



**REPORT ON THE CANADA REVENUE AGENCY'S PRE-APPOINTMENT
INCOME DATA**

Submitted to the Canadian Superior Courts Judges Association

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A handwritten signature in black ink, appearing to read "C. Paul Wazzan", written over a horizontal line.

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1. We have been asked by the Canadian Superior Courts Judges Association to comment on the January 2008 report submitted by Mr. Haripaul Pannu to the Government of Canada in respect of data regarding pre-appointment income of judges appointed between 1995 and 2007 (the “**PAI Pannu Report**”).¹ We have also been asked to comment more generally on the reliability and validity of this data, and its usefulness for the Quadrennial Commission as part of the latter’s inquiry into adequate salary levels in order to attract outstanding candidates to the judiciary.

I. DESCRIPTION OF THE DATA

2. Data on the pre-appointment income (“**PAI**”) of federally appointed judges has been provided by the Department of Justice. The source of the data is the Canada Revenue Agency (“**CRA**”). The PAI essentially consists of a ratio of the five-year average net income earned prior to appointment to the salary earned as a judge in the first year after appointment.
3. We have not been provided with the actual raw data and therefore had to perform our analysis simply on the percentages provided by CRA. This, of course, is inadequate. In order to test the validity and reliability from a methodological point of view, and also to assess the relevance of the data to the Quadrennial Commission’s mandate, one would need to have access to the actual raw data.
4. Mr. Pannu provides some descriptive statistics of this data, including the number and percentage of judges who were self-employed vs. employed, the average pre-

¹ This report can be found under Tab 6 of the Government’s Reply appendices.

appointment income ratio (including percentiles), the median ratio, and the percentile rank of the 100% ratio. He concludes that the data is “internally consistent”.²

5. In our opinion, none of the superficial metrics provided by Mr. Pannu serves to validate whether the data itself is valid, or whether the data (assuming it is valid) provides a useful basis upon which to determine judicial compensation. Without access to the actual raw data, we find it difficult to see how it can be concluded that the data is reliable or valid.
6. CRA provided three sets of data:
 - a) the original PAI data consisting of the ratio of the five-year income average to the salary earned as a judge for around 90% of the lawyers who were appointed as judges between 1995 and 2007,
 - b) an amended PAI data set (the PAI data set was amended because CRA found that it had applied a defective methodology to the original data set for the calculation of the net-present-value adjustment), and
 - c) data concerning the year-to-year income variations over the five-year period for each lawyer.

The latter two are attached to this report under **Appendices A and B**, respectively.

7. The Government gave to CRA a list of 627 judges who were appointed after 1994. CRA was able to match 567 of those judges (around 90%) with tax filings

² Pannu Report at 2.

in its records and it proceeded to collect and report upon their pre-appointment income based on their tax returns.

8. The PAI data was broken down into two employment categories: employed and self-employed. This categorization was based on the employment status of the lawyer in the year prior to appointment. Therefore, if there was a change in status from employed to self-employed, or vice versa, in the prior four years, this change would not be reflected in the data.
9. Appendix A contains the ratio for each judge, the median ratio (as calculated by CRA) of appointees for each year between 1995 and 2007, technical notes provided by CRA in respect of the ratios, and the methodology used by CRA to generate the data. It should be noted that the ratio represents the proportion of the five-year average to the judicial salary one year after appointment. For example, a ratio of 100% means that the lawyer had a five-year pre-appointment average income that was 100% of what he/she went on to make as a judge in the first year after appointment.
10. It is important to understand that there are two steps that lead to the calculation of the ratio about which CRA has provided no information. The first step is identifying the actual dollar values for each of the five years that served to generate the five-year average. We do not have those actual dollar values. The second step is arriving at the dollar-value five-year average. We do not have the dollar-value average for each of the lawyers. What we have is only the third step: the ratio of that average to the first-year salary earned as a judge.
11. The ratio for each judge is not correlated to the year of appointment. The only information given based on year is the median ratio. The median ratio is the ratio

of the judge whose ratio falls in the middle of the range for the given year of appointment.

12. We note that a median value gives no sense of the kind of values that come before and after it. That is why averages are normally used. In Appendix A, the table containing the annual median ratios does not provide the average ratio for each year. We are told that CRA was concerned that providing the average ratio would compromise anonymity.
13. Appendix B contains the year-to-year income variations for each lawyer prior to appointment over the five-year period. This is the only information provided that relates to the actual annual income figures for the lawyers.
14. In sum, while we understand CRA's desire to protect anonymity, the limits on the data disclosed by CRA make it impossible for us to opine as to the validity or reliability of the data.

II. ANALYSIS OF DATA

A. The five-year period is too wide

15. CRA has used a five-year period prior to appointment to calculate the pre-appointment average income. We believe that this period is too wide. First, a five-year period gives rise to problems such as the inclusion of outlier years, for example, one or more years affected by maternity leaves, personal leaves, secondments, sabbaticals, etc.

16. Moreover, the income of a lawyer five years prior to appointment is irrelevant. It strains common sense to assume that an individual would refer back to his/her income from five years ago in order to determine whether to accept a judicial appointment. The most relevant year for that purpose is the year prior to, or during, appointment. After all, amidst all the data that is being discussed, it is important not to lose sight of the fact that what is being examined in this exercise is what it takes to attract outstanding candidates from among self-employed lawyers, or, to quote from the McLennan Commission, to “set [compensation] at a level such that those most qualified for judicial office, those who can be characterized as outstanding candidates, will not be deterred from seeking judicial office.”³ Factoring in what a lawyer made three, four or five years prior to appointment does not contribute to that exercise.

B. The data indicates that pre-appointment salaries were growing at an average of 11% per year

17. If we ignore the significant variations from year to year for many self-employed lawyers, the annual mean percentage increase in pre-appointment income is as follows (where year 1 is the year prior to appointment, year 2 is two years prior to appointment, etc.):

Table 1: Annual Mean Variation in Self-Employed Incomes

	Year 5-4	Year 4-3	Year 3-2	Year 2-1
Annual Mean Variation	15.3%	9.9%	10.2%	9.9%

³ McLennan Commission (2004) at 15.

18. Even if one assumes that the data is reliable and valid, it shows an annual mean income increase of around 11%. This was the rate of income growth for self-employed lawyers who eventually accepted a judicial appointment.

C. The data indicates that pre-appointment salaries for some judges were suspiciously low

19. The implied average pre-appointment income in dollar figures can be derived by taking the pre-appointment data, sorting it by average ratio, and assuming an appointment salary of \$244,700 (we do not know which year each judge was appointed in and so assumed 2006 salary of \$244,700 in order to harmonize the data). We can then estimate the mean salaries of judges in their previous five years of private practice by applying the ratio to the assumed appointment salary. The ratios and implied incomes are set out in **Appendix C**.
20. A review of Appendix C reveals that there are ratios and implied incomes at extremely low levels. These low observed levels of income are troubling, and at a minimum, call into question the validity of the data or the methods used to determine the ratios provided by CRA. For example, the lowest ratio provided in the CRA data is 9.926% which implies a self-employed income of \$24,289. One must therefore ask whether an estimated \$24,289 of mean annual income is: 1) correct; 2) represents actual income for someone qualified to be a judge; 3) omits to capture other elements of income (*e.g.* tax planning); or 4) reflects circumstances that should not influence income data for present purposes (*e.g.* maternity leaves, sabbaticals, etc.)

D. Declining incomes in the PAI data

21. The following data shows the number of lawyers who had an average income decline over the five-year period prior to appointment. This table indicates that 25 employed lawyers and 75 self-employed lawyers had negative income growth. The data does not allow for a determination as to why this occurred, whether this indicates errors in the CRA data, flaws in the CRA methodology, or effective tax planning permitting lawyers to reduce their taxable income.

Status	Judges with	Total Judges	% of Judges with
	negative income growth		negative income growth
employed	25	178	14%
self-emp	75	389	19%
Grand Total	100	567	17.6%

22. These results are inconsistent with the fact that the pool of lawyers under consideration in the data were members of the bar for at least 10 years and that incomes generally rise with seniority in most professional labor markets, barring acute economic crises. There is no reason to think that lawyers who are considered by the Government to be outstanding candidates for the Bench would be exempt from that upward trend. To the contrary, they would be at the forefront of that trend. Therefore, for there to be 17% of lawyers who are appointed to the Bench who have lost income over the five years prior to appointment is improbable and calls into question the validity of the data.

E. The variance of pre-appointment income within the five-year period is very large

23. The table in **Appendix D** presents the variance of the annual percentage changes in pre-appointment income for each lawyer. The variance is a measure of the dispersion between the percentages shown for each year. In other words a large variance implies that the annual incomes for each person were changing dramatically year to year. A small variance would imply that the persons' income was relatively similar year to year. We have separated out the employed from self-employed. It is readily apparent that the variance of annual income is extremely high in many cases. The level of variance among employed lawyers, *e.g.* variances reaching 195%, indicates that the data is perhaps wrong or the methodology is flawed as one would not expect salaries to vary so much on an annual basis. The level of variance observed among self-employed lawyers is such that one can question whether there are other forces affecting the annual reported incomes (*e.g.*, tax planning). For example, there are 17 lawyers whose variance is 100% or more. There are two lawyers with a variance in the 500% range and the lawyer with the highest variance was at 6,659%. These figures call the validity of the data into question, as it is highly unlikely (though theoretically possible) that individuals would experience such dramatic income fluctuations on a year-to-year basis.

F. The relevance of the PAI data for the exercise at hand is very low

24. We have set out above the various problems with the PAI data that should lead the Commission not to rely on the data. Even if these problems did not exist,

there is a lack of relevance in the data for the exercise of determining an adequate level of judicial compensation to attract outstanding candidates.

25. The PAI data consists of ratios based on pre-appointment income going as far back as 1990. As economic analysts of labor markets, we cannot see how lawyers' incomes in the 1990s and early 2000s can have any role to play in assessing what it will take to attract outstanding candidates among lawyers to become judges in the period of 2008-2011, which is the period to be considered by the present Quadrennial Commission.
26. A determination of adequate salary for future years requires an assessment of the most current economic snapshot. The further in the past the economic snapshot, the less relevant that information becomes for an exercise that is prospective in nature.
27. Moreover, even if we were to assume that the PAI data is reliable and relevant, it has not displaced the assumption in the analysis of economic behavior in labor markets that salary level is a major factor in the distribution of talent. The data shows that participants in the labor market being studied respond to economic stimuli, as would be expected in ordinary economic behavior.

III. CONCLUSIONS

28. Without access to the actual data, and in view of the limited information provided by CRA, it is impossible to conclude that the data is valid or reliable.
29. There are enough methodological problems in the PAI data as to render it unreliable:

- A five-year window of time prior to appointment is too wide and serves no analytical purpose.
 - The number of low ratios (*e.g.* 10%, 19%, etc.) calls into question whether the true income of the lawyers was captured.
 - The fact that 17% of lawyers had an average decline in income in the five years prior to appointment does not accord with the economic realities surrounding the progression of lawyers through the ranks of seniority at the bar.
 - The significant annual income variation among many lawyers raises a doubt about whether the true income of the lawyers was captured.
30. Even if the data were reliable, it does not succeed in displacing the assumption in the analysis of economic behavior that salary level is a major factor in the distribution of talent.

APPENDIX A⁴

PAI data provided by CRA:

- the ratio for each appointee,
- the median ratio (as calculated by CRA) of appointees for each year between 1995 and 2007,
- technical notes provided by CRA in respect of the ratios, and
- the methodology used by CRA to generate the data

⁴ Note that the ratios provided in this table are rounded figures.

Canada Judges Pre-Appointment Income Profile

ID	Mean Pre/Y(+1)	Status Y(-I)
3912	174%	self-emp
4372	62%	self-emp
4249	109%	self-emp
3924	90%	employed
4463	59%	self-emp
4067	128%	self-emp
4151	56%	employed
4295	83%	employed
4028	83%	employed
4453	119%	self-emp
4031	73%	self-emp
4440	181%	self-emp
4502	63%	self-emp
4384	129%	self-emp
4495	86%	employed
4331	70%	employed
4317	57%	self-emp
4368	62%	self-emp
4014	43%	self-emp
4267	39%	employed
4045	68%	employed
4029	72%	employed
4082	135%	self-emp
4105	58%	employed
4146	72%	employed
4191	79%	employed
4234	65%	self-emp
4245	28%	self-emp
4232	75%	self-emp
4315	70%	employed
3911	186%	self-emp
4160	132%	self-emp
4308	61%	employed
4213	80%	self-emp
3909	77%	self-emp
4218	39%	self-emp
4310	44%	employed
4301	56%	self-emp
3984	194%	self-emp
4527	72%	self-emp
4393	79%	self-emp
4161	124%	self-emp
4150	231%	self-emp
4469	207%	self-emp
4337	292%	self-emp
4235	138%	self-emp
4135	70%	employed
4079	240%	self-emp
4483	49%	employed

4415	205% employed
4462	91% employed
4361	257% employed
4184	78% employed
3957	69% employed
4259	87% self-emp
4004	86% employed
4199	69% employed
4305	63% employed
4262	155% employed
4486	140% employed
3947	70% employed
3921	59% self-emp
3915	124% self-emp
3923	95% self-emp
3985	33% self-emp
3993	126% self-emp
4320	120% self-emp
4362	85% employed
4288	80% employed
4507	90% self-emp
4401	150% employed
3987	69% self-emp
4095	58% self-emp
4196	60% self-emp
4439	73% self-emp
4034	67% self-emp
4019	81% employed
4498	97% self-emp
4268	224% self-emp
4248	79% self-emp
4276	53% self-emp
4119	21% self-emp
4080	57% employed
3925	160% self-emp
3945	93% employed
4255	54% self-emp
4112	65% self-emp
3958	101% self-emp
3918	82% employed
4494	80% employed
4279	98% self-emp
4165	92% self-emp
4461	84% self-emp
4319	20% self-emp
4390	55% self-emp
4058	23% self-emp
4168	54% self-emp
4040	65% self-emp
4020	93% self-emp
4254	81% self-emp
4162	58% self-emp

