



For release 10:00 a.m. (EST) Thursday, December 8, 2016

USDL-16-2255

Technical information: (202) 691-6199 • ncsinfo@bls.gov • www.bls.gov/ect
 Media contact: (202) 691-5902 • pressoffice@bls.gov

EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – SEPTEMBER 2016

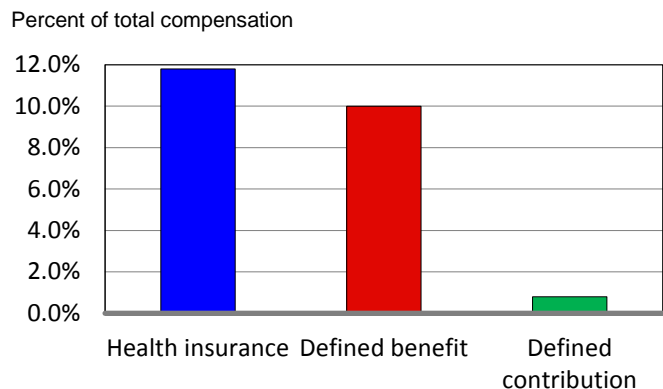
Employer costs for employee compensation averaged \$34.15 per hour worked in September 2016, the U.S. Bureau of Labor Statistics reported today. Wages and salaries averaged \$23.42 per hour worked and accounted for 68.6 percent of these costs, while benefits averaged \$10.73 and accounted for the remaining 31.4 percent. Total employer compensation costs for **private industry** workers averaged \$32.27 per hour worked in September 2016. Total employer compensation costs for **state and local government** workers averaged \$45.93 per hour worked in September 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. Employer retirement and savings costs, selected occupational groups, state and local government workers, September 2016



Chart 2. Percent of total compensation, selected benefits, state and local government workers, September 2016



Compensation costs in state and local government

State and local government employers spent an average of \$45.93 per hour worked for employee compensation in September 2016. Wages and salaries averaged \$29.06 per hour and accounted for 63.3 percent of compensation costs, while benefits averaged \$16.87 per hour worked and accounted for the remaining 36.7 percent. Total compensation costs for management, professional, and related workers averaged \$55.25 per hour worked. This major occupational group includes teachers, averaging \$62.39 per hour worked. Total compensation for sales and office workers averaged \$32.05 per hour worked and service workers averaged \$35.16. (See table 3 and 4.)

In September 2016, the average cost for **retirement and savings** benefits was \$4.98 per hour worked in state and local government, or 10.9 percent of total compensation. Retirement and savings costs for management, professional, and related workers averaged \$5.94 per hour worked, sales and office workers averaged \$3.09, and service workers averaged \$4.32. (See chart 1 and table 3.) Included in retirement and savings benefits were employer costs for defined benefit plans, which averaged \$4.61 per hour (10.0 percent of total compensation), and defined contribution plans, which averaged 37 cents (0.8 percent). (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.

For state and local government employees, employer costs for **insurance** benefits averaged \$5.55 per hour, or 12.1 percent of total compensation. Insurance benefit costs include life insurance, health insurance, and short-term and long-term disability. The largest component of insurance costs in September 2016 was health insurance, which averaged \$5.41, or 11.8 percent of total compensation. (See chart 2 and table 3.)

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 \$3.28 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 \$2.67 per hour worked. (See table 3.)

The National Compensation Survey also 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 www.bls.gov/ebs.

Benefit costs in private industry

Private industry employer costs for **paid leave** averaged \$2.21 per hour worked or 6.9 percent of total compensation, **supplemental pay** averaged \$1.16 or 3.6 percent, **insurance** benefits averaged \$2.59 or 8.0 percent, **retirement and savings** averaged \$1.25 or 3.9 percent, and **legally required benefits** averaged \$2.54 per hour worked or 7.9 percent. (See table A and table 5.)

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

| Compensation component | Civilian workers ¹ | Private industry | State and local government |
|------------------------|-------------------------------|------------------|----------------------------|
| Wages and salaries | 68.6% | 69.8% | 63.3% |
| Benefits | 31.4 | 30.2 | 36.7 |
| Paid leave | 6.9 | 6.9 | 7.1 |
| Supplemental pay | 3.1 | 3.6 | 0.8 |
| Insurance | 8.8 | 8.0 | 12.1 |
| Health | 8.4 | 7.6 | 11.8 |
| Retirement and savings | 5.2 | 3.9 | 10.9 |
| Defined benefit | 3.2 | 1.7 | 10.0 |
| Defined contribution | 1.9 | 2.2 | 0.8 |
| Legally required | 7.5 | 7.9 | 5.8 |

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 December 2016 is scheduled to be released on Friday, March 17, 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/ecsuptc40.pdf and www.bls.gov/ncs/ect/sp/ecsuphst.pdf.

Relative standard errors for all cost estimates in the most recent news release and supplementary tables 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 September 2016 reference period were collected from a probability sample of approximately 28,400 occupational observations selected from a sample of about 6,800 private industry establishments and approximately 8,800 occupational observations selected from a sample of about 1,500 state and local government establishments that provided data at the initial interview.

ECEC benchmarking by establishment size and industry

Beginning with this release, the benchmarking methodology has been 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 compensation costs in state and local government. Topics of news releases for the upcoming reference periods are as follows:

- December 2016—Supplemental pay benefits in private industry
- March 2017—Compensation costs in selected metropolitan areas and health benefit 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, September 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 | \$34.15 | 100.0 | \$56.67 | 100.0 | \$24.95 | 100.0 | \$17.79 | 100.0 |
| Wages and salaries | 23.42 | 68.6 | 38.65 | 68.2 | 17.56 | 70.4 | 12.72 | 71.5 |
| Total benefits | 10.73 | 31.4 | 18.01 | 31.8 | 7.38 | 29.6 | 5.07 | 28.5 |
| Paid leave | 2.36 | 6.9 | 4.49 | 7.9 | 1.65 | 6.6 | 0.89 | 5.0 |
| Vacation | 1.15 | 3.4 | 2.17 | 3.8 | 0.82 | 3.3 | 0.42 | 2.4 |
| Holiday | 0.71 | 2.1 | 1.30 | 2.3 | 0.50 | 2.0 | 0.28 | 1.6 |
| Sick | 0.35 | 1.0 | 0.72 | 1.3 | 0.21 | 0.9 | 0.14 | 0.8 |
| Personal | 0.14 | 0.4 | 0.29 | 0.5 | 0.11 | 0.4 | 0.05 | 0.3 |
| Supplemental pay | 1.05 | 3.1 | 2.02 | 3.6 | 0.58 | 2.3 | 0.29 | 1.6 |
| Overtime and premium ⁴ | 0.26 | 0.8 | 0.17 | 0.3 | 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 | 0.74 | 2.2 | 1.77 | 3.1 | 0.42 | 1.7 | 0.09 | 0.5 |
| Insurance | 3.00 | 8.8 | 4.60 | 8.1 | 2.37 | 9.5 | 1.41 | 7.9 |
| Life | 0.04 | 0.1 | 0.08 | 0.1 | 0.03 | 0.1 | 0.02 | 0.1 |
| Health | 2.85 | 8.4 | 4.36 | 7.7 | 2.27 | 9.1 | 1.37 | 7.7 |
| Short-term disability | 0.05 | 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 | 1.76 | 5.2 | 3.35 | 5.9 | 0.90 | 3.6 | 0.79 | 4.4 |
| Defined benefit | 1.11 | 3.2 | 2.08 | 3.7 | 0.44 | 1.8 | 0.64 | 3.6 |
| Defined contribution | 0.66 | 1.9 | 1.27 | 2.2 | 0.45 | 1.8 | 0.15 | 0.9 |
| Legally required benefits | 2.56 | 7.5 | 3.55 | 6.3 | 1.88 | 7.5 | 1.69 | 9.5 |
| Social Security and Medicare | 1.89 | 5.5 | 3.00 | 5.3 | 1.46 | 5.8 | 1.06 | 5.9 |
| Social Security ⁷ | 1.50 | 4.4 | 2.35 | 4.1 | 1.17 | 4.7 | 0.85 | 4.8 |
| Medicare | 0.39 | 1.1 | 0.65 | 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 | 0.17 | 0.5 | 0.16 | 0.3 | 0.16 | 0.6 | 0.15 | 0.9 |
| Workers' compensation | 0.47 | 1.4 | 0.37 | 0.7 | 0.23 | 0.9 | 0.44 | 2.5 |

