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EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – DECEMBER 2016

Employer costs for employee compensation averaged \$34.90 per hour worked in December 2016, the U.S. Bureau of Labor Statistics reported today. Wages and salaries averaged \$23.87 per hour worked and accounted for 68.4 percent of these costs, while benefits averaged \$11.03 and accounted for the remaining 31.6 percent. Total employer compensation costs for **private industry** workers averaged \$32.76 per hour worked in December 2016. Total employer compensation costs for **state and local government** workers averaged \$47.85 per hour worked in December 2016.

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. Supplemental pay costs, selected occupational groups, private industry workers, December 2016

Cost per hour worked

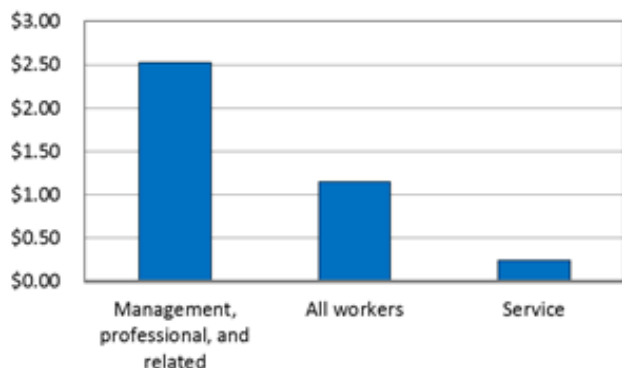
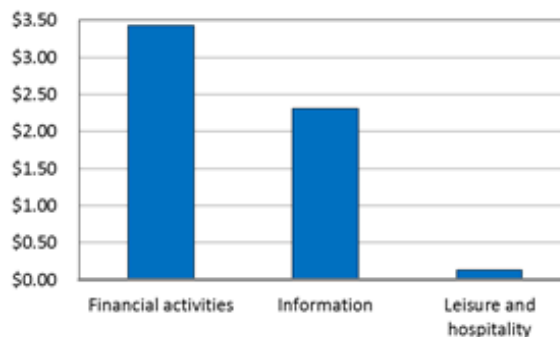


Chart 2. Supplemental pay costs, selected industry groups, private industry workers, December 2016

Cost per hour worked



Supplemental pay benefit costs in private industry

Supplemental pay costs for private industry workers in December 2016 averaged \$1.15 per hour worked or 3.5 percent of total compensation. Supplemental pay includes employer costs for employee overtime and premium pay, shift differentials, and nonproduction bonuses.

In December 2016, the largest component of supplemental pay costs for private industry employers were **nonproduction bonuses**, averaging 83 cents per hour worked or 2.5 percent of total compensation. (See table 5.) Nonproduction bonuses are given at the discretion of the employer and are not tied to a production formula. Common nonproduction bonuses include end-of-year and holiday bonuses, referral bonuses, and cash profit sharing. For more information on nonproduction bonus access rates, please see

Overtime and premium pay averaged 26 cents per hour worked in December 2016. Overtime and premium supplemental pay includes pay for work in addition to the regular work schedule. **Shift differentials**, or extra payments for working a non-traditional work schedule, averaged only 6 cents per hour worked. (See table 5.)

Supplemental pay averaged \$1.40 per hour worked for union workers and \$1.12 for nonunion workers. For union workers, the largest supplemental pay component was overtime and premium pay at 78 cents per hour worked. For nonunion workers, nonproduction bonuses was the largest component at 87 cents per hour worked. (See table 5.)

Supplemental pay varied widely by major occupational and industry groups. For major occupational groups, supplemental pay ranged from \$2.53 per hour worked for management, professional, and related workers to 24 cents for service workers. (See chart 1 and table 5.) Major industry groups also showed wide variation for supplemental pay, averaging \$3.43 for financial activities workers and 13 cents for leisure and hospitality workers. (See chart 2 and table 6.)

Supplemental pay by establishment employment size ranged from 99 cents per hour worked for under 100 workers compared with \$1.92 for 500 workers or more. (See table 8.) Supplemental pay costs averaged \$1.50 per hour worked for full-time workers and 20 cents for part-time workers. (See table 11.)

Benefit costs in private industry

Private industry employer costs for **paid leave** averaged \$2.28 per hour worked or 6.9 percent of total compensation, **supplemental pay** averaged \$1.15 or 3.5 percent, **insurance** benefits averaged \$2.63 or 8.0 percent, **retirement and savings** averaged \$1.31 or 4.0 percent, and **legally required benefits** averaged \$2.56 per hour worked or 7.8 percent. (See table A and table 5.)

Table A. Relative importance of employer costs for employee compensation, December 2016

Compensation component	Civilian workers ¹	Private industry	State and local government
Wages and salaries	68.4%	69.7%	63.0%
Benefits	31.6	30.3	37.0
Paid leave	7.1	6.9	7.5
Supplemental pay	3.0	3.5	1.0
Insurance	8.8	8.0	11.8
Health	8.3	7.6	11.5
Retirement and savings	5.4	4.0	11.1
Defined benefit	3.4	1.8	10.3
Defined contribution	2.0	2.2	0.8
Legally required	7.4	7.8	5.6

¹ Includes workers in the private nonfarm economy, except those in private households, and workers in the public sector, except the federal government.

Employer Costs for Employee Compensation for March 2017 is scheduled to be released on Friday, June 9, 2017, 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. For further information about metropolitan area ECEC estimates see the September 2009 article, *BLS Introduces New Employer Costs for Employee Compensation Data for Private Industry Workers in 15 Metropolitan Areas*, at www.bls.gov/opub/mlr/cwc/bls-introduces-new-employer-costs-for-employee-compensation-data-for-private-industry-workers-in-15-metropolitan-areas.pdf.

Supplemental tables with occupational, establishment size, and bargaining status series by industry group are available at www.bls.gov/ncs/ect/sp/ecsuptc41.pdf and www.bls.gov/ncs/ect/sp/ecsuphst.pdf.

Relative standard errors for all cost estimates in the most recent news release are available at www.bls.gov/ncs/ect/sp/ececrse.pdf and www.bls.gov/ncs/ect/sp/ecsprse.pdf.

Historical ECEC data are available in three listings, all available at www.bls.gov/ect/#tables. The earliest 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 from March 2004 to the current reference period. These are based on the North American Industry Classification System (NAICS) and Standard Occupational Classification (SOC) systems.

The Consolidated Statistical Areas (CSAs) and Metropolitan Statistical Areas (MSAs) are defined by the Office of Management and Budget (OMB) 2003 area definitions. For more information on the area definitions, visit www.census.gov/population/metro/data/pastmetro.html.

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.

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.

Sample size

Data for the December 2016 reference period were collected from a probability sample of approximately 28,100 occupational observations selected from a sample of about 6,800 private industry establishments and approximately 8,000 occupational observations selected from a sample of about 1,400 state and local government establishments that provided data at the initial interview. This quarter, the state and local government sample was replaced in its entirety. It was last replaced in December 2007. The government sample is replaced less frequently than the private industry sample. One-third of the private sample is rotated each year except in years when the government sample is replaced.

ECEC benchmarking by establishment size and industry

The benchmarking methodology was enhanced to include establishment size, in addition to industry, to adjust the ECEC sample weights to current employment. For additional information on benchmarking by industry, see the BLS research paper, *The Weighting Process Used in the Employer Costs for Employee Compensation Series for the National Compensation Survey*, at www.bls.gov/osmr/pdf/st110220.pdf.

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 estimates as well as additional detail on a specific compensation cost topic of interest. This quarter focuses on supplemental pay benefit costs in private industry. Topics of news releases for the upcoming reference periods are as follows:

- March 2017—Compensation costs in selected metropolitan areas and health benefit costs in private industry
- June 2017—Retirement and savings costs in private industry

ECEC detailed information and measures

For detailed information on Employer Costs for Employee Compensation, see Chapter 8, "National Compensation Measures," of the *BLS Handbook of Methods* at 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, December 2016

Compensation component	Occupational group							
	All workers ¹		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$34.90	100.0	\$58.00	100.0	\$25.05	100.0	\$17.77	100.0
Wages and salaries	23.87	68.4	39.36	67.9	17.58	70.2	12.74	71.7
Total benefits	11.03	31.6	18.63	32.1	7.47	29.8	5.03	28.3
Paid leave	2.46	7.1	4.71	8.1	1.67	6.7	0.88	5.0
Vacation	1.20	3.4	2.26	3.9	0.83	3.3	0.42	2.4
Holiday	0.74	2.1	1.36	2.3	0.51	2.0	0.27	1.5
Sick	0.37	1.1	0.78	1.3	0.22	0.9	0.14	0.8
Personal	0.15	0.4	0.31	0.5	0.11	0.5	0.05	0.3
Supplemental pay	1.05	3.0	1.97	3.4	0.59	2.3	0.30	1.7
Overtime and premium ⁴	0.25	0.7	0.14	0.2	0.15	0.6	0.15	0.8
Shift differentials	0.06	0.2	0.08	0.1	0.02	0.1	0.05	0.3
Nonproduction bonuses	0.75	2.1	1.76	3.0	0.42	1.7	0.10	0.6
Insurance	3.06	8.8	4.74	8.2	2.41	9.6	1.38	7.8
Life	0.05	0.1	0.08	0.1	0.03	0.1	0.02	0.1
Health	2.91	8.3	4.49	7.7	2.31	9.2	1.34	7.5
Short-term disability	0.06	0.2	0.09	0.2	0.04	0.2	0.02	0.1
Long-term disability	0.05	0.1	0.08	0.1	0.03	0.1	(⁵)	(⁶)
Retirement and savings	1.88	5.4	3.66	6.3	0.92	3.7	0.79	4.4
Defined benefit	1.20	3.4	2.32	4.0	0.47	1.9	0.63	3.6
Defined contribution	0.68	2.0	1.33	2.3	0.45	1.8	0.15	0.9
Legally required benefits	2.58	7.4	3.56	6.1	1.88	7.5	1.68	9.4
Social Security and Medicare	1.91	5.5	3.03	5.2	1.46	5.8	1.06	6.0
Social Security ⁷	1.52	4.4	2.37	4.1	1.17	4.7	0.85	4.8
Medicare	0.40	1.1	0.66	1.1	0.29	1.1	0.21	1.2
Federal unemployment insurance	0.03	0.1	0.02	(⁶)	0.04	0.1	0.04	0.2
State unemployment insurance	0.16	0.5	0.15	0.3	0.15	0.6	0.15	0.8
Workers' compensation	0.47	1.3	0.35	0.6	0.23	0.9	0.43	2.4

