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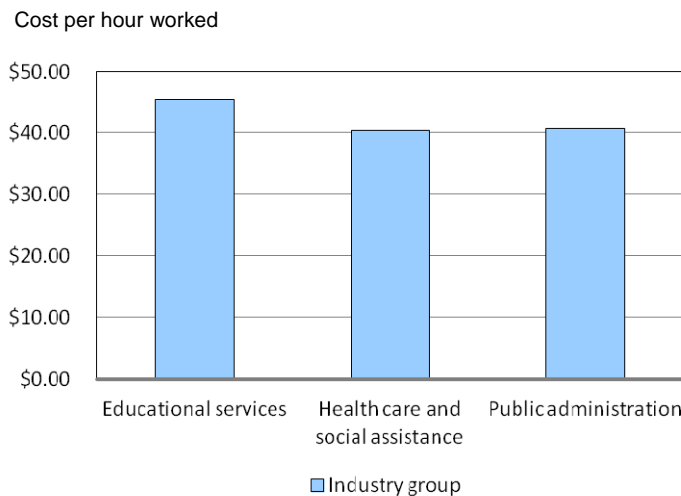
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## EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – SEPTEMBER 2013

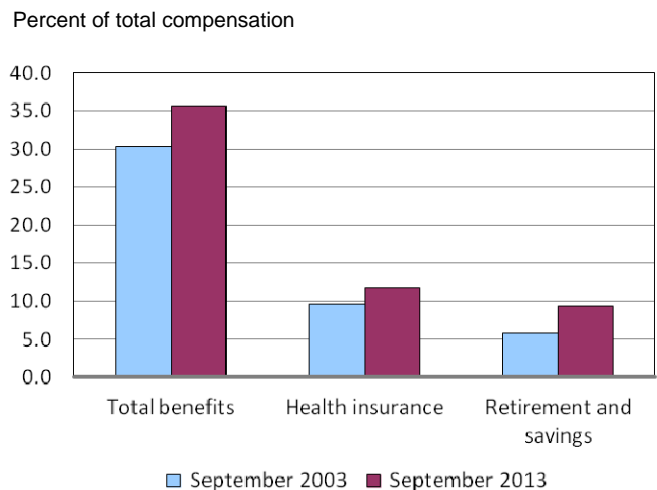
Employer costs for employee **compensation** averaged \$31.16 per hour worked in September 2013, the U.S. Bureau of Labor Statistics reported today. **Wages and salaries** averaged \$21.54 per hour worked and accounted for 69.1 percent of these costs, while **benefits** averaged \$9.61 and accounted for the remaining 30.9 percent. Total employer compensation costs for **private industry** workers averaged \$29.23 per hour worked in September 2013.

Employer Costs for Employee Compensation (ECEC), a product of the National Compensation Survey, measures employer costs for wages, salaries, and employee benefits for nonfarm private and state and local government workers.

**Chart 1. Employer costs per hour worked for total compensation: selected industry groups, state and local government workers, September 2013**



**Chart 2. Employer costs as a percent of total compensation: total benefits, health insurance, and retirement and savings, state and local government workers, September 2003 and September 2013**



### Compensation costs in state and local government

**State and local government** employers spent an average of \$42.51 per hour worked for employee compensation in September 2013. Wages and salaries averaged \$27.38 per hour and accounted for 64.4 percent of compensation costs, while benefits averaged \$15.13 per hour worked and accounted for the remaining 35.6 percent. Total compensation costs for workers in the education and health services industry averaged \$44.57 per hour worked. Within the education and health services industry, average hourly compensation costs were \$45.30 for educational services workers and \$40.34 for health care and

social assistance workers. Total compensation costs for workers in public administration were \$40.66 per hour worked. (See chart 1 and table 4.)

For state and local government employees, employer costs for **insurance** benefits were \$5.14 per hour, or 12.1 percent of total compensation. The largest component of insurance costs in September 2013 was health insurance, which averaged \$4.98, or 11.7 percent of total compensation. In September 2003, employer costs for health insurance averaged \$3.19 per employee hour worked, or 9.5 percent of total compensation. (See chart 2 and table 3.)

In September 2013, the average cost for **retirement and savings** benefits was \$3.97 per hour worked in state and local government, or 9.3 percent of total compensation. Included in this amount were employer costs for defined benefit plans, which averaged \$3.62 per hour (8.5 percent of total compensation), and defined contribution plans, which averaged 34 cents (0.8 percent). In September 2003, employer costs for retirement and savings averaged \$1.99 per hour worked, or 5.9 percent of total compensation. (See chart 2 and table 3.) Defined benefit plans specify a formula for determining future benefits, while defined contribution plans specify employer contributions but do not guarantee the amount of future benefits.

Two components of benefit costs are paid leave and legally required benefits. **Paid leave** benefit costs include vacation, holiday, sick leave, and personal leave. The average cost for paid leave was \$3.11 per hour worked for state and local government employees. Costs for **legally required benefits**, including Social Security, Medicare, unemployment insurance (both state and federal), and workers' compensation, averaged \$2.56 per hour worked. (See table 3.)

The National Compensation Survey produces data on the percentage of state and local government workers with access to and participation in employee benefit plans, including health and retirement and savings plans. Detailed data on health and retirement plan provisions are available at <http://www.bls.gov/ebs>.

**Table A. Relative importance of employer costs for employee compensation, September 2013**

<b>Compensation component</b>	<b>Civilian workers</b>	<b>Private industry</b>	<b>State and local government</b>
Wages and salaries	69.1%	70.3%	64.4%
Benefits	30.9	29.7	35.6
Paid leave	7.0	6.9	7.3
Supplemental pay	2.4	2.7	0.8
Insurance	9.0	8.2	12.1
Health benefits	8.5	7.7	11.7
Retirement and savings	4.8	3.7	9.3
Defined benefit	3.0	1.6	8.5
Defined contribution	1.8	2.1	0.8
Legally required	7.8	8.2	6.0

**The Employer Costs for Employee Compensation for December 2013 is scheduled to be released on Wednesday, March 12, 2014, at 10:00 a.m. (EDT).**

Employer Costs for Employee Compensation data on total compensation, wages and salaries, and benefits in private industry are produced annually in the March reference period for 15 metropolitan areas. The most recent metropolitan area data were included in the March 2013 news release published in June 2013. For further information about metropolitan area ECEC estimates see: “BLS Introduces New Employer Costs for Employee Compensation Data for Private Industry Workers in 15 Metropolitan Areas,” at <http://www.bls.gov/opub/cwc/cm20090921ar01p1.htm>.

Supplemental tables with occupational, establishment size, and bargaining status series for detailed industries are available at <http://www.bls.gov/ncs/ect/sp/ecsuphst.pdf> and <http://www.bls.gov/ncs/ect/sp/ecsuptc28.pdf>.

Relative standard errors for all cost estimates in the most recent news release and supplementary tables are available at <ftp://ftp.bls.gov/pub/special.requests/ocwc/ect/ececrse.pdf> and <http://www.bls.gov/ncs/ect/sp/ecsprse.pdf>.

Historical ECEC data are available in three listings, all available at <http://www.bls.gov/ect/#tables>. The first historical listing covers data for the March reference periods from 1986 to 2001. These data use the Standard Industrial Classification (SIC) and Census of Population occupational classification systems. A second listing contains data for the March, June, September, and December reference periods from March 2002 to December 2003. These data are also based on the SIC and Census of Population occupational classification systems. The most recent listing includes data for March 2004 to the current reference period. These are based on the North American Industry Classification System (NAICS) and Standard Occupational Classification (SOC) systems.

Information in this release will be made available to sensory impaired individuals upon request—  
Telephone: (202) 691-5200; Federal Relay Service: (800) 877-8339.

BLS news releases, including the ECEC, are available through an e-mail subscription service at: [www.bls.gov/bls/list.htm](http://www.bls.gov/bls/list.htm).

## TECHNICAL NOTE

Employer Costs for Employee Compensation (ECEC) measures the average cost to employers for wages and salaries and benefits per employee hour worked.

ECEC includes the civilian economy, which includes data from both private industry and state and local government. Excluded from private industry are the self-employed and farm and private household workers. Federal government workers are excluded from the public sector. The private industry series and the state and local government series provide data for the two sectors separately.

The cost levels for this quarter were collected from a probability sample of approximately 45,400 occupations selected from a sample of about 9,100 establishments in private industry and approximately 9,100 occupations from a sample of about 1,400 establishments in state and local government.

### Comparing private and public sector data

Compensation cost levels in state and local government should not be directly compared with levels in private industry. Differences between these sectors stem from factors such as variation in work activities and occupational structures. Manufacturing and sales, for example, make up a large part of private industry work activities but are rare in state and local government. Professional and administrative support occupations (including teachers) account for two-thirds of the state and local government workforce, compared with one-half of private industry.

### ECEC quarterly publication focus

ECEC news releases are published quarterly, providing civilian, private industry, and state and local government cost per hour worked estimates as well as additional detail on a specific compensation cost topic of interest. This quarter focuses on compensation costs in state and local government. Topics of news releases for the upcoming reference periods are as follows:

- December 2013—Paid leave and legally required benefit costs in private industry
- March 2014—Health benefit costs in private industry
- June 2014—Retirement and savings benefit costs in private industry

### ECEC detailed information and measures

For detailed information on the Employer Costs for Employee Compensation series, see National Compensation Measures, Chapter 8, of the *BLS Handbook of Methods* at: [www.bls.gov/opub/hom/pdf/homch8.pdf](http://www.bls.gov/opub/hom/pdf/homch8.pdf).

**Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by major occupational and industry group, September 2013**

Compensation component	Occupational group							
	All workers <sup>1</sup>		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$31.16	100.0	\$51.74	100.0	\$23.56	100.0	\$16.73	100.0
Wages and salaries .....	21.54	69.1	35.88	69.3	16.54	70.2	11.88	71.0
Total benefits .....	9.61	30.9	15.86	30.7	7.02	29.8	4.85	29.0
Paid leave .....	2.17	7.0	4.17	8.1	1.51	6.4	0.90	5.4
Vacation .....	1.06	3.4	2.01	3.9	0.75	3.2	0.42	2.5
Holiday .....	0.66	2.1	1.21	2.3	0.47	2.0	0.28	1.7
Sick .....	0.33	1.1	0.69	1.3	0.21	0.9	0.14	0.9
Personal .....	0.12	0.4	0.25	0.5	0.09	0.4	0.05	0.3
Supplemental pay .....	0.73	2.4	1.18	2.3	0.48	2.0	0.31	1.8
Overtime and premium <sup>4</sup> .....	0.24	0.8	0.14	0.3	0.14	0.6	0.16	1.0
Shift differentials .....	0.06	0.2	0.09	0.2	0.02	0.1	0.05	0.3
Nonproduction bonuses .....	0.43	1.4	0.95	1.8	0.32	1.4	0.09	0.6
Insurance .....	2.79	9.0	4.24	8.2	2.34	9.9	1.39	8.3
Life .....	0.05	0.1	0.09	0.2	0.03	0.1	0.02	0.1
Health .....	2.65	8.5	4.00	7.7	2.25	9.5	1.35	8.1
Short-term disability .....	0.05	0.2	0.08	0.1	0.04	0.2	( <sup>5</sup> )	( <sup>6</sup> )
Long-term disability .....	0.04	0.1	0.08	0.2	0.03	0.1	( <sup>5</sup> )	( <sup>6</sup> )
Retirement and savings .....	1.49	4.8	2.87	5.5	0.83	3.5	0.68	4.1
Defined benefit .....	0.92	3.0	1.75	3.4	0.41	1.7	0.54	3.2
Defined contribution .....	0.57	1.8	1.12	2.2	0.42	1.8	0.14	0.9
Legally required benefits .....	2.43	7.8	3.40	6.6	1.86	7.9	1.57	9.4
Social Security and Medicare .....	1.75	5.6	2.81	5.4	1.37	5.8	0.99	5.9
Social Security <sup>7</sup> .....	1.39	4.5	2.22	4.3	1.11	4.7	0.79	4.7
Medicare .....	0.35	1.1	0.59	1.1	0.27	1.1	0.19	1.2
Federal unemployment insurance .....	0.03	0.1	0.02	( <sup>6</sup> )	0.04	0.2	0.03	0.2
State unemployment insurance .....	0.21	0.7	0.20	0.4	0.21	0.9	0.19	1.1
Workers' compensation .....	0.44	1.4	0.37	0.7	0.24	1.0	0.37	2.2

See footnotes at end of table.

**Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by major occupational and industry group, September 2013 — Continued**

Compensation component	Occupational group				Industry group			
	Natural resources, construction, and maintenance		Production, transportation, and material moving		Goods-producing <sup>2</sup>		Service-providing <sup>3</sup>	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$32.86	100.0	\$25.35	100.0	\$34.60	100.0	\$30.56	100.0
Wages and salaries .....	21.96	66.9	16.80	66.3	23.13	66.9	21.27	69.6
Total benefits .....	10.89	33.1	8.55	33.7	11.47	33.1	9.29	30.4
Paid leave .....	1.88	5.7	1.51	6.0	2.27	6.6	2.15	7.0
Vacation .....	0.94	2.9	0.78	3.1	1.20	3.5	1.03	3.4
Holiday .....	0.62	1.9	0.51	2.0	0.79	2.3	0.64	2.1
Sick .....	0.21	0.6	0.17	0.7	0.20	0.6	0.35	1.1
Personal .....	0.11	0.3	0.06	0.2	0.08	0.2	0.13	0.4
Supplemental pay .....	0.89	2.7	0.87	3.4	1.31	3.8	0.63	2.1
Overtime and premium <sup>4</sup> .....	0.63	1.9	0.52	2.1	0.56	1.6	0.18	0.6
Shift differentials .....	0.05	0.1	0.08	0.3	0.08	0.2	0.06	0.2
Nonproduction bonuses .....	0.21	0.6	0.26	1.0	0.67	1.9	0.39	1.3
Insurance .....	3.03	9.2	2.76	10.9	3.29	9.5	2.71	8.9
Life .....	0.04	0.1	0.04	0.2	0.06	0.2	0.04	0.1
Health .....	2.87	8.7	2.61	10.3	3.10	9.0	2.58	8.4
Short-term disability .....	0.08	0.2	0.05	0.2	0.08	0.2	0.04	0.1
Long-term disability .....	0.04	0.1	0.06	0.2	0.05	0.1	0.04	0.1
Retirement and savings .....	1.96	6.0	0.96	3.8	1.57	4.5	1.48	4.8
Defined benefit .....	1.39	4.2	0.56	2.2	0.83	2.4	0.94	3.1
Defined contribution .....	0.57	1.7	0.40	1.6	0.74	2.1	0.54	1.8
Legally required benefits .....	3.14	9.5	2.45	9.7	3.03	8.8	2.32	7.6
Social Security and Medicare .....	1.86	5.7	1.43	5.6	1.97	5.7	1.71	5.6
Social Security <sup>7</sup> .....	1.50	4.6	1.15	4.6	1.58	4.6	1.36	4.5
Medicare .....	0.36	1.1	0.28	1.1	0.38	1.1	0.35	1.1
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.27	0.8	0.25	1.0	0.30	0.9	0.20	0.6
Workers' compensation .....	0.98	3.0	0.73	2.9	0.73	2.1	0.38	1.3

<sup>1</sup> Includes workers in the private nonfarm economy excluding households and the public sector excluding the Federal government.

<sup>2</sup> Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

<sup>3</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; other services, except public administration; and

public administration.

<sup>4</sup> Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

<sup>5</sup> Cost per hour worked is \$0.01 or less.

<sup>6</sup> Less than .05 percent.

<sup>7</sup> Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

Note: The sum of individual items may not equal totals due to rounding.

**Table 2. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by occupational and industry group, September 2013**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
Civilian workers <sup>1</sup> .....	\$31.16	\$21.54	\$9.61	\$2.17	\$0.73	\$2.79	\$1.49	\$2.43
<b>Occupational group</b>								
Management, professional, and related .....	51.74	35.88	15.86	4.17	1.18	4.24	2.87	3.40
Management, business, and financial .....	59.25	40.72	18.53	5.40	1.92	4.32	3.01	3.89
Professional and related .....	48.63	33.88	14.76	3.66	0.88	4.21	2.81	3.20
Teachers <sup>2</sup> .....	55.52	39.27	16.25	2.72	0.17	5.48	4.72	3.15
Primary, secondary, and special education school teachers .....	55.47	38.50	16.97	2.46	0.17	6.34	5.07	2.93
Registered nurses .....	49.31	34.58	14.73	3.90	1.42	3.82	1.99	3.61
Sales and office .....	23.56	16.54	7.02	1.51	0.48	2.34	0.83	1.86
Sales and related .....	21.95	16.38	5.57	1.17	0.49	1.54	0.55	1.82
Office and administrative support .....	24.49	16.63	7.86	1.71	0.47	2.81	0.99	1.88
Service .....	16.73	11.88	4.85	0.90	0.31	1.39	0.68	1.57
Natural resources, construction, and maintenance .....	32.86	21.96	10.89	1.88	0.89	3.03	1.96	3.14
Construction, extraction, farming, fishing, and forestry <sup>3</sup> .....	33.25	21.97	11.28	1.50	0.91	3.02	2.42	3.43
Installation, maintenance, and repair .....	32.50	21.96	10.54	2.22	0.88	3.03	1.54	2.87
Production, transportation, and material moving .....	25.35	16.80	8.55	1.51	0.87	2.76	0.96	2.45
Production .....	25.87	17.11	8.76	1.64	1.07	2.84	0.81	2.40
Transportation and material moving .....	24.88	16.52	8.36	1.39	0.68	2.69	1.10	2.49
<b>Industry group</b>								
Education and health services .....	35.87	24.90	10.97	2.52	0.44	3.53	2.05	2.43
Educational services .....	44.22	30.30	13.92	2.65	0.17	4.91	3.61	2.58
Elementary and secondary schools .....	43.85	29.79	14.06	2.25	0.17	5.35	3.87	2.42
Junior colleges, colleges, and universities .....	48.46	33.40	15.06	3.84	0.16	4.44	3.62	3.00
Health care and social assistance .....	30.45	21.39	9.06	2.43	0.62	2.63	1.04	2.34
Hospitals .....	40.61	27.14	13.47	3.55	1.12	4.15	1.82	2.83
Percent of total compensation								
Civilian workers <sup>1</sup> .....	100.0	69.1	30.9	7.0	2.4	9.0	4.8	7.8
<b>Occupational group</b>								
Management, professional, and related .....	100.0	69.3	30.7	8.1	2.3	8.2	5.5	6.6
Management, business, and financial .....	100.0	68.7	31.3	9.1	3.2	7.3	5.1	6.6
Professional and related .....	100.0	69.7	30.3	7.5	1.8	8.7	5.8	6.6
Teachers <sup>2</sup> .....	100.0	70.7	29.3	4.9	0.3	9.9	8.5	5.7
Primary, secondary, and special education school teachers .....	100.0	69.4	30.6	4.4	0.3	11.4	9.1	5.3
Registered nurses .....	100.0	70.1	29.9	7.9	2.9	7.7	4.0	7.3
Sales and office .....	100.0	70.2	29.8	6.4	2.0	9.9	3.5	7.9
Sales and related .....	100.0	74.6	25.4	5.3	2.2	7.0	2.5	8.3
Office and administrative support .....	100.0	67.9	32.1	7.0	1.9	11.5	4.0	7.7
Service .....	100.0	71.0	29.0	5.4	1.8	8.3	4.1	9.4
Natural resources, construction, and maintenance .....	100.0	66.9	33.1	5.7	2.7	9.2	6.0	9.5
Construction, extraction, farming, fishing, and forestry <sup>3</sup> .....	100.0	66.1	33.9	4.5	2.7	9.1	7.3	10.3
Installation, maintenance, and repair .....	100.0	67.6	32.4	6.8	2.7	9.3	4.7	8.8
Production, transportation, and material moving .....	100.0	66.3	33.7	6.0	3.4	10.9	3.8	9.7
Production .....	100.0	66.1	33.9	6.4	4.1	11.0	3.1	9.3
Transportation and material moving .....	100.0	66.4	33.6	5.6	2.7	10.8	4.4	10.0
<b>Industry group</b>								
Education and health services .....	100.0	69.4	30.6	7.0	1.2	9.8	5.7	6.8
Educational services .....	100.0	68.5	31.5	6.0	0.4	11.1	8.2	5.8
Elementary and secondary schools .....	100.0	67.9	32.1	5.1	0.4	12.2	8.8	5.5
Junior colleges, colleges, and universities .....	100.0	68.9	31.1	7.9	0.3	9.2	7.5	6.2
Health care and social assistance .....	100.0	70.3	29.7	8.0	2.0	8.6	3.4	7.7
Hospitals .....	100.0	66.8	33.2	8.7	2.8	10.2	4.5	7.0

<sup>1</sup> Includes workers in the private nonfarm economy excluding households and the public sector excluding the Federal government.

<sup>2</sup> Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.

<sup>3</sup> Farming, fishing, and forestry occupations were combined with

construction and extraction occupational group as of December 2006.

Note: The sum of individual items may not equal totals due to rounding.