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 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 | \$34.94 | 100.0 | \$27.45 | 100.0 | \$39.02 | 100.0 | \$33.30 | 100.0 |
| Wages and salaries | 23.34 | 66.8 | 18.07 | 65.8 | 25.88 | 66.3 | 22.99 | 69.0 |
| Total benefits | 11.61 | 33.2 | 9.38 | 34.2 | 13.14 | 33.7 | 10.31 | 31.0 |
| Paid leave | 1.86 | 5.3 | 1.64 | 6.0 | 2.53 | 6.5 | 2.33 | 7.0 |
| Vacation | 0.94 | 2.7 | 0.82 | 3.0 | 1.31 | 3.4 | 1.13 | 3.4 |
| Holiday | 0.61 | 1.8 | 0.55 | 2.0 | 0.88 | 2.2 | 0.68 | 2.0 |
| Sick | 0.21 | 0.6 | 0.20 | 0.7 | 0.25 | 0.6 | 0.37 | 1.1 |
| Personal | 0.10 | 0.3 | 0.07 | 0.3 | 0.10 | 0.3 | 0.15 | 0.5 |
| Supplemental pay | 1.03 | 3.0 | 0.99 | 3.6 | 1.49 | 3.8 | 0.97 | 2.9 |
| Overtime and premium ⁴ | 0.71 | 2.0 | 0.55 | 2.0 | 0.58 | 1.5 | 0.20 | 0.6 |
| Shift differentials | 0.05 | 0.1 | 0.08 | 0.3 | 0.08 | 0.2 | 0.05 | 0.2 |
| Nonproduction bonuses | 0.27 | 0.8 | 0.36 | 1.3 | 0.84 | 2.1 | 0.72 | 2.2 |
| Insurance | 3.26 | 9.3 | 2.98 | 10.8 | 3.67 | 9.4 | 2.88 | 8.7 |
| Life | 0.04 | 0.1 | 0.04 | 0.1 | 0.06 | 0.2 | 0.04 | 0.1 |
| Health | 3.11 | 8.9 | 2.82 | 10.3 | 3.47 | 8.9 | 2.75 | 8.2 |
| Short-term disability | 0.08 | 0.2 | 0.06 | 0.2 | 0.08 | 0.2 | 0.05 | 0.1 |
| Long-term disability | 0.03 | 0.1 | 0.06 | 0.2 | 0.05 | 0.1 | 0.04 | 0.1 |
| Retirement and savings | 2.10 | 6.0 | 1.22 | 4.5 | 2.16 | 5.5 | 1.69 | 5.1 |
| Defined benefit | 1.49 | 4.3 | 0.72 | 2.6 | 1.21 | 3.1 | 1.09 | 3.3 |
| Defined contribution | 0.61 | 1.7 | 0.50 | 1.8 | 0.95 | 2.4 | 0.60 | 1.8 |
| Legally required benefits | 3.35 | 9.6 | 2.55 | 9.3 | 3.29 | 8.4 | 2.43 | 7.3 |
| Social Security and Medicare | 1.96 | 5.6 | 1.53 | 5.6 | 2.19 | 5.6 | 1.83 | 5.5 |
| Social Security ⁷ | 1.59 | 4.5 | 1.23 | 4.5 | 1.76 | 4.5 | 1.45 | 4.4 |
| Medicare | 0.38 | 1.1 | 0.30 | 1.1 | 0.43 | 1.1 | 0.38 | 1.1 |
| Federal unemployment insurance | 0.03 | 0.1 | 0.03 | 0.1 | 0.03 | 0.1 | 0.03 | 0.1 |
| State unemployment insurance | 0.25 | 0.7 | 0.18 | 0.7 | 0.23 | 0.6 | 0.16 | 0.5 |
| Workers' compensation | 1.11 | 3.2 | 0.80 | 2.9 | 0.84 | 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, September 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 | \$34.15 | \$23.42 | \$10.73 | \$2.36 | \$1.05 | \$3.00 | \$1.76 | \$2.56 |
| Occupational group | | | | | | | | |
| Management, professional, and related | 56.67 | 38.65 | 18.01 | 4.49 | 2.02 | 4.60 | 3.35 | 3.55 |
| Management, business, and financial | 68.73 | 45.96 | 22.77 | 6.10 | 4.34 | 4.74 | 3.42 | 4.17 |
| Professional and related | 51.56 | 35.56 | 16.00 | 3.81 | 1.04 | 4.54 | 3.33 | 3.29 |
| Teachers ² | 57.18 | 40.02 | 17.17 | 2.60 | 0.17 | 5.60 | 5.69 | 3.11 |
| Primary, secondary, and special education school teachers | 57.99 | 39.57 | 18.42 | 2.49 | 0.18 | 6.43 | 6.46 | 2.86 |
| Registered nurses | 52.28 | 35.05 | 17.23 | 4.60 | 1.61 | 4.70 | 2.71 | 3.60 |
| Sales and office | 24.95 | 17.56 | 7.38 | 1.65 | 0.58 | 2.37 | 0.90 | 1.88 |
| Sales and related | 24.19 | 18.13 | 6.06 | 1.41 | 0.62 | 1.55 | 0.62 | 1.85 |
| Office and administrative support | 25.40 | 17.22 | 8.18 | 1.80 | 0.56 | 2.87 | 1.06 | 1.89 |
| Service | 17.79 | 12.72 | 5.07 | 0.89 | 0.29 | 1.41 | 0.79 | 1.69 |
| Natural resources, construction, and maintenance | 34.94 | 23.34 | 11.61 | 1.86 | 1.03 | 3.26 | 2.10 | 3.35 |
| Construction, extraction, farming, fishing, and forestry ³ | 36.31 | 23.99 | 12.32 | 1.55 | 0.99 | 3.28 | 2.67 | 3.83 |
| Installation, maintenance, and repair | 33.55 | 22.67 | 10.89 | 2.19 | 1.08 | 3.23 | 1.52 | 2.87 |
| Production, transportation, and material moving | 27.45 | 18.07 | 9.38 | 1.64 | 0.99 | 2.98 | 1.22 | 2.55 |
| Production | 26.83 | 17.87 | 8.96 | 1.63 | 1.15 | 2.88 | 0.93 | 2.37 |
| Transportation and material moving | 28.01 | 18.25 | 9.76 | 1.64 | 0.84 | 3.07 | 1.49 | 2.71 |
| Industry group | | | | | | | | |
| Education and health services | 38.36 | 26.29 | 12.07 | 2.68 | 0.50 | 3.88 | 2.50 | 2.51 |
| Educational services | 48.03 | 32.46 | 15.58 | 2.85 | 0.19 | 5.31 | 4.54 | 2.69 |
| Elementary and secondary schools | 47.02 | 31.42 | 15.60 | 2.38 | 0.18 | 5.67 | 4.89 | 2.47 |
| Junior colleges, colleges, and universities | 53.29 | 36.28 | 17.00 | 4.19 | 0.21 | 5.05 | 4.35 | 3.20 |
| Health care and social assistance | 32.28 | 22.41 | 9.87 | 2.57 | 0.70 | 2.99 | 1.22 | 2.40 |
| Hospitals | 44.43 | 28.92 | 15.51 | 4.11 | 1.38 | 4.79 | 2.24 | 2.99 |
| Percent of total compensation | | | | | | | | |