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, December 2016 — Continued

Compensation component	Occupational group				Industry group			
	Natural resources, construction, and maintenance		Production, transportation, and material moving		Goods-producing ²		Service-providing ³	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$35.26	100.0	\$27.81	100.0	\$39.07	100.0	\$34.19	100.0
Wages and salaries	23.58	66.9	18.32	65.9	25.92	66.4	23.52	68.8
Total benefits	11.68	33.1	9.48	34.1	13.14	33.6	10.67	31.2
Paid leave	1.93	5.5	1.66	6.0	2.56	6.5	2.45	7.2
Vacation	0.98	2.8	0.84	3.0	1.31	3.4	1.18	3.5
Holiday	0.62	1.8	0.55	2.0	0.88	2.3	0.71	2.1
Sick	0.22	0.6	0.20	0.7	0.26	0.7	0.39	1.1
Personal	0.11	0.3	0.07	0.3	0.10	0.3	0.16	0.5
Supplemental pay	1.05	3.0	1.00	3.6	1.50	3.8	0.97	2.8
Overtime and premium ⁴	0.71	2.0	0.56	2.0	0.57	1.5	0.19	0.6
Shift differentials	0.04	0.1	0.08	0.3	0.08	0.2	0.05	0.2
Nonproduction bonuses	0.30	0.8	0.36	1.3	0.84	2.2	0.73	2.1
Insurance	3.29	9.3	2.96	10.6	3.66	9.4	2.96	8.7
Life	0.04	0.1	0.04	0.1	0.06	0.2	0.04	0.1
Health	3.14	8.9	2.80	10.1	3.47	8.9	2.82	8.2
Short-term disability	0.08	0.2	0.06	0.2	0.08	0.2	0.05	0.2
Long-term disability	0.03	0.1	0.06	0.2	0.05	0.1	0.05	0.1
Retirement and savings	2.06	5.8	1.29	4.6	2.17	5.6	1.83	5.4
Defined benefit	1.42	4.0	0.77	2.8	1.20	3.1	1.20	3.5
Defined contribution	0.64	1.8	0.52	1.9	0.97	2.5	0.64	1.9
Legally required benefits	3.36	9.5	2.58	9.3	3.25	8.3	2.46	7.2
Social Security and Medicare	1.98	5.6	1.55	5.6	2.18	5.6	1.87	5.5
Social Security ⁷	1.60	4.5	1.25	4.5	1.75	4.5	1.48	4.3
Medicare	0.38	1.1	0.30	1.1	0.43	1.1	0.39	1.1
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.24	0.7	0.18	0.6	0.23	0.6	0.15	0.4
Workers' compensation	1.10	3.1	0.82	2.9	0.81	2.1	0.41	1.2

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

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

³ 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.

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

⁵ Cost per hour worked is \$0.01 or less.

⁶ Less than .05 percent.

⁷ Social Security refers to the Old-Age, Survivors, and Disability Insurance (OASDI) program.

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, December 2016

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 ¹	\$34.90	\$23.87	\$11.03	\$2.46	\$1.05	\$3.06	\$1.88	\$2.58
Occupational group								
Management, professional, and related	58.00	39.36	18.63	4.71	1.97	4.74	3.66	3.56
Management, business, and financial	69.89	46.65	23.24	6.29	4.30	4.82	3.67	4.17
Professional and related	53.09	36.36	16.73	4.06	1.01	4.71	3.65	3.31
Teachers ²	58.30	40.20	18.10	2.93	0.23	5.91	5.96	3.06
Primary, secondary, and special education school teachers	58.44	39.40	19.04	2.74	0.21	6.45	6.80	2.84
Registered nurses	52.61	35.31	17.29	4.69	1.59	4.68	2.72	3.61
Sales and office	25.05	17.58	7.47	1.67	0.59	2.41	0.92	1.88
Sales and related	23.89	17.87	6.02	1.40	0.62	1.54	0.62	1.85
Office and administrative support	25.75	17.40	8.35	1.84	0.57	2.94	1.11	1.90
Service	17.77	12.74	5.03	0.88	0.30	1.38	0.79	1.68
Natural resources, construction, and maintenance	35.26	23.58	11.68	1.93	1.05	3.29	2.06	3.36
Construction, extraction, farming, fishing, and forestry ³	36.39	24.17	12.23	1.57	1.00	3.25	2.57	3.84
Installation, maintenance, and repair	34.18	23.02	11.16	2.27	1.09	3.33	1.58	2.89
Production, transportation, and material moving	27.81	18.32	9.48	1.66	1.00	2.96	1.29	2.58
Production	26.96	17.97	8.99	1.63	1.14	2.88	0.96	2.37
Transportation and material moving	28.58	18.65	9.93	1.69	0.87	3.03	1.58	2.77
Industry group								
Education and health services	40.43	27.50	12.93	2.95	0.52	4.05	2.86	2.55
Educational services	49.97	33.44	16.53	3.21	0.25	5.48	4.86	2.72
Elementary and secondary schools	48.57	32.26	16.30	2.59	0.20	5.64	5.38	2.49
Junior colleges, colleges, and universities	55.30	36.95	18.34	4.71	0.32	5.75	4.39	3.18
Health care and social assistance	34.09	23.55	10.54	2.77	0.71	3.09	1.52	2.44
Hospitals	45.27	29.59	15.68	4.22	1.43	4.70	2.31	3.02
Percent of total compensation								
Civilian workers ¹	100.0	68.4	31.6	7.1	3.0	8.8	5.4	7.4
Occupational group								
Management, professional, and related	100.0	67.9	32.1	8.1	3.4	8.2	6.3	6.1
Management, business, and financial	100.0	66.7	33.3	9.0	6.1	6.9	5.2	6.0
Professional and related	100.0	68.5	31.5	7.6	1.9	8.9	6.9	6.2
Teachers ²	100.0	69.0	31.0	5.0	0.4	10.1	10.2	5.3
Primary, secondary, and special education school teachers	100.0	67.4	32.6	4.7	0.4	11.0	11.6	4.9
Registered nurses	100.0	67.1	32.9	8.9	3.0	8.9	5.2	6.9
Sales and office	100.0	70.2	29.8	6.7	2.3	9.6	3.7	7.5
Sales and related	100.0	74.8	25.2	5.8	2.6	6.4	2.6	7.7
Office and administrative support	100.0	67.6	32.4	7.1	2.2	11.4	4.3	7.4
Service	100.0	71.7	28.3	5.0	1.7	7.8	4.4	9.4
Natural resources, construction, and maintenance	100.0	66.9	33.1	5.5	3.0	9.3	5.8	9.5
Construction, extraction, farming, fishing, and forestry ³	100.0	66.4	33.6	4.3	2.7	8.9	7.1	10.6
Installation, maintenance, and repair	100.0	67.3	32.7	6.6	3.2	9.7	4.6	8.5
Production, transportation, and material moving	100.0	65.9	34.1	6.0	3.6	10.6	4.6	9.3
Production	100.0	66.6	33.4	6.1	4.2	10.7	3.6	8.8
Transportation and material moving	100.0	65.2	34.8	5.9	3.0	10.6	5.5	9.7
Industry group								
Education and health services	100.0	68.0	32.0	7.3	1.3	10.0	7.1	6.3
Educational services	100.0	66.9	33.1	6.4	0.5	11.0	9.7	5.5
Elementary and secondary schools	100.0	66.4	33.6	5.3	0.4	11.6	11.1	5.1
Junior colleges, colleges, and universities	100.0	66.8	33.2	8.5	0.6	10.4	7.9	5.7
Health care and social assistance	100.0	69.1	30.9	8.1	2.1	9.1	4.5	7.2
Hospitals	100.0	65.4	34.6	9.3	3.2	10.4	5.1	6.7

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

² Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.

³ Farming, fishing, and forestry occupations were combined with construction and extraction occupational group as of December 2006.