3927	40% self-emp
4051	117% self-emp
4181	73% employed
4017	49% self-emp
4472	111% self-emp
4222	51% self-emp
4124	133% self-emp
4419	45% self-emp
3905	73% employed
3972	82% employed
4243	118% self-emp
4001	98% employed
3970	93% self-emp
4425	290% self-emp
4449	48% self-emp
4357	50% self-emp
4132	125% self-emp
4481	65% self-emp
4087	75% self-emp
4438	123% self-emp
4027	45% self-emp
4176	90% self-emp
4212	111% self-emp
3928	99% self-emp
4341	108% employed
4537	145% self-emp
4073	74% employed
3898	75% self-emp
3913	55% employed
4326	49% employed
4273	73% employed
4499	62% employed
4422	54% employed
3931	73% self-emp
4410	77% self-emp
4433	60% self-emp
4000	61% self-emp
4115	133% self-emp
4496	60% self-emp
4140	47% self-emp
4304	68% employed
3954	38% self-emp
4076	156% self-emp
3942	28% self-emp
4455	158% self-emp
4485	57% self-emp
4347	62% self-emp
4186	105% self-emp
4383	73% employed
4373	271% self-emp
4098	208% self-emp
4375	72% employed

3943	52% self-emp
3894	221% employed
4291	84% employed
4466	52% employed
4044	132% self-emp
4322	99% self-emp
4478	59% employed
4122	131% self-emp
4081	82% employed
4302	50% employed
4286	134% self-emp
4298	89% employed
3980	80% self-emp
4376	61% self-emp
3973	52% employed
4365	33% self-emp
4175	99% self-emp
4292	60% self-emp
4226	457% self-emp
4467	75% self-emp
4454	73% self-emp
4108	108% self-emp
4117	193% self-emp
4389	48% employed
4260	25% employed
4190	190% self-emp
4134	126% self-emp
4289	40% self-emp
4250	70% self-emp
4405	10% self-emp
4166	93% self-emp
4141	106% self-emp
4236	404% self-emp
4538	260% self-emp
4223	272% self-emp
4097	329% self-emp
3907	101% self-emp
4007	47% self-emp
3950	171% self-emp
4054	46% self-emp
3900	32% self-emp
4497	323% self-emp
3934	47% self-emp
4333	93% self-emp
4072	71% employed
4102	51% employed
4275	80% employed
4443	67% self-emp
4253	74% self-emp
4460	209% employed
4099	77% self-emp
4424	79% self-emp

4488	37% employed
4312	82% self-emp
4148	52% self-emp
3939	70% self-emp
4380	168% self-emp
4427	38% self-emp
3920	164% self-emp
4070	36% self-emp
4195	138% self-emp
4508	84% employed
4012	132% self-emp
4129	231% employed
4217	133% self-emp
4198	41% self-emp
3908	62% employed
4144	85% self-emp
4050	58% employed
4230	78% employed
4403	58% employed
4123	105% self-emp
4459	86% employed
3992	69% employed
3994	115% self-emp
4011	72% self-emp
4475	60% self-emp
4452	83% self-emp
4428	31% self-emp
4299	41% employed
3996	72% employed
4208	68% employed
4355	71% self-emp
4471	240% self-emp
4526	103% self-emp
4535	63% self-emp
4138	37% self-emp
4046	109% self-emp
4005	72% self-emp
4064	70% employed
3979	68% employed
4066	69% self-emp
4055	70% employed
4474	68% employed
4069	69% employed
4321	44% self-emp
4344	109% self-emp
4068	104% self-emp
4356	109% self-emp
4159	154% self-emp
4366	68% employed
4247	245% self-emp
3998	91% self-emp
4392	33% employed

3952	75% self-emp
3981	52% employed
4056	23% self-emp
4339	73% employed
4311	59% employed
4043	50% self-emp
3971	28% self-emp
4177	71% employed
4382	292% self-emp
3961	71% self-emp
4417	80% self-emp
4143	86% employed
4510	69% employed
3982	44% self-emp
4409	66% employed
4269	86% self-emp
4233	42% employed
3917	41% employed
4447	59% employed
4504	87% self-emp
4047	122% self-emp
4127	100% employed
4225	77% employed
4306	35% self-emp
4030	179% employed
4283	52% employed
4430	51% employed
4256	35% employed
3962	52% employed
4216	114% self-emp
4063	110% self-emp
4282	58% employed
4313	71% self-emp
4374	25% self-emp
4092	66% self-emp
4429	50% self-emp
4536	61% self-emp
3995	93% employed
4431	88% self-emp
4126	53% employed
3955	59% self-emp
4032	49% employed
4220	72% employed
4164	85% self-emp
4204	35% self-emp
4300	149% self-emp
4511	105% self-emp
4396	111% self-emp
4493	59% self-emp
4265	37% self-emp
4103	59% employed
4418	49% self-emp

4420	78% self-emp
4406	85% self-emp
4457	63% self-emp
4221	168% self-emp
4131	117% self-emp
4048	30% self-emp
4088	25% self-emp
4035	94% self-emp
4202	64% employed
4464	44% employed
3899	52% employed
4325	88% self-emp
4037	84% self-emp
4359	74% self-emp
4369	35% self-emp
3959	42% self-emp
4207	60% self-emp
4411	298% self-emp
4163	76% self-emp
4107	61% employed
4338	119% self-emp
4446	140% self-emp
4137	46% self-emp
4287	116% self-emp
3926	121% self-emp
4142	69% self-emp
4237	49% self-emp
4120	77% employed
4244	327% self-emp
4238	52% employed
4113	33% self-emp
4450	221% self-emp
4021	24% employed
3986	108% self-emp
4367	117% self-emp
4214	123% self-emp
4340	57% self-emp
4346	29% employed
4442	61% employed
3989	83% self-emp
3933	42% employed
4408	45% employed
4049	56% self-emp
4345	41% self-emp
4399	168% self-emp
4314	49% employed
4023	128% self-emp
4145	69% employed
3966	54% employed
4316	140% self-emp
4149	44% employed
4385	45% employed

3965	118% self-emp
4251	29% self-emp
4330	85% employed
4358	65% employed
3895	19% self-emp
4009	37% employed
4158	104% self-emp
4381	176% self-emp
4170	47% employed
4529	56% employed
4539	123% self-emp
3997	30% self-emp
4413	99% self-emp
4187	149% self-emp
3893	43% self-emp
4261	75% self-emp
4231	32% employed
4194	99% self-emp
4350	49% self-emp
4042	216% self-emp
4444	67% self-emp
4332	90% self-emp
4531	99% self-emp
3903	65% self-emp
4133	72% self-emp
4192	101% self-emp
3960	99% self-emp
4377	118% self-emp
4077	128% self-emp
4010	54% self-emp
4227	252% self-emp
3936	74% self-emp
4414	91% self-emp
4270	57% self-emp
4348	69% self-emp
4278	42% self-emp
4354	187% self-emp
4210	67% self-emp
4201	224% self-emp
4509	71% employed
4057	391% self-emp
4206	66% self-emp
4026	218% self-emp
4053	177% self-emp
4167	41% self-emp
4147	48% self-emp
3999	249% self-emp
3969	63% self-emp
4060	79% employed
3916	84% employed
4523	47% self-emp
4252	133% self-emp

4094	374% self-emp
4061	66% self-emp
4336	49% employed
4445	133% self-emp
4515	66% employed
4125	168% self-emp
4091	419% self-emp
4364	94% self-emp
4370	152% self-emp
4022	58% self-emp
4003	182% self-emp
4018	98% self-emp
4274	87% self-emp
4297	37% self-emp
4224	46% employed
4038	51% self-emp
4109	124% employed
4266	51% employed
3988	74% self-emp
4078	59% self-emp
4476	48% employed
4263	61% self-emp
4284	85% self-emp
4228	90% self-emp
4016	102% self-emp
4015	115% self-emp
3941	148% self-emp
4520	273% self-emp
3896	193% self-emp
4353	178% self-emp
4505	47% employed
4006	73% self-emp
4296	116% self-emp
4271	63% self-emp
3937	52% employed
3978	86% employed
4183	93% self-emp
4065	50% self-emp
4093	98% self-emp
4179	90% employed
4154	131% self-emp
4178	125% self-emp
4395	346% self-emp
4272	77% employed
4303	32% self-emp
3929	85% self-emp
4516	74% employed
4174	159% self-emp
4388	361% self-emp
4229	182% self-emp
4379	56% self-emp
4257	72% employed

4470	71% self-emp
4096	84% self-emp
4352	46% self-emp
4152	94% self-emp
4156	92% employed
4490	115% employed
4293	64% self-emp
4111	40% employed
4264	80% self-emp
4525	136% self-emp
4106	50% employed
4294	46% employed
4343	38% self-emp
4025	37% self-emp
4329	61% employed
4349	40% employed
4363	51% employed
3974	57% self-emp
4451	79% self-emp
4412	47% employed
4323	47% employed
4351	161% self-emp
4328	146% self-emp
4371	74% self-emp
4423	75% employed
4157	50% employed
4489	209% self-emp
4391	64% employed
4290	45% self-emp
4101	322% self-emp
4456	73% employed
4089	67% employed
4482	170% self-emp
4240	75% employed
4075	38% self-emp
4394	113% self-emp
4188	79% self-emp
4052	37% employed
4219	131% employed
4110	45% self-emp
4387	50% employed
4400	63% self-emp
4153	61% self-emp
4239	35% employed
3964	22% self-emp
4398	121% self-emp
4002	52% self-emp
4173	65% employed
4407	94% employed
3990	74% employed
4435	193% self-emp
4506	96% self-emp

4104	55% self-emp
4285	75% self-emp
4436	67% self-emp
4130	73% employed
3967	30% self-emp
4307	59% self-emp
4062	118% self-emp
4071	60% self-emp
3919	124% self-emp
4241	81% employed
4521	190% self-emp
4085	88% self-emp
4090	52% self-emp
4334	125% self-emp
4281	559% self-emp
4200	77% self-emp
4541	92% self-emp
3968	42% employed
4324	217% self-emp
4280	68% employed
4036	608% self-emp
4434	259% self-emp
4501	58% self-emp
4169	82% self-emp
3940	100% self-emp
4118	70% self-emp
3922	57% self-emp
4246	47% self-emp
4182	54% self-emp
4258	327% self-emp
3914	79% employed
4378	75% employed
3963	71% self-emp
4277	41% self-emp
4086	73% self-emp
4386	133% self-emp
3322	149% self-emp
4530	152% employed
4441	93% self-emp
3975	66% self-emp
4480	66% employed
3983	94% employed
3910	145% employed
4528	55% employed
4136	63% self-emp
4402	76% self-emp
4487	75% self-emp
3946	41% self-emp
3935	107% self-emp
3977	55% self-emp

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007 Total
Employed													
N	17	11	12	9	31	9	16	14	16	11	15	17	178
Median PreY(+1)	83%	73%	70%	52%	68%	53%	51%	61%	57%	64%	70%	70%	n/a
Self-Employed													
N	41	32	22	41	36	18	36	37	35	15	30	19	389
Median PreY(+1)	75%	83%	79%	82%	82%	69%	87%	99%	90%	79%	90%	87%	73%
All													
N	58	43	34	50	67	27	52	51	51	26	45	36	567
Median PreY(+1)	79%	80%	73%	78%	71%	59%	67%	80%	80%	70%	73%	79%	73%

Data Source : CRA Individual Tax Assessing Master Database

Notes and Explanations

- 1 List of appointed judges was compiled based on list provided by Ministry of Justice
- 2 Yellow indicates that average net professional income for filer was calculated with less than 5 years of income data.
- 3 ID is a 4 digit CRA - randomly generated code for reference purposes.
- 4 A member is deemed self-employed if income from self-employment is greater than the employment income of the year before appointment and considered employed otherwise
- 5 Total net income is defined as the total of the net professional income (if member filed any such income) and the employment income (if if member filed any such income)
- 6 In calculating the "**Median Pre/Y(+1)%**", there were occasionally huge observed differences among PreY(+1)% figures, ranging from 20% to 380%.

Appendix

1		1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
	CPI	68,5	71,2	74,8	78,4	82,8	84,0	85,6	85,7	87,6	88,9	90,4
	Salary	\$121 300	\$127 700	\$133 800	\$140 400	\$147 800	\$155 800	\$155 800	\$155 800	\$155 800	\$155 800	\$165 500
		1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
	CPI	91,3	92,9	95,4	97,8	100,0	102,8	104,7	107,0	109,1	111,9	114,0
	Salary	\$175 800	\$178 100	\$198 000	\$204 600	\$210 200	\$216 600	\$232 300	\$237 400	\$244 700	\$252 000	258 000

CPI table used to calculate the constant dollar values of the pre-appointment incomes.

- i For 2007 and 2008 we estimated the CPI's and post appointment incomes as shown.
- ii The CPI used for 2007 is the September value (111.9);
- iii The CPI value used for 2008 (114.0) follows a linear projection of CPI from 2000.

Pre-Appointment Incomes of Judges: Methodology

- CRA was sent a list of 627 judges who had been appointed after 1994 and were active as of 18May07 or 13Jul06. The list included name (last name and initials) plus date and province of appointment.
- From this information, CRA was able to match 567 judges (90%) in the T1 Assessing Master Database.
- For each of the 567 judges, net incomes for up to five years prior to the year of appointment were extracted. For judges appointed in 2007, only four years of income data were available (since 2005 is the last tax year in the Database).
- Net incomes were defined the same way as in the Masterfile, summing net professional/business income with employment income. And following the same Masterfile logic, each judge was classified as employed or self-employed according to the income mixture in the year prior to appointment. If employment income exceeded self-employment income, the lawyer was classified as employed.
- Using the Consumer Price Index (CPI), each income figure was adjusted to be comparable with the year following the year of appointment. The CPI used for 2007 is the September value (111.9); the value used for 2008 (114.0) follows a linear projection of CPI from 2000.
- The means of the adjusted pre-appointment incomes were compared with the salary of a puisne judge in the year following the year of appointment in terms of their ratio. A ratio of 90%, for instance, indicates that the mean adjusted pre-appointment income over up to five years prior to the year of appointment equates to 90% of the salary of a puisne judge in the first year after appointment. Income in the year of appointment is ignored. The 2008 judicial salary has been estimated as the 2007 salary indexed by the projected indexation rate ($\$252,000 + 2.4\% = \$258,000$).
- The first report table (see the “Output4 Final” page in the “App-clientcopy.xls” file) is a list of each judge’s pre-appointment vs. post-appointment income ratio together with a categorization as employed vs. self-employed. (Year of appointment has been suppressed. The judge ID is an internal CRA identifier.)
- The second report table (see the “Output5 Final” page shows the trend in income ratios over the appointment years.