| Civilian workers ¹ | 100.0 | 68.6 | 31.4 | 6.9 | 3.1 | 8.8 | 5.2 | 7.5 |
| Occupational group | | | | | | | | |
| Management, professional, and related | 100.0 | 68.2 | 31.8 | 7.9 | 3.6 | 8.1 | 5.9 | 6.3 |
| Management, business, and financial | 100.0 | 66.9 | 33.1 | 8.9 | 6.3 | 6.9 | 5.0 | 6.1 |
| Professional and related | 100.0 | 69.0 | 31.0 | 7.4 | 2.0 | 8.8 | 6.5 | 6.4 |
| Teachers ² | 100.0 | 70.0 | 30.0 | 4.5 | 0.3 | 9.8 | 10.0 | 5.4 |
| Primary, secondary, and special education school teachers | 100.0 | 68.2 | 31.8 | 4.3 | 0.3 | 11.1 | 11.1 | 4.9 |
| Registered nurses | 100.0 | 67.0 | 33.0 | 8.8 | 3.1 | 9.0 | 5.2 | 6.9 |
| Sales and office | 100.0 | 70.4 | 29.6 | 6.6 | 2.3 | 9.5 | 3.6 | 7.5 |
| Sales and related | 100.0 | 74.9 | 25.1 | 5.8 | 2.6 | 6.4 | 2.6 | 7.7 |
| Office and administrative support | 100.0 | 67.8 | 32.2 | 7.1 | 2.2 | 11.3 | 4.2 | 7.4 |
| Service | 100.0 | 71.5 | 28.5 | 5.0 | 1.6 | 7.9 | 4.4 | 9.5 |
| Natural resources, construction, and maintenance | 100.0 | 66.8 | 33.2 | 5.3 | 3.0 | 9.3 | 6.0 | 9.6 |
| Construction, extraction, farming, fishing, and forestry ³ | 100.0 | 66.1 | 33.9 | 4.3 | 2.7 | 9.0 | 7.3 | 10.5 |
| Installation, maintenance, and repair | 100.0 | 67.6 | 32.4 | 6.5 | 3.2 | 9.6 | 4.5 | 8.5 |
| Production, transportation, and material moving | 100.0 | 65.8 | 34.2 | 6.0 | 3.6 | 10.8 | 4.5 | 9.3 |
| Production | 100.0 | 66.6 | 33.4 | 6.1 | 4.3 | 10.7 | 3.5 | 8.8 |
| Transportation and material moving | 100.0 | 65.2 | 34.8 | 5.9 | 3.0 | 11.0 | 5.3 | 9.7 |
| Industry group | | | | | | | | |
| Education and health services | 100.0 | 68.5 | 31.5 | 7.0 | 1.3 | 10.1 | 6.5 | 6.5 |
| Educational services | 100.0 | 67.6 | 32.4 | 5.9 | 0.4 | 11.0 | 9.4 | 5.6 |
| Elementary and secondary schools | 100.0 | 66.8 | 33.2 | 5.1 | 0.4 | 12.1 | 10.4 | 5.3 |
| Junior colleges, colleges, and universities | 100.0 | 68.1 | 31.9 | 7.9 | 0.4 | 9.5 | 8.2 | 6.0 |
| Health care and social assistance | 100.0 | 69.4 | 30.6 | 8.0 | 2.2 | 9.3 | 3.8 | 7.4 |
| Hospitals | 100.0 | 65.1 | 34.9 | 9.2 | 3.1 | 10.8 | 5.0 | 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, September 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 | \$45.93 | 100.0 | \$55.25 | 100.0 | \$32.05 | 100.0 | \$35.16 | 100.0 | \$45.97 | 100.0 |
| Wages and salaries | 29.06 | 63.3 | 36.43 | 65.9 | 18.83 | 58.8 | 20.23 | 57.5 | 29.12 | 63.3 |
| Total benefits | 16.87 | 36.7 | 18.83 | 34.1 | 13.22 | 41.2 | 14.93 | 42.5 | 16.85 | 36.7 |
| Paid leave | 3.28 | 7.1 | 3.56 | 6.4 | 2.78 | 8.7 | 3.04 | 8.6 | 3.28 | 7.1 |
| Vacation | 1.20 | 2.6 | 1.14 | 2.1 | 1.23 | 3.8 | 1.31 | 3.7 | 1.20 | 2.6 |
| Holiday | 0.95 | 2.1 | 0.98 | 1.8 | 0.86 | 2.7 | 0.95 | 2.7 | 0.95 | 2.1 |
| Sick | 0.87 | 1.9 | 1.09 | 2.0 | 0.55 | 1.7 | 0.62 | 1.8 | 0.87 | 1.9 |
| Personal | 0.26 | 0.6 | 0.34 | 0.6 | 0.14 | 0.4 | 0.16 | 0.5 | 0.26 | 0.6 |
| Supplemental pay | 0.38 | 0.8 | 0.28 | 0.5 | 0.22 | 0.7 | 0.64 | 1.8 | 0.38 | 0.8 |
| Overtime and premium ³ | 0.21 | 0.4 | 0.08 | 0.1 | 0.13 | 0.4 | 0.44 | 1.3 | 0.20 | 0.4 |
| Shift differentials | 0.05 | 0.1 | 0.04 | 0.1 | 0.02 | 0.1 | 0.09 | 0.3 | 0.05 | 0.1 |
| Nonproduction bonuses | 0.13 | 0.3 | 0.16 | 0.3 | 0.07 | 0.2 | 0.10 | 0.3 | 0.13 | 0.3 |
| Insurance | 5.55 | 12.1 | 6.03 | 10.9 | 5.15 | 16.1 | 4.71 | 13.4 | 5.55 | 12.1 |
| Life | 0.06 | 0.1 | 0.07 | 0.1 | 0.05 | 0.2 | 0.06 | 0.2 | 0.06 | 0.1 |
| Health | 5.41 | 11.8 | 5.87 | 10.6 | 5.03 | 15.7 | 4.61 | 13.1 | 5.42 | 11.8 |
| 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 | 0.05 | 0.1 | 0.03 | 0.1 | 0.02 | 0.1 | 0.04 | 0.1 |
| Retirement and savings | 4.98 | 10.9 | 5.94 | 10.7 | 3.09 | 9.7 | 4.32 | 12.3 | 4.98 | 10.8 |
| Defined benefit | 4.61 | 10.0 | 5.43 | 9.8 | 2.86 | 8.9 | 4.11 | 11.7 | 4.60 | 10.0 |
| Defined contribution | 0.37 | 0.8 | 0.50 | 0.9 | 0.23 | 0.7 | 0.21 | 0.6 | 0.38 | 0.8 |
| Legally required benefits | 2.67 | 5.8 | 3.03 | 5.5 | 1.97 | 6.2 | 2.23 | 6.3 | 2.67 | 5.8 |
| Social Security and Medicare | 2.00 | 4.4 | 2.41 | 4.4 | 1.48 | 4.6 | 1.43 | 4.1 | 2.00 | 4.4 |
| Social Security ⁴ | 1.54 | 3.3 | 1.84 | 3.3 | 1.17 | 3.6 | 1.09 | 3.1 | 1.53 | 3.3 |
| Medicare | 0.47 | 1.0 | 0.57 | 1.0 | 0.31 | 1.0 | 0.34 | 1.0 | 0.47 | 1.0 |
| Federal unemployment insurance | (⁵) | (⁶) | (⁵) | (⁶) | (⁵) | (⁶) | (⁵) | (⁶) | (⁵) | (⁶) |
| State unemployment insurance | 0.08 | 0.2 | 0.08 | 0.1 | 0.06 | 0.2 | 0.07 | 0.2 | 0.08 | 0.2 |
| Workers' compensation | 0.58 | 1.3 | 0.53 | 1.0 | 0.43 | 1.3 | 0.72 | 2.1 | 0.58 | 1.3 |