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, December 2016

Compensation component	Occupational group ¹								Industry group	
	All workers		Management, professional, and related		Sales and office		Service		Service-providing ²	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$47.85	100.0	\$57.60	100.0	\$33.00	100.0	\$34.42	100.0	\$47.92	100.0
Wages and salaries	30.14	63.0	37.49	65.1	19.28	58.4	20.08	58.3	30.21	63.1
Total benefits	17.71	37.0	20.11	34.9	13.71	41.6	14.34	41.7	17.70	36.9
Paid leave	3.59	7.5	4.06	7.1	2.91	8.8	2.90	8.4	3.59	7.5
Vacation	1.36	2.8	1.39	2.4	1.29	3.9	1.28	3.7	1.35	2.8
Holiday	1.03	2.1	1.12	1.9	0.89	2.7	0.89	2.6	1.03	2.1
Sick	0.92	1.9	1.17	2.0	0.58	1.8	0.58	1.7	0.93	1.9
Personal	0.28	0.6	0.38	0.7	0.15	0.5	0.15	0.4	0.28	0.6
Supplemental pay	0.46	1.0	0.38	0.7	0.28	0.8	0.69	2.0	0.46	1.0
Overtime and premium ³	0.20	0.4	0.08	0.1	0.15	0.5	0.42	1.2	0.19	0.4
Shift differentials	0.04	0.1	0.04	0.1	0.02	0.1	0.08	0.2	0.04	0.1
Nonproduction bonuses	0.22	0.5	0.26	0.4	0.10	0.3	0.20	0.6	0.22	0.5
Insurance	5.66	11.8	6.28	10.9	5.21	15.8	4.36	12.7	5.66	11.8
Life	0.07	0.1	0.07	0.1	0.06	0.2	0.06	0.2	0.07	0.1
Health	5.51	11.5	6.11	10.6	5.10	15.5	4.25	12.3	5.51	11.5
Short-term disability	0.03	0.1	0.04	0.1	0.03	0.1	0.02	0.1	0.03	0.1
Long-term disability	0.04	0.1	0.06	0.1	0.03	0.1	0.03	0.1	0.04	0.1
Retirement and savings	5.33	11.1	6.40	11.1	3.31	10.0	4.21	12.2	5.33	11.1
Defined benefit	4.94	10.3	5.87	10.2	3.09	9.4	4.00	11.6	4.94	10.3
Defined contribution	0.39	0.8	0.53	0.9	0.22	0.7	0.21	0.6	0.39	0.8
Legally required benefits	2.66	5.6	2.99	5.2	2.00	6.1	2.17	6.3	2.67	5.6
Social Security and Medicare	2.07	4.3	2.49	4.3	1.49	4.5	1.45	4.2	2.08	4.3
Social Security ⁴	1.58	3.3	1.88	3.3	1.17	3.5	1.11	3.2	1.58	3.3
Medicare	0.49	1.0	0.60	1.0	0.32	1.0	0.34	1.0	0.49	1.0
Federal unemployment insurance	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)
State unemployment insurance	0.07	0.2	0.07	0.1	0.06	0.2	0.08	0.2	0.07	0.2
Workers' compensation	0.51	1.1	0.43	0.7	0.45	1.4	0.64	1.9	0.51	1.1

¹ 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.

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

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

⁴ Social Security refers to the Old-Age, Survivors, and Disability Insurance (OASDI) program.

⁵ Cost per hour worked is \$0.01 or less.

⁶ Less than .05 percent.

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, December 2016

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	\$47.85	\$30.14	\$17.71	\$3.59	\$0.46	\$5.66	\$5.33	\$2.66
Occupational group								
Management, professional, and related	57.60	37.49	20.11	4.06	0.38	6.28	6.40	2.99
Professional and related	56.07	36.78	19.29	3.62	0.35	6.28	6.16	2.88
Teachers ¹	63.56	42.75	20.80	3.24	0.25	6.91	7.32	3.07
Primary, secondary, and special education school teachers	63.19	42.07	21.12	2.97	0.24	7.17	7.80	2.94
Sales and office	33.00	19.28	13.71	2.91	0.28	5.21	3.31	2.00
Office and administrative support	33.16	19.34	13.82	2.92	0.28	5.28	3.34	2.00
Service	34.42	20.08	14.34	2.90	0.69	4.36	4.21	2.17
Industry group								
Education and health services	50.38	32.81	17.57	3.34	0.32	5.91	5.40	2.60
Educational services	51.62	33.82	17.80	3.22	0.25	6.03	5.69	2.61
Elementary and secondary schools	49.98	32.86	17.12	2.65	0.22	5.93	5.85	2.47
Junior colleges, colleges, and universities	56.24	36.56	19.68	4.86	0.33	6.29	5.19	3.01
Health care and social assistance	42.59	26.44	16.15	4.08	0.78	5.17	3.60	2.52
Hospitals	44.89	28.40	16.49	4.30	0.93	5.15	3.47	2.65
Public administration	45.55	26.70	18.85	4.26	0.69	5.47	5.59	2.85
Percent of total compensation								
State and local government workers	100.0	63.0	37.0	7.5	1.0	11.8	11.1	5.6
Occupational group								
Management, professional, and related	100.0	65.1	34.9	7.1	0.7	10.9	11.1	5.2
Professional and related	100.0	65.6	34.4	6.5	0.6	11.2	11.0	5.1
Teachers ¹	100.0	67.3	32.7	5.1	0.4	10.9	11.5	4.8
Primary, secondary, and special education school teachers	100.0	66.6	33.4	4.7	0.4	11.4	12.3	4.6
Sales and office	100.0	58.4	41.6	8.8	0.8	15.8	10.0	6.1
Office and administrative support	100.0	58.3	41.7	8.8	0.8	15.9	10.1	6.0
Service	100.0	58.3	41.7	8.4	2.0	12.7	12.2	6.3
Industry group								
Education and health services	100.0	65.1	34.9	6.6	0.6	11.7	10.7	5.2
Educational services	100.0	65.5	34.5	6.2	0.5	11.7	11.0	5.1
Elementary and secondary schools	100.0	65.7	34.3	5.3	0.4	11.9	11.7	4.9
Junior colleges, colleges, and universities	100.0	65.0	35.0	8.6	0.6	11.2	9.2	5.3
Health care and social assistance	100.0	62.1	37.9	9.6	1.8	12.1	8.4	5.9
Hospitals	100.0	63.3	36.7	9.6	2.1	11.5	7.7	5.9
Public administration	100.0	58.6	41.4	9.3	1.5	12.0	12.3	6.3

¹ Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.

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, December 2016

Compensation component	Occupational group							
	All workers		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$32.76	100.0	\$58.14	100.0	\$24.35	100.0	\$15.18	100.0
Wages and salaries	22.83	69.7	40.03	68.9	17.43	71.6	11.60	76.4
Total benefits	9.93	30.3	18.11	31.1	6.92	28.4	3.58	23.6
Paid leave	2.28	6.9	4.94	8.5	1.56	6.4	0.57	3.7
Vacation	1.17	3.6	2.57	4.4	0.79	3.3	0.29	1.9
Holiday	0.69	2.1	1.44	2.5	0.47	1.9	0.17	1.1
Sick	0.28	0.9	0.64	1.1	0.19	0.8	0.07	0.5
Personal	0.13	0.4	0.28	0.5	0.11	0.5	0.04	0.3
Supplemental pay	1.15	3.5	2.53	4.4	0.61	2.5	0.24	1.6
Overtime and premium ¹	0.26	0.8	0.15	0.3	0.15	0.6	0.10	0.7
Shift differentials	0.06	0.2	0.09	0.2	0.02	0.1	0.05	0.3
Nonproduction bonuses	0.83	2.5	2.29	3.9	0.44	1.8	0.09	0.6
Insurance	2.63	8.0	4.20	7.2	2.16	8.9	0.92	6.1
Life	0.04	0.1	0.08	0.1	0.03	0.1	(²)	(³)
Health	2.48	7.6	3.92	6.7	2.06	8.5	0.88	5.8
Short-term disability	0.06	0.2	0.11	0.2	0.04	0.2	(²)	(³)
Long-term disability	0.05	0.1	0.09	0.2	0.03	0.1	(²)	(³)
Retirement and savings	1.31	4.0	2.68	4.6	0.71	2.9	0.25	1.7
Defined benefit	0.58	1.8	1.06	1.8	0.24	1.0	0.11	0.7
Defined contribution	0.73	2.2	1.62	2.8	0.47	1.9	0.15	1.0
Legally required benefits	2.56	7.8	3.76	6.5	1.87	7.7	1.60	10.5
Social Security and Medicare	1.89	5.8	3.22	5.5	1.46	6.0	1.00	6.6
Social Security ⁴	1.51	4.6	2.54	4.4	1.17	4.8	0.81	5.3
Medicare	0.38	1.2	0.68	1.2	0.28	1.2	0.19	1.3
Federal unemployment insurance	0.04	0.1	0.03	0.1	0.04	0.2	0.05	0.3
State unemployment insurance	0.18	0.5	0.18	0.3	0.16	0.7	0.16	1.1
Workers' compensation	0.46	1.4	0.32	0.6	0.22	0.9	0.39	2.6