APPENDIX B

CRA data concerning the year-to-year income variations
over the five-year period for each lawyer prior to appointment

Canada Judges Pre-Appointment Income Profile

Percentage Increase In Income

Count	(Y5-Y4)/Y4%	(Y4-Y3)/Y3%	(Y3-Y2)/Y2%	(Y2-Y1)/Y1%	Status
1	-19,5%	17,2%	1,2%	1,8%	self-emp
2	n/a	-13,3%	5,4%	14,3%	self-emp
3	-46,4%	136,9%	-25,3%	59,0%	self-emp
4	15,6%	-8,0%	-3,6%	-8,3%	self-emp
5	87,3%	13,4%	-8,9%	56,9%	self-emp
6	26,8%	19,1%	0,3%	-7,4%	self-emp
7	0,0%	-20,6%	-2,2%	-47,0%	self-emp
8	128,3%	-34,5%	36,9%	-2,5%	self-emp
9	10,8%	2,6%	10,4%	-4,4%	self-emp
10	17,5%	-9,5%	19,5%	-0,7%	self-emp
11	31,6%	-32,8%	103,5%	-1,5%	self-emp
12	22,2%	14,9%	12,5%	-11,6%	self-emp
13	-6,4%	61,5%	25,2%	-26,0%	self-emp
14	29,8%	36,6%	36,0%	16,5%	self-emp
15	82,5%	-22,8%	-29,0%	24,2%	self-emp
16	0,1%	21,4%	-51,6%	111,8%	self-emp
17	14,3%	28,0%	-37,3%	17,5%	self-emp
18	139,4%	-44,1%	-47,2%	19,2%	self-emp
19	30,4%	-35,1%	4,9%	-5,9%	self-emp
20	-3,1%	-3,7%	36,6%	17,3%	self-emp
21	2,1%	46,8%	-17,0%	-20,4%	self-emp
22	-9,0%	34,8%	17,0%	50,1%	self-emp
23	-9,3%	236,5%	-12,5%	11,0%	self-emp
24	26,1%	23,3%	-5,9%	42,5%	self-emp
25	-8,4%	50,8%	-17,9%	25,5%	self-emp
26	16,3%	-10,1%	-4,4%	34,1%	self-emp
27	-8,5%	32,0%	32,8%	8,5%	self-emp
28	50,9%	12,7%	-10,5%	-10,8%	self-emp
29	72,9%	-61,0%	147,0%	7,5%	self-emp
30	1,3%	67,0%	-6,1%	11,1%	self-emp
31	-29,7%	-9,1%	55,9%	-20,8%	self-emp
32	65,0%	-41,1%	4,9%	2,8%	self-emp
33	10,0%	-69,7%	-154,5%	-728,4%	self-emp
34	22,7%	-8,2%	-1,2%	8,3%	self-emp
35	1,8%	-8,3%	6,1%	-41,6%	self-emp
36	61,9%	0,5%	15,4%	-29,4%	self-emp
37	8,5%	8,8%	4,3%	2,9%	self-emp
38	14,1%	-35,8%	30,0%	-33,0%	self-emp
39	-38,7%	44,1%	33,3%	-19,5%	self-emp
40	-22,1%	11,9%	22,2%	3,7%	self-emp
41	72,1%	-34,5%	65,9%	-12,4%	self-emp
42	-11,5%	-5,6%	28,0%	9,3%	self-emp
43	14,4%	-7,0%	11,9%	-2,0%	self-emp
44	5,5%	-1,9%	-24,1%	-4,8%	self-emp
45	-13,0%	-6,6%	-13,0%	1,8%	self-emp
46	8,3%	16,8%	-100,0%	n/a	self-emp

47	-12,1%	-9,9%	21,7%	14,8% self-emp
48	-18,0%	-3,6%	21,2%	33,2% self-emp
49	3,1%	-5,7%	-3,0%	4,6% self-emp
50	-8,3%	13,6%	-22,9%	88,9% self-emp
51	-14,8%	9,0%	-11,8%	-10,5% self-emp
52	-41,0%	34,0%	71,1%	118,5% self-emp
53	-12,2%	35,5%	-18,7%	23,4% self-emp
54	-4,4%	1,9%	2,4%	17,9% self-emp
55	-61,6%	149,4%	-21,3%	70,9% self-emp
56	-13,2%	-0,6%	3,5%	-24,8% self-emp
57	-59,9%	109,3%	-8,2%	1,3% self-emp
58	-52,5%	0,0%	0,0%	5,0% self-emp
59	-47,8%	42,9%	-48,5%	-23,9% self-emp
60	61,1%	11,5%	1,0%	7,7% self-emp
61	-19,5%	10,2%	51,9%	-48,5% self-emp
62	30,6%	-27,9%	37,6%	26,0% self-emp
63	0,8%	8,5%	-13,0%	20,4% self-emp
64	6,4%	-52,7%	244,3%	-32,0% self-emp
65	2,3%	9,9%	25,2%	0,6% self-emp
66	11,1%	8,3%	8,6%	-9,8% self-emp
67	6,4%	98,3%	-1,7%	13,8% self-emp
68	-30,4%	-81,5%	420,9%	6,5% self-emp
69	27,0%	3,1%	26,7%	9,7% self-emp
70	-3,1%	-43,7%	165,0%	-9,9% self-emp
71	-11,5%	0,1%	-28,8%	18,8% self-emp
72	20,6%	19,1%	-19,0%	19,6% self-emp
73	-14,7%	16,5%	-5,7%	7,4% self-emp
74	-15,5%	-12,9%	43,5%	-48,9% self-emp
75	9,7%	5,1%	20,7%	5,0% self-emp
76	4,0%	-12,1%	1,9%	17,8% self-emp
77	-50,4%	21,9%	34,8%	35,3% self-emp
78	-12,5%	22,0%	29,4%	-5,1% self-emp
79	63,8%	-36,6%	19,0%	-10,8% self-emp
80	-14,2%	37,6%	-10,2%	-6,7% self-emp
81	-9,8%	2,3%	5,3%	5,7% self-emp
82	5,7%	-4,0%	19,9%	30,4% self-emp
83	-17,7%	-11,3%	74,4%	-49,8% self-emp
84	2,2%	24,0%	-10,4%	-10,3% self-emp
85	14,2%	29,9%	-30,9%	30,2% self-emp
86	-50,5%	26,6%	1,9%	-63,7% self-emp
87	-4,0%	-10,8%	6,4%	24,6% self-emp
88	-9,7%	16,3%	23,2%	-13,6% self-emp
89	13,4%	-15,6%	9,9%	57,6% self-emp
90	21,8%	14,1%	-23,4%	25,7% self-emp
91	4,2%	42,0%	6,8%	-21,6% self-emp
92	6,4%	19,4%	48,9%	-0,1% self-emp
93	43,8%	67,8%	-20,2%	-37,0% self-emp
94	41,5%	33,7%	9,2%	41,8% self-emp
95	1,7%	-6,3%	81,3%	-37,5% self-emp
96	15,6%	11,8%	-28,1%	5,0% self-emp
97	-17,1%	45,5%	-23,1%	n/a self-emp
98	1,7%	81,1%	-29,4%	61,6% self-emp

99	12,0%	-3,5%	15,1%	25,6% self-emp
100	13,2%	5,6%	0,1%	8,4% self-emp
101	3,7%	-5,9%	39,4%	25,0% self-emp
102	-6,9%	-4,1%	21,9%	-4,7% self-emp
103	-31,4%	4,3%	7,5%	-3,7% self-emp
104	7,6%	-5,3%	21,0%	8,5% self-emp
105	12,8%	16,0%	13,3%	-7,3% self-emp
106	-2,4%	25,9%	24,4%	1,9% self-emp
107	-88,0%	61,8%	182,7%	246,7% self-emp
108	36,9%	8,6%	-41,8%	5,7% self-emp
109	-58,9%	2,0%	128,9%	41,4% self-emp
110	29,4%	45,3%	8,5%	27,4% self-emp
111	-2,9%	23,4%	-68,5%	73,6% self-emp
112	-13,5%	4,4%	-5,4%	14,2% self-emp
113	1633,3%	5,7%	7,5%	-9,5% self-emp
114	22,5%	90,6%	1,6%	0,9% self-emp
115	6,8%	23,7%	29,2%	-1,0% self-emp
116	-43,8%	60,4%	-15,4%	-7,7% self-emp
117	8,9%	-33,4%	16,0%	-8,5% self-emp
118	-1,3%	-22,8%	26,1%	-6,8% self-emp
119	-33,2%	-9,2%	-5,4%	-24,3% self-emp
120	-43,7%	0,8%	24,8%	47,2% self-emp
121	6,4%	25,6%	17,9%	-1,1% self-emp
122	-4,0%	-35,6%	60,9%	39,3% self-emp
123	-34,5%	-5,6%	-12,3%	60,1% self-emp
124	-19,4%	12,6%	13,1%	1,7% self-emp
125	32,9%	2,0%	-25,8%	94,1% self-emp
126	-6,3%	-10,9%	12,3%	12,8% self-emp
127	-29,5%	52,5%	-52,3%	-29,1% self-emp
128	-3,7%	-12,0%	52,8%	57,2% self-emp
129	92,7%	68,0%	-1,4%	1,7% self-emp
130	25,3%	-51,2%	33,0%	-39,8% self-emp
131	-3,1%	9,5%	-2,7%	11,4% self-emp
132	23,1%	-32,0%	22,8%	-0,9% self-emp
133	-2,2%	7,5%	-4,2%	34,4% self-emp
134	48,5%	2,0%	2,7%	29,3% self-emp
135	3,3%	-24,0%	42,0%	4,8% self-emp
136	19,9%	-44,5%	57,7%	4,6% self-emp
137	120,7%	-0,8%	40,1%	29,6% self-emp
138	-1,8%	2,1%	-69,1%	93,9% self-emp
139	-4,6%	-7,2%	11,4%	-2,9% self-emp
140	57,1%	-23,1%	17,6%	16,8% self-emp
141	24,3%	20,1%	9,0%	-6,6% self-emp
142	2,3%	4,4%	115,8%	-37,7% self-emp
143	9,6%	9,9%	24,6%	27,8% self-emp
144	-1,2%	20,7%	-17,6%	-40,0% self-emp
145	-34,0%	117,7%	44,2%	-16,0% self-emp
146	-27,5%	96,6%	-79,4%	146,9% self-emp
147	-4,3%	-0,6%	10,4%	15,3% self-emp
148	-64,0%	174,0%	-38,2%	207,8% self-emp
149	15,4%	-57,8%	64,4%	-26,7% self-emp
150	-15,3%	-40,2%	110,9%	7,0% self-emp

151	-32,3%	36,6%	14,0%	9,7% self-emp
152	25,9%	-12,5%	25,8%	-0,8% self-emp
153	5,4%	-12,6%	-31,1%	46,0% self-emp
154	314,9%	124,4%	-25,2%	16,7% self-emp
155	-24,1%	49,9%	-28,4%	68,5% self-emp
156	43,9%	-18,9%	22,7%	8,4% self-emp
157	18,2%	1,1%	-6,9%	22,4% self-emp
158	16,0%	-19,6%	42,7%	2,8% self-emp
159	21,0%	9,8%	53,5%	29,0% self-emp
160	8,5%	1,2%	-14,4%	-1,1% self-emp
161	11,1%	-6,9%	44,0%	-1,0% self-emp
162	-38,6%	69,2%	-16,7%	-0,6% self-emp
163	-2,4%	22,5%	7,8%	6,9% self-emp
164	-74,1%	323,9%	-19,2%	-1,5% self-emp
165	46,4%	17,2%	19,3%	-9,8% self-emp
166	0,5%	-40,4%	46,6%	-14,4% self-emp
167	-70,7%	52,3%	-91,6%	1092,4% self-emp
168	-13,1%	-0,4%	45,7%	-22,2% self-emp
169	-9,6%	12,1%	42,9%	4,7% self-emp
170	16,6%	-1,4%	-32,8%	61,6% self-emp
171	28,6%	-8,6%	18,6%	4,6% self-emp
172	-5,0%	-11,4%	-24,1%	-16,9% self-emp
173	163,2%	21,0%	-34,4%	52,5% self-emp
174	-3,8%	83,2%	-26,7%	-31,4% self-emp
175	14,3%	5,2%	-4,6%	-12,6% self-emp
176	14,6%	-19,7%	-3,1%	74,3% self-emp
177	20,2%	-18,6%	19,7%	-7,4% self-emp
178	-14,9%	-5,7%	34,6%	9,8% self-emp
179	-15,0%	4,0%	3,9%	-4,5% self-emp
180	-47,1%	103,7%	45,2%	10,7% self-emp
181	0,8%	43,7%	6,9%	-4,3% self-emp
182	-17,9%	-19,3%	14,8%	-15,4% self-emp
183	-14,0%	-4,7%	-42,2%	141,3% self-emp
184	15,4%	0,7%	-6,9%	8,8% self-emp
185	-15,7%	12,1%	67,0%	-4,4% self-emp
186	-43,0%	62,7%	-21,1%	-0,8% self-emp
187	79,3%	-27,4%	25,6%	-7,6% self-emp
188	37,2%	-19,1%	43,4%	-8,7% self-emp
189	7,2%	-4,1%	6,4%	10,0% self-emp
190	3,0%	46,3%	0,2%	36,6% self-emp
191	14,1%	3,7%	-25,3%	37,7% self-emp
192	-33,5%	-0,3%	12,6%	7,4% self-emp
193	85,8%	-4,1%	-4,4%	-5,4% self-emp
194	-0,8%	-14,2%	64,0%	-30,0% self-emp
195	44,8%	-17,5%	14,1%	35,5% self-emp
196	-53,3%	-42,4%	93,0%	86,6% self-emp
197	32,2%	-18,6%	50,7%	-33,3% self-emp
198	14,0%	-2,1%	14,1%	-10,9% self-emp
199	-13,7%	-7,8%	108,0%	-23,7% self-emp
200	30,4%	-0,9%	12,0%	-12,0% self-emp
201	50,2%	14,9%	0,2%	7,5% self-emp
202	-39,0%	20,9%	-9,7%	-2,4% self-emp

