this report:

- Accounting (0502.00)
- Tax Studies (0502.10)

The corresponding Classification of Instructional Program (CIP) title(s) and code(s) are:

- Accounting (52.0301)
- Accounting Technology/Technician and Bookkeeping (52.0302)

OCCUPATIONAL DEMAND

Exhibit 1 summarizes the five-year projected job growth for the studied occupations in the selected subregion and across the 22-county North Far North region and California.¹

Exhibit 1. Employment and projected demand, 2023-2028

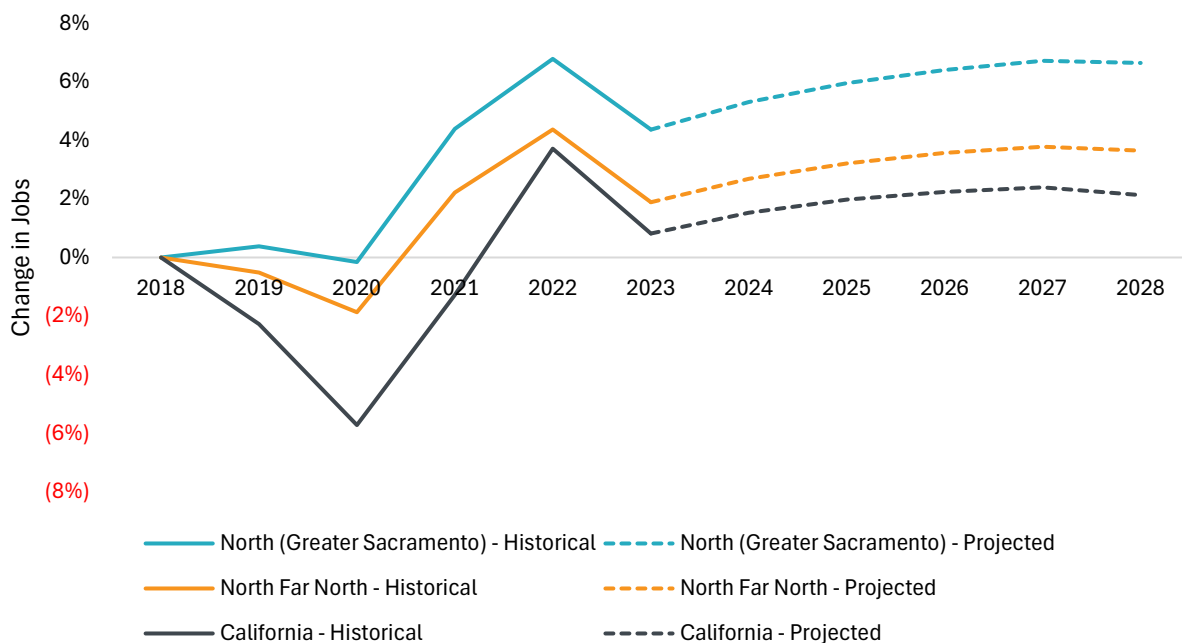
| Occupation | 2023 Jobs | 2028 Jobs | 2023-2028 Change | 2023-2028 % Change | 2023-2028 Annual Openings |
|--|---------------|---------------|---------------------|-----------------------|---------------------------------|
| Bookkeeping, Accounting, and Auditing Clerks | 11,376 | 11,501 | 126 | 1% | 1,371 |
| Payroll and Timekeeping Clerks | 2,197 | 2,078 | (119) | (5%) | 216 |
| Tax Preparers | 730 | 744 | 13 | 2% | 87 |
| Accountants and Auditors | 14,683 | 15,295 | 612 | 4% | 1,267 |
| Greater Sacramento Subregion | 28,986 | 29,618 | 632 | 2% | 2,942 |
| Bookkeeping, Accounting, and Auditing Clerks | 15,256 | 15,340 | 84 | 1% | 1,827 |
| Payroll and Timekeeping Clerks | 2,636 | 2,485 | (151) | (6%) | 259 |
| Tax Preparers | 986 | 984 | (2) | (0%) | 116 |
| Accountants and Auditors | 16,939 | 17,627 | 688 | 4% | 1,461 |
| North Far North | 35,817 | 36,435 | 618 | 2% | 3,663 |
| Bookkeeping, Accounting, and Auditing Clerks | 185,135 | 183,792 | (1,343) | (1%) | 21,922 |
| Payroll and Timekeeping Clerks | 24,275 | 23,059 | (1,216) | (5%) | 2,417 |
| Tax Preparers | 18,292 | 18,879 | 587 | 3% | 2,251 |
| Accountants and Auditors | 188,748 | 196,148 | 7,401 | 4% | 16,293 |

¹ The 22-county North Far North is a dual region. It is represented by the North (Greater Sacramento) subregion that covers seven counties, including El Dorado, Nevada, Placer, Sacramento, Sutter, Yolo, and Yuba, and the 15-county Far North subregion which includes Butte, Colusa, Del Norte, Glenn, Humboldt, Lake, Lassen, Mendocino, Modoc, Plumas, Shasta, Sierra, Siskiyou, Tehama, and Trinity.

| Occupation | 2023 Jobs | 2028 Jobs | 2023-2028 Change | 2023-2028 % Change | 2023-2028 Annual Openings |
|------------|-----------|-----------|------------------|--------------------|---------------------------|
| California | 416,450 | 421,879 | 5,429 | 1% | 42,883 |

Exhibit 2 compares ten years' worth of historical and projected annual changes in employment to the base number of jobs in 2018 for the selected subregion and across the 22-county North Far North region and California.