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, September 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 | | | | | | | | |
| State and local government workers | \$45.93 | \$29.06 | \$16.87 | \$3.28 | \$0.38 | \$5.55 | \$4.98 | \$2.67 |
| Occupational group | | | | | | | | |
| Management, professional, and related | 55.25 | 36.43 | 18.83 | 3.56 | 0.28 | 6.03 | 5.94 | 3.03 |
| Professional and related | 54.18 | 35.93 | 18.25 | 3.18 | 0.27 | 6.03 | 5.89 | 2.89 |
| Teachers ¹ | 62.39 | 42.76 | 19.62 | 2.81 | 0.17 | 6.50 | 6.99 | 3.15 |
| Primary, secondary, and special education school teachers | 62.91 | 42.44 | 20.47 | 2.68 | 0.20 | 7.18 | 7.45 | 2.97 |
| Sales and office | 32.05 | 18.83 | 13.22 | 2.78 | 0.22 | 5.15 | 3.09 | 1.97 |
| Office and administrative support | 32.22 | 18.88 | 13.34 | 2.81 | 0.22 | 5.21 | 3.13 | 1.97 |
| Service | 35.16 | 20.23 | 14.93 | 3.04 | 0.64 | 4.71 | 4.32 | 2.23 |
| Industry group | | | | | | | | |
| Education and health services | 48.00 | 31.57 | 16.44 | 2.89 | 0.25 | 5.73 | 4.98 | 2.58 |
| Educational services | 49.27 | 32.68 | 16.59 | 2.77 | 0.18 | 5.80 | 5.26 | 2.58 |
| Elementary and secondary schools | 48.22 | 31.91 | 16.31 | 2.42 | 0.19 | 5.96 | 5.30 | 2.45 |
| Junior colleges, colleges, and universities | 53.05 | 35.49 | 17.56 | 4.03 | 0.15 | 5.18 | 5.17 | 3.03 |
| Health care and social assistance | 40.08 | 24.61 | 15.47 | 3.65 | 0.64 | 5.35 | 3.21 | 2.62 |
| Hospitals | 42.52 | 26.26 | 16.26 | 3.90 | 0.79 | 5.68 | 3.23 | 2.66 |
| Public administration | 43.84 | 25.79 | 18.05 | 4.02 | 0.61 | 5.41 | 5.22 | 2.80 |
| Percent of total compensation | | | | | | | | |
| State and local government workers | 100.0 | 63.3 | 36.7 | 7.1 | 0.8 | 12.1 | 10.9 | 5.8 |
| Occupational group | | | | | | | | |
| Management, professional, and related | 100.0 | 65.9 | 34.1 | 6.4 | 0.5 | 10.9 | 10.7 | 5.5 |
| Professional and related | 100.0 | 66.3 | 33.7 | 5.9 | 0.5 | 11.1 | 10.9 | 5.3 |
| Teachers ¹ | 100.0 | 68.5 | 31.5 | 4.5 | 0.3 | 10.4 | 11.2 | 5.0 |
| Primary, secondary, and special education school teachers | 100.0 | 67.5 | 32.5 | 4.3 | 0.3 | 11.4 | 11.8 | 4.7 |
| Sales and office | 100.0 | 58.8 | 41.2 | 8.7 | 0.7 | 16.1 | 9.7 | 6.2 |
| Office and administrative support | 100.0 | 58.6 | 41.4 | 8.7 | 0.7 | 16.2 | 9.7 | 6.1 |
| Service | 100.0 | 57.5 | 42.5 | 8.6 | 1.8 | 13.4 | 12.3 | 6.3 |
| Industry group | | | | | | | | |
| Education and health services | 100.0 | 65.8 | 34.2 | 6.0 | 0.5 | 11.9 | 10.4 | 5.4 |
| Educational services | 100.0 | 66.3 | 33.7 | 5.6 | 0.4 | 11.8 | 10.7 | 5.2 |
| Elementary and secondary schools | 100.0 | 66.2 | 33.8 | 5.0 | 0.4 | 12.4 | 11.0 | 5.1 |
| Junior colleges, colleges, and universities | 100.0 | 66.9 | 33.1 | 7.6 | 0.3 | 9.8 | 9.7 | 5.7 |
| Health care and social assistance | 100.0 | 61.4 | 38.6 | 9.1 | 1.6 | 13.3 | 8.0 | 6.5 |
| Hospitals | 100.0 | 61.8 | 38.2 | 9.2 | 1.9 | 13.4 | 7.6 | 6.3 |
| Public administration | 100.0 | 58.8 | 41.2 | 9.2 | 1.4 | 12.3 | 11.9 | 6.4 |