203	-2,0%	-12,2%	-1,7%	-1,7%	self-emp
204	2,3%	4,2%	26,7%	24,6%	self-emp
205	3,3%	-4,2%	-13,8%	67,6%	self-emp
206	12,0%	13,8%	0,6%	-5,9%	self-emp
207	4,7%	-10,5%	23,4%	5,2%	self-emp
208	4,9%	-15,3%	56,8%	10,1%	self-emp
209	208,4%	-21,1%	-22,9%	53,2%	self-emp
210	-8,4%	2,1%	17,2%	-8,4%	self-emp
211	8,4%	-15,4%	37,4%	10,3%	self-emp
212	51,2%	-3,8%	14,0%	14,7%	self-emp
213	62,3%	6,6%	10,3%	8,0%	self-emp
214	-28,2%	5,4%	101,4%	-20,6%	self-emp
215	11,7%	-5,7%	-5,4%	0,5%	self-emp
216	87,7%	23,4%	-22,2%	14,6%	self-emp
217	40,5%	22,7%	18,4%	35,7%	self-emp
218	77,9%	-54,0%	12,6%	40,9%	self-emp
219	5,8%	-3,4%	31,3%	n/a	self-emp
220	5,0%	27,3%	-4,3%	45,5%	self-emp
221	11,6%	7,1%	-53,3%	92,1%	self-emp
222	-15,3%	2,1%	-6,8%	6,8%	self-emp
223	8,0%	-29,8%	-3,6%	12,9%	self-emp
224	13,0%	48,1%	-31,3%	-19,2%	self-emp
225	9,8%	13,9%	-10,7%	5,7%	self-emp
226	60,4%	30,0%	6,8%	-4,8%	self-emp
227	-23,2%	-57,1%	77,3%	-2,6%	self-emp
228	-11,6%	78,9%	-26,9%	-70,0%	self-emp
229	9,1%	-5,5%	9,5%	54,8%	self-emp
230	10,4%	26,1%	2,1%	17,0%	self-emp
231	-6,1%	11,4%	6,4%	1,1%	self-emp
232	13,4%	-8,3%	84,4%	0,0%	self-emp
233	-5,8%	-36,4%	2,1%	-28,5%	self-emp
234	16,6%	0,8%	27,4%	4,8%	self-emp
235	-20,5%	136,3%	-39,8%	-1,8%	self-emp
236	-8,0%	38,2%	10,6%	-11,0%	self-emp
237	-9,3%	9,1%	6,7%	-13,2%	self-emp
238	-6,6%	16,0%	25,5%	-5,2%	self-emp
239	-19,1%	-2,4%	21,1%	-21,4%	self-emp
240	9,7%	-5,9%	-18,3%	13,0%	self-emp
241	-14,9%	20,8%	-21,4%	13,2%	self-emp
242	6,4%	-30,4%	11,7%	85,0%	self-emp
243	-9,2%	17,9%	-16,9%	21,6%	self-emp
244	-13,2%	-14,4%	8,4%	-8,6%	self-emp
245	101,3%	1,7%	20,0%	-27,6%	self-emp
246	-16,4%	-8,2%	-448,1%	-625,7%	self-emp
247	22,4%	5,4%	-13,2%	43,7%	self-emp
248	35,6%	3,4%	-5,0%	8,0%	self-emp
249	-19,2%	34,1%	11,7%	-12,0%	self-emp
250	0,0%	1,6%	9,6%	-19,7%	self-emp
251	57,6%	8,2%	-11,4%	12,7%	self-emp
252	19,3%	11,5%	-58,4%	84,5%	self-emp
253	7,9%	7,2%	1,4%	3,2%	self-emp
254	35,9%	6,2%	-0,8%	8,3%	self-emp

255	-12,4%	-30,2%	48,0%	-21,0%	self-emp
256	-30,8%	-21,5%	11,0%	43,6%	self-emp
257	18,6%	20,0%	43,7%	-25,2%	self-emp
258	-10,7%	-22,5%	32,8%	-26,5%	self-emp
259	33,9%	-30,3%	36,1%	42,1%	self-emp
260	7,1%	-10,7%	-22,6%	42,3%	self-emp
261	5,5%	15,0%	-2,8%	15,8%	self-emp
262	-61,1%	73,4%	53,6%	-13,1%	self-emp
263	-35,0%	31,1%	-6,0%	28,4%	self-emp
264	18,6%	-15,6%	25,7%	-64,3%	self-emp
265	-37,2%	22,5%	66,0%	-9,1%	self-emp
266	-27,9%	1,5%	14,1%	-18,4%	self-emp
267	-5,6%	-8,1%	-20,6%	28,0%	self-emp
268	0,8%	-8,7%	6,4%	15,4%	self-emp
269	19,9%	4,0%	-13,2%	-6,0%	self-emp
270	7,9%	36,1%	7,8%	-3,6%	self-emp
271	-4,2%	58,9%	-31,7%	6,3%	self-emp
272	10,4%	18,4%	2,9%	-10,5%	self-emp
273	86,4%	-24,0%	5,9%	-40,9%	self-emp
274	0,5%	10,0%	-6,5%	9,8%	self-emp
275	3,1%	11,3%	38,4%	-3,6%	self-emp
276	0,0%	24,9%	-2,1%	0,8%	self-emp
277	42,8%	-35,5%	11,4%	17,8%	self-emp
278	1,8%	47,5%	6,6%	5,0%	self-emp
279	1,6%	6,6%	3,9%	19,0%	self-emp
280	13,6%	13,5%	2,8%	11,4%	self-emp
281	0,7%	9,7%	-11,1%	-5,2%	self-emp
282	-5,3%	1,9%	0,2%	42,8%	self-emp
283	9,7%	63,3%	-24,1%	4,0%	self-emp
284	66,2%	-40,2%	59,2%	-13,7%	self-emp
285	-10,6%	-1,0%	83,9%	23,0%	self-emp
286	6,3%	6,0%	-7,6%	-7,0%	self-emp
287	22,6%	5,2%	12,5%	4,9%	self-emp
288	-2,7%	10,6%	5,7%	5,0%	self-emp
289	-11,1%	14,7%	11,5%	-0,8%	self-emp
290	11,3%	2,5%	28,0%	6,5%	self-emp
291	-10,0%	-37,6%	102,2%	-99,4%	self-emp
292	14,4%	15,1%	-25,8%	73,9%	self-emp
293	-17,8%	22,1%	-33,4%	70,1%	self-emp
294	-1,3%	-20,3%	0,5%	5,4%	self-emp
295	-3,8%	5,9%	0,1%	12,4%	self-emp
296	-19,1%	-30,8%	8,7%	-31,0%	self-emp
297	-13,1%	-21,8%	4,2%	27,1%	self-emp
298	450,0%	36,4%	68,9%	6,0%	self-emp
299	14,8%	-45,2%	162,9%	31,3%	self-emp
300	4,2%	-21,7%	-14,0%	-6,4%	self-emp
301	34,9%	-0,8%	18,6%	-20,6%	self-emp
302	-5,3%	33,6%	24,4%	10,8%	self-emp
303	22,1%	17,0%	4,6%	-13,4%	self-emp
304	13,0%	-0,7%	20,9%	12,2%	self-emp
305	-1,4%	117,0%	-50,0%	122,5%	self-emp
306	-8,1%	37,4%	-2,6%	-6,8%	self-emp

307	26,8%	34,1%	-14,5%	20,6% self-emp
308	8,8%	-12,9%	37,5%	10,3% self-emp
309	-1,0%	4,5%	-1,3%	29,4% self-emp
310	-8,3%	31,1%	1,1%	-20,6% self-emp
311	15,0%	-2,6%	-2,4%	-11,5% self-emp
312	59,6%	-11,0%	-65,9%	18,6% self-emp
313	-16,0%	-35,6%	42,8%	-34,0% self-emp
314	-16,3%	57,5%	-33,7%	73,2% self-emp
315	40,5%	-6,3%	-3,4%	23,3% self-emp
316	13,2%	7,6%	-3,8%	-52,1% self-emp
317	2,8%	-4,5%	57,8%	8,6% self-emp
318	88,7%	6,2%	94,4%	-37,5% self-emp
319	-3,0%	7,5%	19,1%	155,2% self-emp
320	-1,0%	-15,1%	12,9%	7,4% self-emp
321	19,1%	-28,1%	47,4%	14,9% self-emp
322	4,0%	2,7%	0,5%	9,7% self-emp
323	104,8%	299,6%	-6,4%	96,5% self-emp
324	27,1%	17,2%	-42,6%	-39,3% self-emp
325	-11,3%	-5,2%	-30,1%	28,4% self-emp
326	14,3%	68,7%	-14,4%	30,1% self-emp
327	12,5%	-13,9%	21,6%	4,3% self-emp
328	-19,2%	12,8%	-12,6%	35,4% self-emp
329	-1,6%	-8,3%	-2,4%	23,6% self-emp
330	193,1%	-36,9%	-7,2%	-8,7% self-emp
331	29,5%	7,0%	4,5%	13,1% self-emp
332	40,6%	-44,8%	-8,3%	42,8% self-emp
333	16,1%	-19,8%	-4,5%	25,3% self-emp
334	38,7%	-13,0%	-6,1%	84,9% self-emp
335	36,0%	-35,7%	3,7%	7,1% self-emp
336	-6,0%	6,9%	8,5%	-2,6% self-emp
337	47,5%	8,4%	-5,0%	16,5% self-emp
338	153,1%	-21,5%	27,1%	1,7% self-emp
339	0,7%	-3,8%	4,8%	7,2% self-emp
340	-4,6%	37,3%	-14,9%	4,0% self-emp
341	-2,3%	-2,4%	-2,5%	23,9% self-emp
342	-5,2%	52,8%	-28,4%	29,1% self-emp
343	-12,3%	22,8%	24,2%	-12,4% self-emp
344	26,0%	-0,4%	-1,7%	-22,1% self-emp
345	-23,5%	28,4%	26,7%	-25,9% self-emp
346	-10,9%	26,9%	25,5%	-38,1% self-emp
347	-7,1%	-1,8%	17,3%	-6,4% self-emp
348	49,6%	-38,1%	20,7%	10,2% self-emp
349	4,7%	-38,2%	11,8%	45,3% self-emp
350	4,8%	-5,5%	5,9%	-9,4% self-emp
351	12,6%	-17,8%	-4,6%	-10,5% self-emp
352	7,6%	7,4%	21,4%	6,2% self-emp
353	n/a	n/a	-27,9%	-8,3% self-emp
354	23,2%	-26,8%	-4,6%	23,2% self-emp
355	2,3%	116,0%	-25,8%	77,7% self-emp
356	-4,5%	9,4%	39,5%	-19,1% self-emp
357	4,5%	-0,9%	29,6%	-6,6% self-emp
358	-6,4%	-2,9%	14,5%	7,8% self-emp

359	6,0%	3,7%	21,9%	-0,1% self-emp
360	3,2%	6,1%	13,2%	1,1% self-emp
361	22,4%	2,7%	8,7%	2,9% self-emp
362	48,9%	30,2%	9,3%	13,2% self-emp
363	-3,2%	-1,6%	21,8%	n/a self-emp
364	5,8%	7,9%	-24,6%	n/a self-emp
365	-25,8%	60,3%	1,1%	n/a self-emp
366	-2,6%	2,9%	1,9%	n/a self-emp
367	12,6%	7,3%	-15,1%	n/a self-emp
368	9,7%	-1,2%	12,1%	n/a self-emp
369	33,4%	-23,3%	20,0%	n/a self-emp
370	-11,7%	2,5%	48,8%	n/a self-emp
371	-6,9%	5,9%	-3,7%	n/a self-emp
372	0,4%	40,3%	-9,5%	n/a self-emp
373	-50,7%	-38,1%	89,8%	n/a self-emp
374	-6,1%	3,8%	10,5%	n/a self-emp
375	40,1%	7,6%	19,9%	n/a self-emp
376	7,1%	13,5%	-17,0%	n/a self-emp
377	45,8%	11,8%	59,9%	n/a self-emp
378	32,6%	17,1%	-8,6%	n/a self-emp
379	-1,9%	17,2%	1,5%	n/a self-emp
380	14,4%	-3,7%	-0,6%	n/a self-emp
381	-13,5%	17,5%	-2,1%	n/a self-emp
382	71,0%	5,4%	-18,8%	n/a self-emp
383	-2,7%	-0,1%	4,9%	n/a self-emp
384	389,0%	-47,7%	1,2%	n/a self-emp
385	1,2%	3,7%	66,9%	n/a self-emp
386	-18,7%	63,4%	-3,8%	n/a self-emp
387	-27,7%	23,2%	-5,6%	n/a self-emp
388	-2,7%	9,0%	-4,3%	n/a self-emp
389	19,6%	4,3%	-1,7%	n/a self-emp
390	-3,9%	-0,7%	1,3%	0,3% employed
391	-8,7%	13,5%	7,3%	-24,1% employed
392	-11,2%	1,5%	35,9%	73,8% employed
393	-15,5%	5,6%	13,1%	-0,2% employed
394	-2,8%	-6,1%	-2,9%	2,4% employed
395	10,4%	18,2%	-7,6%	0,0% employed
396	1,2%	0,1%	0,5%	-0,1% employed
397	3,4%	17,3%	-7,5%	0,0% employed
398	5,3%	17,3%	-7,6%	0,1% employed
399	8,6%	1,4%	-6,6%	-0,3% employed
400	28,8%	90,8%	-26,3%	0,6% employed
401	7,9%	2,1%	13,8%	-1,1% employed
402	-19,0%	-30,3%	71,5%	-19,7% employed
403	10,6%	35,3%	-8,6%	-6,0% employed
404	7,8%	-0,3%	-2,4%	34,5% employed
405	4,9%	7,7%	8,0%	0,0% employed
406	5,1%	7,9%	6,7%	0,0% employed
407	-9,0%	2,9%	2,4%	-11,3% employed
408	-9,8%	19,4%	8,1%	-7,6% employed
409	-4,9%	12,7%	-1,0%	-8,0% employed
410	17,3%	-7,6%	0,0%	0,0% employed