**Table 3. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: State and local government workers, by major occupational and industry group, September 2013**

Compensation component	Occupational group <sup>1</sup>								Industry group	
	All workers		Management, professional, and related		Sales and office		Service		Service-providing <sup>2</sup>	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$42.51	100.0	\$51.76	100.0	\$29.29	100.0	\$31.76	100.0	\$42.57	100.0
Wages and salaries .....	27.38	64.4	34.71	67.1	17.55	59.9	18.62	58.6	27.44	64.5
Total benefits .....	15.13	35.6	17.05	32.9	11.74	40.1	13.14	41.4	15.13	35.5
Paid leave .....	3.11	7.3	3.46	6.7	2.54	8.7	2.77	8.7	3.11	7.3
Vacation .....	1.16	2.7	1.15	2.2	1.12	3.8	1.18	3.7	1.16	2.7
Holiday .....	0.92	2.2	0.97	1.9	0.80	2.7	0.88	2.8	0.92	2.2
Sick .....	0.80	1.9	1.02	2.0	0.50	1.7	0.56	1.8	0.81	1.9
Personal .....	0.23	0.5	0.31	0.6	0.12	0.4	0.14	0.4	0.23	0.5
Supplemental pay .....	0.35	0.8	0.26	0.5	0.20	0.7	0.58	1.8	0.35	0.8
Overtime and premium <sup>3</sup> .....	0.19	0.4	0.08	0.2	0.12	0.4	0.39	1.2	0.18	0.4
Shift differentials .....	0.05	0.1	0.03	0.1	0.02	0.1	0.09	0.3	0.05	0.1
Nonproduction bonuses .....	0.12	0.3	0.15	0.3	0.06	0.2	0.10	0.3	0.12	0.3
Insurance .....	5.14	12.1	5.68	11.0	4.61	15.7	4.25	13.4	5.14	12.1
Life .....	0.09	0.2	0.12	0.2	0.05	0.2	0.05	0.2	0.09	0.2
Health .....	4.98	11.7	5.48	10.6	4.51	15.4	4.15	13.1	4.99	11.7
Short-term disability .....	0.03	0.1	0.03	0.1	0.03	0.1	0.02	0.1	0.03	0.1
Long-term disability .....	0.04	0.1	0.05	0.1	0.03	0.1	0.02	0.1	0.04	0.1
Retirement and savings .....	3.97	9.3	4.70	9.1	2.53	8.6	3.44	10.8	3.96	9.3
Defined benefit .....	3.62	8.5	4.24	8.2	2.30	7.8	3.23	10.2	3.62	8.5
Defined contribution .....	0.34	0.8	0.45	0.9	0.23	0.8	0.21	0.6	0.35	0.8
Legally required benefits .....	2.56	6.0	2.95	5.7	1.86	6.4	2.11	6.6	2.56	6.0
Social Security and Medicare .....	1.92	4.5	2.35	4.5	1.38	4.7	1.35	4.3	1.92	4.5
Social Security <sup>4</sup> .....	1.49	3.5	1.80	3.5	1.09	3.7	1.04	3.3	1.48	3.5
Medicare .....	0.44	1.0	0.55	1.1	0.29	1.0	0.31	1.0	0.44	1.0
Federal unemployment insurance .....	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )
State unemployment insurance .....	0.11	0.3	0.11	0.2	0.10	0.3	0.10	0.3	0.11	0.3
Workers' compensation .....	0.53	1.2	0.49	0.9	0.38	1.3	0.65	2.0	0.53	1.2

<sup>1</sup> This table presents data for the three major occupational groups in State and local government: management, professional, and related occupations, including teachers; sales and office occupations, including clerical workers; and service occupations, including police and firefighters.

<sup>2</sup> Service-providing industries, which include health and educational services, employ a large part of the State and local government workforce.

<sup>3</sup> Includes premium pay for work in addition to the regular work schedule

(such as overtime, weekends, and holidays).

<sup>4</sup> Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

<sup>5</sup> Cost per hour worked is \$0.01 or less.

<sup>6</sup> Less than .05 percent.

Note: The sum of individual items may not equal totals due to rounding.



**Table 4. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: State and local government workers, by occupational and industry group, September 2013**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
State and local government workers .....	\$42.51	\$27.38	\$15.13	\$3.11	\$0.35	\$5.14	\$3.97	\$2.56
<b>Occupational group</b>								
Management, professional, and related .....	51.76	34.71	17.05	3.46	0.26	5.68	4.70	2.95
Professional and related .....	50.82	34.32	16.50	3.12	0.25	5.64	4.67	2.83
Teachers <sup>1</sup> .....	58.23	40.68	17.55	2.79	0.15	6.10	5.41	3.11
Primary, secondary, and special education school teachers .....	58.46	40.39	18.07	2.53	0.17	6.78	5.62	2.96
Sales and office .....	29.29	17.55	11.74	2.54	0.20	4.61	2.53	1.86
Office and administrative support .....	29.49	17.62	11.88	2.57	0.20	4.68	2.56	1.86
Service .....	31.76	18.62	13.14	2.77	0.58	4.25	3.44	2.11
<b>Industry group</b>								
Education and health services .....	44.57	29.81	14.76	2.78	0.22	5.31	3.94	2.51
Educational services .....	45.30	30.52	14.79	2.62	0.16	5.40	4.11	2.49
Elementary and secondary schools .....	44.74	30.17	14.57	2.29	0.17	5.58	4.13	2.40
Junior colleges, colleges, and universities .....	47.60	32.07	15.52	3.77	0.13	4.67	4.14	2.80
Health care and social assistance .....	40.34	25.74	14.60	3.72	0.59	4.78	2.90	2.62
Hospitals .....	45.21	29.14	16.07	4.28	0.74	5.15	3.14	2.76
Public administration .....	40.66	24.28	16.38	3.80	0.57	5.03	4.28	2.69
Percent of total compensation								
State and local government workers .....	100.0	64.4	35.6	7.3	0.8	12.1	9.3	6.0
<b>Occupational group</b>								
Management, professional, and related .....	100.0	67.1	32.9	6.7	0.5	11.0	9.1	5.7
Professional and related .....	100.0	67.5	32.5	6.1	0.5	11.1	9.2	5.6
Teachers <sup>1</sup> .....	100.0	69.9	30.1	4.8	0.3	10.5	9.3	5.3
Primary, secondary, and special education school teachers .....	100.0	69.1	30.9	4.3	0.3	11.6	9.6	5.1
Sales and office .....	100.0	59.9	40.1	8.7	0.7	15.7	8.6	6.4
Office and administrative support .....	100.0	59.7	40.3	8.7	0.7	15.9	8.7	6.3
Service .....	100.0	58.6	41.4	8.7	1.8	13.4	10.8	6.6
<b>Industry group</b>								
Education and health services .....	100.0	66.9	33.1	6.2	0.5	11.9	8.8	5.6
Educational services .....	100.0	67.4	32.6	5.8	0.4	11.9	9.1	5.5
Elementary and secondary schools .....	100.0	67.4	32.6	5.1	0.4	12.5	9.2	5.4
Junior colleges, colleges, and universities .....	100.0	67.4	32.6	7.9	0.3	9.8	8.7	5.9
Health care and social assistance .....	100.0	63.8	36.2	9.2	1.5	11.8	7.2	6.5
Hospitals .....	100.0	64.5	35.5	9.5	1.6	11.4	6.9	6.1
Public administration .....	100.0	59.7	40.3	9.4	1.4	12.4	10.5	6.6

<sup>1</sup> Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.

Note: The sum of individual items may not equal totals due to rounding.

**Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major occupational group and bargaining unit status, September 2013**

Compensation component	Occupational group							
	All workers		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$29.23	100.0	\$51.73	100.0	\$23.06	100.0	\$14.27	100.0
Wages and salaries .....	20.55	70.3	36.32	70.2	16.45	71.4	10.78	75.5
Total benefits .....	8.68	29.7	15.42	29.8	6.60	28.6	3.49	24.5
Paid leave .....	2.01	6.9	4.43	8.6	1.42	6.2	0.59	4.1
Vacation .....	1.04	3.6	2.34	4.5	0.71	3.1	0.29	2.1
Holiday .....	0.62	2.1	1.30	2.5	0.44	1.9	0.19	1.3
Sick .....	0.25	0.8	0.57	1.1	0.18	0.8	0.08	0.5
Personal .....	0.11	0.4	0.23	0.4	0.08	0.4	0.03	0.2
Supplemental pay .....	0.80	2.7	1.53	3.0	0.51	2.2	0.26	1.8
Overtime and premium <sup>1</sup> .....	0.25	0.9	0.16	0.3	0.14	0.6	0.13	0.9
Shift differentials .....	0.06	0.2	0.12	0.2	0.02	0.1	0.04	0.3
Nonproduction bonuses .....	0.49	1.7	1.25	2.4	0.34	1.5	0.09	0.6
Insurance .....	2.39	8.2	3.70	7.2	2.14	9.3	0.93	6.5
Life .....	0.04	0.1	0.08	0.1	0.03	0.1	( <sup>2</sup> )	( <sup>3</sup> )
Health .....	2.26	7.7	3.45	6.7	2.05	8.9	0.89	6.3
Short-term disability .....	0.05	0.2	0.09	0.2	0.04	0.2	( <sup>2</sup> )	( <sup>3</sup> )
Long-term disability .....	0.04	0.2	0.09	0.2	0.03	0.1	( <sup>2</sup> )	( <sup>3</sup> )
Retirement and savings .....	1.07	3.7	2.18	4.2	0.68	2.9	0.23	1.6
Defined benefit .....	0.46	1.6	0.81	1.6	0.24	1.0	0.09	0.7
Defined contribution .....	0.61	2.1	1.37	2.7	0.44	1.9	0.13	0.9
Legally required benefits .....	2.40	8.2	3.57	6.9	1.86	8.1	1.49	10.4
Social Security and Medicare .....	1.72	5.9	2.98	5.8	1.37	6.0	0.93	6.5
Social Security <sup>4</sup> .....	1.38	4.7	2.37	4.6	1.11	4.8	0.75	5.3
Medicare .....	0.34	1.2	0.61	1.2	0.27	1.2	0.18	1.2
Federal unemployment insurance .....	0.04	0.1	0.03	0.1	0.04	0.2	0.04	0.3
State unemployment insurance .....	0.23	0.8	0.23	0.4	0.22	0.9	0.20	1.4
Workers' compensation .....	0.42	1.4	0.32	0.6	0.23	1.0	0.32	2.2

See footnotes at end of table.

**Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major occupational group and bargaining unit status, September 2013 — Continued**

Compensation component	Occupational group				Bargaining unit status			
	Natural resources, construction, and maintenance		Production, transportation, and material moving		Union		Nonunion	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$32.47	100.0	\$25.08	100.0	\$40.64	100.0	\$28.09	100.0
Wages and salaries .....	21.98	67.7	16.72	66.7	24.33	59.9	20.18	71.8
Total benefits .....	10.50	32.3	8.36	33.3	16.31	40.1	7.92	28.2
Paid leave .....	1.74	5.4	1.48	5.9	2.89	7.1	1.92	6.8
Vacation .....	0.89	2.7	0.77	3.1	1.50	3.7	1.00	3.5
Holiday .....	0.58	1.8	0.50	2.0	0.83	2.0	0.59	2.1
Sick .....	0.17	0.5	0.15	0.6	0.40	1.0	0.23	0.8
Personal .....	0.11	0.3	0.06	0.2	0.16	0.4	0.10	0.4
Supplemental pay .....	0.92	2.8	0.88	3.5	1.27	3.1	0.75	2.7
Overtime and premium <sup>1</sup> .....	0.65	2.0	0.53	2.1	0.75	1.8	0.20	0.7
Shift differentials .....	0.04	0.1	0.08	0.3	0.18	0.4	0.05	0.2
Nonproduction bonuses .....	0.23	0.7	0.27	1.1	0.35	0.9	0.50	1.8
Insurance .....	2.84	8.7	2.67	10.6	5.59	13.7	2.08	7.4
Life .....	0.04	0.1	0.04	0.2	0.08	0.2	0.04	0.1
Health .....	2.68	8.3	2.51	10.0	5.25	12.9	1.96	7.0
Short-term disability .....	0.08	0.3	0.06	0.2	0.16	0.4	0.04	0.2
Long-term disability .....	0.03	0.1	0.06	0.2	0.11	0.3	0.04	0.1
Retirement and savings .....	1.79	5.5	0.88	3.5	3.18	7.8	0.86	3.1
Defined benefit .....	1.19	3.7	0.47	1.9	2.35	5.8	0.28	1.0
Defined contribution .....	0.60	1.9	0.41	1.6	0.82	2.0	0.59	2.1
Legally required benefits .....	3.20	9.9	2.45	9.8	3.38	8.3	2.31	8.2
Social Security and Medicare .....	1.87	5.8	1.43	5.7	2.13	5.2	1.68	6.0
Social Security <sup>4</sup> .....	1.51	4.7	1.15	4.6	1.71	4.2	1.35	4.8
Medicare .....	0.36	1.1	0.27	1.1	0.41	1.0	0.33	1.2
Federal unemployment insurance .....	0.03	0.1	0.04	0.1	0.04	0.1	0.04	0.1
State unemployment insurance .....	0.29	0.9	0.25	1.0	0.32	0.8	0.22	0.8
Workers' compensation .....	1.01	3.1	0.73	2.9	0.90	2.2	0.37	1.3

<sup>1</sup> Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

<sup>2</sup> Cost per hour worked is \$0.01 or less.

<sup>3</sup> Less than .05 percent.

<sup>4</sup> Comprises the Old-Age, Survivors, and Disability

Insurance (OASDI) program.

Note: The sum of individual items may not equal totals due to rounding.

**Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group, September 2013**

Compensation component	Goods-producing <sup>1</sup>						Service-providing <sup>2</sup>					
	All goods-producing <sup>1</sup>		Construction		Manufacturing		All service-providing <sup>2</sup>		Trade, transportation, and utilities		Information	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$34.57	100.0	\$34.19	100.0	\$33.93	100.0	\$28.13	100.0	\$24.77	100.0	\$47.29	100.0
Wages and salaries .....	23.14	67.0	23.80	69.6	22.34	65.8	20.02	71.2	17.45	70.4	30.90	65.3
Total benefits .....	11.42	33.0	10.39	30.4	11.59	34.2	8.11	28.8	7.32	29.6	16.39	34.7
Paid leave .....	2.26	6.5	1.48	4.3	2.54	7.5	1.96	7.0	1.49	6.0	4.25	9.0
Vacation .....	1.20	3.5	0.76	2.2	1.35	4.0	1.01	3.6	0.79	3.2	2.21	4.7
Holiday .....	0.79	2.3	0.53	1.6	0.88	2.6	0.58	2.1	0.44	1.8	1.09	2.3
Sick .....	0.20	0.6	0.12	0.4	0.23	0.7	0.26	0.9	0.20	0.8	0.50	1.1
Personal .....	0.08	0.2	0.06	0.2	0.09	0.3	0.11	0.4	0.07	0.3	0.44	0.9
Supplemental pay .....	1.31	3.8	0.92	2.7	1.42	4.2	0.69	2.5	0.57	2.3	1.46	3.1
Overtime and premium <sup>3</sup> .....	0.56	1.6	0.60	1.7	0.52	1.5	0.19	0.7	0.26	1.0	0.32	0.7
Shift differentials .....	0.08	0.2	( <sup>4</sup> )	( <sup>5</sup> )	0.12	0.4	0.06	0.2	0.02	0.1	0.05	0.1
Nonproduction bonuses .....	0.67	1.9	0.31	0.9	0.77	2.3	0.45	1.6	0.30	1.2	1.10	2.3
Insurance .....	3.27	9.5	2.61	7.6	3.54	10.4	2.21	7.9	2.21	8.9	4.62	9.8
Life .....	0.06	0.2	0.04	0.1	0.06	0.2	0.04	0.1	0.03	0.1	0.06	0.1
Health .....	3.09	8.9	2.49	7.3	3.34	9.8	2.09	7.4	2.09	8.4	4.29	9.1
Short-term disability .....	0.08	0.2	0.05	0.2	0.09	0.3	0.05	0.2	0.04	0.1	0.20	0.4
Long-term disability .....	0.05	0.1	0.02	0.1	0.05	0.2	0.04	0.2	0.05	0.2	0.07	0.1
Retirement and savings .....	1.54	4.5	1.85	5.4	1.30	3.8	0.98	3.5	0.88	3.5	2.83	6.0
Defined benefit .....	0.79	2.3	1.16	3.4	0.57	1.7	0.40	1.4	0.42	1.7	1.63	3.4
Defined contribution .....	0.75	2.2	0.69	2.0	0.73	2.2	0.58	2.1	0.45	1.8	1.20	2.5
Legally required benefits .....	3.03	8.8	3.53	10.3	2.78	8.2	2.27	8.1	2.17	8.8	3.23	6.8
Social Security and Medicare .....	1.97	5.7	1.96	5.7	1.93	5.7	1.67	5.9	1.45	5.8	2.66	5.6
Social Security <sup>6</sup> .....	1.58	4.6	1.58	4.6	1.56	4.6	1.34	4.8	1.17	4.7	2.13	4.5
Medicare .....	0.38	1.1	0.38	1.1	0.38	1.1	0.33	1.2	0.28	1.1	0.53	1.1
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.1	0.04	0.2	0.04	0.1
State unemployment insurance .....	0.30	0.9	0.38	1.1	0.28	0.8	0.21	0.8	0.20	0.8	0.25	0.5
Workers' compensation .....	0.73	2.1	1.16	3.4	0.54	1.6	0.35	1.3	0.48	2.0	0.29	0.6

See footnotes at end of table.

**Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group, September 2013 — Continued**

Compensation component	Service-providing <sup>2</sup>									
	Financial activities		Professional and business services		Education and health services		Leisure and hospitality		Other services	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$40.83	100.0	\$34.94	100.0	\$30.89	100.0	\$12.63	100.0	\$25.27	100.0
Wages and salaries .....	27.52	67.4	25.16	72.0	22.09	71.5	9.97	78.9	18.38	72.7
Total benefits .....	13.31	32.6	9.78	28.0	8.80	28.5	2.66	21.1	6.89	27.3
Paid leave .....	3.40	8.3	2.58	7.4	2.37	7.7	0.40	3.2	1.50	5.9
Vacation .....	1.75	4.3	1.34	3.8	1.19	3.9	0.22	1.8	0.72	2.8
Holiday .....	1.00	2.4	0.81	2.3	0.68	2.2	0.12	0.9	0.50	2.0
Sick .....	0.47	1.2	0.31	0.9	0.34	1.1	0.04	0.3	0.21	0.8
Personal .....	0.18	0.4	0.13	0.4	0.15	0.5	0.02	0.2	0.07	0.3
Supplemental pay .....	2.02	5.0	0.86	2.5	0.57	1.8	0.15	1.2	0.30	1.2
Overtime and premium <sup>3</sup> .....	0.14	0.4	0.17	0.5	0.20	0.7	0.07	0.6	0.12	0.5
Shift differentials .....	0.02	( <sup>5</sup> )	0.02	0.1	0.20	0.6	( <sup>4</sup> )	( <sup>5</sup> )	( <sup>4</sup> )	( <sup>5</sup> )
Nonproduction bonuses .....	1.86	4.5	0.66	1.9	0.17	0.5	0.07	0.6	0.17	0.7
Insurance .....	3.46	8.5	2.42	6.9	2.51	8.1	0.60	4.8	1.86	7.4
Life .....	0.05	0.1	0.05	0.1	0.04	0.1	( <sup>4</sup> )	( <sup>5</sup> )	0.03	0.1
Health .....	3.23	7.9	2.25	6.4	2.39	7.7	0.58	4.6	1.78	7.0
Short-term disability .....	0.11	0.3	0.06	0.2	0.04	0.1	( <sup>4</sup> )	( <sup>5</sup> )	0.02	0.1
Long-term disability .....	0.06	0.2	0.06	0.2	0.05	0.1	( <sup>4</sup> )	( <sup>5</sup> )	0.02	0.1
Retirement and savings .....	1.70	4.2	1.23	3.5	0.97	3.1	0.14	1.1	1.01	4.0
Defined benefit .....	0.52	1.3	0.48	1.4	0.30	1.0	0.05	0.4	0.57	2.3
Defined contribution .....	1.18	2.9	0.75	2.1	0.66	2.2	0.09	0.7	0.44	1.8
Legally required benefits .....	2.74	6.7	2.70	7.7	2.39	7.7	1.37	10.8	2.22	8.8
Social Security and Medicare .....	2.27	5.6	2.07	5.9	1.84	6.0	0.87	6.9	1.52	6.0
Social Security <sup>6</sup> .....	1.79	4.4	1.66	4.7	1.48	4.8	0.70	5.6	1.23	4.9
Medicare .....	0.47	1.2	0.41	1.2	0.36	1.2	0.16	1.3	0.29	1.2
Federal unemployment insurance .....	0.04	0.1	0.04	0.1	0.03	0.1	0.04	0.4	0.03	0.1
State unemployment insurance .....	0.23	0.6	0.26	0.7	0.19	0.6	0.20	1.6	0.28	1.1
Workers' compensation .....	0.21	0.5	0.34	1.0	0.33	1.1	0.26	2.0	0.39	1.5

<sup>1</sup> Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

<sup>2</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

<sup>3</sup> Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

<sup>4</sup> Cost per hour worked is \$0.01 or less.

<sup>5</sup> Less than .05 percent.

<sup>6</sup> Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

Note: The sum of individual items may not equal totals due to rounding.

**Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by census region and division, September 2013**

Compensation component	Census region and division <sup>1</sup>									
	Northeast		Northeast divisions				South		South divisions	
	Cost	Percent	New England		Middle Atlantic		Cost	Percent	South Atlantic	
			Cost	Percent	Cost	Percent			Cost	Percent
Total compensation .....	\$33.40	100.0	\$34.48	100.0	\$33.01	100.0	\$26.67	100.0	\$26.97	100.0
Wages and salaries .....	23.01	68.9	24.16	70.1	22.60	68.5	19.11	71.6	19.41	72.0
Total benefits .....	10.38	31.1	10.32	29.9	10.41	31.5	7.56	28.4	7.56	28.0
Paid leave .....	2.49	7.5	2.51	7.3	2.49	7.5	1.76	6.6	1.83	6.8
Vacation .....	1.26	3.8	1.28	3.7	1.25	3.8	0.90	3.4	0.95	3.5
Holiday .....	0.74	2.2	0.78	2.3	0.73	2.2	0.56	2.1	0.57	2.1
Sick .....	0.33	1.0	0.30	0.9	0.34	1.0	0.21	0.8	0.21	0.8
Personal .....	0.16	0.5	0.14	0.4	0.17	0.5	0.09	0.4	0.10	0.4
Supplemental pay .....	0.99	3.0	0.93	2.7	1.01	3.1	0.75	2.8	0.66	2.4
Overtime and premium <sup>2</sup> .....	0.24	0.7	0.23	0.7	0.24	0.7	0.28	1.0	0.23	0.9
Shift differentials .....	0.07	0.2	0.09	0.3	0.07	0.2	0.06	0.2	0.06	0.2
Nonproduction bonuses .....	0.68	2.0	0.60	1.8	0.71	2.1	0.41	1.6	0.37	1.4
Insurance .....	2.88	8.6	2.77	8.0	2.92	8.9	2.03	7.6	2.02	7.5
Life .....	0.05	0.1	0.05	0.1	0.05	0.2	0.04	0.1	0.03	0.1
Health .....	2.70	8.1	2.61	7.6	2.73	8.3	1.91	7.2	1.90	7.1
Short-term disability .....	0.08	0.3	0.07	0.2	0.09	0.3	0.04	0.2	0.05	0.2
Long-term disability .....	0.05	0.1	0.05	0.1	0.05	0.2	0.04	0.1	0.04	0.1
Retirement and savings .....	1.27	3.8	1.31	3.8	1.26	3.8	0.88	3.3	0.89	3.3
Defined benefit .....	0.56	1.7	0.54	1.6	0.57	1.7	0.35	1.3	0.35	1.3
Defined contribution .....	0.71	2.1	0.77	2.2	0.69	2.1	0.53	2.0	0.54	2.0
Legally required benefits .....	2.75	8.2	2.80	8.1	2.73	8.3	2.14	8.0	2.16	8.0
Social Security and Medicare .....	1.92	5.8	2.02	5.8	1.89	5.7	1.61	6.0	1.62	6.0
Social Security <sup>3</sup> .....	1.54	4.6	1.62	4.7	1.51	4.6	1.29	4.9	1.31	4.9
Medicare .....	0.38	1.1	0.40	1.1	0.38	1.1	0.31	1.2	0.32	1.2
Federal unemployment insurance .....	0.04	0.1	0.03	0.1	0.04	0.1	0.03	0.1	0.04	0.1
State unemployment insurance .....	0.33	1.0	0.33	1.0	0.33	1.0	0.16	0.6	0.17	0.6
Workers' compensation .....	0.46	1.4	0.42	1.2	0.47	1.4	0.34	1.3	0.33	1.2

See footnotes at end of table.

**Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by census region and division, September 2013 — Continued**

Compensation component	Census region and division <sup>1</sup>									
	South divisions				Midwest		Midwest divisions			
	East South Central		West South Central		Cost	Percent	East North Central		West North Central	
	Cost	Percent	Cost	Percent			Cost	Percent	Cost	Percent
Total compensation .....	\$24.89	100.0	\$26.92	100.0	\$28.02	100.0	\$28.32	100.0	\$27.39	100.0
Wages and salaries .....	17.54	70.5	19.26	71.6	19.51	69.6	19.56	69.1	19.42	70.9
Total benefits .....	7.35	29.5	7.66	28.4	8.50	30.4	8.77	30.9	7.96	29.1
Paid leave .....	1.61	6.5	1.71	6.4	1.87	6.7	1.88	6.6	1.85	6.7
Vacation .....	0.81	3.3	0.86	3.2	1.00	3.6	1.01	3.6	0.99	3.6
Holiday .....	0.52	2.1	0.56	2.1	0.58	2.1	0.58	2.0	0.58	2.1
Sick .....	0.19	0.7	0.21	0.8	0.19	0.7	0.19	0.7	0.21	0.8
Personal .....	0.08	0.3	0.09	0.3	0.09	0.3	0.10	0.4	0.08	0.3
Supplemental pay .....	0.74	3.0	0.91	3.4	0.74	2.6	0.81	2.9	0.57	2.1
Overtime and premium <sup>2</sup> .....	0.31	1.2	0.34	1.3	0.24	0.9	0.27	0.9	0.20	0.7
Shift differentials .....	0.06	0.2	0.05	0.2	0.07	0.3	0.08	0.3	0.05	0.2
Nonproduction bonuses .....	0.38	1.5	0.51	1.9	0.42	1.5	0.46	1.6	0.33	1.2
Insurance .....	2.09	8.4	2.03	7.5	2.53	9.0	2.65	9.3	2.28	8.3
Life .....	0.04	0.2	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.1
Health .....	1.95	7.8	1.92	7.1	2.39	8.5	2.50	8.8	2.15	7.8
Short-term disability .....	0.05	0.2	0.04	0.1	0.06	0.2	0.06	0.2	0.05	0.2
Long-term disability .....	0.04	0.2	0.04	0.1	0.04	0.2	0.04	0.2	0.04	0.2
Retirement and savings .....	0.87	3.5	0.87	3.2	1.08	3.8	1.09	3.9	1.05	3.8
Defined benefit .....	0.43	1.7	0.31	1.2	0.50	1.8	0.55	2.0	0.38	1.4
Defined contribution .....	0.43	1.7	0.55	2.1	0.58	2.1	0.54	1.9	0.67	2.4
Legally required benefits .....	2.04	8.2	2.14	7.9	2.30	8.2	2.34	8.3	2.22	8.1
Social Security and Medicare .....	1.50	6.0	1.62	6.0	1.64	5.8	1.65	5.8	1.61	5.9
Social Security <sup>3</sup> .....	1.21	4.9	1.30	4.8	1.32	4.7	1.33	4.7	1.29	4.7
Medicare .....	0.29	1.2	0.32	1.2	0.32	1.1	0.32	1.1	0.32	1.2
Federal unemployment insurance .....	0.03	0.1	0.02	0.1	0.04	0.1	0.04	0.1	0.03	0.1
State unemployment insurance .....	0.15	0.6	0.16	0.6	0.23	0.8	0.24	0.9	0.22	0.8
Workers' compensation .....	0.37	1.5	0.34	1.2	0.39	1.4	0.41	1.4	0.36	1.3

See footnotes at end of table.

**Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by census region and division, September 2013 — Continued**

Compensation component	Census region and division <sup>1</sup>					
	West		West divisions			
	Cost	Percent	Mountain		Pacific	
			Cost	Percent	Cost	Percent
Total compensation .....	\$30.82	100.0	\$28.22	100.0	\$31.99	100.0
Wages and salaries .....	21.75	70.5	20.13	71.4	22.47	70.2
Total benefits .....	9.08	29.5	8.08	28.6	9.53	29.8
Paid leave .....	2.11	6.9	1.97	7.0	2.18	6.8
Vacation .....	1.11	3.6	1.07	3.8	1.13	3.5
Holiday .....	0.63	2.0	0.55	1.9	0.67	2.1
Sick .....	0.28	0.9	0.25	0.9	0.30	0.9
Personal .....	0.09	0.3	0.11	0.4	0.08	0.2
Supplemental pay .....	0.77	2.5	0.71	2.5	0.80	2.5
Overtime and premium <sup>2</sup> .....	0.22	0.7	0.22	0.8	0.22	0.7
Shift differentials .....	0.05	0.2	0.04	0.1	0.05	0.2
Nonproduction bonuses .....	0.50	1.6	0.45	1.6	0.53	1.6
Insurance .....	2.38	7.7	2.05	7.3	2.53	7.9
Life .....	0.03	0.1	0.03	0.1	0.04	0.1
Health .....	2.27	7.4	1.94	6.9	2.41	7.5
Short-term disability .....	0.03	0.1	0.03	0.1	0.04	0.1
Long-term disability .....	0.05	0.1	0.05	0.2	0.04	0.1
Retirement and savings .....	1.19	3.9	1.09	3.9	1.23	3.9
Defined benefit .....	0.52	1.7	0.34	1.2	0.60	1.9
Defined contribution .....	0.67	2.2	0.75	2.7	0.63	2.0
Legally required benefits .....	2.62	8.5	2.25	8.0	2.79	8.7
Social Security and Medicare .....	1.80	5.8	1.65	5.8	1.86	5.8
Social Security <sup>3</sup> .....	1.44	4.7	1.32	4.7	1.49	4.7
Medicare .....	0.36	1.2	0.33	1.2	0.37	1.1
Federal unemployment insurance .....	0.04	0.1	0.03	0.1	0.04	0.1
State unemployment insurance .....	0.25	0.8	0.18	0.6	0.27	0.9
Workers' compensation .....	0.54	1.8	0.39	1.4	0.61	1.9

<sup>1</sup> The States that comprise the census divisions are: New England: Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont; Middle Atlantic: New Jersey, New York, and Pennsylvania; South Atlantic: Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, South Carolina, Virginia, and West Virginia; East South Central: Alabama, Kentucky, Mississippi, and Tennessee; West South Central: Arkansas, Louisiana, Oklahoma, and Texas; East North Central: Illinois, Indiana, Michigan, Ohio, and Wisconsin; West North Central: Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South

Dakota; Mountain: Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming; and Pacific: Alaska, California, Hawaii, Oregon, and Washington.

<sup>2</sup> Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

<sup>3</sup> Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

Note: The sum of individual items may not equal totals due to rounding.