Exhibit 2. Changes in employment, 2018-2028



OCCUPATIONAL EARNINGS

Exhibits 3 and 4 compare the percentile hourly earnings for the selected occupations to the living wage for a single working adult and a working family residing in the county of the community college district that requested this report.^{2,3} For additional information about changes to NFN COE's living wage comparisons, see Appendix B.

² Living wage is defined as the level of income one working adult with no children must earn to meet basic needs, including food, housing, transportation, healthcare, taxes, and other miscellaneous basic needs. Please note that the 25th-percentile and 75th-percentile hourly wages are used as proxy for entry-level and experienced-level wages.

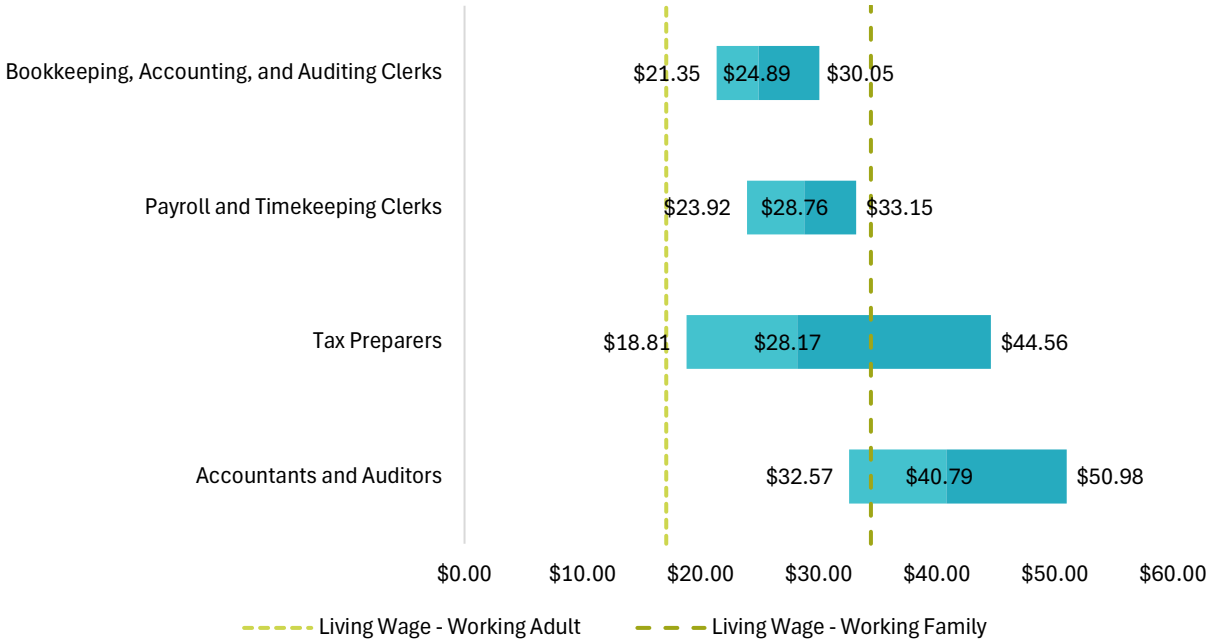
³ A working family is defined as one working adult and one infant (between the ages of 0 and 2 years).

| Requesting College | Living Wage – Working Adult | Living Wage – Working Family |
|----------------------------|-----------------------------|------------------------------|
| Woodland Community College | \$17.08 | \$34.41 |

Exhibit 3. Hourly earnings by occupation, 2023⁴

| Occupation | 25 th Percentile Hourly Earnings | Median Hourly Earnings | 75 th Percentile Hourly Earnings |
|--|---|------------------------|---|
| Bookkeeping, Accounting, and Auditing Clerks | \$21.35 | \$24.89 | \$30.05 |
| Payroll and Timekeeping Clerks | \$23.92 | \$28.76 | \$33.15 |
| Tax Preparers | \$18.81 | \$28.17 | \$44.56 |
| Accountants and Auditors | \$32.57 | \$40.79 | \$50.98 |

Exhibit 4. Occupational hourly earnings vs. community college district's living wage



⁴ Please note that the 25th and 75th percentile hourly earnings are used to estimate entry-level and experienced worker wages.

JOB POSTINGS

About Job Postings Analysis

This section of the report analyzes recent data from online job postings. Online job postings may provide additional insight into recent changes in the labor market that are not captured by historical trends. However, job postings are not the same as labor market demand; demand is based on projected annual openings.