411	7,9%	6,7%	0,0%	0,0%	employed
412	6,2%	8,6%	0,0%	0,0%	employed
413	-16,7%	20,0%	1,5%	0,0%	employed
414	135,3%	-21,9%	2,4%	3,7%	employed
415	7,0%	10,6%	16,9%	-16,7%	employed
416	7,8%	6,3%	35,1%	23,1%	employed
417	7,9%	6,7%	0,0%	0,0%	employed
418	-0,3%	2,4%	-2,2%	1,3%	employed
419	6,6%	-4,3%	-2,0%	13,1%	employed
420	1,8%	0,2%	0,3%	3,6%	employed
421	-6,0%	4,0%	-1,4%	2,3%	employed
422	20,5%	-8,2%	-20,8%	-4,0%	employed
423	15,1%	41,4%	-13,6%	44,5%	employed
424	-0,6%	-2,2%	1,8%	14,8%	employed
425	1,9%	11,3%	15,7%	-3,5%	employed
426	3,0%	0,9%	1,4%	8,9%	employed
427	-14,4%	14,6%	258,1%	-50,3%	employed
428	0,0%	0,0%	-0,1%	-0,1%	employed
429	0,2%	7,7%	3,0%	5,6%	employed
430	143,7%	12,5%	-4,6%	-5,8%	employed
431	-3,7%	-12,7%	15,8%	-0,6%	employed
432	-6,4%	-24,7%	-8,2%	0,0%	employed
433	0,0%	0,0%	0,0%	0,0%	employed
434	7,1%	-12,9%	-17,1%	17,0%	employed
435	31,4%	-19,0%	5,6%	-0,6%	employed
436	-20,5%	103,8%	-59,2%	2,9%	employed
437	-3,6%	-1,2%	4,6%	4,7%	employed
438	27,9%	66,4%	-51,4%	0,1%	employed
439	9,7%	-1,6%	15,9%	31,8%	employed
440	-1,1%	0,0%	0,0%	41,6%	employed
441	-1,0%	0,0%	0,0%	39,7%	employed
442	121,2%	-31,8%	-34,9%	38,2%	employed
443	-1,0%	0,0%	0,0%	40,1%	employed
444	17,7%	-22,5%	-12,0%	82,6%	employed
445	-6,6%	20,7%	2,9%	7,9%	employed
446	-10,5%	10,9%	7,5%	3,6%	employed
447	0,4%	0,6%	3,0%	-2,8%	employed
448	0,0%	0,0%	3,2%	1,5%	employed
449	2,9%	0,5%	3,1%	1,0%	employed
450	0,0%	0,0%	3,2%	2,9%	employed
451	0,0%	3,3%	3,3%	1,0%	employed
452	8,3%	0,0%	5,7%	2,2%	employed
453	0,0%	0,0%	4,8%	2,8%	employed
454	0,0%	0,0%	3,2%	1,5%	employed
455	1,3%	4,5%	-5,6%	6,5%	employed
456	-10,6%	-17,7%	7,4%	6,3%	employed
457	2,8%	6,6%	5,4%	2,3%	employed
458	45,9%	-0,6%	48,2%	-30,2%	employed
459	0,1%	0,0%	3,1%	1,0%	employed
460	-3,3%	1,7%	0,1%	10,5%	employed
461	0,0%	0,0%	5,4%	2,3%	employed
462	0,0%	0,0%	0,0%	12,9%	employed

463	-6,0%	0,9%	2,1%	-4,3%	employed
464	3,2%	3,9%	1,5%	2,8%	employed
465	-0,1%	2,3%	-2,3%	39,3%	employed
466	-4,7%	-13,5%	23,8%	59,0%	employed
467	-6,1%	14,3%	-14,9%	15,7%	employed
468	70,2%	21,6%	80,7%	5,5%	employed
469	10,1%	-0,9%	8,5%	-9,1%	employed
470	0,3%	0,1%	23,5%	-8,4%	employed
471	8,2%	0,8%	3,0%	-24,5%	employed
472	0,3%	0,1%	23,5%	-0,3%	employed
473	7,0%	1,4%	6,0%	-2,6%	employed
474	-17,1%	-1,0%	3,0%	-1,9%	employed
475	n/a	22,1%	-36,1%	10,8%	employed
476	15,6%	-12,3%	39,7%	-17,0%	employed
477	17,7%	-1,9%	-8,1%	-22,1%	employed
478	-24,3%	-0,8%	3,0%	33,1%	employed
479	0,1%	23,5%	-8,4%	121,4%	employed
480	-20,5%	114,4%	1,3%	-3,8%	employed
481	0,1%	0,8%	0,1%	1,7%	employed
482	25,9%	-5,7%	-15,9%	41,3%	employed
483	3,1%	1,0%	32,5%	-2,5%	employed
484	2,7%	2,0%	5,0%	2,9%	employed
485	112,5%	-0,9%	-6,6%	34,5%	employed
486	18,8%	6,9%	12,8%	0,1%	employed
487	-0,6%	0,0%	30,0%	23,1%	employed
488	-0,2%	8,3%	-4,5%	2,8%	employed
489	-1,0%	18,1%	3,8%	13,1%	employed
490	13,7%	4,7%	1,4%	34,4%	employed
491	0,0%	12,8%	3,8%	11,2%	employed
492	0,1%	0,8%	0,1%	16,4%	employed
493	0,1%	11,5%	7,3%	0,7%	employed
494	-3,2%	1,1%	-17,6%	6,7%	employed
495	-21,0%	29,0%	-33,9%	3,4%	employed
496	23,5%	-8,4%	120,5%	-50,2%	employed
497	20,0%	3,0%	-2,5%	1,9%	employed
498	21,9%	-4,4%	7,9%	10,3%	employed
499	0,1%	0,2%	0,4%	28,0%	employed
500	0,0%	12,0%	3,0%	4,8%	employed
501	6,8%	7,2%	11,9%	19,8%	employed
502	15,3%	14,5%	4,7%	11,6%	employed
503	-3,9%	45,5%	6,8%	13,4%	employed
504	4,8%	30,5%	-12,0%	9,2%	employed
505	10,0%	13,7%	20,7%	9,7%	employed
506	33,3%	-25,0%	0,0%	66,7%	employed
507	19,9%	5,4%	-26,1%	12,5%	employed
508	15,2%	25,7%	-1,8%	14,9%	employed
509	7,4%	6,3%	-3,2%	12,4%	employed
510	-8,2%	1,9%	18,8%	-0,3%	employed
511	9,5%	-3,8%	0,6%	21,0%	employed
512	62,8%	-15,2%	19,3%	10,6%	employed
513	2,0%	-3,2%	20,8%	27,7%	employed
514	20,9%	-12,6%	16,3%	13,5%	employed

515	16,0%	-8,1%	14,4%	9,1% employed
516	13,6%	34,8%	15,1%	-10,2% employed
517	57,4%	-8,5%	-5,4%	-13,7% employed
518	39,5%	-34,6%	200,4%	38,7% employed
519	5,6%	2,9%	12,9%	1,7% employed
520	0,0%	1,1%	11,6%	5,3% employed
521	1,9%	25,6%	22,1%	-5,5% employed
522	3,2%	3,2%	54,2%	-9,8% employed
523	26,3%	45,2%	-3,2%	1,1% employed
524	0,0%	1,7%	10,9%	5,3% employed
525	3,3%	-3,2%	12,0%	2,5% employed
526	-2,0%	23,5%	-7,5%	26,9% employed
527	30,1%	-12,2%	8,5%	3,0% employed
528	-9,1%	-7,8%	26,3%	32,0% employed
529	2,7%	19,6%	11,5%	11,8% employed
530	29,7%	49,4%	-9,5%	12,0% employed
531	-0,7%	50,9%	-11,9%	9,1% employed
532	1,8%	50,4%	-9,1%	17,5% employed
533	16,5%	-13,0%	11,5%	-6,2% employed
534	8,7%	14,0%	-57,4%	105,3% employed
535	1,7%	68,9%	48,7%	2,1% employed
536	9,1%	6,1%	7,8%	17,5% employed
537	8,8%	10,1%	-4,5%	16,9% employed
538	22,5%	-2,5%	3,0%	1,7% employed
539	14,4%	18,3%	-32,3%	15,1% employed
540	50,3%	-12,0%	18,8%	-8,2% employed
541	6,6%	154,9%	-45,6%	-1,8% employed
542	-11,4%	3,9%	4,8%	1,3% employed
543	7,8%	2,0%	8,9%	4,0% employed
544	-34,4%	-4,7%	-12,0%	-3,2% employed
545	7,5%	2,2%	0,2%	5,9% employed
546	-11,0%	-3,4%	15,0%	20,8% employed
547	n/a	n/a	n/a	40,9% employed
548	23,0%	15,0%	14,7%	-12,4% employed
549	15,8%	-6,6%	30,6%	38,4% employed
550	58,8%	-18,8%	2,1%	3,9% employed
551	-21,6%	60,2%	-29,5%	25,6% employed
552	7,2%	-2,9%	4,2%	4,6% employed
553	-9,1%	13,9%	12,5%	-9,3% employed
554	2,2%	-13,6%	6,9%	8,4% employed
555	0,6%	-12,7%	-6,2%	14,8% employed
556	58,8%	9,8%	6,6%	4,1% employed
557	-28,9%	9,9%	5,5%	-9,8% employed
558	9,6%	60,9%	-19,3%	-45,6% employed
559	-34,3%	62,6%	-19,4%	-63,1% employed
560	-52,9%	10,8%	-7,1%	9,8% employed
561	77,7%	-27,7%	23,2%	-9,0% employed
562	46,3%	45,0%	-14,6%	-3,6% employed
563	77,7%	-27,7%	23,2%	-8,8% employed
564	6,2%	-4,7%	-8,4%	9,2% employed
565	-12,2%	-29,8%	54,4%	-9,0% employed
566	43,3%	-9,1%	24,8%	2,8% employed

567

2,2%

2,1%

3,9%

-3,7% employed

APPENDIX C

Navigant’s calculation of implied average income of lawyers prior to appointment

ID	Mean Pre/Y(+1)	Status Y(-1)	assumed	Implied
4405	9.93%	self-emp	244,700	\$24,289
3895	18.88%	self-emp	244,700	\$46,200
4319	19.85%	self-emp	244,700	\$48,576
4119	21.37%	self-emp	244,700	\$52,284
3964	21.82%	self-emp	244,700	\$53,394
4056	22.58%	self-emp	244,700	\$55,255
4058	22.90%	self-emp	244,700	\$56,029
4021	24.37%	employed	244,700	\$59,632
4374	24.77%	self-emp	244,700	\$60,624
4088	25.12%	self-emp	244,700	\$61,481
4260	25.43%	employed	244,700	\$62,239
4245	27.87%	self-emp	244,700	\$68,206
3942	28.02%	self-emp	244,700	\$68,564
3971	28.42%	self-emp	244,700	\$69,535
4346	28.84%	employed	244,700	\$70,581
4251	29.19%	self-emp	244,700	\$71,431
4048	29.58%	self-emp	244,700	\$72,389
3997	30.18%	self-emp	244,700	\$73,849
3967	30.47%	self-emp	244,700	\$74,565
4428	30.77%	self-emp	244,700	\$75,304
4303	31.96%	self-emp	244,700	\$78,208
4231	32.13%	employed	244,700	\$78,631
3900	32.39%	self-emp	244,700	\$79,255
4113	32.67%	self-emp	244,700	\$79,940
4365	32.69%	self-emp	244,700	\$79,988
4392	32.70%	employed	244,700	\$80,012
3985	32.99%	self-emp	244,700	\$80,721
4256	34.86%	employed	244,700	\$85,310
4369	35.20%	self-emp	244,700	\$86,131
4306	35.36%	self-emp	244,700	\$86,514
4239	35.40%	employed	244,700	\$86,620
4204	35.50%	self-emp	244,700	\$86,867
4070	35.52%	self-emp	244,700	\$86,910
4488	36.59%	employed	244,700	\$89,526
4297	36.65%	self-emp	244,700	\$89,694
4138	36.70%	self-emp	244,700	\$89,800
4052	37.15%	employed	244,700	\$90,908

NAVIGANT CONSULTING

4025	37.18%	self-emp	244,700	\$90,982
4265	37.18%	self-emp	244,700	\$90,984
4009	37.48%	employed	244,700	\$91,724
3954	37.69%	self-emp	244,700	\$92,216
4427	37.96%	self-emp	244,700	\$92,890
4343	38.12%	self-emp	244,700	\$93,268
4075	38.29%	self-emp	244,700	\$93,692
4218	38.58%	self-emp	244,700	\$94,396
4267	38.94%	employed	244,700	\$95,287
4349	39.88%	employed	244,700	\$97,584
4289	39.90%	self-emp	244,700	\$97,638
4111	40.00%	employed	244,700	\$97,884
3927	40.16%	self-emp	244,700	\$98,282
4277	40.62%	self-emp	244,700	\$99,397
4167	40.67%	self-emp	244,700	\$99,530
4198	40.70%	self-emp	244,700	\$99,594
3917	40.75%	employed	244,700	\$99,707
3946	40.95%	self-emp	244,700	\$100,212
4299	41.07%	employed	244,700	\$100,494
4345	41.38%	self-emp	244,700	\$101,249
3933	41.69%	employed	244,700	\$102,009
4278	41.76%	self-emp	244,700	\$102,187
3968	41.97%	employed	244,700	\$102,691
4233	42.25%	employed	244,700	\$103,379
3959	42.38%	self-emp	244,700	\$103,715
3893	42.59%	self-emp	244,700	\$104,219
4014	43.16%	self-emp	244,700	\$105,611
4464	43.66%	employed	244,700	\$106,845
4310	43.67%	employed	244,700	\$106,859
3982	43.83%	self-emp	244,700	\$107,262
4149	43.93%	employed	244,700	\$107,487
4321	44.21%	self-emp	244,700	\$108,180
4385	44.57%	employed	244,700	\$109,063
4419	44.63%	self-emp	244,700	\$109,203
4290	44.71%	self-emp	244,700	\$109,393
4110	44.77%	self-emp	244,700	\$109,562
4408	44.84%	employed	244,700	\$109,728
4027	45.27%	self-emp	244,700	\$110,785
4224	45.53%	employed	244,700	\$111,411
4294	45.95%	employed	244,700	\$112,437
4137	46.01%	self-emp	244,700	\$112,594
4352	46.02%	self-emp	244,700	\$112,616
4054	46.13%	self-emp	244,700	\$112,881