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, December 2016 — 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	\$34.81	100.0	\$27.45	100.0	\$47.82	100.0	\$31.31	100.0
Wages and salaries	23.57	67.7	18.20	66.3	28.61	59.8	22.27	71.1
Total benefits	11.24	32.3	9.25	33.7	19.21	40.2	9.04	28.9
Paid leave	1.78	5.1	1.63	5.9	3.47	7.3	2.16	6.9
Vacation	0.92	2.6	0.83	3.0	1.75	3.7	1.12	3.6
Holiday	0.58	1.7	0.54	2.0	1.02	2.1	0.65	2.1
Sick	0.18	0.5	0.19	0.7	0.52	1.1	0.26	0.8
Personal	0.10	0.3	0.07	0.2	0.17	0.4	0.13	0.4
Supplemental pay	1.07	3.1	1.01	3.7	1.40	2.9	1.12	3.6
Overtime and premium ¹	0.72	2.1	0.56	2.0	0.78	1.6	0.21	0.7
Shift differentials	0.04	0.1	0.08	0.3	0.19	0.4	0.05	0.1
Nonproduction bonuses	0.31	0.9	0.37	1.3	0.43	0.9	0.87	2.8
Insurance	3.12	9.0	2.87	10.4	6.34	13.3	2.28	7.3
Life	0.04	0.1	0.04	0.1	0.08	0.2	0.04	0.1
Health	2.96	8.5	2.70	9.8	5.98	12.5	2.15	6.9
Short-term disability	0.09	0.2	0.06	0.2	0.17	0.4	0.05	0.2
Long-term disability	0.03	0.1	0.07	0.2	0.12	0.3	0.04	0.1
Retirement and savings	1.87	5.4	1.18	4.3	4.36	9.1	1.02	3.3
Defined benefit	1.20	3.4	0.65	2.4	3.09	6.5	0.34	1.1
Defined contribution	0.67	1.9	0.53	1.9	1.27	2.7	0.68	2.2
Legally required benefits	3.40	9.8	2.57	9.4	3.64	7.6	2.46	7.8
Social Security and Medicare	2.00	5.7	1.54	5.6	2.36	4.9	1.84	5.9
Social Security ⁴	1.62	4.7	1.24	4.5	1.87	3.9	1.47	4.7
Medicare	0.38	1.1	0.30	1.1	0.48	1.0	0.37	1.2
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.1
State unemployment insurance	0.25	0.7	0.18	0.7	0.23	0.5	0.17	0.6
Workers' compensation	1.12	3.2	0.81	3.0	1.02	2.1	0.40	1.3

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

² Cost per hour worked is \$0.01 or less.

³ Less than .05 percent.

⁴ Social Security refers to the Old-Age, Survivors, and Disability Insurance (OASDI) program.

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, December 2016

Compensation component	Goods-producing ¹						Service-providing ²					
	All goods-producing ¹		Construction		Manufacturing		All service-providing ²		Trade, transportation, and utilities		Information	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$39.03	100.0	\$38.15	100.0	\$39.33	100.0	\$31.50	100.0	\$27.01	100.0	\$54.10	100.0
Wages and salaries	25.94	66.5	26.62	69.8	25.62	65.1	22.20	70.5	18.97	70.3	35.69	66.0
Total benefits	13.09	33.5	11.53	30.2	13.71	34.9	9.29	29.5	8.04	29.7	18.41	34.0
Paid leave	2.54	6.5	1.68	4.4	2.96	7.5	2.22	7.1	1.69	6.3	4.97	9.2
Vacation	1.31	3.3	0.88	2.3	1.51	3.8	1.15	3.6	0.89	3.3	2.57	4.8
Holiday	0.88	2.3	0.58	1.5	1.03	2.6	0.65	2.1	0.49	1.8	1.27	2.3
Sick	0.26	0.7	0.13	0.3	0.32	0.8	0.29	0.9	0.22	0.8	0.57	1.1
Personal	0.10	0.3	0.09	0.2	0.11	0.3	0.14	0.4	0.09	0.3	0.56	1.0
Supplemental pay	1.51	3.9	1.03	2.7	1.67	4.2	1.08	3.4	0.72	2.7	2.31	4.3
Overtime and premium ³	0.58	1.5	0.61	1.6	0.54	1.4	0.19	0.6	0.28	1.0	0.26	0.5
Shift differentials	0.08	0.2	0.02	(⁴)	0.12	0.3	0.05	0.2	0.02	0.1	0.04	0.1
Nonproduction bonuses	0.85	2.2	0.40	1.1	1.02	2.6	0.83	2.6	0.42	1.5	2.02	3.7
Insurance	3.64	9.3	2.95	7.7	3.97	10.1	2.43	7.7	2.26	8.4	5.25	9.7
Life	0.06	0.2	0.04	0.1	0.07	0.2	0.04	0.1	0.03	0.1	0.07	0.1
Health	3.45	8.8	2.83	7.4	3.75	9.5	2.29	7.3	2.14	7.9	4.83	8.9
Short-term disability	0.08	0.2	0.04	0.1	0.09	0.2	0.06	0.2	0.04	0.2	0.26	0.5
Long-term disability	0.06	0.1	0.04	0.1	0.06	0.2	0.05	0.1	0.05	0.2	0.09	0.2
Retirement and savings	2.14	5.5	2.02	5.3	2.15	5.5	1.15	3.6	1.07	4.0	2.34	4.3
Defined benefit	1.16	3.0	1.23	3.2	1.10	2.8	0.46	1.5	0.51	1.9	0.84	1.5
Defined contribution	0.98	2.5	0.79	2.1	1.05	2.7	0.68	2.2	0.56	2.1	1.51	2.8
Legally required benefits	3.26	8.3	3.86	10.1	2.96	7.5	2.42	7.7	2.29	8.5	3.54	6.5
Social Security and Medicare	2.19	5.6	2.19	5.8	2.18	5.5	1.83	5.8	1.56	5.8	3.04	5.6
Social Security ⁶	1.76	4.5	1.77	4.6	1.75	4.4	1.46	4.6	1.26	4.7	2.42	4.5
Medicare	0.43	1.1	0.42	1.1	0.43	1.1	0.37	1.2	0.31	1.1	0.62	1.1
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.1	0.04	0.1	0.03	0.1
State unemployment insurance	0.23	0.6	0.33	0.9	0.19	0.5	0.17	0.5	0.15	0.6	0.18	0.3
Workers' compensation	0.81	2.1	1.31	3.4	0.56	1.4	0.39	1.2	0.54	2.0	0.29	0.5

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, December 2016 — Continued

Compensation component	Service-providing ²									
	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	\$46.98	100.0	\$39.83	100.0	\$34.92	100.0	\$13.73	100.0	\$26.51	100.0
Wages and salaries	30.89	65.8	28.41	71.3	24.56	70.3	10.86	79.1	19.20	72.4
Total benefits	16.08	34.2	11.42	28.7	10.36	29.7	2.87	20.9	7.30	27.6
Paid leave	3.98	8.5	2.90	7.3	2.73	7.8	0.38	2.8	1.62	6.1
Vacation	2.07	4.4	1.54	3.9	1.36	3.9	0.20	1.4	0.77	2.9
Holiday	1.14	2.4	0.87	2.2	0.80	2.3	0.11	0.8	0.54	2.0
Sick	0.52	1.1	0.32	0.8	0.41	1.2	0.05	0.3	0.20	0.7
Personal	0.26	0.5	0.17	0.4	0.17	0.5	0.03	0.2	0.11	0.4
Supplemental pay	3.43	7.3	1.87	4.7	0.63	1.8	0.13	0.9	0.33	1.2
Overtime and premium ³	0.19	0.4	0.18	0.4	0.18	0.5	0.07	0.5	0.14	0.5
Shift differentials	(⁵)	(⁴)	(⁵)	(⁴)	0.19	0.5	(⁵)	(⁴)	(⁵)	(⁴)
Nonproduction bonuses	3.23	6.9	1.68	4.2	0.26	0.8	0.05	0.4	0.17	0.6
Insurance	3.89	8.3	2.47	6.2	3.02	8.6	0.72	5.3	2.06	7.8
Life	0.06	0.1	0.05	0.1	0.04	0.1	(⁵)	(⁴)	0.03	0.1
Health	3.64	7.7	2.30	5.8	2.87	8.2	0.70	5.1	1.97	7.4
Short-term disability	0.13	0.3	0.06	0.2	0.05	0.1	(⁵)	(⁴)	0.03	0.1
Long-term disability	0.06	0.1	0.06	0.1	0.05	0.2	(⁵)	(⁴)	0.02	0.1
Retirement and savings	1.85	3.9	1.24	3.1	1.45	4.1	0.18	1.3	1.12	4.2
Defined benefit	0.57	1.2	0.51	1.3	0.52	1.5	0.08	0.6	0.62	2.3
Defined contribution	1.28	2.7	0.74	1.9	0.93	2.7	0.10	0.7	0.50	1.9
Legally required benefits	2.92	6.2	2.94	7.4	2.53	7.2	1.46	10.6	2.18	8.2
Social Security and Medicare	2.51	5.3	2.29	5.7	2.02	5.8	0.96	7.0	1.58	6.0
Social Security ⁶	1.96	4.2	1.81	4.5	1.62	4.6	0.78	5.7	1.28	4.8
Medicare	0.55	1.2	0.48	1.2	0.40	1.2	0.18	1.3	0.31	1.2
Federal unemployment insurance	0.04	0.1	0.04	0.1	0.03	0.1	0.05	0.4	0.03	0.1
State unemployment insurance	0.17	0.4	0.21	0.5	0.17	0.5	0.15	1.1	0.16	0.6
Workers' compensation	0.21	0.4	0.41	1.0	0.31	0.9	0.30	2.2	0.40	1.5

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

² 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.

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

⁴ Less than .05 percent.

⁵ Cost per hour worked is \$0.01 or less.

⁶ Social Security refers to the Old-Age, Survivors, and Disability Insurance (OASDI) program.