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, September 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 | \$32.27 | 100.0 | \$57.14 | 100.0 | \$24.34 | 100.0 | \$15.09 | 100.0 |
| Wages and salaries | 22.52 | 69.8 | 39.40 | 68.9 | 17.45 | 71.7 | 11.55 | 76.5 |
| Total benefits | 9.75 | 30.2 | 17.74 | 31.1 | 6.89 | 28.3 | 3.54 | 23.5 |
| Paid leave | 2.21 | 6.9 | 4.80 | 8.4 | 1.56 | 6.4 | 0.56 | 3.7 |
| Vacation | 1.15 | 3.6 | 2.52 | 4.4 | 0.79 | 3.2 | 0.28 | 1.9 |
| Holiday | 0.67 | 2.1 | 1.41 | 2.5 | 0.47 | 1.9 | 0.17 | 1.1 |
| Sick | 0.27 | 0.8 | 0.60 | 1.0 | 0.19 | 0.8 | 0.07 | 0.5 |
| Personal | 0.13 | 0.4 | 0.27 | 0.5 | 0.11 | 0.4 | 0.04 | 0.2 |
| Supplemental pay | 1.16 | 3.6 | 2.60 | 4.6 | 0.62 | 2.5 | 0.23 | 1.6 |
| Overtime and premium ¹ | 0.27 | 0.8 | 0.19 | 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 | 2.6 | 2.31 | 4.0 | 0.45 | 1.8 | 0.09 | 0.6 |
| Insurance | 2.59 | 8.0 | 4.13 | 7.2 | 2.14 | 8.8 | 0.90 | 5.9 |
| Life | 0.04 | 0.1 | 0.08 | 0.1 | 0.03 | 0.1 | (²) | (³) |
| Health | 2.44 | 7.6 | 3.85 | 6.7 | 2.04 | 8.4 | 0.86 | 5.7 |
| Short-term disability | 0.06 | 0.2 | 0.10 | 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 | 1.25 | 3.9 | 2.49 | 4.4 | 0.71 | 2.9 | 0.24 | 1.6 |
| Defined benefit | 0.54 | 1.7 | 0.96 | 1.7 | 0.24 | 1.0 | 0.10 | 0.7 |
| Defined contribution | 0.70 | 2.2 | 1.53 | 2.7 | 0.47 | 1.9 | 0.14 | 1.0 |
| Legally required benefits | 2.54 | 7.9 | 3.73 | 6.5 | 1.87 | 7.7 | 1.60 | 10.6 |
| Social Security and Medicare | 1.87 | 5.8 | 3.19 | 5.6 | 1.45 | 6.0 | 1.00 | 6.6 |
| Social Security ⁴ | 1.49 | 4.6 | 2.52 | 4.4 | 1.17 | 4.8 | 0.81 | 5.4 |
| Medicare | 0.38 | 1.2 | 0.67 | 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 | 0.6 | 0.19 | 0.3 | 0.16 | 0.7 | 0.17 | 1.1 |
| Workers' compensation | 0.46 | 1.4 | 0.32 | 0.6 | 0.21 | 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, September 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 | \$34.51 | 100.0 | \$27.17 | 100.0 | \$45.70 | 100.0 | \$31.00 | 100.0 |
| Wages and salaries | 23.38 | 67.7 | 17.99 | 66.2 | 27.38 | 59.9 | 22.06 | 71.2 |
| Total benefits | 11.13 | 32.3 | 9.18 | 33.8 | 18.31 | 40.1 | 8.94 | 28.8 |
| Paid leave | 1.71 | 4.9 | 1.60 | 5.9 | 3.12 | 6.8 | 2.13 | 6.9 |
| Vacation | 0.88 | 2.5 | 0.82 | 3.0 | 1.60 | 3.5 | 1.10 | 3.6 |
| Holiday | 0.57 | 1.6 | 0.54 | 2.0 | 0.92 | 2.0 | 0.65 | 2.1 |
| Sick | 0.17 | 0.5 | 0.18 | 0.7 | 0.44 | 1.0 | 0.25 | 0.8 |
| Personal | 0.09 | 0.3 | 0.07 | 0.2 | 0.16 | 0.3 | 0.12 | 0.4 |
| Supplemental pay | 1.07 | 3.1 | 1.01 | 3.7 | 1.52 | 3.3 | 1.12 | 3.6 |
| Overtime and premium ¹ | 0.73 | 2.1 | 0.55 | 2.0 | 0.92 | 2.0 | 0.21 | 0.7 |
| Shift differentials | 0.04 | 0.1 | 0.08 | 0.3 | 0.19 | 0.4 | 0.05 | 0.1 |
| Nonproduction bonuses | 0.29 | 0.8 | 0.37 | 1.4 | 0.41 | 0.9 | 0.87 | 2.8 |
| Insurance | 3.06 | 8.9 | 2.88 | 10.6 | 6.25 | 13.7 | 2.25 | 7.2 |
| Life | 0.04 | 0.1 | 0.04 | 0.1 | 0.08 | 0.2 | 0.04 | 0.1 |
| Health | 2.91 | 8.4 | 2.72 | 10.0 | 5.90 | 12.9 | 2.12 | 6.8 |
| Short-term disability | 0.08 | 0.2 | 0.06 | 0.2 | 0.16 | 0.3 | 0.05 | 0.2 |
| Long-term disability | 0.03 | 0.1 | 0.06 | 0.2 | 0.11 | 0.2 | 0.04 | 0.1 |
| Retirement and savings | 1.87 | 5.4 | 1.14 | 4.2 | 3.82 | 8.4 | 1.00 | 3.2 |
| Defined benefit | 1.23 | 3.6 | 0.62 | 2.3 | 2.83 | 6.2 | 0.33 | 1.1 |
| Defined contribution | 0.64 | 1.9 | 0.52 | 1.9 | 0.99 | 2.2 | 0.67 | 2.2 |
| Legally required benefits | 3.42 | 9.9 | 2.55 | 9.4 | 3.61 | 7.9 | 2.44 | 7.9 |
| Social Security and Medicare | 1.98 | 5.7 | 1.53 | 5.6 | 2.31 | 5.1 | 1.83 | 5.9 |
| Social Security ⁴ | 1.60 | 4.6 | 1.23 | 4.5 | 1.85 | 4.0 | 1.46 | 4.7 |
| Medicare | 0.38 | 1.1 | 0.30 | 1.1 | 0.46 | 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 | 0.26 | 0.7 | 0.18 | 0.7 | 0.24 | 0.5 | 0.18 | 0.6 |
| Workers' compensation | 1.15 | 3.3 | 0.80 | 2.9 | 1.02 | 2.2 | 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, September 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 | \$38.99 | 100.0 | \$38.34 | 100.0 | \$39.22 | 100.0 | \$30.87 | 100.0 | \$26.80 | 100.0 | \$53.20 | 100.0 |
| Wages and salaries | 25.90 | 66.4 | 26.65 | 69.5 | 25.53 | 65.1 | 21.82 | 70.7 | 18.83 | 70.3 | 35.35 | 66.5 |
| Total benefits | 13.09 | 33.6 | 11.69 | 30.5 | 13.69 | 34.9 | 9.06 | 29.3 | 7.97 | 29.7 | 17.85 | 33.5 |