NAVIGANT
CONSULTING

4323	46.53%	employed	244,700	\$113,865
4412	46.63%	employed	244,700	\$114,107
4246	46.65%	self-emp	244,700	\$114,157
4007	46.98%	self-emp	244,700	\$114,959
3934	47.12%	self-emp	244,700	\$115,304
4523	47.19%	self-emp	244,700	\$115,473
4140	47.21%	self-emp	244,700	\$115,524
4505	47.28%	employed	244,700	\$115,687
4170	47.45%	employed	244,700	\$116,111
4449	47.59%	self-emp	244,700	\$116,442
4476	47.96%	employed	244,700	\$117,369
4147	48.07%	self-emp	244,700	\$117,635
4389	48.36%	employed	244,700	\$118,343
4017	48.61%	self-emp	244,700	\$118,960
4237	48.65%	self-emp	244,700	\$119,051
4418	48.70%	self-emp	244,700	\$119,171
4314	48.73%	employed	244,700	\$119,253
4032	48.81%	employed	244,700	\$119,445
4336	48.90%	employed	244,700	\$119,654
4483	48.95%	employed	244,700	\$119,773
4326	49.14%	employed	244,700	\$120,234
4350	49.16%	self-emp	244,700	\$120,286
4429	49.73%	self-emp	244,700	\$121,692
4157	49.73%	employed	244,700	\$121,695
4357	49.82%	self-emp	244,700	\$121,902
4043	49.94%	self-emp	244,700	\$122,195
4302	49.95%	employed	244,700	\$122,220
4065	50.06%	self-emp	244,700	\$122,500
4387	50.35%	employed	244,700	\$123,213
4106	50.36%	employed	244,700	\$123,236
4363	50.62%	employed	244,700	\$123,864
4266	51.02%	employed	244,700	\$124,844
4102	51.03%	employed	244,700	\$124,878
4222	51.04%	self-emp	244,700	\$124,893
4038	51.07%	self-emp	244,700	\$124,962
4430	51.27%	employed	244,700	\$125,466
4466	51.61%	employed	244,700	\$126,298
4148	51.69%	self-emp	244,700	\$126,491
3943	51.73%	self-emp	244,700	\$126,571
4090	51.74%	self-emp	244,700	\$126,609
3937	51.77%	employed	244,700	\$126,691
4238	51.83%	employed	244,700	\$126,830
4283	52.18%	employed	244,700	\$127,691



3962	52.20%	employed	244,700	\$127,729
3981	52.23%	employed	244,700	\$127,806
4002	52.37%	self-emp	244,700	\$128,138
3973	52.39%	employed	244,700	\$128,186
3899	52.40%	employed	244,700	\$128,228
4126	52.95%	employed	244,700	\$129,558
4276	53.32%	self-emp	244,700	\$130,475
4182	53.77%	self-emp	244,700	\$131,574
3966	53.90%	employed	244,700	\$131,882
4010	53.94%	self-emp	244,700	\$131,983
4168	54.23%	self-emp	244,700	\$132,712
4255	54.42%	self-emp	244,700	\$133,160
4422	54.50%	employed	244,700	\$133,361
4390	54.70%	self-emp	244,700	\$133,840
4528	54.79%	employed	244,700	\$134,076
3977	54.87%	self-emp	244,700	\$134,258
4104	55.14%	self-emp	244,700	\$134,928
3913	55.36%	employed	244,700	\$135,455
4049	55.65%	self-emp	244,700	\$136,188
4529	55.81%	employed	244,700	\$136,575
4379	56.01%	self-emp	244,700	\$137,045
4301	56.33%	self-emp	244,700	\$137,828
4151	56.42%	employed	244,700	\$138,064
4080	56.73%	employed	244,700	\$138,809
3922	56.80%	self-emp	244,700	\$138,992
4270	56.93%	self-emp	244,700	\$139,306
4317	56.93%	self-emp	244,700	\$139,312
4485	57.09%	self-emp	244,700	\$139,691
3974	57.36%	self-emp	244,700	\$140,348
4340	57.46%	self-emp	244,700	\$140,607
4501	57.51%	self-emp	244,700	\$140,728
4282	58.01%	employed	244,700	\$141,952
4162	58.11%	self-emp	244,700	\$142,189
4050	58.21%	employed	244,700	\$142,430
4403	58.25%	employed	244,700	\$142,546
4105	58.29%	employed	244,700	\$142,643
4095	58.44%	self-emp	244,700	\$143,008
4022	58.47%	self-emp	244,700	\$143,080
4307	58.75%	self-emp	244,700	\$143,756
4103	58.80%	employed	244,700	\$143,883
3955	58.84%	self-emp	244,700	\$143,974
4311	58.92%	employed	244,700	\$144,169
4493	58.92%	self-emp	244,700	\$144,183

NAVIGANT
CONSULTING

4463	58.97%	self-emp	244,700	\$144,307
4478	59.20%	employed	244,700	\$144,856
4447	59.38%	employed	244,700	\$145,307
3921	59.39%	self-emp	244,700	\$145,339
4078	59.43%	self-emp	244,700	\$145,431
4196	59.51%	self-emp	244,700	\$145,614
4433	59.56%	self-emp	244,700	\$145,746
4475	59.71%	self-emp	244,700	\$146,102
4292	59.74%	self-emp	244,700	\$146,194
4207	59.98%	self-emp	244,700	\$146,778
4071	60.16%	self-emp	244,700	\$147,207
4496	60.27%	self-emp	244,700	\$147,478
4308	60.73%	employed	244,700	\$148,606
4536	60.93%	self-emp	244,700	\$149,097
4153	60.94%	self-emp	244,700	\$149,125
4376	60.95%	self-emp	244,700	\$149,141
4442	60.99%	employed	244,700	\$149,232
4329	60.99%	employed	244,700	\$149,237
4107	61.01%	employed	244,700	\$149,302
4263	61.05%	self-emp	244,700	\$149,383
4000	61.09%	self-emp	244,700	\$149,487
3908	61.85%	employed	244,700	\$151,354
4499	61.94%	employed	244,700	\$151,577
4372	62.19%	self-emp	244,700	\$152,175
4368	62.37%	self-emp	244,700	\$152,618
4347	62.38%	self-emp	244,700	\$152,647
4457	62.52%	self-emp	244,700	\$152,980
4400	62.77%	self-emp	244,700	\$153,603
4305	62.80%	employed	244,700	\$153,677
4535	62.87%	self-emp	244,700	\$153,843
4271	62.89%	self-emp	244,700	\$153,903
3969	62.91%	self-emp	244,700	\$153,936
4502	63.00%	self-emp	244,700	\$154,168
4136	63.38%	self-emp	244,700	\$155,084
4391	63.71%	employed	244,700	\$155,900
4293	63.81%	self-emp	244,700	\$156,154
4202	63.84%	employed	244,700	\$156,214
4173	64.60%	employed	244,700	\$158,079
4040	64.75%	self-emp	244,700	\$158,447
4358	64.85%	employed	244,700	\$158,695
3903	64.87%	self-emp	244,700	\$158,743
4112	65.20%	self-emp	244,700	\$159,551
4234	65.41%	self-emp	244,700	\$160,065

NAVIGANT
CONSULTING

4481	65.48%	self-emp	244,700	\$160,227
4092	65.56%	self-emp	244,700	\$160,420
4061	65.78%	self-emp	244,700	\$160,962
4515	65.79%	employed	244,700	\$160,993
4480	65.95%	employed	244,700	\$161,380
4206	66.00%	self-emp	244,700	\$161,493
4409	66.18%	employed	244,700	\$161,932
3975	66.18%	self-emp	244,700	\$161,936
4034	66.66%	self-emp	244,700	\$163,113
4444	66.66%	self-emp	244,700	\$163,123
4436	66.75%	self-emp	244,700	\$163,333
4443	66.84%	self-emp	244,700	\$163,555
4089	66.91%	employed	244,700	\$163,719
4210	66.98%	self-emp	244,700	\$163,907
4045	67.71%	employed	244,700	\$165,693
4280	67.73%	employed	244,700	\$165,740
4474	67.82%	employed	244,700	\$165,959
4208	68.28%	employed	244,700	\$167,077
4366	68.28%	employed	244,700	\$167,077
3979	68.47%	employed	244,700	\$167,534
4304	68.48%	employed	244,700	\$167,576
3957	68.52%	employed	244,700	\$167,659
4199	68.54%	employed	244,700	\$167,727
3992	68.56%	employed	244,700	\$167,768
3987	68.62%	self-emp	244,700	\$167,924
4066	68.79%	self-emp	244,700	\$168,321
4069	68.89%	employed	244,700	\$168,573
4142	68.93%	self-emp	244,700	\$168,680
4348	68.96%	self-emp	244,700	\$168,735
4510	68.96%	employed	244,700	\$168,745
4145	68.97%	employed	244,700	\$168,780
4055	69.58%	employed	244,700	\$170,258
4250	69.79%	self-emp	244,700	\$170,773
3947	69.92%	employed	244,700	\$171,104
4331	69.94%	employed	244,700	\$171,131
4315	69.97%	employed	244,700	\$171,205
4064	69.99%	employed	244,700	\$171,269
3939	70.14%	self-emp	244,700	\$171,629
4135	70.22%	employed	244,700	\$171,817
4118	70.45%	self-emp	244,700	\$172,385
4177	70.53%	employed	244,700	\$172,587
3961	70.61%	self-emp	244,700	\$172,786
4072	70.85%	employed	244,700	\$173,379

NAVIGANT
CONSULTING

4470	70.96%	self-emp	244,700	\$173,637
4355	71.00%	self-emp	244,700	\$173,740
4509	71.08%	employed	244,700	\$173,944
3963	71.10%	self-emp	244,700	\$173,992
4313	71.20%	self-emp	244,700	\$174,232
3996	71.59%	employed	244,700	\$175,175
4146	71.60%	employed	244,700	\$175,193
4005	71.66%	self-emp	244,700	\$175,353
4029	71.77%	employed	244,700	\$175,611
4133	71.86%	self-emp	244,700	\$175,835
4375	71.87%	employed	244,700	\$175,855
4011	72.25%	self-emp	244,700	\$176,792
4220	72.30%	employed	244,700	\$176,910
4527	72.39%	self-emp	244,700	\$177,147
4257	72.49%	employed	244,700	\$177,394
4454	72.57%	self-emp	244,700	\$177,577
4456	72.80%	employed	244,700	\$178,134
4181	72.81%	employed	244,700	\$178,155
3931	72.92%	self-emp	244,700	\$178,427
4439	73.05%	self-emp	244,700	\$178,762
3905	73.07%	employed	244,700	\$178,801
4006	73.14%	self-emp	244,700	\$178,983
4086	73.24%	self-emp	244,700	\$179,214
4339	73.28%	employed	244,700	\$179,326
4273	73.35%	employed	244,700	\$179,479
4130	73.36%	employed	244,700	\$179,508
4383	73.49%	employed	244,700	\$179,832
4031	73.50%	self-emp	244,700	\$179,843
4359	73.71%	self-emp	244,700	\$180,376
3936	73.97%	self-emp	244,700	\$180,994
4371	73.97%	self-emp	244,700	\$180,995
4073	74.01%	employed	244,700	\$181,093
3988	74.01%	self-emp	244,700	\$181,105
4516	74.11%	employed	244,700	\$181,350
4253	74.41%	self-emp	244,700	\$182,075
3990	74.47%	employed	244,700	\$182,229
3952	74.52%	self-emp	244,700	\$182,342
4261	74.64%	self-emp	244,700	\$182,640
4240	74.66%	employed	244,700	\$182,700
4467	74.87%	self-emp	244,700	\$183,207
4423	74.91%	employed	244,700	\$183,294
4232	75.16%	self-emp	244,700	\$183,923
4487	75.21%	self-emp	244,700	\$184,043



3898	75.31%	self-emp	244,700	\$184,293
4087	75.35%	self-emp	244,700	\$184,374
4378	75.44%	employed	244,700	\$184,608
4285	75.48%	self-emp	244,700	\$184,691
4163	76.20%	self-emp	244,700	\$186,467
4402	76.31%	self-emp	244,700	\$186,743
3909	76.62%	self-emp	244,700	\$187,490
4410	76.65%	self-emp	244,700	\$187,552
4120	76.84%	employed	244,700	\$188,017
4200	76.91%	self-emp	244,700	\$188,191
4272	77.03%	employed	244,700	\$188,499
4099	77.26%	self-emp	244,700	\$189,053
4225	77.31%	employed	244,700	\$189,170
4184	77.60%	employed	244,700	\$189,881
4420	77.62%	self-emp	244,700	\$189,937
4230	77.68%	employed	244,700	\$190,076
3914	78.73%	employed	244,700	\$192,650
4188	78.83%	self-emp	244,700	\$192,908
4060	78.84%	employed	244,700	\$192,931
4191	78.86%	employed	244,700	\$192,960
4424	78.97%	self-emp	244,700	\$193,250
4248	79.03%	self-emp	244,700	\$193,392
4451	79.05%	self-emp	244,700	\$193,431
4393	79.24%	self-emp	244,700	\$193,903
4494	79.52%	employed	244,700	\$194,589
4417	79.54%	self-emp	244,700	\$194,622
4213	79.67%	self-emp	244,700	\$194,952
4288	80.18%	employed	244,700	\$196,204
4275	80.30%	employed	244,700	\$196,483
4264	80.41%	self-emp	244,700	\$196,756
3980	80.43%	self-emp	244,700	\$196,811
4254	80.52%	self-emp	244,700	\$197,022
4019	80.69%	employed	244,700	\$197,443
4241	81.32%	employed	244,700	\$198,994
3918	82.05%	employed	244,700	\$200,766
4169	82.08%	self-emp	244,700	\$200,846
4081	82.20%	employed	244,700	\$201,155
4312	82.26%	self-emp	244,700	\$201,301
3972	82.36%	employed	244,700	\$201,535
4028	82.74%	employed	244,700	\$202,468
4295	83.03%	employed	244,700	\$203,178
4452	83.18%	self-emp	244,700	\$203,551
3989	83.22%	self-emp	244,700	\$203,652