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, December 2016

Compensation component	Census region and division ¹									
	Northeast		Northeast divisions				South		South divisions	
	Cost	Percent	New England		Middle Atlantic		Cost	Percent	South Atlantic	
			Cost	Percent	Cost	Percent			Cost	Percent
Total compensation	\$40.55	100.0	\$39.27	100.0	\$40.98	100.0	\$29.59	100.0	\$30.90	100.0
Wages and salaries	27.10	66.8	27.61	70.3	26.92	65.7	21.00	71.0	21.81	70.6
Total benefits	13.45	33.2	11.66	29.7	14.06	34.3	8.59	29.0	9.09	29.4
Paid leave	3.02	7.4	2.90	7.4	3.06	7.5	2.03	6.9	2.23	7.2
Vacation	1.54	3.8	1.51	3.9	1.54	3.8	1.04	3.5	1.15	3.7
Holiday	0.88	2.2	0.85	2.2	0.90	2.2	0.62	2.1	0.65	2.1
Sick	0.41	1.0	0.36	0.9	0.42	1.0	0.24	0.8	0.27	0.9
Personal	0.19	0.5	0.18	0.4	0.20	0.5	0.14	0.5	0.16	0.5
Supplemental pay	2.40	5.9	1.10	2.8	2.85	6.9	0.87	3.0	0.83	2.7
Overtime and premium ²	0.25	0.6	0.25	0.6	0.25	0.6	0.27	0.9	0.24	0.8
Shift differentials	0.08	0.2	0.10	0.3	0.07	0.2	0.06	0.2	0.07	0.2
Nonproduction bonuses	2.07	5.1	0.75	1.9	2.52	6.2	0.54	1.8	0.52	1.7
Insurance	3.30	8.1	3.23	8.2	3.33	8.1	2.29	7.7	2.44	7.9
Life	0.05	0.1	0.04	0.1	0.05	0.1	0.05	0.2	0.05	0.2
Health	3.10	7.6	3.04	7.7	3.12	7.6	2.15	7.3	2.27	7.4
Short-term disability	0.10	0.2	0.09	0.2	0.10	0.2	0.05	0.2	0.06	0.2
Long-term disability	0.06	0.1	0.06	0.2	0.06	0.1	0.04	0.1	0.05	0.2
Retirement and savings	1.68	4.2	1.54	3.9	1.73	4.2	1.15	3.9	1.28	4.1
Defined benefit	0.76	1.9	0.61	1.6	0.81	2.0	0.50	1.7	0.58	1.9
Defined contribution	0.92	2.3	0.92	2.4	0.92	2.2	0.65	2.2	0.70	2.3
Legally required benefits	3.04	7.5	2.89	7.4	3.10	7.6	2.24	7.6	2.31	7.5
Social Security and Medicare	2.19	5.4	2.21	5.6	2.18	5.3	1.75	5.9	1.82	5.9
Social Security ³	1.71	4.2	1.75	4.5	1.70	4.1	1.41	4.8	1.46	4.7
Medicare	0.47	1.2	0.46	1.2	0.48	1.2	0.35	1.2	0.36	1.2
Federal unemployment insurance	0.03	0.1	0.04	0.1	0.02	0.1	0.02	0.1	0.03	0.1
State unemployment insurance	0.29	0.7	0.25	0.6	0.30	0.7	0.10	0.4	0.11	0.4
Workers' compensation	0.55	1.3	0.39	1.0	0.60	1.5	0.36	1.2	0.36	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, December 2016 — Continued

Compensation component	Census region and division ¹									
	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	\$25.40	100.0	\$29.49	100.0	\$30.23	100.0	\$30.40	100.0	\$29.83	100.0
Wages and salaries	18.00	70.9	21.15	71.7	21.07	69.7	21.14	69.5	20.91	70.1
Total benefits	7.40	29.1	8.34	28.3	9.15	30.3	9.26	30.5	8.92	29.9
Paid leave	1.66	6.5	1.90	6.4	2.07	6.8	2.09	6.9	2.03	6.8
Vacation	0.85	3.3	0.94	3.2	1.13	3.7	1.14	3.7	1.10	3.7
Holiday	0.55	2.2	0.61	2.1	0.61	2.0	0.62	2.0	0.59	2.0
Sick	0.18	0.7	0.22	0.7	0.22	0.7	0.22	0.7	0.23	0.8
Personal	0.09	0.3	0.12	0.4	0.11	0.4	0.11	0.4	0.11	0.4
Supplemental pay	0.68	2.7	1.04	3.5	0.84	2.8	0.85	2.8	0.80	2.7
Overtime and premium ²	0.29	1.2	0.32	1.1	0.27	0.9	0.28	0.9	0.23	0.8
Shift differentials	0.04	0.1	0.05	0.2	0.06	0.2	0.06	0.2	0.07	0.2
Nonproduction bonuses	0.35	1.4	0.67	2.3	0.51	1.7	0.51	1.7	0.50	1.7
Insurance	2.23	8.8	2.07	7.0	2.64	8.7	2.71	8.9	2.48	8.3
Life	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.1
Health	2.12	8.3	1.95	6.6	2.49	8.2	2.55	8.4	2.33	7.8
Short-term disability	0.04	0.2	0.04	0.1	0.06	0.2	0.07	0.2	0.06	0.2
Long-term disability	0.04	0.2	0.04	0.1	0.05	0.2	0.05	0.2	0.05	0.2
Retirement and savings	0.87	3.4	1.06	3.6	1.19	4.0	1.18	3.9	1.22	4.1
Defined benefit	0.37	1.5	0.43	1.5	0.47	1.5	0.51	1.7	0.36	1.2
Defined contribution	0.50	2.0	0.63	2.1	0.73	2.4	0.67	2.2	0.86	2.9
Legally required benefits	1.96	7.7	2.27	7.7	2.42	8.0	2.43	8.0	2.39	8.0
Social Security and Medicare	1.52	6.0	1.76	6.0	1.79	5.9	1.79	5.9	1.80	6.0
Social Security ³	1.23	4.8	1.41	4.8	1.45	4.8	1.44	4.7	1.46	4.9
Medicare	0.29	1.2	0.35	1.2	0.35	1.2	0.35	1.1	0.35	1.2
Federal unemployment insurance	0.02	0.1	0.02	0.1	0.04	0.1	0.04	0.1	0.03	0.1
State unemployment insurance	0.08	0.3	0.11	0.4	0.17	0.6	0.19	0.6	0.14	0.5
Workers' compensation	0.33	1.3	0.38	1.3	0.41	1.4	0.41	1.3	0.42	1.4

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, December 2016 — Continued

Compensation component	Census region and division ¹					
	West		West divisions			
	Cost	Percent	Mountain		Pacific	
			Cost	Percent	Cost	Percent
Total compensation	\$33.97	100.0	\$29.02	100.0	\$36.35	100.0
Wages and salaries	24.03	70.8	21.07	72.6	25.46	70.0
Total benefits	9.93	29.2	7.95	27.4	10.89	30.0
Paid leave	2.26	6.6	1.80	6.2	2.48	6.8
Vacation	1.14	3.4	0.93	3.2	1.24	3.4
Holiday	0.70	2.1	0.53	1.8	0.78	2.2
Sick	0.31	0.9	0.23	0.8	0.35	1.0
Personal	0.11	0.3	0.11	0.4	0.11	0.3
Supplemental pay	0.87	2.5	0.75	2.6	0.92	2.5
Overtime and premium ²	0.22	0.7	0.21	0.7	0.23	0.6
Shift differentials	0.03	0.1	0.03	0.1	0.03	0.1
Nonproduction bonuses	0.61	1.8	0.50	1.7	0.66	1.8
Insurance	2.61	7.7	2.12	7.3	2.84	7.8
Life	0.04	0.1	0.04	0.1	0.04	0.1
Health	2.50	7.4	2.01	6.9	2.73	7.5
Short-term disability	0.04	0.1	0.04	0.1	0.03	0.1
Long-term disability	0.04	0.1	0.04	0.1	0.04	0.1
Retirement and savings	1.39	4.1	0.96	3.3	1.60	4.4
Defined benefit	0.67	2.0	0.30	1.0	0.85	2.3
Defined contribution	0.72	2.1	0.66	2.3	0.75	2.1
Legally required benefits	2.81	8.3	2.33	8.0	3.05	8.4
Social Security and Medicare	1.95	5.7	1.75	6.0	2.05	5.6
Social Security ³	1.56	4.6	1.41	4.9	1.63	4.5
Medicare	0.39	1.2	0.34	1.2	0.42	1.2
Federal unemployment insurance	0.06	0.2	0.03	0.1	0.08	0.2
State unemployment insurance	0.21	0.6	0.16	0.5	0.24	0.6
Workers' compensation	0.59	1.7	0.39	1.4	0.69	1.9

¹ The Census divisions are defined as follows: 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.

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

³ Social Security refers to the Old-Age, Survivors, and Disability Insurance (OASDI) program.