**Table 8. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by establishment employment size, September 2013**

Compensation component	1-99 workers						100 workers or more					
	1-99 workers		1-49 workers		50-99 workers		100 workers or more		100-499 workers		500 workers or more	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$24.09	100.0	\$23.11	100.0	\$27.18	100.0	\$35.27	100.0	\$29.68	100.0	\$43.12	100.0
Wages and salaries .....	17.81	73.9	17.29	74.8	19.47	71.6	23.77	67.4	20.53	69.2	28.32	65.7
Total benefits .....	6.28	26.1	5.82	25.2	7.72	28.4	11.50	32.6	9.15	30.8	14.80	34.3
Paid leave .....	1.39	5.8	1.27	5.5	1.76	6.5	2.73	7.7	2.10	7.1	3.62	8.4
Vacation .....	0.71	2.9	0.64	2.8	0.92	3.4	1.43	4.1	1.09	3.7	1.91	4.4
Holiday .....	0.45	1.9	0.42	1.8	0.54	2.0	0.81	2.3	0.64	2.2	1.04	2.4
Sick .....	0.16	0.7	0.15	0.6	0.20	0.7	0.35	1.0	0.25	0.8	0.48	1.1
Personal .....	0.07	0.3	0.06	0.3	0.10	0.4	0.15	0.4	0.12	0.4	0.18	0.4
Supplemental pay .....	0.48	2.0	0.44	1.9	0.62	2.3	1.17	3.3	0.78	2.6	1.73	4.0
Overtime and premium <sup>1</sup> .....	0.18	0.7	0.16	0.7	0.25	0.9	0.33	0.9	0.30	1.0	0.39	0.9
Shift differentials .....	( <sup>2</sup> )	( <sup>3</sup> )	( <sup>2</sup> )	( <sup>3</sup> )	0.03	0.1	0.12	0.3	0.06	0.2	0.20	0.5
Nonproduction bonuses .....	0.29	1.2	0.27	1.2	0.34	1.3	0.72	2.0	0.42	1.4	1.14	2.6
Insurance .....	1.63	6.8	1.49	6.4	2.10	7.7	3.29	9.3	2.70	9.1	4.11	9.5
Life .....	0.03	0.1	0.02	0.1	0.04	0.1	0.05	0.2	0.05	0.2	0.06	0.1
Health .....	1.55	6.5	1.42	6.1	1.99	7.3	3.09	8.8	2.55	8.6	3.85	8.9
Short-term disability .....	0.03	0.1	0.03	0.1	0.04	0.2	0.08	0.2	0.06	0.2	0.10	0.2
Long-term disability .....	0.02	0.1	0.02	0.1	0.03	0.1	0.07	0.2	0.05	0.2	0.10	0.2
Retirement and savings .....	0.61	2.5	0.52	2.2	0.90	3.3	1.61	4.6	1.16	3.9	2.25	5.2
Defined benefit .....	0.23	1.0	0.19	0.8	0.36	1.3	0.74	2.1	0.50	1.7	1.07	2.5
Defined contribution .....	0.38	1.6	0.33	1.4	0.54	2.0	0.88	2.5	0.66	2.2	1.19	2.8
Legally required benefits .....	2.16	9.0	2.11	9.1	2.33	8.6	2.69	7.6	2.40	8.1	3.09	7.2
Social Security and Medicare .....	1.47	6.1	1.43	6.2	1.61	5.9	2.01	5.7	1.72	5.8	2.41	5.6
Social Security <sup>4</sup> .....	1.19	4.9	1.15	5.0	1.29	4.7	1.61	4.6	1.38	4.7	1.92	4.5
Medicare .....	0.29	1.2	0.28	1.2	0.32	1.2	0.40	1.1	0.34	1.1	0.48	1.1
Federal unemployment insurance .....	0.04	0.2	0.04	0.2	0.04	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.23	1.0	0.23	1.0	0.24	0.9	0.23	0.7	0.23	0.8	0.23	0.5
Workers' compensation .....	0.42	1.7	0.41	1.8	0.45	1.6	0.42	1.2	0.42	1.4	0.42	1.0

<sup>1</sup> Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

<sup>2</sup> Cost per hour worked is \$0.01 or less.

<sup>3</sup> Less than .05 percent.

<sup>4</sup> Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

Note: The sum of individual items may not equal totals due to rounding.

**Table 9. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, goods-producing and service-providing industries, by occupational group, September 2013**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
<b>All workers in private industry</b> .....	\$29.23	\$20.55	\$8.68	\$2.01	\$0.80	\$2.39	\$1.07	\$2.40
Management, professional, and related .....	51.73	36.32	15.42	4.43	1.53	3.70	2.18	3.57
Management, business, and financial .....	59.63	41.35	18.28	5.40	2.19	4.06	2.70	3.93
Professional and related .....	47.57	33.66	13.91	3.92	1.19	3.52	1.91	3.38
Sales and office .....	23.06	16.45	6.60	1.42	0.51	2.14	0.68	1.86
Sales and related .....	21.91	16.38	5.53	1.16	0.50	1.52	0.53	1.82
Office and administrative support .....	23.80	16.49	7.30	1.59	0.51	2.55	0.77	1.88
Service .....	14.27	10.78	3.49	0.59	0.26	0.93	0.23	1.49
Natural resources, construction, and maintenance .....	32.47	21.98	10.50	1.74	0.92	2.84	1.79	3.20
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	32.97	22.09	10.89	1.31	0.95	2.84	2.25	3.54
Installation, maintenance, and repair .....	32.04	21.88	10.16	2.11	0.90	2.84	1.40	2.90
Production, transportation, and material moving .....	25.08	16.72	8.36	1.48	0.88	2.67	0.88	2.45
Production .....	25.66	17.02	8.65	1.61	1.07	2.80	0.77	2.39
Transportation and material moving .....	24.51	16.42	8.09	1.35	0.70	2.54	0.99	2.51
<b>All workers, goods-producing industries<sup>2</sup></b> .....	34.57	23.14	11.42	2.26	1.31	3.27	1.54	3.03
Management, professional, and related .....	61.74	42.05	19.69	5.39	2.49	4.55	3.05	4.22
Sales and office .....	27.71	19.37	8.34	1.81	0.69	2.79	0.75	2.30
Natural resources, construction, and maintenance .....	33.46	22.37	11.09	1.44	1.06	2.97	2.10	3.51
Production, transportation, and material moving .....	26.79	17.47	9.32	1.67	1.18	3.11	0.85	2.51
<b>All workers, service-providing industries<sup>3</sup></b> .....	28.13	20.02	8.11	1.96	0.69	2.21	0.98	2.27
Management, professional, and related .....	50.38	35.54	14.84	4.30	1.40	3.59	2.07	3.48
Sales and office .....	22.70	16.23	6.47	1.39	0.49	2.09	0.67	1.82
Service .....	14.20	10.74	3.46	0.58	0.26	0.92	0.22	1.48
Natural resources, construction, and maintenance .....	31.34	21.52	9.82	2.08	0.77	2.68	1.44	2.84
Production, transportation, and material moving .....	23.62	16.08	7.54	1.31	0.62	2.29	0.91	2.40
Percent of total compensation								
<b>All workers in private industry</b> .....	100.0	70.3	29.7	6.9	2.7	8.2	3.7	8.2
Management, professional, and related .....	100.0	70.2	29.8	8.6	3.0	7.2	4.2	6.9
Management, business, and financial .....	100.0	69.4	30.6	9.1	3.7	6.8	4.5	6.6
Professional and related .....	100.0	70.8	29.2	8.2	2.5	7.4	4.0	7.1
Sales and office .....	100.0	71.4	28.6	6.2	2.2	9.3	2.9	8.1
Sales and related .....	100.0	74.8	25.2	5.3	2.3	6.9	2.4	8.3
Office and administrative support .....	100.0	69.3	30.7	6.7	2.1	10.7	3.3	7.9
Service .....	100.0	75.5	24.5	4.1	1.8	6.5	1.6	10.4
Natural resources, construction, and maintenance .....	100.0	67.7	32.3	5.4	2.8	8.7	5.5	9.9
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	100.0	67.0	33.0	4.0	2.9	8.6	6.8	10.7
Installation, maintenance, and repair .....	100.0	68.3	31.7	6.6	2.8	8.9	4.4	9.1
Production, transportation, and material moving .....	100.0	66.7	33.3	5.9	3.5	10.6	3.5	9.8
Production .....	100.0	66.3	33.7	6.3	4.2	10.9	3.0	9.3
Transportation and material moving .....	100.0	67.0	33.0	5.5	2.8	10.4	4.0	10.2
<b>All workers, goods-producing industries<sup>2</sup></b> .....	100.0	67.0	33.0	6.5	3.8	9.5	4.5	8.8
Management, professional, and related .....	100.0	68.1	31.9	8.7	4.0	7.4	4.9	6.8
Sales and office .....	100.0	69.9	30.1	6.5	2.5	10.1	2.7	8.3
Natural resources, construction, and maintenance .....	100.0	66.9	33.1	4.3	3.2	8.9	6.3	10.5
Production, transportation, and material moving .....	100.0	65.2	34.8	6.2	4.4	11.6	3.2	9.4
<b>All workers, service-providing industries<sup>3</sup></b> .....	100.0	71.2	28.8	7.0	2.5	7.9	3.5	8.1
Management, professional, and related .....	100.0	70.5	29.5	8.5	2.8	7.1	4.1	6.9
Sales and office .....	100.0	71.5	28.5	6.1	2.2	9.2	3.0	8.0
Service .....	100.0	75.6	24.4	4.1	1.8	6.4	1.6	10.4
Natural resources, construction, and maintenance .....	100.0	68.7	31.3	6.6	2.5	8.6	4.6	9.1
Production, transportation, and material moving .....	100.0	68.1	31.9	5.6	2.6	9.7	3.8	10.2

<sup>1</sup> Farming, fishing, and forestry occupations were combined with construction and extraction occupational group as of December 2006.

<sup>2</sup> Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

<sup>3</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies

and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

Note: The sum of individual items may not equal totals due to rounding.