3916	83.73%	employed	244,700	\$204,882
4291	83.90%	employed	244,700	\$205,296
4461	84.28%	self-emp	244,700	\$206,234
4037	84.33%	self-emp	244,700	\$206,368
4096	84.35%	self-emp	244,700	\$206,408
4508	84.47%	employed	244,700	\$206,710
4330	84.67%	employed	244,700	\$207,195
4144	84.82%	self-emp	244,700	\$207,563
4164	84.91%	self-emp	244,700	\$207,781
4406	84.94%	self-emp	244,700	\$207,860
3929	85.10%	self-emp	244,700	\$208,235
4362	85.36%	employed	244,700	\$208,882
4284	85.37%	self-emp	244,700	\$208,890
4269	85.62%	self-emp	244,700	\$209,510
4495	85.66%	employed	244,700	\$209,614
3978	85.73%	employed	244,700	\$209,771
4459	86.31%	employed	244,700	\$211,191
4143	86.41%	employed	244,700	\$211,439
4004	86.46%	employed	244,700	\$211,576
4504	87.29%	self-emp	244,700	\$213,607
4274	87.35%	self-emp	244,700	\$213,748
4259	87.49%	self-emp	244,700	\$214,082
4325	87.85%	self-emp	244,700	\$214,971
4431	88.18%	self-emp	244,700	\$215,786
4085	88.30%	self-emp	244,700	\$216,061
4298	88.71%	employed	244,700	\$217,085
3924	89.54%	employed	244,700	\$219,110
4176	89.58%	self-emp	244,700	\$219,202
4332	89.77%	self-emp	244,700	\$219,672
4507	89.83%	self-emp	244,700	\$219,825
4179	90.17%	employed	244,700	\$220,653
4228	90.42%	self-emp	244,700	\$221,246
4462	90.61%	employed	244,700	\$221,716
3998	91.12%	self-emp	244,700	\$222,977
4414	91.41%	self-emp	244,700	\$223,671
4165	91.83%	self-emp	244,700	\$224,705
4541	91.91%	self-emp	244,700	\$224,911
4156	92.02%	employed	244,700	\$225,166
4166	92.56%	self-emp	244,700	\$226,484
3945	92.59%	employed	244,700	\$226,570
4183	92.92%	self-emp	244,700	\$227,380
3970	92.93%	self-emp	244,700	\$227,405
4020	92.99%	self-emp	244,700	\$227,550

NAVIGANT
CONSULTING

4441	92.99%	self-emp	244,700	\$227,554
3995	93.01%	employed	244,700	\$227,595
4333	93.10%	self-emp	244,700	\$227,824
4152	93.75%	self-emp	244,700	\$229,399
4407	93.91%	employed	244,700	\$229,807
4035	94.00%	self-emp	244,700	\$230,013
4364	94.06%	self-emp	244,700	\$230,158
3983	94.14%	employed	244,700	\$230,362
3923	95.48%	self-emp	244,700	\$233,644
4506	96.25%	self-emp	244,700	\$235,530
4498	97.18%	self-emp	244,700	\$237,796
4018	97.67%	self-emp	244,700	\$238,996
4279	97.97%	self-emp	244,700	\$239,723
4001	98.25%	employed	244,700	\$240,406
4093	98.31%	self-emp	244,700	\$240,571
3928	98.64%	self-emp	244,700	\$241,368
4175	98.77%	self-emp	244,700	\$241,696
4194	98.80%	self-emp	244,700	\$241,771
4531	98.82%	self-emp	244,700	\$241,808
4413	98.88%	self-emp	244,700	\$241,948
3960	99.18%	self-emp	244,700	\$242,690
4322	99.42%	self-emp	244,700	\$243,281
4127	99.53%	employed	244,700	\$243,545
3940	100.03%	self-emp	244,700	\$244,784
3907	100.88%	self-emp	244,700	\$246,845
3958	101.25%	self-emp	244,700	\$247,753
4192	101.42%	self-emp	244,700	\$248,169
4016	101.66%	self-emp	244,700	\$248,764
4526	102.55%	self-emp	244,700	\$250,931
4068	103.86%	self-emp	244,700	\$254,142
4158	103.97%	self-emp	244,700	\$254,410
4186	104.55%	self-emp	244,700	\$255,840
4123	104.71%	self-emp	244,700	\$256,232
4511	105.22%	self-emp	244,700	\$257,479
4141	106.47%	self-emp	244,700	\$260,541
3935	107.38%	self-emp	244,700	\$262,750
4108	107.59%	self-emp	244,700	\$263,267
4341	108.06%	employed	244,700	\$264,427
3986	108.34%	self-emp	244,700	\$265,120
4344	108.65%	self-emp	244,700	\$265,870
4356	108.82%	self-emp	244,700	\$266,273
4046	108.88%	self-emp	244,700	\$266,420
4249	109.49%	self-emp	244,700	\$267,933



4063	109.96%	self-emp	244,700	\$269,073
4212	110.69%	self-emp	244,700	\$270,862
4396	111.38%	self-emp	244,700	\$272,536
4472	111.46%	self-emp	244,700	\$272,734
4394	113.34%	self-emp	244,700	\$277,344
4216	113.85%	self-emp	244,700	\$278,596
3994	115.11%	self-emp	244,700	\$281,671
4015	115.17%	self-emp	244,700	\$281,812
4490	115.41%	employed	244,700	\$282,398
4287	116.12%	self-emp	244,700	\$284,152
4296	116.30%	self-emp	244,700	\$284,596
4051	116.63%	self-emp	244,700	\$285,390
4367	116.74%	self-emp	244,700	\$285,653
4131	116.84%	self-emp	244,700	\$285,908
4243	117.53%	self-emp	244,700	\$287,601
3965	117.86%	self-emp	244,700	\$288,403
4062	117.98%	self-emp	244,700	\$288,699
4377	118.10%	self-emp	244,700	\$288,985
4453	118.66%	self-emp	244,700	\$290,373
4338	118.96%	self-emp	244,700	\$291,094
4320	119.59%	self-emp	244,700	\$292,635
3926	121.30%	self-emp	244,700	\$296,809
4398	121.47%	self-emp	244,700	\$297,225
4047	121.63%	self-emp	244,700	\$297,626
4214	122.54%	self-emp	244,700	\$299,855
4539	122.86%	self-emp	244,700	\$300,626
4438	123.16%	self-emp	244,700	\$301,364
4109	123.51%	employed	244,700	\$302,238
3919	123.63%	self-emp	244,700	\$302,511
4161	123.86%	self-emp	244,700	\$303,085
3915	124.12%	self-emp	244,700	\$303,717
4334	124.53%	self-emp	244,700	\$304,721
4178	124.53%	self-emp	244,700	\$304,726
4132	125.00%	self-emp	244,700	\$305,866
4134	125.97%	self-emp	244,700	\$308,241
3993	125.99%	self-emp	244,700	\$308,289
4077	127.90%	self-emp	244,700	\$312,982
4023	127.93%	self-emp	244,700	\$313,046
4067	128.31%	self-emp	244,700	\$313,982
4384	128.94%	self-emp	244,700	\$315,527
4219	130.66%	employed	244,700	\$319,721
4154	130.86%	self-emp	244,700	\$320,213
4122	131.42%	self-emp	244,700	\$321,590

NAVIGANT
CONSULTING

4012	131.66%	self-emp	244,700	\$322,178
4160	131.75%	self-emp	244,700	\$322,402
4044	132.46%	self-emp	244,700	\$324,125
4115	132.53%	self-emp	244,700	\$324,310
4445	132.53%	self-emp	244,700	\$324,311
4217	132.71%	self-emp	244,700	\$324,743
4386	133.22%	self-emp	244,700	\$325,980
4252	133.23%	self-emp	244,700	\$326,007
4124	133.49%	self-emp	244,700	\$326,640
4286	134.24%	self-emp	244,700	\$328,495
4082	135.29%	self-emp	244,700	\$331,050
4525	135.69%	self-emp	244,700	\$332,035
4235	137.91%	self-emp	244,700	\$337,463
4195	138.36%	self-emp	244,700	\$338,569
4446	139.51%	self-emp	244,700	\$341,383
4486	140.07%	employed	244,700	\$342,760
4316	140.11%	self-emp	244,700	\$342,861
3910	144.67%	employed	244,700	\$354,015
4537	145.38%	self-emp	244,700	\$355,750
4328	145.66%	self-emp	244,700	\$356,428
3941	148.04%	self-emp	244,700	\$362,252
4187	148.87%	self-emp	244,700	\$364,277
4300	148.95%	self-emp	244,700	\$364,489
3322	149.41%	self-emp	244,700	\$365,614
4401	150.11%	employed	244,700	\$367,315
4370	151.78%	self-emp	244,700	\$371,397
4530	152.02%	employed	244,700	\$371,985
4159	154.43%	self-emp	244,700	\$377,879
4262	155.31%	employed	244,700	\$380,051
4076	155.60%	self-emp	244,700	\$380,757
4455	157.91%	self-emp	244,700	\$386,394
4174	159.40%	self-emp	244,700	\$390,057
3925	160.23%	self-emp	244,700	\$392,074
4351	161.07%	self-emp	244,700	\$394,130
3920	163.56%	self-emp	244,700	\$400,232
4221	167.59%	self-emp	244,700	\$410,100
4380	167.81%	self-emp	244,700	\$410,621
4125	168.12%	self-emp	244,700	\$411,399
4399	168.35%	self-emp	244,700	\$411,941
4482	170.04%	self-emp	244,700	\$416,077
3950	170.71%	self-emp	244,700	\$417,727
3912	174.33%	self-emp	244,700	\$426,594
4381	175.70%	self-emp	244,700	\$429,934

NAVIGANT
CONSULTING

4053	177.35%	self-emp	244,700	\$433,979
4353	178.00%	self-emp	244,700	\$435,564
4030	178.61%	employed	244,700	\$437,061
4440	181.15%	self-emp	244,700	\$443,282
4003	182.15%	self-emp	244,700	\$445,729
4229	182.40%	self-emp	244,700	\$446,332
3911	185.61%	self-emp	244,700	\$454,194
4354	186.57%	self-emp	244,700	\$456,541
4521	189.97%	self-emp	244,700	\$464,847
4190	190.13%	self-emp	244,700	\$465,242
4117	192.58%	self-emp	244,700	\$471,244
3896	192.61%	self-emp	244,700	\$471,322
4435	192.84%	self-emp	244,700	\$471,871
3984	193.77%	self-emp	244,700	\$474,165
4415	204.69%	employed	244,700	\$500,876
4469	206.57%	self-emp	244,700	\$505,475
4098	207.64%	self-emp	244,700	\$508,099
4460	208.56%	employed	244,700	\$510,347
4489	209.42%	self-emp	244,700	\$512,463
4042	215.66%	self-emp	244,700	\$527,713
4324	216.70%	self-emp	244,700	\$530,254
4026	217.55%	self-emp	244,700	\$532,344
3894	220.69%	employed	244,700	\$540,018
4450	220.76%	self-emp	244,700	\$540,189
4268	223.57%	self-emp	244,700	\$547,082
4201	224.10%	self-emp	244,700	\$548,376
4129	231.06%	employed	244,700	\$565,394
4150	231.15%	self-emp	244,700	\$565,618
4079	239.73%	self-emp	244,700	\$586,616
4471	240.33%	self-emp	244,700	\$588,083
4247	244.59%	self-emp	244,700	\$598,511
3999	249.03%	self-emp	244,700	\$609,372
4227	252.37%	self-emp	244,700	\$617,550
4361	256.77%	employed	244,700	\$628,314
4434	258.54%	self-emp	244,700	\$632,647
4538	259.51%	self-emp	244,700	\$635,026
4373	270.98%	self-emp	244,700	\$663,097
4223	271.98%	self-emp	244,700	\$665,535
4520	272.77%	self-emp	244,700	\$667,465
4425	289.66%	self-emp	244,700	\$708,800
4382	291.67%	self-emp	244,700	\$713,715
4337	292.23%	self-emp	244,700	\$715,083
4411	297.65%	self-emp	244,700	\$728,353

NAVIGANT
CONSULTING

4101	322.31%	self-emp	244,700	\$788,705
4497	322.52%	self-emp	244,700	\$789,205
4244	326.83%	self-emp	244,700	\$799,741
4258	327.19%	self-emp	244,700	\$800,638
4097	328.76%	self-emp	244,700	\$804,472
4395	345.76%	self-emp	244,700	\$846,068
4388	361.46%	self-emp	244,700	\$884,488
4094	374.02%	self-emp	244,700	\$915,228
4057	391.19%	self-emp	244,700	\$957,246
4236	404.38%	self-emp	244,700	\$989,507
4091	418.72%	self-emp	244,700	\$1,024,600
4226	457.48%	self-emp	244,700	\$1,119,460
4281	558.95%	self-emp	244,700	\$1,367,743
4036	608.49%	self-emp	244,700	\$1,488,978

APPENDIX D

Variation of income changes over the five-year period for each lawyer
prior to appointment

Count	Status	variance
433	employed	0.00%
428	employed	0.00%
396	employed	0.00%
481	employed	0.01%
464	employed	0.01%
484	employed	0.02%
449	employed	0.02%
459	employed	0.02%
448	employed	0.02%
454	employed	0.02%
420	employed	0.02%
451	employed	0.03%
450	employed	0.03%
418	employed	0.04%
457	employed	0.04%
390	employed	0.05%
453	employed	0.06%
447	employed	0.06%
461	employed	0.06%
543	employed	0.10%
429	employed	0.11%
567	employed	0.11%
545	employed	0.11%
406	employed	0.12%
394	employed	0.12%
426	employed	0.13%
452	employed	0.14%
405	employed	0.14%
463	employed	0.16%
437	employed	0.18%
417	employed	0.18%
411	employed	0.18%
552	employed	0.19%
412	employed	0.19%
421	employed	0.19%
473	employed	0.20%
524	employed	0.23%

502	employed	0.23%
536	employed	0.25%
519	employed	0.25%
500	employed	0.26%
505	employed	0.26%
520	employed	0.27%
455	employed	0.28%
488	employed	0.29%
493	employed	0.30%
460	employed	0.35%
501	employed	0.36%
491	employed	0.37%
399	employed	0.39%
525	employed	0.39%
462	employed	0.41%
509	employed	0.43%
401	employed	0.43%
529	employed	0.48%
407	employed	0.56%
542	employed	0.56%
424	employed	0.60%
492	employed	0.64%
486	employed	0.64%
419	employed	0.65%
564	employed	0.72%
489	employed	0.75%
425	employed	0.77%
474	employed	0.78%
469	employed	0.80%
537	employed	0.80%
409	employed	0.84%
446	employed	0.89%
497	employed	0.98%
554	employed	1.02%
494	employed	1.08%
397	employed	1.08%
398	employed	1.09%
432	employed	1.10%
410	employed	1.11%
498	employed	1.16%
511	employed	1.20%
515	employed	1.22%
538	employed	1.23%