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, December 2016

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	\$27.71	100.0	\$26.89	100.0	\$30.16	100.0	\$38.80	100.0	\$32.57	100.0	\$48.34	100.0
Wages and salaries	20.11	72.6	19.79	73.6	21.04	69.8	26.08	67.2	22.51	69.1	31.56	65.3
Total benefits	7.60	27.4	7.09	26.4	9.12	30.2	12.71	32.8	10.06	30.9	16.78	34.7
Paid leave	1.62	5.8	1.52	5.6	1.93	6.4	3.06	7.9	2.34	7.2	4.16	8.6
Vacation	0.83	3.0	0.77	2.9	1.00	3.3	1.59	4.1	1.22	3.7	2.16	4.5
Holiday	0.51	1.8	0.49	1.8	0.59	1.9	0.90	2.3	0.71	2.2	1.19	2.5
Sick	0.20	0.7	0.18	0.7	0.24	0.8	0.38	1.0	0.26	0.8	0.56	1.2
Personal	0.09	0.3	0.08	0.3	0.10	0.3	0.19	0.5	0.15	0.5	0.26	0.5
Supplemental pay	0.99	3.6	0.91	3.4	1.25	4.2	1.33	3.4	0.95	2.9	1.92	4.0
Overtime and premium ¹	0.19	0.7	0.17	0.6	0.24	0.8	0.34	0.9	0.32	1.0	0.38	0.8
Shift differentials	(²)	(³)	(²)	(³)	0.03	0.1	0.11	0.3	0.06	0.2	0.19	0.4
Nonproduction bonuses	0.80	2.9	0.74	2.7	0.98	3.2	0.88	2.3	0.57	1.8	1.34	2.8
Insurance	1.85	6.7	1.72	6.4	2.26	7.5	3.57	9.2	2.90	8.9	4.59	9.5
Life	0.03	0.1	0.03	0.1	0.04	0.1	0.05	0.1	0.05	0.1	0.07	0.1
Health	1.76	6.4	1.63	6.1	2.13	7.1	3.35	8.6	2.73	8.4	4.30	8.9
Short-term disability	0.03	0.1	0.03	0.1	0.05	0.2	0.09	0.2	0.07	0.2	0.12	0.3
Long-term disability	0.03	0.1	0.02	0.1	0.04	0.1	0.07	0.2	0.05	0.1	0.11	0.2
Retirement and savings	0.80	2.9	0.63	2.4	1.29	4.3	1.93	5.0	1.32	4.1	2.85	5.9
Defined benefit	0.31	1.1	0.21	0.8	0.59	2.0	0.90	2.3	0.58	1.8	1.40	2.9
Defined contribution	0.49	1.8	0.42	1.6	0.70	2.3	1.02	2.6	0.74	2.3	1.45	3.0
Legally required benefits	2.33	8.4	2.32	8.6	2.39	7.9	2.83	7.3	2.55	7.8	3.26	6.8
Social Security and Medicare	1.64	5.9	1.62	6.0	1.70	5.6	2.19	5.6	1.88	5.8	2.66	5.5
Social Security ⁴	1.31	4.7	1.29	4.8	1.34	4.5	1.75	4.5	1.51	4.6	2.12	4.4
Medicare	0.33	1.2	0.32	1.2	0.35	1.2	0.44	1.1	0.37	1.1	0.54	1.1
Federal unemployment insurance	0.04	0.1	0.04	0.2	0.04	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.18	0.7	0.18	0.7	0.17	0.6	0.17	0.5	0.19	0.6	0.15	0.3
Workers' compensation	0.47	1.7	0.47	1.8	0.48	1.6	0.44	1.1	0.44	1.4	0.43	0.9

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

² Cost per hour worked is \$0.01 or less.

³ Less than .05 percent.

⁴ Social Security refers to the Old-Age, Survivors, and Disability Insurance (OASDI) program.

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, December 2016

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in private industry	\$32.76	\$22.83	\$9.93	\$2.28	\$1.15	\$2.63	\$1.31	\$2.56
Management, professional, and related	58.14	40.03	18.11	4.94	2.53	4.20	2.68	3.76
Management, business, and financial	70.43	47.43	23.00	6.24	4.87	4.60	3.04	4.25
Professional and related	51.72	36.16	15.56	4.26	1.31	3.98	2.50	3.50
Sales and office	24.35	17.43	6.92	1.56	0.61	2.16	0.71	1.87
Sales and related	23.86	17.87	5.99	1.39	0.62	1.53	0.60	1.84
Office and administrative support	24.69	17.12	7.57	1.68	0.61	2.60	0.79	1.89
Service	15.18	11.60	3.58	0.57	0.24	0.92	0.25	1.60
Natural resources, construction, and maintenance	34.81	23.57	11.24	1.78	1.07	3.12	1.87	3.40
Construction, extraction, farming, fishing, and forestry ¹	36.13	24.33	11.81	1.37	1.03	3.06	2.39	3.96
Installation, maintenance, and repair	33.59	22.88	10.71	2.15	1.11	3.17	1.38	2.90
Production, transportation, and material moving	27.45	18.20	9.25	1.63	1.01	2.87	1.18	2.57
Production	26.73	17.87	8.87	1.60	1.15	2.84	0.91	2.36
Transportation and material moving	28.15	18.53	9.62	1.64	0.87	2.89	1.44	2.77
All workers, goods-producing industries²	39.03	25.94	13.09	2.54	1.51	3.64	2.14	3.26
Management, professional, and related	70.11	46.90	23.21	6.05	2.59	5.19	4.86	4.50
Sales and office	33.53	23.12	10.41	2.35	1.03	3.21	1.22	2.60
Natural resources, construction, and maintenance	36.70	24.45	12.25	1.53	1.23	3.33	2.35	3.81
Production, transportation, and material moving	28.48	18.55	9.94	1.72	1.34	3.31	1.03	2.53
All workers, service-providing industries³	31.50	22.20	9.29	2.22	1.08	2.43	1.15	2.42
Management, professional, and related	56.52	39.10	17.42	4.79	2.53	4.06	2.39	3.66
Sales and office	23.75	17.06	6.69	1.51	0.59	2.09	0.68	1.82
Service	15.14	11.58	3.56	0.56	0.23	0.92	0.25	1.60
Natural resources, construction, and maintenance	32.43	22.46	9.97	2.09	0.88	2.85	1.25	2.89
Production, transportation, and material moving	26.70	17.95	8.75	1.56	0.76	2.54	1.29	2.60
Percent of total compensation								
All workers in private industry	100.0	69.7	30.3	6.9	3.5	8.0	4.0	7.8
Management, professional, and related	100.0	68.9	31.1	8.5	4.4	7.2	4.6	6.5
Management, business, and financial	100.0	67.3	32.7	8.9	6.9	6.5	4.3	6.0
Professional and related	100.0	69.9	30.1	8.2	2.5	7.7	4.8	6.8
Sales and office	100.0	71.6	28.4	6.4	2.5	8.9	2.9	7.7
Sales and related	100.0	74.9	25.1	5.8	2.6	6.4	2.5	7.7
Office and administrative support	100.0	69.4	30.6	6.8	2.5	10.5	3.2	7.7
Service	100.0	76.4	23.6	3.7	1.6	6.1	1.7	10.5
Natural resources, construction, and maintenance	100.0	67.7	32.3	5.1	3.1	9.0	5.4	9.8
Construction, extraction, farming, fishing, and forestry ¹	100.0	67.3	32.7	3.8	2.9	8.5	6.6	11.0
Installation, maintenance, and repair	100.0	68.1	31.9	6.4	3.3	9.4	4.1	8.6
Production, transportation, and material moving	100.0	66.3	33.7	5.9	3.7	10.4	4.3	9.4
Production	100.0	66.8	33.2	6.0	4.3	10.6	3.4	8.8
Transportation and material moving	100.0	65.8	34.2	5.8	3.1	10.3	5.1	9.8
All workers, goods-producing industries²	100.0	66.5	33.5	6.5	3.9	9.3	5.5	8.3
Management, professional, and related	100.0	66.9	33.1	8.6	3.7	7.4	6.9	6.4
Sales and office	100.0	69.0	31.0	7.0	3.1	9.6	3.6	7.8
Natural resources, construction, and maintenance	100.0	66.6	33.4	4.2	3.4	9.1	6.4	10.4
Production, transportation, and material moving	100.0	65.1	34.9	6.0	4.7	11.6	3.6	8.9
All workers, service-providing industries³	100.0	70.5	29.5	7.1	3.4	7.7	3.6	7.7
Management, professional, and related	100.0	69.2	30.8	8.5	4.5	7.2	4.2	6.5
Sales and office	100.0	71.8	28.2	6.4	2.5	8.8	2.9	7.7
Service	100.0	76.5	23.5	3.7	1.5	6.0	1.6	10.6
Natural resources, construction, and maintenance	100.0	69.3	30.7	6.4	2.7	8.8	3.9	8.9
Production, transportation, and material moving	100.0	67.2	32.8	5.8	2.9	9.5	4.8	9.7

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

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

³ 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.

Table 10. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by industry group, December 2016