There are several limitations to analyzing and interpreting online job postings. Employers may post a position multiple times to increase the number of job applicants. Job postings may remain online after a business chooses not to fill a position. Employers may advertise one post to fill multiple vacancies. And not all jobs are posted online.

Job posting analyses should be used to inform community college curriculum development and to identify potential employers for targeted experiential learning opportunities.

The North Far North COE identified more than 4,000 online job postings for the selected occupations across the Greater Sacramento subregion. Job posting data comes from Lightcast and represents unique advertisements newly posted online during the last 12 months, from January through December 2024.

Top Employers and Job Titles

Exhibit 4 details the number of online job postings for the selected occupations across the studied subregion.

Exhibit 4. Job postings by occupation

| Occupation | Unique Job Postings | Share of Job Postings |
|--|---------------------|-----------------------|
| Accountants and Auditors | 1,828 | 45% |
| Bookkeeping, Accounting, and Auditing Clerks | 1,538 | 38% |
| Payroll and Timekeeping Clerks | 366 | 9% |
| Tax Preparers | 343 | 8% |
| Total Job Postings | 4,075 | 100% |

Exhibit 5 shows the job titles with the most job postings for the selected occupations across the studied subregion.

Exhibit 5. Jobs titles with the most job postings

| Job Title | Number of Job Postings |
|-------------------------------|------------------------|
| Accountants | 199 |
| Accounting Officers | 162 |
| Account Trainees | 127 |
| Bookkeepers | 125 |
| Staff Accountants | 108 |
| Associate Accounting Managers | 96 |
| Management Auditors | 95 |
| Payroll Specialists | 94 |
| Tax Preparers | 93 |
| Accounting Specialists | 86 |

Exhibit 6 shows the employers with the most job postings for the selected occupations across the studied subregion.

Exhibit 6. Employers with the most job postings

| Employer | Number of Job Postings |
|--|------------------------|
| State of California | 284 |
| Intuit | 103 |
| Jackson Hewitt | 53 |
| University of California | 42 |
| California State Controller's Office | 38 |
| California Public Employees' Retirement System | 33 |

| Employer | Number of Job Postings |
|--------------------------|------------------------|
| Franchise Tax Board | 30 |
| University Enterprises | 26 |
| H&R Block | 26 |
| State Street Corporation | 25 |

Most Requested Qualifications and Skills

Exhibit 7 shows the certifications most requested by employers for the selected occupations across the studied subregion.

Exhibit 7. Most in-demand certifications

| Certification | Job Postings |
|---|--------------|
| Certified Public Accountant | 249 |
| Certified Internal Auditor (e.g., Institute of Internal Auditors (IIA)) | 117 |
| Certified Accounting Technician | 99 |
| Enrolled Agent (i.e., credentialed through the IRS) | 81 |

Exhibit 8 shows the most requested specialized, common, and software skills for the selected occupations across the studied subregion.⁵

Exhibit 8. Most in-demand skills

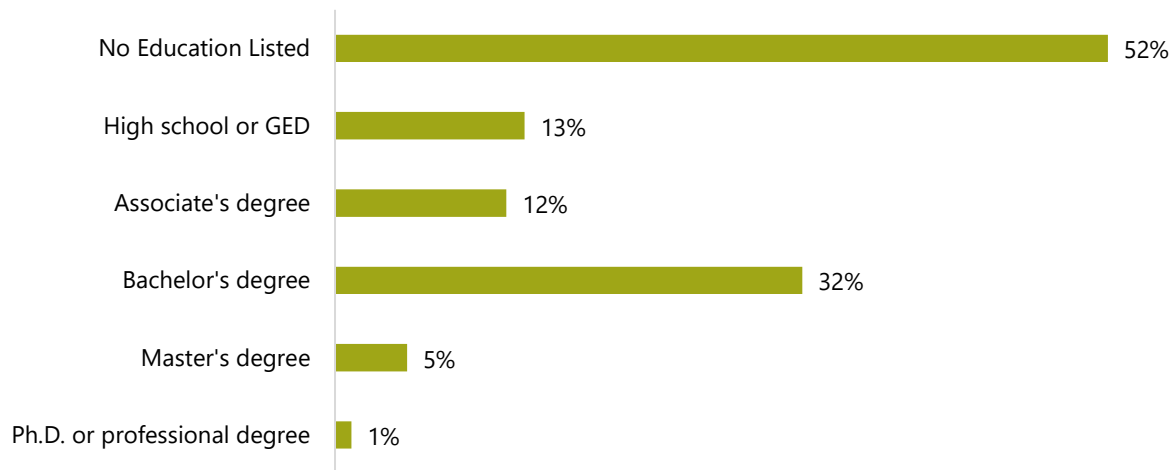
| Specialized Skills | Common Skills | Software Skills |
|----------------------|-----------------|---------------------|
| Accounting | Communication | Microsoft Office |
| Auditing | Management | Accounting Software |
| Financial Statements | Detail Oriented | QuickBooks |
| Accounts Payable | Microsoft Excel | Spreadsheets |