**Table 10. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by industry group, September 2013**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
<b>All workers, goods-producing industries<sup>1</sup></b> .....	\$34.57	\$23.14	\$11.42	\$2.26	\$1.31	\$3.27	\$1.54	\$3.03
Construction .....	34.19	23.80	10.39	1.48	0.92	2.61	1.85	3.53
Manufacturing .....	33.93	22.34	11.59	2.54	1.42	3.54	1.30	2.78
Aircraft manufacturing <sup>2</sup> .....	66.52	41.69	24.83	6.21	3.42	6.58	4.39	4.22
<b>All workers, service-providing industries<sup>3</sup></b> .....	28.13	20.02	8.11	1.96	0.69	2.21	0.98	2.27
Trade, transportation, and utilities .....	24.77	17.45	7.32	1.49	0.57	2.21	0.88	2.17
Wholesale trade .....	31.81	22.32	9.50	2.24	0.93	2.71	0.99	2.63
Retail trade .....	17.83	13.40	4.43	0.80	0.26	1.34	0.40	1.63
Transportation and warehousing .....	35.76	23.06	12.70	2.50	1.01	4.17	1.78	3.24
Utilities .....	59.76	36.99	22.78	5.24	2.19	5.60	5.67	4.08
Information .....	47.29	30.90	16.39	4.25	1.46	4.62	2.83	3.23
Financial activities .....	40.83	27.52	13.31	3.40	2.02	3.46	1.70	2.74
Finance and insurance .....	44.46	29.58	14.89	3.86	2.40	3.80	2.00	2.82
Credit intermediation and related activities .....	37.83	25.46	12.37	3.31	1.51	3.39	1.67	2.49
Insurance carriers and related activities .....	42.75	28.54	14.20	3.73	1.57	3.96	2.11	2.84
Real estate and rental and leasing .....	29.35	21.02	8.33	1.96	0.81	2.37	0.72	2.48
Professional and business services .....	34.94	25.16	9.78	2.58	0.86	2.42	1.23	2.70
Professional and technical services .....	45.28	32.42	12.87	3.79	1.06	3.15	1.67	3.20
Administrative and waste services .....	21.98	16.54	5.44	1.09	0.44	1.34	0.49	2.07
Education and health services .....	30.89	22.09	8.80	2.37	0.57	2.51	0.97	2.39
Educational services .....	40.20	29.51	10.68	2.77	0.21	3.08	1.71	2.90
Junior colleges, colleges, and universities .....	50.04	35.83	14.21	3.96	0.21	4.03	2.66	3.35
Health care and social assistance .....	29.49	20.97	8.52	2.30	0.62	2.42	0.86	2.32
Leisure and hospitality .....	12.63	9.97	2.66	0.40	0.15	0.60	0.14	1.37
Accommodation and food services .....	11.63	9.27	2.36	0.31	0.13	0.51	0.12	1.30
Other services .....	25.27	18.38	6.89	1.50	0.30	1.86	1.01	2.22
Percent of total compensation								
<b>All workers, goods-producing industries<sup>1</sup></b> .....	100.0	67.0	33.0	6.5	3.8	9.5	4.5	8.8
Construction .....	100.0	69.6	30.4	4.3	2.7	7.6	5.4	10.3
Manufacturing .....	100.0	65.8	34.2	7.5	4.2	10.4	3.8	8.2
Aircraft manufacturing <sup>2</sup> .....	100.0	62.7	37.3	9.3	5.1	9.9	6.6	6.3
<b>All workers, service-providing industries<sup>3</sup></b> .....	100.0	71.2	28.8	7.0	2.5	7.9	3.5	8.1
Trade, transportation, and utilities .....	100.0	70.4	29.6	6.0	2.3	8.9	3.5	8.8
Wholesale trade .....	100.0	70.1	29.9	7.0	2.9	8.5	3.1	8.3
Retail trade .....	100.0	75.1	24.9	4.5	1.5	7.5	2.2	9.1
Transportation and warehousing .....	100.0	64.5	35.5	7.0	2.8	11.7	5.0	9.1
Utilities .....	100.0	61.9	38.1	8.8	3.7	9.4	9.5	6.8
Information .....	100.0	65.3	34.7	9.0	3.1	9.8	6.0	6.8
Financial activities .....	100.0	67.4	32.6	8.3	5.0	8.5	4.2	6.7
Finance and insurance .....	100.0	66.5	33.5	8.7	5.4	8.5	4.5	6.3
Credit intermediation and related activities .....	100.0	67.3	32.7	8.8	4.0	9.0	4.4	6.6
Insurance carriers and related activities .....	100.0	66.8	33.2	8.7	3.7	9.3	4.9	6.6
Real estate and rental and leasing .....	100.0	71.6	28.4	6.7	2.8	8.1	2.5	8.5
Professional and business services .....	100.0	72.0	28.0	7.4	2.5	6.9	3.5	7.7
Professional and technical services .....	100.0	71.6	28.4	8.4	2.3	7.0	3.7	7.1
Administrative and waste services .....	100.0	75.3	24.7	5.0	2.0	6.1	2.2	9.4
Education and health services .....	100.0	71.5	28.5	7.7	1.8	8.1	3.1	7.7
Educational services .....	100.0	73.4	26.6	6.9	0.5	7.7	4.3	7.2
Junior colleges, colleges, and universities .....	100.0	71.6	28.4	7.9	0.4	8.1	5.3	6.7
Health care and social assistance .....	100.0	71.1	28.9	7.8	2.1	8.2	2.9	7.9
Leisure and hospitality .....	100.0	78.9	21.1	3.2	1.2	4.8	1.1	10.8
Accommodation and food services .....	100.0	79.7	20.3	2.6	1.1	4.4	1.0	11.2
Other services .....	100.0	72.7	27.3	5.9	1.2	7.4	4.0	8.8

<sup>1</sup> Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

<sup>2</sup> Data are available beginning with December 2006.

<sup>3</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies

and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

Note: The sum of individual items may not equal totals due to rounding.

**Table 11. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by occupational group and full-time and part-time status, September 2013**

Series	Total compensation	Wages and salaries	Benefit costs					Legally required benefits
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	
Cost per hour worked								
<b>All full-time workers in private industry</b> .....	\$33.96	\$23.43	\$10.53	\$2.55	\$1.01	\$2.96	\$1.35	\$2.66
Management, professional, and related .....	54.00	37.52	16.48	4.81	1.66	4.01	2.38	3.64
Management, business, and financial .....	60.28	41.70	18.57	5.50	2.23	4.14	2.75	3.95
Professional and related .....	50.17	34.96	15.21	4.38	1.31	3.92	2.15	3.45
Sales and office .....	26.79	18.66	8.13	1.87	0.67	2.71	0.85	2.03
Sales and related .....	29.00	21.15	7.85	1.87	0.80	2.20	0.79	2.19
Office and administrative support .....	25.76	17.50	8.26	1.87	0.60	2.95	0.89	1.95
Service .....	17.22	12.33	4.89	0.97	0.40	1.52	0.36	1.63
Natural resources, construction, and maintenance .....	33.32	22.45	10.87	1.82	0.96	2.97	1.87	3.24
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	33.68	22.50	11.18	1.36	0.98	2.94	2.32	3.57
Installation, maintenance, and repair .....	33.00	22.41	10.59	2.23	0.95	3.00	1.47	2.94
Production, transportation, and material moving .....	26.88	17.82	9.06	1.68	1.00	2.87	0.96	2.56
Production .....	26.32	17.35	8.98	1.69	1.12	2.93	0.81	2.42
Transportation and material moving .....	27.57	18.40	9.17	1.66	0.84	2.80	1.15	2.72
<b>All part-time workers in private industry</b> .....	15.44	12.15	3.28	0.43	0.19	0.74	0.27	1.65
Management, professional, and related .....	34.59	27.24	7.35	1.59	0.58	1.43	0.72	3.04
Professional and related .....	34.23	26.99	7.24	1.53	0.56	1.43	0.70	3.02
Sales and office .....	14.04	11.12	2.92	0.34	0.11	0.77	0.25	1.45
Sales and related .....	12.45	10.02	2.43	0.22	0.09	0.61	0.19	1.33
Office and administrative support .....	16.18	12.60	3.58	0.50	0.15	0.98	0.35	1.62
Service .....	11.27	9.20	2.07	0.20	0.11	0.32	0.09	1.34
Production, transportation, and material moving .....	16.08	11.22	4.86	0.47	0.30	1.65	0.50	1.93
Transportation and material moving .....	16.24	11.08	5.16	0.49	0.30	1.85	0.56	1.95
Percent of total compensation								
<b>All full-time workers in private industry</b> .....	100.0	69.0	31.0	7.5	3.0	8.7	4.0	7.8
Management, professional, and related .....	100.0	69.5	30.5	8.9	3.1	7.4	4.4	6.7
Management, business, and financial .....	100.0	69.2	30.8	9.1	3.7	6.9	4.6	6.6
Professional and related .....	100.0	69.7	30.3	8.7	2.6	7.8	4.3	6.9
Sales and office .....	100.0	69.7	30.3	7.0	2.5	10.1	3.2	7.6
Sales and related .....	100.0	72.9	27.1	6.4	2.8	7.6	2.7	7.6
Office and administrative support .....	100.0	67.9	32.1	7.2	2.3	11.5	3.4	7.6
Service .....	100.0	71.6	28.4	5.6	2.4	8.8	2.1	9.5
Natural resources, construction, and maintenance .....	100.0	67.4	32.6	5.5	2.9	8.9	5.6	9.7
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	100.0	66.8	33.2	4.1	2.9	8.7	6.9	10.6
Installation, maintenance, and repair .....	100.0	67.9	32.1	6.8	2.9	9.1	4.5	8.9
Production, transportation, and material moving .....	100.0	66.3	33.7	6.2	3.7	10.7	3.6	9.5
Production .....	100.0	65.9	34.1	6.4	4.3	11.1	3.1	9.2
Transportation and material moving .....	100.0	66.7	33.3	6.0	3.0	10.1	4.2	9.9
<b>All part-time workers in private industry</b> .....	100.0	78.7	21.3	2.8	1.2	4.8	1.7	10.7
Management, professional, and related .....	100.0	78.8	21.2	4.6	1.7	4.1	2.1	8.8
Professional and related .....	100.0	78.9	21.1	4.5	1.6	4.2	2.0	8.8
Sales and office .....	100.0	79.2	20.8	2.4	0.8	5.5	1.8	10.3
Sales and related .....	100.0	80.5	19.5	1.8	0.7	4.9	1.5	10.7
Office and administrative support .....	100.0	77.9	22.1	3.1	0.9	6.0	2.1	10.0
Service .....	100.0	81.6	18.4	1.8	1.0	2.8	0.8	11.9
Production, transportation, and material moving .....	100.0	69.8	30.2	3.0	1.9	10.3	3.1	12.0
Transportation and material moving .....	100.0	68.3	31.7	3.0	1.9	11.4	3.5	12.0

<sup>1</sup> Farming, fishing, and forestry occupations were combined with construction and extraction occupational group as of December 2006.

Note: The sum of individual items may not equal totals due to rounding.