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers, goods-producing industries¹	\$39.03	\$25.94	\$13.09	\$2.54	\$1.51	\$3.64	\$2.14	\$3.26
Construction	38.15	26.62	11.53	1.68	1.03	2.95	2.02	3.86
Manufacturing	39.33	25.62	13.71	2.96	1.67	3.97	2.15	2.96
Aircraft manufacturing ²	69.86	42.55	27.31	6.24	3.82	7.36	5.55	4.33
All workers, service-providing industries³	31.50	22.20	9.29	2.22	1.08	2.43	1.15	2.42
Trade, transportation, and utilities	27.01	18.97	8.04	1.69	0.72	2.26	1.07	2.29
Wholesale trade	36.01	25.40	10.61	2.61	1.05	2.98	1.17	2.80
Retail trade	18.71	14.15	4.56	0.90	0.38	1.26	0.40	1.63
Transportation and warehousing	39.24	25.15	14.09	2.79	1.22	4.13	2.42	3.53
Utilities	61.15	36.55	24.60	5.29	2.46	6.29	6.28	4.28
Information	54.10	35.69	18.41	4.97	2.31	5.25	2.34	3.54
Financial activities	46.98	30.89	16.08	3.98	3.43	3.89	1.85	2.92
Finance and insurance	52.36	33.93	18.43	4.61	4.22	4.31	2.22	3.08
Credit intermediation and related activities	41.58	27.81	13.77	3.69	1.79	3.84	1.78	2.66
Insurance carriers and related activities	47.63	31.76	15.87	4.18	2.06	4.32	2.29	3.01
Real estate and rental and leasing	30.09	21.38	8.71	2.01	0.96	2.59	0.71	2.45
Professional and business services	39.83	28.41	11.42	2.90	1.87	2.47	1.24	2.94
Professional and technical services	51.04	36.70	14.34	4.32	1.28	3.50	1.78	3.46
Administrative and waste services	22.16	17.09	5.08	0.97	0.43	1.14	0.31	2.23
Education and health services	34.92	24.56	10.36	2.73	0.63	3.02	1.45	2.53
Educational services	44.45	32.17	12.28	3.19	0.23	3.66	2.11	3.10
Junior colleges, colleges, and universities	53.57	37.66	15.91	4.42	0.32	4.76	2.92	3.49
Health care and social assistance	33.34	23.30	10.04	2.66	0.70	2.91	1.34	2.43
Leisure and hospitality	13.73	10.86	2.87	0.38	0.13	0.72	0.18	1.46
Accommodation and food services	12.34	9.88	2.46	0.29	0.11	0.60	0.11	1.34
Other services	26.51	19.20	7.30	1.62	0.33	2.06	1.12	2.18
Percent of total compensation								
All workers, goods-producing industries¹	100.0	66.5	33.5	6.5	3.9	9.3	5.5	8.3
Construction	100.0	69.8	30.2	4.4	2.7	7.7	5.3	10.1
Manufacturing	100.0	65.1	34.9	7.5	4.2	10.1	5.5	7.5
Aircraft manufacturing ²	100.0	60.9	39.1	8.9	5.5	10.5	7.9	6.2
All workers, service-providing industries³	100.0	70.5	29.5	7.1	3.4	7.7	3.6	7.7
Trade, transportation, and utilities	100.0	70.3	29.7	6.3	2.7	8.4	4.0	8.5
Wholesale trade	100.0	70.5	29.5	7.2	2.9	8.3	3.2	7.8
Retail trade	100.0	75.6	24.4	4.8	2.0	6.7	2.1	8.7
Transportation and warehousing	100.0	64.1	35.9	7.1	3.1	10.5	6.2	9.0
Utilities	100.0	59.8	40.2	8.6	4.0	10.3	10.3	7.0
Information	100.0	66.0	34.0	9.2	4.3	9.7	4.3	6.5
Financial activities	100.0	65.8	34.2	8.5	7.3	8.3	3.9	6.2
Finance and insurance	100.0	64.8	35.2	8.8	8.1	8.2	4.2	5.9
Credit intermediation and related activities	100.0	66.9	33.1	8.9	4.3	9.2	4.3	6.4
Insurance carriers and related activities	100.0	66.7	33.3	8.8	4.3	9.1	4.8	6.3
Real estate and rental and leasing	100.0	71.1	28.9	6.7	3.2	8.6	2.3	8.1
Professional and business services	100.0	71.3	28.7	7.3	4.7	6.2	3.1	7.4
Professional and technical services	100.0	71.9	28.1	8.5	2.5	6.9	3.5	6.8
Administrative and waste services	100.0	77.1	22.9	4.4	1.9	5.1	1.4	10.1
Education and health services	100.0	70.3	29.7	7.8	1.8	8.6	4.1	7.2
Educational services	100.0	72.4	27.6	7.2	0.5	8.2	4.7	7.0
Junior colleges, colleges, and universities	100.0	70.3	29.7	8.3	0.6	8.9	5.5	6.5
Health care and social assistance	100.0	69.9	30.1	8.0	2.1	8.7	4.0	7.3
Leisure and hospitality	100.0	79.1	20.9	2.8	0.9	5.3	1.3	10.6
Accommodation and food services	100.0	80.1	19.9	2.4	0.9	4.9	0.9	10.9
Other services	100.0	72.4	27.6	6.1	1.2	7.8	4.2	8.2

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

² Data are available beginning with December 2006.

³ 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.

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, December 2016

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All full-time workers in private industry	\$38.67	\$26.34	\$12.33	\$2.94	\$1.50	\$3.36	\$1.67	\$2.87
Management, professional, and related	60.78	41.34	19.44	5.34	2.81	4.56	2.90	3.83
Management, business, and financial	70.96	47.68	23.28	6.32	4.96	4.66	3.09	4.26
Professional and related	54.45	37.40	17.05	4.73	1.48	4.49	2.78	3.57
Sales and office	29.16	20.28	8.89	2.13	0.82	2.88	0.94	2.12
Sales and related	34.18	24.74	9.44	2.45	1.05	2.51	1.02	2.41
Office and administrative support	26.89	18.25	8.64	1.99	0.72	3.04	0.90	1.98
Service	18.72	13.40	5.32	1.04	0.41	1.66	0.44	1.77
Natural resources, construction, and maintenance	35.64	23.95	11.68	1.87	1.13	3.29	1.95	3.45
Construction, extraction, farming, fishing, and forestry ¹	37.01	24.74	12.27	1.44	1.10	3.22	2.50	4.01
Installation, maintenance, and repair	34.40	23.24	11.16	2.25	1.16	3.34	1.46	2.94
Production, transportation, and material moving	29.64	19.46	10.18	1.87	1.16	3.23	1.25	2.67
Production	27.88	18.42	9.46	1.73	1.24	3.09	0.99	2.41
Transportation and material moving	31.73	20.70	11.04	2.04	1.07	3.39	1.57	2.97
All part-time workers in private industry	16.82	13.37	3.45	0.50	0.20	0.67	0.35	1.74
Management, professional, and related	39.14	30.62	8.52	2.04	0.55	1.59	1.12	3.23
Professional and related	38.85	30.35	8.50	2.03	0.55	1.58	1.15	3.20
Sales and office	14.15	11.39	2.76	0.36	0.17	0.65	0.22	1.35
Sales and related	12.77	10.49	2.28	0.25	0.17	0.47	0.16	1.23
Office and administrative support	16.36	12.84	3.52	0.53	0.18	0.92	0.33	1.54
Service	12.23	10.10	2.13	0.18	0.10	0.30	0.09	1.46
Production, transportation, and material moving	17.33	12.38	4.94	0.48	0.29	1.21	0.84	2.12
Transportation and material moving	18.12	12.47	5.65	0.54	0.33	1.50	1.08	2.21
Percent of total compensation								
All full-time workers in private industry	100.0	68.1	31.9	7.6	3.9	8.7	4.3	7.4
Management, professional, and related	100.0	68.0	32.0	8.8	4.6	7.5	4.8	6.3
Management, business, and financial	100.0	67.2	32.8	8.9	7.0	6.6	4.3	6.0
Professional and related	100.0	68.7	31.3	8.7	2.7	8.3	5.1	6.6
Sales and office	100.0	69.5	30.5	7.3	2.8	9.9	3.2	7.3
Sales and related	100.0	72.4	27.6	7.2	3.1	7.3	3.0	7.1
Office and administrative support	100.0	67.9	32.1	7.4	2.7	11.3	3.4	7.4
Service	100.0	71.6	28.4	5.5	2.2	8.9	2.4	9.5
Natural resources, construction, and maintenance	100.0	67.2	32.8	5.3	3.2	9.2	5.5	9.7
Construction, extraction, farming, fishing, and forestry ¹	100.0	66.8	33.2	3.9	3.0	8.7	6.7	10.8
Installation, maintenance, and repair	100.0	67.6	32.4	6.6	3.4	9.7	4.2	8.6
Production, transportation, and material moving	100.0	65.7	34.3	6.3	3.9	10.9	4.2	9.0
Production	100.0	66.1	33.9	6.2	4.4	11.1	3.5	8.6
Transportation and material moving	100.0	65.2	34.8	6.4	3.4	10.7	4.9	9.4
All part-time workers in private industry	100.0	79.5	20.5	2.9	1.2	4.0	2.1	10.3
Management, professional, and related	100.0	78.2	21.8	5.2	1.4	4.1	2.9	8.2
Professional and related	100.0	78.1	21.9	5.2	1.4	4.1	3.0	8.2
Sales and office	100.0	80.5	19.5	2.6	1.2	4.6	1.6	9.6
Sales and related	100.0	82.1	17.9	2.0	1.3	3.7	1.2	9.7
Office and administrative support	100.0	78.5	21.5	3.3	1.1	5.7	2.0	9.4
Service	100.0	82.6	17.4	1.5	0.8	2.5	0.8	11.9
Production, transportation, and material moving	100.0	71.5	28.5	2.8	1.7	7.0	4.9	12.3
Transportation and material moving	100.0	68.8	31.2	3.0	1.8	8.3	6.0	12.2