⁵ Specialized skills are those primarily required to perform specific tasks in an occupation. Common skills are typically related to employability; these are skills that are prevalent across many occupations and usually include a mix of interpersonal attributes and soft skills. Software skills are specific to any software tool or programming component used to accomplish tasks in a job.

| Specialized Skills | Common Skills | Software Skills |
|--|------------------|-----------------------------|
| Finance | Customer Service | Payroll Systems |
| Invoicing | Operations | Turbo Tax |
| Accounts Receivable | Microsoft Office | SAP Applications |
| Bookkeeping | Problem Solving | Electronic Trading Platform |
| Generally Accepted Accounting Principles | Writing | Microsoft Access |
| General Ledger | Research | -- |

Exhibit 9 shows the employer-preferred minimum level of education for job postings related to the selected occupations across the subregion.

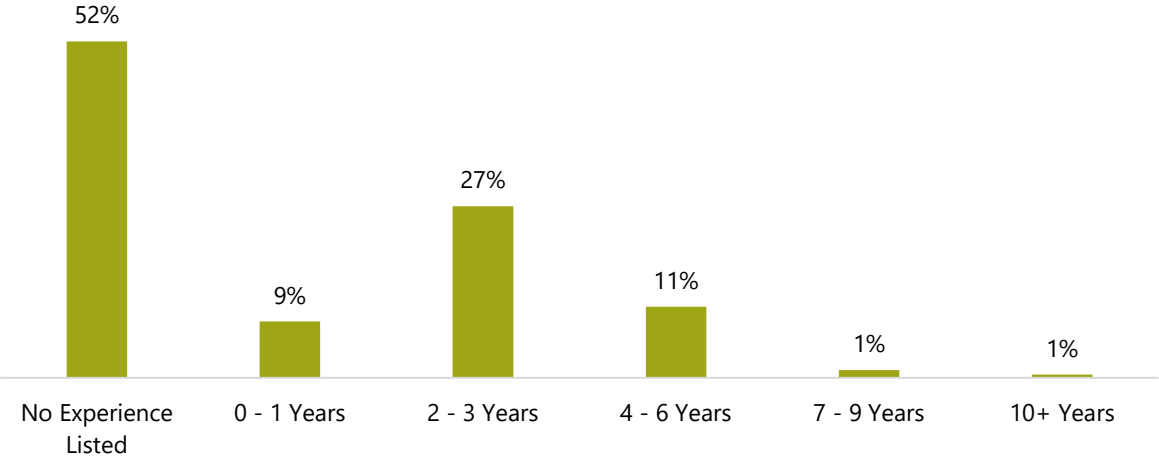
Exhibit 9. Employer-preferred education levels for the studied occupations



Note: Employers may include more than one level of education as a hiring requirement in a job posting. As a result, the values in the chart may sum to greater than 100%.

Exhibit 10 shows the employer-preferred minimum level of experience for job postings related to the studied occupations across the subregion.

Exhibit 10. Employer-preferred job experience for the studied occupations



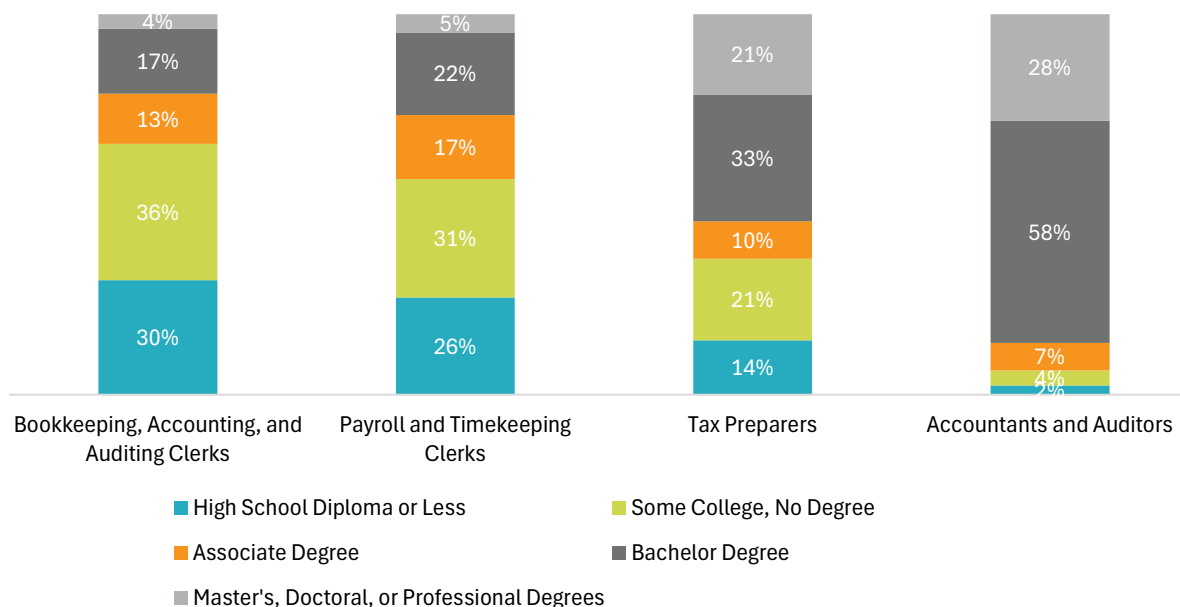
Note: Employers may include more than one level of education as a hiring requirement in a job posting. As a result, the values in the chart may sum to greater than 100%.