| Paid leave | 2.52 | 6.5 | 1.67 | 4.4 | 2.96 | 7.5 | 2.15 | 7.0 | 1.68 | 6.3 | 4.83 | 9.1 |
| Vacation | 1.31 | 3.4 | 0.88 | 2.3 | 1.53 | 3.9 | 1.11 | 3.6 | 0.89 | 3.3 | 2.49 | 4.7 |
| Holiday | 0.87 | 2.2 | 0.57 | 1.5 | 1.03 | 2.6 | 0.63 | 2.0 | 0.49 | 1.8 | 1.29 | 2.4 |
| Sick | 0.24 | 0.6 | 0.13 | 0.3 | 0.30 | 0.8 | 0.27 | 0.9 | 0.21 | 0.8 | 0.56 | 1.1 |
| Personal | 0.10 | 0.3 | 0.09 | 0.2 | 0.11 | 0.3 | 0.13 | 0.4 | 0.09 | 0.3 | 0.48 | 0.9 |
| Supplemental pay | 1.50 | 3.8 | 1.02 | 2.7 | 1.68 | 4.3 | 1.09 | 3.5 | 0.72 | 2.7 | 2.39 | 4.5 |
| Overtime and premium ³ | 0.58 | 1.5 | 0.61 | 1.6 | 0.53 | 1.4 | 0.20 | 0.7 | 0.28 | 1.0 | 0.30 | 0.6 |
| 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 | 0.84 | 2.2 | 0.39 | 1.0 | 1.03 | 2.6 | 0.83 | 2.7 | 0.42 | 1.6 | 2.04 | 3.8 |
| Insurance | 3.65 | 9.4 | 3.02 | 7.9 | 3.97 | 10.1 | 2.37 | 7.7 | 2.27 | 8.5 | 4.99 | 9.4 |
| 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 | 3.46 | 8.9 | 2.89 | 7.5 | 3.75 | 9.6 | 2.23 | 7.2 | 2.14 | 8.0 | 4.58 | 8.6 |
| Short-term disability | 0.08 | 0.2 | 0.04 | 0.1 | 0.09 | 0.2 | 0.05 | 0.2 | 0.04 | 0.2 | 0.25 | 0.5 |
| Long-term disability | 0.05 | 0.1 | 0.04 | 0.1 | 0.06 | 0.2 | 0.04 | 0.1 | 0.05 | 0.2 | 0.08 | 0.2 |
| Retirement and savings | 2.12 | 5.4 | 2.04 | 5.3 | 2.13 | 5.4 | 1.06 | 3.4 | 1.04 | 3.9 | 2.17 | 4.1 |
| Defined benefit | 1.17 | 3.0 | 1.27 | 3.3 | 1.09 | 2.8 | 0.41 | 1.3 | 0.49 | 1.8 | 0.67 | 1.3 |
| Defined contribution | 0.95 | 2.4 | 0.78 | 2.0 | 1.03 | 2.6 | 0.65 | 2.1 | 0.56 | 2.1 | 1.50 | 2.8 |
| Legally required benefits | 3.29 | 8.4 | 3.94 | 10.3 | 2.95 | 7.5 | 2.39 | 7.7 | 2.27 | 8.5 | 3.48 | 6.5 |
| Social Security and Medicare | 2.19 | 5.6 | 2.20 | 5.7 | 2.18 | 5.6 | 1.80 | 5.8 | 1.56 | 5.8 | 2.98 | 5.6 |
| Social Security ⁶ | 1.76 | 4.5 | 1.77 | 4.6 | 1.75 | 4.5 | 1.44 | 4.7 | 1.25 | 4.7 | 2.37 | 4.5 |
| Medicare | 0.43 | 1.1 | 0.42 | 1.1 | 0.43 | 1.1 | 0.36 | 1.2 | 0.31 | 1.1 | 0.61 | 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 | 0.24 | 0.6 | 0.33 | 0.9 | 0.19 | 0.5 | 0.17 | 0.6 | 0.15 | 0.6 | 0.19 | 0.3 |
| Workers' compensation | 0.84 | 2.2 | 1.38 | 3.6 | 0.55 | 1.4 | 0.38 | 1.2 | 0.52 | 2.0 | 0.28 | 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, September 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 | \$46.89 | 100.0 | \$39.64 | 100.0 | \$33.25 | 100.0 | \$13.95 | 100.0 | \$26.37 | 100.0 |
| Wages and salaries | 30.84 | 65.8 | 28.33 | 71.5 | 23.49 | 70.6 | 10.99 | 78.8 | 19.18 | 72.7 |
| Total benefits | 16.05 | 34.2 | 11.31 | 28.5 | 9.76 | 29.4 | 2.96 | 21.2 | 7.19 | 27.3 |
| Paid leave | 3.96 | 8.5 | 2.83 | 7.1 | 2.57 | 7.7 | 0.41 | 2.9 | 1.60 | 6.1 |
| Vacation | 2.07 | 4.4 | 1.50 | 3.8 | 1.28 | 3.9 | 0.21 | 1.5 | 0.76 | 2.9 |
| Holiday | 1.13 | 2.4 | 0.85 | 2.1 | 0.75 | 2.3 | 0.11 | 0.8 | 0.54 | 2.1 |
| Sick | 0.52 | 1.1 | 0.31 | 0.8 | 0.36 | 1.1 | 0.05 | 0.4 | 0.20 | 0.7 |
| Personal | 0.24 | 0.5 | 0.16 | 0.4 | 0.16 | 0.5 | 0.03 | 0.2 | 0.10 | 0.4 |
| Supplemental pay | 3.42 | 7.3 | 1.95 | 4.9 | 0.64 | 1.9 | 0.13 | 0.9 | 0.33 | 1.2 |
| Overtime and premium ³ | 0.19 | 0.4 | 0.24 | 0.6 | 0.18 | 0.6 | 0.07 | 0.5 | 0.14 | 0.5 |
| Shift differentials | (⁵) | (⁴) | (⁵) | (⁴) | 0.18 | 0.6 | (⁵) | (⁴) | 0.02 | 0.1 |
| Nonproduction bonuses | 3.22 | 6.9 | 1.70 | 4.3 | 0.27 | 0.8 | 0.05 | 0.4 | 0.17 | 0.6 |
| Insurance | 3.89 | 8.3 | 2.41 | 6.1 | 2.90 | 8.7 | 0.73 | 5.2 | 2.01 | 7.6 |
| Life | 0.06 | 0.1 | 0.05 | 0.1 | 0.04 | 0.1 | (⁵) | (⁴) | 0.03 | 0.1 |
| Health | 3.64 | 7.8 | 2.25 | 5.7 | 2.76 | 8.3 | 0.71 | 5.1 | 1.93 | 7.3 |
| 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 | 1.86 | 4.0 | 1.22 | 3.1 | 1.19 | 3.6 | 0.20 | 1.4 | 1.06 | 4.0 |
| Defined benefit | 0.57 | 1.2 | 0.49 | 1.2 | 0.38 | 1.2 | 0.09 | 0.7 | 0.57 | 2.2 |
| Defined contribution | 1.29 | 2.7 | 0.73 | 1.8 | 0.80 | 2.4 | 0.11 | 0.8 | 0.48 | 1.8 |
| Legally required benefits | 2.92 | 6.2 | 2.91 | 7.3 | 2.47 | 7.4 | 1.49 | 10.7 | 2.20 | 8.3 |
| Social Security and Medicare | 2.50 | 5.3 | 2.27 | 5.7 | 1.97 | 5.9 | 0.97 | 7.0 | 1.58 | 6.0 |
| Social Security ⁶ | 1.95 | 4.2 | 1.79 | 4.5 | 1.58 | 4.8 | 0.79 | 5.7 | 1.28 | 4.8 |
| Medicare | 0.55 | 1.2 | 0.48 | 1.2 | 0.39 | 1.2 | 0.19 | 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 | 0.22 | 0.5 | 0.17 | 0.5 | 0.16 | 1.1 | 0.17 | 0.6 |
| Workers' compensation | 0.21 | 0.4 | 0.39 | 1.0 | 0.31 | 0.9 | 0.31 | 2.2 | 0.42 | 1.6 |