¹ 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, December 2016

Series	Total compensation	Wages and salaries	Benefit costs					Legally required benefits
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	
Cost per hour worked								
All full-time workers in private industry	\$38.67	\$26.34	\$12.33	\$2.94	\$1.50	\$3.36	\$1.67	\$2.87
Goods-producing ¹	39.64	26.24	13.40	2.62	1.55	3.75	2.20	3.27
Construction	39.22	27.17	12.05	1.79	1.08	3.13	2.14	3.91
Manufacturing	39.73	25.83	13.90	3.01	1.70	4.03	2.19	2.97
Service-providing ²	38.40	26.37	12.03	3.03	1.49	3.25	1.52	2.75
Trade, transportation, and utilities	34.15	23.43	10.71	2.45	1.01	3.09	1.44	2.74
Information	56.63	37.18	19.45	5.26	2.45	5.58	2.49	3.68
Financial activities	49.76	32.54	17.22	4.31	3.75	4.15	1.98	3.03
Professional and business services	44.00	30.85	13.14	3.43	2.21	2.91	1.48	3.12
Education and health services	37.61	25.78	11.83	3.19	0.72	3.64	1.70	2.57
Leisure and hospitality	18.55	13.62	4.93	0.92	0.29	1.65	0.41	1.66
Other services	32.01	22.59	9.42	2.33	0.46	2.84	1.34	2.46
All part-time workers in private industry	16.82	13.37	3.45	0.50	0.20	0.67	0.35	1.74
Service-providing ²	16.69	13.27	3.42	0.50	0.20	0.67	0.35	1.71
Trade, transportation, and utilities	14.52	11.17	3.35	0.38	0.21	0.83	0.42	1.51
Professional and business services	20.09	16.85	3.24	0.39	0.24	0.36	0.14	2.10
Education and health services	27.49	21.19	6.30	1.46	0.40	1.28	0.74	2.42
Leisure and hospitality	10.96	9.28	1.68	0.07	0.04	0.19	0.04	1.34
Percent of total compensation								
All full-time workers in private industry	100.0	68.1	31.9	7.6	3.9	8.7	4.3	7.4
Goods-producing ¹	100.0	66.2	33.8	6.6	3.9	9.5	5.6	8.3
Construction	100.0	69.3	30.7	4.6	2.8	8.0	5.5	10.0
Manufacturing	100.0	65.0	35.0	7.6	4.3	10.1	5.5	7.5
Service-providing ²	100.0	68.7	31.3	7.9	3.9	8.5	3.9	7.2
Trade, transportation, and utilities	100.0	68.6	31.4	7.2	3.0	9.0	4.2	8.0
Information	100.0	65.6	34.4	9.3	4.3	9.8	4.4	6.5
Financial activities	100.0	65.4	34.6	8.7	7.5	8.3	4.0	6.1
Professional and business services	100.0	70.1	29.9	7.8	5.0	6.6	3.4	7.1
Education and health services	100.0	68.5	31.5	8.5	1.9	9.7	4.5	6.8
Leisure and hospitality	100.0	73.4	26.6	5.0	1.5	8.9	2.2	9.0
Other services	100.0	70.6	29.4	7.3	1.4	8.9	4.2	7.7
All part-time workers in private industry	100.0	79.5	20.5	2.9	1.2	4.0	2.1	10.3
Service-providing ²	100.0	79.5	20.5	3.0	1.2	4.0	2.1	10.2
Trade, transportation, and utilities	100.0	77.0	23.0	2.6	1.5	5.7	2.9	10.4
Professional and business services	100.0	83.9	16.1	1.9	1.2	1.8	0.7	10.5
Education and health services	100.0	77.1	22.9	5.3	1.4	4.7	2.7	8.8
Leisure and hospitality	100.0	84.7	15.3	0.6	0.3	1.7	0.4	12.3

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

² 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.

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, December 2016

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers, goods-producing industries¹ ...	\$39.03	\$25.94	\$13.09	\$2.54	\$1.51	\$3.64	\$2.14	\$3.26
1-99 workers	32.47	22.97	9.50	1.62	0.94	2.54	1.22	3.19
1-49 workers	31.23	22.49	8.75	1.49	0.86	2.21	1.06	3.13
50-99 workers	35.79	24.25	11.53	1.97	1.14	3.41	1.67	3.33
100 workers or more	44.56	28.45	16.11	3.32	1.99	4.57	2.91	3.32
100-499 workers	39.01	25.52	13.49	2.68	1.46	4.15	2.00	3.20
500 workers or more	53.00	32.90	20.10	4.29	2.80	5.22	4.29	3.51
Union	48.16	27.93	20.23	2.56	1.97	6.81	4.81	4.08
Nonunion	37.36	25.58	11.78	2.54	1.43	3.06	1.65	3.11
All workers, service-providing industries² ..	31.50	22.20	9.29	2.22	1.08	2.43	1.15	2.42
1-99 workers	26.93	19.64	7.29	1.62	1.00	1.74	0.73	2.20
1-49 workers	26.20	19.37	6.83	1.52	0.92	1.64	0.57	2.19
50-99 workers	29.16	20.47	8.69	1.92	1.27	2.05	1.22	2.22
100 workers or more	37.36	25.49	11.86	2.99	1.17	3.31	1.68	2.71
100-499 workers	30.97	21.76	9.21	2.25	0.82	2.59	1.15	2.39
500 workers or more	47.17	31.23	15.95	4.13	1.69	4.43	2.49	3.20
Union	47.68	28.89	18.78	3.85	1.16	6.15	4.17	3.45
Nonunion	30.20	21.67	8.53	2.09	1.07	2.13	0.90	2.34
Percent of total compensation								
All workers, goods-producing industries¹ ...	100.0	66.5	33.5	6.5	3.9	9.3	5.5	8.3
1-99 workers	100.0	70.7	29.3	5.0	2.9	7.8	3.8	9.8
1-49 workers	100.0	72.0	28.0	4.8	2.8	7.1	3.4	10.0
50-99 workers	100.0	67.8	32.2	5.5	3.2	9.5	4.7	9.3
100 workers or more	100.0	63.8	36.2	7.5	4.5	10.3	6.5	7.4
100-499 workers	100.0	65.4	34.6	6.9	3.8	10.6	5.1	8.2
500 workers or more	100.0	62.1	37.9	8.1	5.3	9.8	8.1	6.6
Union	100.0	58.0	42.0	5.3	4.1	14.1	10.0	8.5
Nonunion	100.0	68.5	31.5	6.8	3.8	8.2	4.4	8.3
All workers, service-providing industries² ..	100.0	70.5	29.5	7.1	3.4	7.7	3.6	7.7
1-99 workers	100.0	72.9	27.1	6.0	3.7	6.5	2.7	8.2
1-49 workers	100.0	73.9	26.1	5.8	3.5	6.3	2.2	8.3
50-99 workers	100.0	70.2	29.8	6.6	4.4	7.0	4.2	7.6
100 workers or more	100.0	68.2	31.8	8.0	3.1	8.9	4.5	7.3
100-499 workers	100.0	70.3	29.7	7.3	2.7	8.4	3.7	7.7
500 workers or more	100.0	66.2	33.8	8.7	3.6	9.4	5.3	6.8
Union	100.0	60.6	39.4	8.1	2.4	12.9	8.8	7.2
Nonunion	100.0	71.7	28.3	6.9	3.5	7.1	3.0	7.7

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

² 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.

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, December 2016

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
Health care and social assistance	\$33.34	\$23.30	\$10.04	\$2.66	\$0.70	\$2.91	\$1.34	\$2.43
Management, professional, and related	47.16	32.75	14.41	4.09	1.01	3.84	2.28	3.18
Registered nurses	52.82	35.53	17.30	4.76	1.72	4.56	2.56	3.69
Sales and office	23.08	15.93	7.14	1.66	0.34	2.88	0.55	1.71
Service	18.84	13.55	5.29	1.11	0.44	1.64	0.39	1.71
Hospitals	45.35	29.84	15.51	4.20	1.53	4.60	2.07	3.10
Management, professional, and related	54.56	36.20	18.36	5.26	1.81	5.06	2.57	3.66
Registered nurses	57.06	37.52	19.54	5.39	2.17	5.26	2.83	3.90
Service	24.06	15.29	8.77	1.71	1.10	3.19	0.93	1.83
Nursing and residential care facilities	22.65	16.34	6.32	1.51	0.50	1.98	0.35	1.98
Management, professional, and related	34.79	25.48	9.31	2.48	0.70	2.72	0.67	2.74
Service	17.16	12.24	4.92	1.04	0.42	1.59	0.22	1.64
Nursing care facilities¹	25.45	18.25	7.19	1.75	0.61	2.22	0.51	2.11
Management, professional, and related	39.09	28.58	10.51	2.84	0.85	2.94	0.86	3.02
Service	18.39	12.93	5.46	1.16	0.51	1.82	0.33	1.64
Percent of total compensation								
Health care and social assistance	100.0	69.9	30.1	8.0	2.1	8.7	4.0	7.3
Management, professional, and related	100.0	69.4	30.6	8.7	2.1	8.2	4.8	6.7
Registered nurses	100.0	67.3	32.7	9.0	3.3	8.6	4.8	7.0
Sales and office	100.0	69.0	31.0	7.2	1.5	12.5	2.4	7.4
Service	100.0	71.9	28.1	5.9	2.3	8.7	2.0	9.1
Hospitals	100.0	65.8	34.2	9.3	3.4	10.2	4.6	6.8
Management, professional, and related	100.0	66.3	33.7	9.6	3.3	9.3	4.7	6.7
Registered nurses	100.0	65.8	34.2	9.4	3.8	9.2	5.0	6.8
Service	100.0	63.5	36.5	7.1	4.6	13.3	3.9	7.6
Nursing and residential care facilities	100.0	72.1	27.9	6.7	2.2	8.7	1.6	8.7
Management, professional, and related	100.0	73.2	26.8	7.1	2.0	7.8	1.9	7.9
Service	100.0	71.3	28.7	6.1	2.5	9.3	1.3	9.6
Nursing care facilities¹	100.0	71.7	28.3	6.9	2.4	8.7	2.0	8.3
Management, professional, and related	100.0	73.1	26.9	7.3	2.2	7.5	2.2	7.7
Service	100.0	70.3	29.7	6.3	2.8	9.9	1.8	8.9

¹ Data are available beginning with December 2006.

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