DRAFT

EDUCATION AND TRAINING REQUIREMENTS

The U.S. Census Bureau collects data on the highest education level achieved by workers across all occupations. Exhibit 11 shows the educational attainment of the current workforce employed in the studied occupations across the United States.

Exhibit 11. U.S. educational attainment for workers 25 years and older by occupation, 2019 and 2021



The U.S. Bureau of Labor Statistics (BLS) uses a categorical system to assign typical entry-level education and job requirements to each occupation for which the BLS publishes projection data. These categories include entry-level education, work experience in a related occupation, and on-the-job training. Exhibit 12 shows the typical entry-level job requirement by occupation.

Exhibit 12. Typical entry-level job requirements for the studied occupations

| Occupation | Entry-level Education | Work Experience | On-The-Job Training |
|--|--------------------------|-----------------|---------------------|
| Bookkeeping, Accounting, and Auditing Clerks | Some college, no degree | None | Moderate-term |
| Payroll and Timekeeping Clerks | HS diploma or equivalent | None | Moderate-term |
| Tax Preparers | HS diploma or equivalent | None | Moderate-term |
| Accountants and Auditors | Bachelor's degree | None | None |

EDUCATIONAL SUPPLY

Educational supply for an occupation can be estimated by analyzing the number of awards issued in related Taxonomy of Programs (TOP) or Classification of Instructional Programs (CIP) codes. Exhibit 13 shows the TOP and CIP codes for educational programs related to the selected occupations.

Exhibit 13. TOP and CIP codes for training programs related to the selected occupations

| TOP Programs and Codes | Aligned CIP Programs and Codes |
|---|--|
| <ul style="list-style-type: none"> Accounting (0502.00) | <ul style="list-style-type: none"> Accounting (52.0301) Accounting Technology/Technician and Bookkeeping (52.0302) |
| <ul style="list-style-type: none"> Tax Studies (0502.10) | <ul style="list-style-type: none"> Taxation (52.1601) |

Community College Supply

Exhibits 14 and 15 summarize the three-year average of certificates and degrees conferred by the selected subregion's community college programs relevant to the studied occupations.

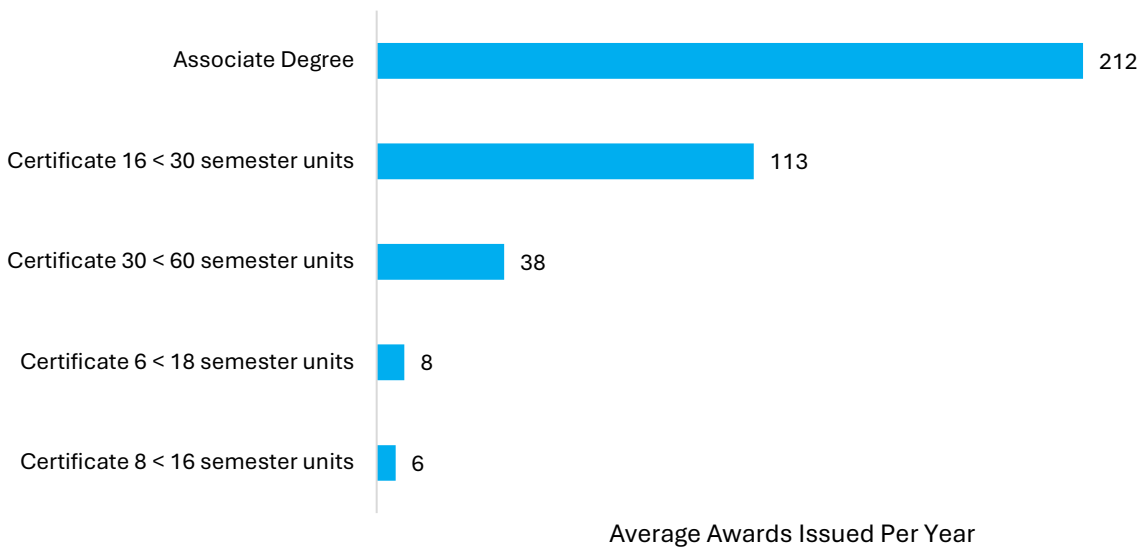
Exhibit 14. Average annual community college awards by TOP program