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, September 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 | \$39.06 | 100.0 | \$38.92 | 100.0 | \$39.12 | 100.0 | \$29.46 | 100.0 | \$30.43 | 100.0 |
| Wages and salaries | 26.13 | 66.9 | 27.33 | 70.2 | 25.72 | 65.8 | 20.96 | 71.1 | 21.52 | 70.7 |
| Total benefits | 12.93 | 33.1 | 11.59 | 29.8 | 13.39 | 34.2 | 8.50 | 28.9 | 8.91 | 29.3 |
| Paid leave | 2.85 | 7.3 | 2.86 | 7.3 | 2.85 | 7.3 | 1.99 | 6.8 | 2.16 | 7.1 |
| Vacation | 1.46 | 3.7 | 1.50 | 3.8 | 1.44 | 3.7 | 1.02 | 3.4 | 1.12 | 3.7 |
| Holiday | 0.84 | 2.1 | 0.85 | 2.2 | 0.83 | 2.1 | 0.62 | 2.1 | 0.64 | 2.1 |
| Sick | 0.37 | 0.9 | 0.34 | 0.9 | 0.38 | 1.0 | 0.23 | 0.8 | 0.26 | 0.9 |
| Personal | 0.19 | 0.5 | 0.17 | 0.4 | 0.20 | 0.5 | 0.13 | 0.4 | 0.14 | 0.5 |
| Supplemental pay | 2.44 | 6.2 | 1.10 | 2.8 | 2.90 | 7.4 | 0.90 | 3.1 | 0.83 | 2.7 |
| Overtime and premium ² | 0.25 | 0.6 | 0.25 | 0.6 | 0.25 | 0.6 | 0.31 | 1.0 | 0.24 | 0.8 |
| Shift differentials | 0.08 | 0.2 | 0.09 | 0.2 | 0.07 | 0.2 | 0.06 | 0.2 | 0.07 | 0.2 |
| Nonproduction bonuses | 2.11 | 5.4 | 0.76 | 1.9 | 2.58 | 6.6 | 0.53 | 1.8 | 0.51 | 1.7 |
| Insurance | 3.21 | 8.2 | 3.22 | 8.3 | 3.21 | 8.2 | 2.25 | 7.6 | 2.38 | 7.8 |
| Life | 0.05 | 0.1 | 0.04 | 0.1 | 0.05 | 0.1 | 0.05 | 0.2 | 0.05 | 0.2 |
| Health | 3.02 | 7.7 | 3.03 | 7.8 | 3.02 | 7.7 | 2.11 | 7.2 | 2.23 | 7.3 |
| Short-term disability | 0.09 | 0.2 | 0.09 | 0.2 | 0.09 | 0.2 | 0.05 | 0.2 | 0.06 | 0.2 |
| Long-term disability | 0.05 | 0.1 | 0.06 | 0.2 | 0.05 | 0.1 | 0.04 | 0.1 | 0.05 | 0.2 |
| Retirement and savings | 1.42 | 3.6 | 1.53 | 3.9 | 1.38 | 3.5 | 1.12 | 3.8 | 1.25 | 4.1 |
| Defined benefit | 0.63 | 1.6 | 0.61 | 1.6 | 0.63 | 1.6 | 0.49 | 1.7 | 0.56 | 1.8 |
| Defined contribution | 0.79 | 2.0 | 0.92 | 2.4 | 0.75 | 1.9 | 0.63 | 2.1 | 0.68 | 2.2 |
| Legally required benefits | 3.01 | 7.7 | 2.88 | 7.4 | 3.06 | 7.8 | 2.24 | 7.6 | 2.29 | 7.5 |
| Social Security and Medicare | 2.14 | 5.5 | 2.19 | 5.6 | 2.13 | 5.4 | 1.75 | 5.9 | 1.80 | 5.9 |
| Social Security ³ | 1.69 | 4.3 | 1.74 | 4.5 | 1.67 | 4.3 | 1.40 | 4.8 | 1.44 | 4.7 |
| Medicare | 0.46 | 1.2 | 0.45 | 1.2 | 0.46 | 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 | 0.30 | 0.8 | 0.26 | 0.7 | 0.31 | 0.8 | 0.11 | 0.4 | 0.11 | 0.4 |
| Workers' compensation | 0.54 | 1.4 | 0.39 | 1.0 | 0.59 | 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, September 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 | \$25.28 | 100.0 | \$29.91 | 100.0 | \$29.90 | 100.0 | \$30.06 | 100.0 | \$29.55 | 100.0 |
| Wages and salaries | 17.87 | 70.7 | 21.55 | 72.0 | 20.81 | 69.6 | 20.89 | 69.5 | 20.65 | 69.9 |
| Total benefits | 7.41 | 29.3 | 8.37 | 28.0 | 9.09 | 30.4 | 9.17 | 30.5 | 8.91 | 30.1 |
| Paid leave | 1.65 | 6.5 | 1.89 | 6.3 | 2.03 | 6.8 | 2.05 | 6.8 | 1.99 | 6.7 |
| Vacation | 0.83 | 3.3 | 0.94 | 3.2 | 1.11 | 3.7 | 1.12 | 3.7 | 1.09 | 3.7 |
| Holiday | 0.55 | 2.2 | 0.61 | 2.0 | 0.60 | 2.0 | 0.61 | 2.0 | 0.59 | 2.0 |
| Sick | 0.18 | 0.7 | 0.22 | 0.7 | 0.22 | 0.7 | 0.21 | 0.7 | 0.22 | 0.8 |
| Personal | 0.09 | 0.3 | 0.12 | 0.4 | 0.10 | 0.3 | 0.10 | 0.3 | 0.09 | 0.3 |
| Supplemental pay | 0.70 | 2.8 | 1.12 | 3.7 | 0.83 | 2.8 | 0.85 | 2.8 | 0.79 | 2.7 |
| Overtime and premium ² | 0.31 | 1.2 | 0.41 | 1.4 | 0.27 | 0.9 | 0.28 | 0.9 | 0.23 | 0.8 |
| Shift differentials | 0.04 | 0.2 | 0.05 | 0.2 | 0.06 | 0.2 | 0.06 | 0.2 | 0.07 | 0.2 |
| Nonproduction bonuses | 0.35 | 1.4 | 0.66 | 2.2 | 0.50 | 1.7 | 0.51 | 1.7 | 0.49 | 1.7 |
| Insurance | 2.24 | 8.9 | 2.04 | 6.8 | 2.64 | 8.8 | 2.69 | 9.0 | 2.54 | 8.6 |
| Life | 0.04 | 0.2 | 0.04 | 0.1 | 0.04 | 0.1 | 0.04 | 0.1 | 0.04 | 0.1 |
| Health | 2.13 | 8.4 | 1.92 | 6.4 | 2.49 | 8.3 | 2.54 | 8.4 | 2.40 | 8.1 |
| 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 | 0.86 | 3.4 | 1.03 | 3.5 | 1.19 | 4.0 | 1.17 | 3.9 | 1.23 | 4.2 |
| Defined benefit | 0.38 | 1.5 | 0.42 | 1.4 | 0.47 | 1.6 | 0.52 | 1.7 | 0.37 | 1.3 |
| Defined contribution | 0.49 | 1.9 | 0.62 | 2.1 | 0.72 | 2.4 | 0.65 | 2.2 | 0.86 | 2.9 |
| Legally required benefits | 1.96 | 7.7 | 2.29 | 7.7 | 2.39 | 8.0 | 2.41 | 8.0 | 2.36 | 8.0 |
| Social Security and Medicare | 1.52 | 6.0 | 1.78 | 5.9 | 1.77 | 5.9 | 1.77 | 5.9 | 1.77 | 6.0 |
| Social Security ³ | 1.23 | 4.8 | 1.42 | 4.8 | 1.43 | 4.8 | 1.43 | 4.8 | 1.43 | 4.8 |
| Medicare | 0.29 | 1.2 | 0.36 | 1.2 | 0.34 | 1.2 | 0.34 | 1.1 | 0.34 | 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 | 0.09 | 0.3 | 0.11 | 0.4 | 0.18 | 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 | 0.41 | 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, September 2016 — Continued