**Table 12. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by industry group and full-time and part-time status, September 2013**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
<b>All full-time workers in private industry</b> .....	\$33.96	\$23.43	\$10.53	\$2.55	\$1.01	\$2.96	\$1.35	\$2.66
Goods-producing <sup>1</sup> .....	35.14	23.46	11.67	2.33	1.34	3.37	1.58	3.05
Construction .....	34.79	24.14	10.65	1.53	0.94	2.72	1.91	3.55
Manufacturing .....	34.47	22.64	11.83	2.61	1.44	3.63	1.33	2.81
Service-providing <sup>2</sup> .....	33.63	23.43	10.20	2.61	0.91	2.85	1.28	2.55
Trade, transportation, and utilities .....	30.23	20.95	9.28	2.08	0.79	2.75	1.15	2.51
Information .....	50.38	32.76	17.62	4.58	1.59	4.97	3.09	3.40
Financial activities .....	42.81	28.75	14.06	3.63	2.17	3.64	1.80	2.82
Professional and business services .....	38.72	27.51	11.21	3.06	0.99	2.83	1.46	2.87
Education and health services .....	33.23	23.24	9.99	2.79	0.62	3.00	1.14	2.43
Leisure and hospitality .....	16.53	12.33	4.21	0.83	0.30	1.22	0.29	1.57
Other services .....	29.56	20.75	8.81	2.09	0.40	2.56	1.33	2.42
<b>All part-time workers in private industry</b> .....	15.44	12.15	3.28	0.43	0.19	0.74	0.27	1.65
Service-providing <sup>2</sup> .....	15.33	12.09	3.25	0.43	0.18	0.74	0.26	1.63
Trade, transportation, and utilities .....	14.33	10.75	3.58	0.36	0.16	1.18	0.36	1.52
Professional and business services .....	17.25	14.15	3.10	0.32	0.24	0.49	0.14	1.91
Education and health services .....	24.25	18.83	5.42	1.14	0.41	1.09	0.49	2.28
Leisure and hospitality .....	9.79	8.26	1.54	0.09	0.04	0.16	0.04	1.22
Percent of total compensation								
<b>All full-time workers in private industry</b> .....	100.0	69.0	31.0	7.5	3.0	8.7	4.0	7.8
Goods-producing <sup>1</sup> .....	100.0	66.8	33.2	6.6	3.8	9.6	4.5	8.7
Construction .....	100.0	69.4	30.6	4.4	2.7	7.8	5.5	10.2
Manufacturing .....	100.0	65.7	34.3	7.6	4.2	10.5	3.9	8.1
Service-providing <sup>2</sup> .....	100.0	69.7	30.3	7.8	2.7	8.5	3.8	7.6
Trade, transportation, and utilities .....	100.0	69.3	30.7	6.9	2.6	9.1	3.8	8.3
Information .....	100.0	65.0	35.0	9.1	3.1	9.9	6.1	6.7
Financial activities .....	100.0	67.2	32.8	8.5	5.1	8.5	4.2	6.6
Professional and business services .....	100.0	71.0	29.0	7.9	2.6	7.3	3.8	7.4
Education and health services .....	100.0	69.9	30.1	8.4	1.9	9.0	3.4	7.3
Leisure and hospitality .....	100.0	74.6	25.4	5.0	1.8	7.4	1.8	9.5
Other services .....	100.0	70.2	29.8	7.1	1.4	8.7	4.5	8.2
<b>All part-time workers in private industry</b> .....	100.0	78.7	21.3	2.8	1.2	4.8	1.7	10.7
Service-providing <sup>2</sup> .....	100.0	78.8	21.2	2.8	1.2	4.8	1.7	10.7
Trade, transportation, and utilities .....	100.0	75.0	25.0	2.5	1.1	8.2	2.5	10.6
Professional and business services .....	100.0	82.0	18.0	1.9	1.4	2.8	0.8	11.1
Education and health services .....	100.0	77.7	22.3	4.7	1.7	4.5	2.0	9.4
Leisure and hospitality .....	100.0	84.3	15.7	0.9	0.4	1.6	0.4	12.4

<sup>1</sup> Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

<sup>2</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and

waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

Note: The sum of individual items may not equal totals due to rounding.

**Table 13. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group and establishment employment size and bargaining unit status, September 2013**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
<b>Cost per hour worked</b>								
<b>All workers, goods-producing industries<sup>1</sup> ...</b>	\$34.57	\$23.14	\$11.42	\$2.26	\$1.31	\$3.27	\$1.54	\$3.03
1-99 workers .....	29.30	20.73	8.57	1.50	0.82	2.30	0.99	2.95
1-49 workers .....	27.63	19.85	7.78	1.33	0.77	1.96	0.82	2.90
50-99 workers .....	33.44	22.91	10.54	1.94	0.94	3.15	1.43	3.08
100 workers or more .....	39.02	25.18	13.83	2.90	1.73	4.09	2.00	3.10
100-499 workers .....	33.80	22.31	11.49	2.24	1.21	3.66	1.46	2.91
500 workers or more .....	46.08	29.07	17.01	3.80	2.44	4.68	2.73	3.36
Union .....	41.72	24.66	17.06	2.40	1.64	5.68	3.66	3.68
Nonunion .....	32.95	22.80	10.15	2.23	1.24	2.73	1.06	2.89
<b>All workers, service-providing industries<sup>2</sup> ..</b>	28.13	20.02	8.11	1.96	0.69	2.21	0.98	2.27
1-99 workers .....	23.20	17.32	5.89	1.37	0.42	1.52	0.55	2.03
1-49 workers .....	22.40	16.89	5.51	1.27	0.38	1.41	0.47	1.98
50-99 workers .....	25.87	18.74	7.13	1.72	0.55	1.88	0.79	2.18
100 workers or more .....	34.33	23.42	10.91	2.69	1.03	3.09	1.52	2.58
100-499 workers .....	28.66	20.09	8.57	2.07	0.67	2.47	1.08	2.28
500 workers or more .....	42.35	28.13	14.23	3.57	1.54	3.97	2.13	3.02
Union .....	40.05	24.15	15.90	3.15	1.07	5.54	2.92	3.22
Nonunion .....	27.22	19.70	7.52	1.86	0.66	1.96	0.83	2.20
<b>Percent of total compensation</b>								
<b>All workers, goods-producing industries<sup>1</sup> ...</b>	100.0	67.0	33.0	6.5	3.8	9.5	4.5	8.8
1-99 workers .....	100.0	70.7	29.3	5.1	2.8	7.9	3.4	10.1
1-49 workers .....	100.0	71.8	28.2	4.8	2.8	7.1	3.0	10.5
50-99 workers .....	100.0	68.5	31.5	5.8	2.8	9.4	4.3	9.2
100 workers or more .....	100.0	64.5	35.5	7.4	4.4	10.5	5.1	8.0
100-499 workers .....	100.0	66.0	34.0	6.6	3.6	10.8	4.3	8.6
500 workers or more .....	100.0	63.1	36.9	8.2	5.3	10.2	5.9	7.3
Union .....	100.0	59.1	40.9	5.8	3.9	13.6	8.8	8.8
Nonunion .....	100.0	69.2	30.8	6.8	3.8	8.3	3.2	8.8
<b>All workers, service-providing industries<sup>2</sup> ..</b>	100.0	71.2	28.8	7.0	2.5	7.9	3.5	8.1
1-99 workers .....	100.0	74.6	25.4	5.9	1.8	6.6	2.4	8.7
1-49 workers .....	100.0	75.4	24.6	5.7	1.7	6.3	2.1	8.8
50-99 workers .....	100.0	72.5	27.5	6.7	2.1	7.3	3.1	8.4
100 workers or more .....	100.0	68.2	31.8	7.8	3.0	9.0	4.4	7.5
100-499 workers .....	100.0	70.1	29.9	7.2	2.4	8.6	3.8	7.9
500 workers or more .....	100.0	66.4	33.6	8.4	3.6	9.4	5.0	7.1
Union .....	100.0	60.3	39.7	7.9	2.7	13.8	7.3	8.0
Nonunion .....	100.0	72.4	27.6	6.9	2.4	7.2	3.0	8.1

<sup>1</sup> Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

<sup>2</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and

waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

Note: The sum of individual items may not equal totals due to rounding.

**Table 14. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry health care and social assistance workers, by industry and occupational group, September 2013**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
<b>Health care and social assistance</b> .....	\$29.49	\$20.97	\$8.52	\$2.30	\$0.62	\$2.42	\$0.86	\$2.32
Management, professional, and related .....	42.55	30.18	12.38	3.67	0.90	3.28	1.44	3.08
Registered nurses .....	48.63	34.20	14.43	3.91	1.50	3.67	1.75	3.61
Sales and office .....	22.16	15.64	6.52	1.53	0.32	2.37	0.56	1.74
Service .....	17.19	12.40	4.79	1.01	0.42	1.42	0.29	1.65
<b>Hospitals</b> .....	39.68	26.73	12.94	3.40	1.20	3.95	1.55	2.84
Management, professional, and related .....	48.60	33.29	15.30	4.29	1.47	4.20	1.92	3.41
Registered nurses .....	50.75	34.68	16.07	4.32	1.79	4.27	2.05	3.64
Service .....	21.88	13.78	8.10	1.58	0.80	3.20	0.76	1.76
<b>Nursing and residential care facilities</b> .....	20.53	14.90	5.63	1.34	0.40	1.66	0.29	1.93
Management, professional, and related .....	31.44	23.13	8.31	2.27	0.56	2.27	0.54	2.67
Service .....	15.52	11.12	4.40	0.91	0.36	1.37	0.19	1.58
<b>Nursing care facilities<sup>1</sup></b> .....	21.89	15.93	5.96	1.43	0.48	1.71	0.32	2.02
Management, professional, and related .....	33.76	25.12	8.65	2.32	0.66	2.18	0.58	2.90
Service .....	16.11	11.45	4.65	0.96	0.42	1.47	0.20	1.60
Percent of total compensation								
<b>Health care and social assistance</b> .....	100.0	71.1	28.9	7.8	2.1	8.2	2.9	7.9
Management, professional, and related .....	100.0	70.9	29.1	8.6	2.1	7.7	3.4	7.2
Registered nurses .....	100.0	70.3	29.7	8.0	3.1	7.5	3.6	7.4
Sales and office .....	100.0	70.6	29.4	6.9	1.4	10.7	2.5	7.8
Service .....	100.0	72.1	27.9	5.9	2.4	8.3	1.7	9.6
<b>Hospitals</b> .....	100.0	67.4	32.6	8.6	3.0	10.0	3.9	7.2
Management, professional, and related .....	100.0	68.5	31.5	8.8	3.0	8.7	3.9	7.0
Registered nurses .....	100.0	68.3	31.7	8.5	3.5	8.4	4.0	7.2
Service .....	100.0	63.0	37.0	7.2	3.7	14.6	3.5	8.0
<b>Nursing and residential care facilities</b> .....	100.0	72.6	27.4	6.6	2.0	8.1	1.4	9.4
Management, professional, and related .....	100.0	73.6	26.4	7.2	1.8	7.2	1.7	8.5
Service .....	100.0	71.6	28.4	5.8	2.3	8.8	1.2	10.2
<b>Nursing care facilities<sup>1</sup></b> .....	100.0	72.8	27.2	6.5	2.2	7.8	1.5	9.2
Management, professional, and related .....	100.0	74.4	25.6	6.9	2.0	6.5	1.7	8.6
Service .....	100.0	71.1	28.9	6.0	2.6	9.1	1.2	9.9

<sup>1</sup> Data are available beginning with December 2006.

Note: The sum of individual items may not equal totals due to rounding.