| TOP Program and Code | College | Annual Awards 2020-21 | Annual Awards 2021-22 | Annual Awards 2022-23 | 3-Yr Annual Awards Average |
|----------------------|-----------------|-----------------------|-----------------------|-----------------------|----------------------------|
| Accounting (0502.00) | American River | 71 | 78 | 56 | 68 |
| | Cosumnes River | 72 | 61 | 62 | 65 |
| | Folsom Lake | 14 | 15 | 21 | 17 |
| | Lake Tahoe | 5 | 5 | 7 | 6 |
| | Sacramento City | 54 | 69 | 71 | 65 |
| | Sierra | 168 | 114 | 87 | 123 |
| | Woodland | 5 | 9 | 9 | 8 |
| | Yuba | 11 | 34 | 16 | 20 |

| TOP Program and Code | College | Annual Awards 2020-21 | Annual Awards 2021-22 | Annual Awards 2022-23 | 3-Yr Annual Awards Average |
|-----------------------|--------------------|-----------------------|-----------------------|-----------------------|----------------------------|
| | Subtotal | 400 | 385 | 329 | 371 |
| Tax Studies (0502.10) | American River | 4 | 8 | 5 | 6 |
| | Sierra | -- | -- | 2 | 2 |
| | Yuba | 1 | 0 | 0 | 0 |
| | Subtotal | 5 | 8 | 7 | 7 |
| | Grand Total | 405 | 393 | 336 | 378 |

Note: Values in the table are rounded to the nearest whole number; however, subtotals and totals are calculated using unrounded values.

Exhibit 15. Average annual community college awards by award type



Other Postsecondary Supply

Exhibit 16 summarizes the three-year average of certificates and degrees conferred by non-community college training providers in the selected subregion. These programs are relevant and related to the occupations studied. Please note that non-community college data often lags by one year.

Exhibit 16. Average annual postsecondary awards by CIP program

| Program - CIP Code | Provider | Award Level | 3-Yr Annual Awards Average |
|--|----------------|----------------------------|----------------------------|
| Accounting Technology/Technician and Bookkeeping (52.0302) | Asher College | Award 1 < 2 academic years | 3 |
| | Asher College | Associate degree | 17 |
| | MTI College | Award < 1 academic year | 7 |
| Subtotal | | | 27 |
| Accounting (52.0301) | UC Davis | Master's degree | 39 |
| | William Jessup | Awards < 1 academic year | 1 |
| | William Jessup | Master's degree | 6 |
| Subtotal | | | 46 |
| Grand Total | | | 73 |

FINDINGS

This report focuses on four occupations in the Bookkeeping and Accounting career pathway: Bookkeeping, Accounting, and Auditing Clerks (43-3031), Payroll and Timekeeping Clerks (43-3051), Tax Preparers (13-2082), and Accountants and Auditors (13-2011).

Occupational Demand

- The Greater Sacramento subregion held nearly 29,000 accounting and bookkeeping jobs in 2023. These jobs are projected to increase by 2% over the next five years, adding 632 new jobs to the subregion by 2028.
 - Forty percent of the jobs in 2023 were for bookkeeping, accounting, and auditing clerks (n = 11,376 jobs in 2023), while another 50% were for accountants (n = 14,683).
 - Projected job growth is faster for accountants (4%) than for bookkeepers (1%).
- Accounting and bookkeeping jobs are projected to grow faster in the Greater Sacramento subregion than in California, at 2% vs 1%.
- Over the next five years, bookkeeping and accounting jobs are projected to have 2,942 annual openings across the Greater Sacramento subregion.
 - Forty-six percent of these annual openings are for bookkeeping, accounting, and auditing clerks (n = 1,371), while another 43% are for accountants (n = 1,267).

Wages

- Analysis of wage data shows that accounting and bookkeeping occupations have entry-level hourly earnings that are \$1 to \$15 above the single working adult living wage of \$17.08 per hour in Woodland's community college district.

Job Postings

- In the last 12 months, there were more than 4,000 online job postings for accounting and bookkeeping occupations. Thirty-eight percents of these postings were for bookkeeping, accounting, and auditing clerks.
- The most desired certifications included CPA licensure, Internal Auditor and Accounting Technician certifications, and enrolled agent status from the Internal Revenue Service (IRS).

Education and Training Requirements

- Between 11% and 49% of incumbent workers in the studied occupations have educational attainment levels consistent with community college offerings (some college

or associate degrees). Another 17% to 58% of workers in these occupations hold a bachelor's degree.

- Bookkeeping, accounting, and auditing clerks have the highest proportion of incumbent workers with a community college education: 49% of incumbent bookkeepers have either attended some college or earned an associate degree.
- Bachelor's degrees are more common among tax preparers and accountants, with 33-58% of incumbent workers holding a four-year degree.

Postsecondary Supply

- All eight of Greater Sacramento's community colleges offer degrees and certificates in programs related to accounting and bookkeeping occupations. Over the past three academic years (2020-21 through 2022-23), these programs awarded an average of 378 certificates and associate degrees in accounting and bookkeeping programs.
 - More than half of these awards were associate degrees (n=212; 56%).
- Local postsecondary training providers outside of community colleges also offer programs relevant to the occupations studied. Between the 2020-21 and 2022-23 academic years, these providers conferred an average of 73 awards (11 sub-associate degree awards, 17 associate degrees, and 45 master's degrees) in accounting career pathway programs. Note that data for non-community college awards often lags by one year.