508	employed	1.29%
510	employed	1.29%
395	employed	1.29%
445	employed	1.29%
472	employed	1.37%
555	employed	1.38%
431	employed	1.42%
393	employed	1.48%
456	employed	1.56%
553	employed	1.67%
416	employed	1.87%
470	employed	1.87%
408	employed	1.90%
499	employed	1.92%
439	employed	1.93%
533	employed	1.98%
544	employed	2.08%
471	employed	2.13%
415	employed	2.15%
513	employed	2.18%
490	employed	2.21%
413	employed	2.25%
546	employed	2.25%
514	employed	2.26%
521	employed	2.30%
467	employed	2.31%
548	employed	2.39%
487	employed	2.48%
483	employed	2.61%
434	employed	2.63%
477	employed	2.73%
391	employed	2.85%
404	employed	2.88%
422	employed	2.98%
526	employed	3.05%
504	employed	3.06%
527	employed	3.07%
557	employed	3.08%
516	employed	3.39%
465	employed	3.90%
549	employed	3.91%
441	employed	4.00%
403	employed	4.08%

443	employed	4.09%
507	employed	4.09%
435	employed	4.36%
440	employed	4.39%
503	employed	4.52%
528	employed	4.76%
523	employed	5.15%
566	employed	5.42%
478	employed	5.55%
539	employed	5.85%
530	employed	6.30%
532	employed	6.70%
556	employed	6.80%
476	employed	6.95%
482	employed	7.14%
423	employed	7.32%
531	employed	7.51%
495	employed	7.72%
522	employed	8.04%
540	employed	8.32%
560	employed	8.90%
475	employed	9.55%
562	employed	10.19%
512	employed	10.53%
466	employed	10.72%
550	employed	11.01%
517	employed	11.20%
535	employed	11.47%
468	employed	13.39%
565	employed	13.57%
458	employed	14.47%
392	employed	14.55%
506	employed	15.91%
551	employed	17.74%
558	employed	20.81%
563	employed	21.28%
561	employed	21.31%
444	employed	22.35%
402	employed	22.60%
438	employed	24.55%
400	employed	25.24%
559	employed	29.06%
485	employed	30.09%

479	employed	35.66%
480	employed	38.09%
534	employed	44.67%
436	employed	48.38%
414	employed	50.78%
430	employed	51.84%
496	employed	52.76%
442	employed	54.12%
541	employed	76.21%
518	employed	98.45%
427	employed	195.82%
547	employed	n/a
366	self-emp	0.09%
37	self-emp	0.09%
253	self-emp	0.10%
383	self-emp	0.15%
322	self-emp	0.15%
339	self-emp	0.23%
49	self-emp	0.24%
280	self-emp	0.26%
203	self-emp	0.27%
360	self-emp	0.28%
288	self-emp	0.30%
100	self-emp	0.30%
189	self-emp	0.38%
371	self-emp	0.44%
45	self-emp	0.49%
295	self-emp	0.49%
336	self-emp	0.50%
368	self-emp	0.51%
352	self-emp	0.52%
9	self-emp	0.53%
81	self-emp	0.53%
388	self-emp	0.53%
75	self-emp	0.55%
231	self-emp	0.56%
350	self-emp	0.58%
131	self-emp	0.60%
279	self-emp	0.60%
286	self-emp	0.60%
274	self-emp	0.64%
172	self-emp	0.66%
215	self-emp	0.66%

287	self-emp	0.69%
139	self-emp	0.69%
374	self-emp	0.70%
261	self-emp	0.77%
281	self-emp	0.78%
304	self-emp	0.80%
179	self-emp	0.81%
147	self-emp	0.84%
361	self-emp	0.86%
14	self-emp	0.87%
206	self-emp	0.88%
54	self-emp	0.90%
160	self-emp	0.91%
143	self-emp	0.92%
358	self-emp	0.93%
359	self-emp	0.93%
66	self-emp	0.94%
380	self-emp	0.94%
184	self-emp	0.94%
222	self-emp	0.96%
268	self-emp	1.02%
230	self-emp	1.04%
379	self-emp	1.04%
163	self-emp	1.07%
43	self-emp	1.09%
217	self-emp	1.10%
244	self-emp	1.10%
104	self-emp	1.15%
105	self-emp	1.16%
225	self-emp	1.16%
51	self-emp	1.18%
389	self-emp	1.21%
300	self-emp	1.22%
311	self-emp	1.23%
237	self-emp	1.26%
331	self-emp	1.26%
290	self-emp	1.26%
65	self-emp	1.26%
294	self-emp	1.27%
4	self-emp	1.28%
347	self-emp	1.31%
175	self-emp	1.37%
289	self-emp	1.40%

121	self-emp	1.41%
112	self-emp	1.45%
99	self-emp	1.45%
234	self-emp	1.45%
210	self-emp	1.46%
69	self-emp	1.47%
320	self-emp	1.49%
76	self-emp	1.50%
272	self-emp	1.52%
126	self-emp	1.53%
198	self-emp	1.54%
250	self-emp	1.55%
44	self-emp	1.60%
276	self-emp	1.61%
56	self-emp	1.64%
351	self-emp	1.68%
204	self-emp	1.68%
119	self-emp	1.69%
341	self-emp	1.72%
34	self-emp	1.78%
102	self-emp	1.85%
141	self-emp	1.91%
73	self-emp	1.92%
207	self-emp	1.92%
157	self-emp	1.93%
353	self-emp	1.93%
363	self-emp	1.95%
63	self-emp	1.96%
10	self-emp	1.99%
2	self-emp	1.99%
115	self-emp	2.00%
329	self-emp	2.01%
269	self-emp	2.06%
240	self-emp	2.10%
309	self-emp	2.13%
12	self-emp	2.14%
367	self-emp	2.17%
106	self-emp	2.18%
1	self-emp	2.27%
110	self-emp	2.28%
327	self-emp	2.28%
82	self-emp	2.32%
124	self-emp	2.32%

94	self-emp	2.36%
87	self-emp	2.38%
381	self-emp	2.45%
303	self-emp	2.50%
238	self-emp	2.52%
6	self-emp	2.53%
357	self-emp	2.55%
376	self-emp	2.59%
254	self-emp	2.60%
84	self-emp	2.63%
171	self-emp	2.64%
182	self-emp	2.64%
375	self-emp	2.70%
302	self-emp	2.87%
270	self-emp	2.87%
47	self-emp	2.94%
248	self-emp	3.10%
42	self-emp	3.10%
103	self-emp	3.14%
133	self-emp	3.15%
219	self-emp	3.24%
362	self-emp	3.27%
364	self-emp	3.30%
200	self-emp	3.31%
233	self-emp	3.33%
88	self-emp	3.38%
275	self-emp	3.40%
159	self-emp	3.44%
296	self-emp	3.49%
40	self-emp	3.57%
266	self-emp	3.61%
223	self-emp	3.64%
20	self-emp	3.69%
243	self-emp	3.71%
152	self-emp	3.76%
72	self-emp	3.76%
177	self-emp	3.84%
239	self-emp	3.85%
344	self-emp	3.90%
96	self-emp	3.98%
27	self-emp	4.00%
71	self-emp	4.01%
24	self-emp	4.05%

26	self-emp	4.09%
333	self-emp	4.12%
118	self-emp	4.15%
78	self-emp	4.15%
101	self-emp	4.19%
308	self-emp	4.26%
343	self-emp	4.28%
241	self-emp	4.29%
192	self-emp	4.31%
267	self-emp	4.32%
378	self-emp	4.33%
307	self-emp	4.64%
211	self-emp	4.66%
297	self-emp	4.66%
35	self-emp	4.66%
278	self-emp	4.67%
178	self-emp	4.70%
306	self-emp	4.72%
7	self-emp	4.72%
92	self-emp	4.73%
181	self-emp	4.73%
117	self-emp	4.83%
310	self-emp	4.87%
282	self-emp	4.91%
169	self-emp	4.91%
201	self-emp	4.92%
337	self-emp	4.95%
315	self-emp	5.02%
220	self-emp	5.04%
90	self-emp	5.06%
134	self-emp	5.07%
340	self-emp	5.10%
236	self-emp	5.12%
161	self-emp	5.17%
165	self-emp	5.26%
212	self-emp	5.33%
48	self-emp	5.40%
190	self-emp	5.47%
301	self-emp	5.77%
80	self-emp	5.84%
249	self-emp	5.85%
354	self-emp	5.86%
247	self-emp	5.88%

325	self-emp	5.94%
202	self-emp	6.11%
377	self-emp	6.12%
328	self-emp	6.24%
356	self-emp	6.26%
22	self-emp	6.46%
387	self-emp	6.51%
144	self-emp	6.58%
158	self-emp	6.79%
132	self-emp	6.80%
91	self-emp	6.82%
191	self-emp	6.84%
229	self-emp	6.85%
372	self-emp	6.95%
156	self-emp	6.96%
53	self-emp	7.04%
213	self-emp	7.30%
135	self-emp	7.34%
19	self-emp	7.36%
58	self-emp	7.40%
258	self-emp	7.40%
60	self-emp	7.59%
195	self-emp	7.64%
317	self-emp	7.99%
260	self-emp	8.02%
257	self-emp	8.25%
151	self-emp	8.26%
226	self-emp	8.29%
85	self-emp	8.30%
28	self-emp	8.44%
251	self-emp	8.51%
17	self-emp	8.54%
335	self-emp	8.68%
369	self-emp	8.79%
316	self-emp	8.85%
62	self-emp	9.02%
168	self-emp	9.08%
345	self-emp	9.10%
89	self-emp	9.26%
208	self-emp	9.30%
21	self-emp	9.57%
321	self-emp	9.70%
346	self-emp	9.82%

263	self-emp	9.84%
25	self-emp	9.99%
370	self-emp	10.02%
188	self-emp	10.04%
108	self-emp	10.65%
277	self-emp	10.71%
140	self-emp	10.73%
153	self-emp	10.86%
30	self-emp	11.02%
38	self-emp	11.05%
256	self-emp	11.44%
259	self-emp	11.57%
349	self-emp	11.77%
326	self-emp	12.00%
255	self-emp	12.49%
224	self-emp	12.68%
342	self-emp	12.92%
128	self-emp	13.31%
348	self-emp	13.31%
283	self-emp	13.32%
166	self-emp	13.33%
324	self-emp	13.43%
185	self-emp	13.46%
313	self-emp	13.51%
205	self-emp	13.63%
385	self-emp	13.83%
271	self-emp	14.38%
97	self-emp	14.42%
36	self-emp	14.47%
13	self-emp	14.65%
74	self-emp	14.67%
31	self-emp	15.08%
120	self-emp	15.12%
170	self-emp	15.54%
197	self-emp	16.08%
39	self-emp	16.15%
123	self-emp	16.58%
176	self-emp	16.78%
77	self-emp	16.81%
292	self-emp	16.86%
264	self-emp	16.89%
194	self-emp	17.01%
332	self-emp	17.76%

232	self-emp	17.91%
136	self-emp	17.93%
114	self-emp	17.93%
285	self-emp	18.06%
86	self-emp	18.27%
61	self-emp	18.38%
59	self-emp	18.51%
79	self-emp	18.55%
5	self-emp	18.67%
122	self-emp	18.73%
130	self-emp	18.89%
32	self-emp	18.97%
386	self-emp	19.09%
365	self-emp	19.40%
116	self-emp	19.53%
265	self-emp	19.63%
193	self-emp	20.45%
334	self-emp	20.59%
186	self-emp	20.73%
216	self-emp	20.89%
127	self-emp	21.18%
293	self-emp	21.39%
382	self-emp	21.58%
67	self-emp	21.62%
162	self-emp	21.72%
187	self-emp	21.80%
129	self-emp	22.48%
242	self-emp	23.35%
50	self-emp	24.70%
155	self-emp	24.93%
93	self-emp	25.15%
95	self-emp	25.59%
98	self-emp	26.44%
125	self-emp	26.50%
15	self-emp	26.66%
137	self-emp	26.88%
312	self-emp	27.87%
284	self-emp	28.05%
149	self-emp	28.11%
314	self-emp	28.13%
83	self-emp	28.16%
174	self-emp	28.37%
41	self-emp	29.36%

245	self-emp	30.50%
218	self-emp	31.05%
273	self-emp	31.84%
227	self-emp	32.59%
252	self-emp	34.12%
11	self-emp	34.16%
111	self-emp	35.00%
221	self-emp	35.58%
214	self-emp	35.63%
262	self-emp	38.19%
199	self-emp	38.27%
228	self-emp	39.20%
180	self-emp	39.90%
318	self-emp	41.57%
46	self-emp	42.43%
355	self-emp	43.10%
142	self-emp	43.53%
150	self-emp	44.10%
138	self-emp	44.83%
52	self-emp	45.30%
16	self-emp	46.49%
145	self-emp	46.92%
8	self-emp	49.69%
57	self-emp	50.50%
319	self-emp	55.10%
373	self-emp	60.44%
338	self-emp	60.66%
109	self-emp	61.94%
196	self-emp	63.48%
235	self-emp	64.01%
183	self-emp	67.83%
173	self-emp	69.30%
3	self-emp	70.59%
291	self-emp	71.12%
305	self-emp	74.49%
18	self-emp	76.10%
299	self-emp	76.86%
29	self-emp	79.21%
70	self-emp	87.66%
55	self-emp	89.58%
146	self-emp	111.04%
330	self-emp	112.85%
209	self-emp	117.99%



23	self-emp	145.15%
323	self-emp	163.17%
64	self-emp	188.84%
148	self-emp	198.25%
107	self-emp	217.16%
154	self-emp	230.44%
164	self-emp	325.49%
298	self-emp	432.89%
68	self-emp	532.92%
384	self-emp	572.45%
246	self-emp	969.98%
33	self-emp	1124.36%
167	self-emp	3227.46%
113	self-emp	6659.58%