RECOMMENDATIONS

Supply Gap

- A comparison of occupational demand and educational supply reveals an undersupply in accounting and bookkeeping career pathways in Greater Sacramento. With nearly 3,000 projected annual job openings, the region's educational institutions award an average of only 451 credentials annually—378 from community colleges and 73 from other postsecondary training institutions (including master's degrees).
 - This gap is especially pronounced at the middle-skill level, where local educational institutions have awarded an average of 406 sub-baccalaureate credentials annually, compared to 1,675 projected annual openings in middle-skill occupations.
 - The report does not thoroughly address the gap for accountants, as it does not include an assessment of accounting-related bachelor's degree programs. Our analysis focused solely on existing educational pathways aligned with the occupations studied, and no bachelor's degree programs were identified under

the examined CIP codes. This indicates that alternative pathways to becoming an accountant may exist. Future research should explore business and finance degree programs as potential workforce pipelines for accountants.

Living Wage

- All annual job openings in accounting and bookkeeping occupations offer entry-level hourly wages that meet or exceed the living wage of \$17.08 per hour for a single working adult living in the county served by Woodland’s community college district.

Education

- Three out of the four occupations have educational training requirements that align with community college programs: 31% to 49% of workers in these three occupations have some college education or an associate degree as their highest level of educational attainment.

The North Far North COE recommends:

| New Program Recommendation | | |
|---|--|---|
| <p>Move forward with the new program.</p> <p><input checked="" type="checkbox"/></p> | <p>Proceed with caution</p> <p><input type="checkbox"/></p> | <p>A new program is not recommended.</p> <p><input type="checkbox"/></p> |

| Program Modification | |
|---|--|
| <p>Move forward with program modifications.</p> <p><input checked="" type="checkbox"/></p> | <p>Program modifications are not recommended.</p> <p><input type="checkbox"/></p> |

APPENDIX A. METHODOLOGY AND SOURCES

This report includes occupations identified by using the Center of Excellence TOP-to-CIP-to-SOC crosswalk and the O*Net OnLine education crosswalk. This report's findings were primarily determined with labor market and educational supply data from the Bureau of Labor Statistics (BLS), Lightcast, and the California Community Colleges Chancellor's Office.

Data sources include:

"The Chancellor's Office Curriculum Inventory System (COCI)." California Community Colleges Curriculum Inventory (COCI). 2024. <https://coci2.ccctechcenter.org/>.

Glasmeier, Amy K. "Living Wage Calculator." Living Wage Calculator. 2024. <https://livingwage.mit.edu/>.

Integrated Postsecondary Education Data System (IPEDS). National Center for Education Statistics. U.S. Department of Education. <https://nces.ed.gov/ipeds/>.

Labor Market Information Division. California Employment Development Department. <https://labormarketinfo.edd.ca.gov/>.

Lightcast 2024.4; QCEW Employees, Non-QCEW Employees, and Self-Employed. <https://lightcast.io/>.
(Notes: Occupational employment data are based on final Lightcast industry data and final Lightcast staffing patterns. Wage estimates are based on Occupational Employment Statistics (QCEW and Non-QCEW Employees classes of worker) and the American Community Survey (Self-Employed and Extended Proprietors)).

Management Information Systems (MIS) Data Mart. California Community Colleges Chancellor's Office. <https://datamart.cccco.edu/>.

O*NET OnLine. U.S. Department of Labor/Employment and Training Administration (DOL ETA). <https://www.onetonline.org/>.

The Self-Sufficiency Standard for California. The Center for Women's Welfare at University of Washington. 2024. <http://www.selfsufficiencystandard.org/>

"Taxonomy of Programs." California Community Colleges Chancellor's Office. May 2023, 7th Edition. <https://www.cccco.edu/-/media/CCCCO-Website/docs/curriculum/final-top-code-manual-2023edit-4-a11y.pdf?la=en&hash=28074BFE9915B49A7688B8BDEF0DB7E55FEB3A2C>

"TOP-CIP-SOC Crosswalk." Centers of Excellence for Labor Market Research. June 2021 Edition. <http://coecc.net/>

APPENDIX B. EARNINGS AND LIVING WAGE

Occupational Earnings

Occupational earnings data comes from the Bureau of Labor Statistics' Occupational Employment Statistics dataset. It is collected from the employer's perspective, meaning that earning data is pre-tax and based on the place of the employee's work (rather than where they live). Occupational earnings are reported based on hourly income and include base rate pay, commissions, cost of living allowances, guaranteed pay, hazard pay, incentive pay, longevity pay, production bonuses, and tips. Occupational earnings do not include bonuses, reimbursements, overtime pay, relocation allowances, severance pay, etc.

The NFN COE reports on occupational earnings using percentile earnings. Percentile earnings are typically broken into 10th, 25th, 50th (median), 75th, and 90th percentiles and are used to show the distribution of wages for workers employed within an occupation. For example, the 25th percentile hourly earnings for childcare workers employed across the North Far North (NFN) region is \$15.50. This means that in 2023, 25% of the North Far North's childcare workers earned up to but no more than \$15.50 per hour. Childcare workers in the North Far North have a 90th percentile wage of \$23.72, meaning that 90% of childcare workers employed across the region earn up to \$23.72 per hour. The Centers of Excellence use the 25th and 75th percentile hourly wages to estimate wages for entry-level and experienced workers.

Living Wage

A living wage is the level of income one adult working full-time must earn to meet their minimum basic needs where they live, all while being self-sufficient. The basic needs that factor into a living wage calculation include food, housing, childcare (for those with children), healthcare, transportation, broadband and mobile access, taxes, and other necessities (like clothing, personal care products, and household furnishings and supplies).

This report provides an estimate of the living wage for each community college district and uses the living wage for a single, working adult without dependents. A working adult is assumed to work 2,080 full-time hours, which is equivalent to 40 hours a week for 52 weeks per year.

In October 2024, the NFN COE switched from the [MIT Living Wage Calculator](#) (last updated February 2024) to [University of Washington's Self-Sufficiency Standard](#) (last updated March 2024; released September/October 2024). This change allows the COE to use living wage data that is aligned with the Chancellor's Office metrics. The NFN COE will revise this practice as needed to ensure continued alignment with the Chancellor's Office.⁶

Comparing earnings to living wages

Prior to the 2024-25 fiscal year, the NFN COE compared the 25th percentile hourly earnings of an occupation employed in the subregion to a subregional average living wage for one single, working adult (no dependents) residing in a county located in the North or Far North subregions.

Beginning October 2024, the NFN COE will compare the 25th percentile hourly earnings of an occupation

⁶ Last revised: 10/29/2024. Changed living wage source from MIT to U of W.

employed in the subregion to the living wage for one single, working adult (no dependents) residing in the same county as the community college district that initially requested this report. This change aligns with the definition used by the Chancellor's Office to determine the proportion of students who attained a living wage after exiting the California Community College system in the Student Success Metrics (SM 802Sx) and Community College Pipeline (CP 802). The NFN COE will revise this practice as needed to ensure continued alignment with the Chancellor's Office.⁷

Hourly Living Wage by Community College District Office County Location⁸

| Region | Community College District | Location of District Office (County) | One Adult | One Adult + One Infant |
|------------|---|--------------------------------------|-----------------------------------|------------------------|
| Far North | Butte-Glenn | Butte | \$16.77 | \$34.02 |
| | Feather River | Plumas | \$15.11 | \$32.84 |
| | Lassen | Lassen | \$14.81 | \$31.51 |
| | Mendocino-Lake | Mendocino | \$17.06 | \$35.70 |
| | Redwoods | Humboldt | \$16.59 | \$34.44 |
| | Shasta-Tehama-Trinity Joint | Shasta | \$16.99 | \$35.35 |
| | Siskiyou Joint | Siskiyou | \$14.51 | \$30.71 |
| North | Lake Tahoe | El Dorado | \$22.11 | \$44.25 |
| | Los Rios | Sacramento | \$21.17 | \$41.91 |
| | Sierra Joint | Placer | \$23.92 | \$46.86 |
| | Yuba | Sutter | \$17.08 | \$34.41 |
| California | Minimum wage -- All industries, except fast food and healthcare | | \$16.00 | |
| | Minimum wage -- Fast food (effective April 1, 2024) | | \$20.00 | |
| | Minimum wage -- Healthcare (effective October 16, 2024) | | \$18-23, depends on facility type | |

⁷ Last revised: 10/29/2024. Changed from "median hourly earnings" to "25th percentile hourly earnings."

⁸ Sources include: 1) The Self-Sufficiency Standard for California, The Center for Women's Welfare at University of Washington, <https://selfsufficiencystandard.org/California/>; and 2) State of California Department of Industrial Relations, https://www.dir.ca.gov/dlse/minimum_wage.htm. Table was last revised: 10/29/2024. Updated source data from MIT to U of W.

Funding Acknowledgement: This report was made available through Strong Workforce Program funding from the North Far North Regional Consortium and the California Community Colleges Chancellor's Office Economic and Workforce Development Grant.

COVID-19 Statement: This report includes employment projection data produced by Lightcast (formerly EMSI). Employment projections are developed using models based on historical data, which in this set of projections covers the period through 2021. Most input data, therefore, precedes the pandemic. Employment projections are long-term projections intended to capture structural changes in the economy, not cyclical fluctuations. As such, projections data are not intended to capture the impacts of the recession that began in February 2020. Cyclical fluctuations, like recessions, impact projections when they become part of the historical data set.

Important Disclaimer: All representations included in this report have been produced from primary research and/or secondary review of publicly and/or privately available data and/or research reports. Efforts have been made to qualify and validate the accuracy of the data and the reported findings; however, neither the Centers of Excellence, COE host District, nor California Community Colleges Chancellor's Office are responsible for applications or decisions made by recipient community colleges, or their representatives based upon components or recommendations contained in this study.

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