| Compensation component | Census region and division ¹ | | | | | |
|---|---|---------|----------------|---------|---------|---------|
| | West | | West divisions | | | |
| | Cost | Percent | Mountain | | Pacific | |
| | | | Cost | Percent | Cost | Percent |
| Total compensation | \$33.61 | 100.0 | \$29.15 | 100.0 | \$35.79 | 100.0 |
| Wages and salaries | 23.83 | 70.9 | 21.13 | 72.5 | 25.15 | 70.3 |
| Total benefits | 9.78 | 29.1 | 8.02 | 27.5 | 10.64 | 29.7 |
| Paid leave | 2.22 | 6.6 | 1.81 | 6.2 | 2.41 | 6.7 |
| Vacation | 1.13 | 3.4 | 0.94 | 3.2 | 1.22 | 3.4 |
| Holiday | 0.69 | 2.1 | 0.54 | 1.9 | 0.77 | 2.1 |
| Sick | 0.29 | 0.9 | 0.22 | 0.8 | 0.32 | 0.9 |
| Personal | 0.10 | 0.3 | 0.11 | 0.4 | 0.10 | 0.3 |
| Supplemental pay | 0.86 | 2.6 | 0.75 | 2.6 | 0.91 | 2.6 |
| 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 | 0.60 | 1.8 | 0.50 | 1.7 | 0.65 | 1.8 |
| Insurance | 2.54 | 7.5 | 2.13 | 7.3 | 2.74 | 7.6 |
| Life | 0.04 | 0.1 | 0.04 | 0.1 | 0.04 | 0.1 |
| Health | 2.43 | 7.2 | 2.01 | 6.9 | 2.63 | 7.4 |
| Short-term disability | 0.03 | 0.1 | 0.04 | 0.1 | 0.03 | 0.1 |
| Long-term disability | 0.04 | 0.1 | 0.04 | 0.2 | 0.04 | 0.1 |
| Retirement and savings | 1.36 | 4.1 | 0.99 | 3.4 | 1.55 | 4.3 |
| Defined benefit | 0.65 | 1.9 | 0.30 | 1.0 | 0.81 | 2.3 |
| Defined contribution | 0.72 | 2.1 | 0.68 | 2.3 | 0.73 | 2.0 |
| Legally required benefits | 2.80 | 8.3 | 2.34 | 8.0 | 3.03 | 8.5 |
| Social Security and Medicare | 1.94 | 5.8 | 1.75 | 6.0 | 2.02 | 5.7 |
| Social Security ³ | 1.55 | 4.6 | 1.41 | 4.8 | 1.61 | 4.5 |
| Medicare | 0.39 | 1.2 | 0.34 | 1.2 | 0.41 | 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 | 0.7 |
| Workers' compensation | 0.59 | 1.8 | 0.40 | 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, September 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 | \$27.01 | 100.0 | \$26.71 | 100.0 | \$27.97 | 100.0 | \$38.60 | 100.0 | \$32.62 | 100.0 | \$47.73 | 100.0 |
| Wages and salaries | 19.70 | 72.9 | 19.69 | 73.7 | 19.73 | 70.5 | 25.91 | 67.1 | 22.51 | 69.0 | 31.12 | 65.2 |
| Total benefits | 7.31 | 27.1 | 7.02 | 26.3 | 8.24 | 29.5 | 12.68 | 32.9 | 10.11 | 31.0 | 16.61 | 34.8 |
| Paid leave | 1.53 | 5.6 | 1.47 | 5.5 | 1.69 | 6.0 | 3.04 | 7.9 | 2.34 | 7.2 | 4.10 | 8.6 |
| Vacation | 0.78 | 2.9 | 0.75 | 2.8 | 0.88 | 3.2 | 1.59 | 4.1 | 1.23 | 3.8 | 2.13 | 4.5 |
| Holiday | 0.49 | 1.8 | 0.48 | 1.8 | 0.52 | 1.9 | 0.89 | 2.3 | 0.71 | 2.2 | 1.17 | 2.5 |
| Sick | 0.18 | 0.7 | 0.17 | 0.6 | 0.19 | 0.7 | 0.38 | 1.0 | 0.26 | 0.8 | 0.54 | 1.1 |
| Personal | 0.08 | 0.3 | 0.08 | 0.3 | 0.09 | 0.3 | 0.18 | 0.5 | 0.14 | 0.4 | 0.24 | 0.5 |
| Supplemental pay | 1.02 | 3.8 | 0.93 | 3.5 | 1.28 | 4.6 | 1.33 | 3.4 | 0.95 | 2.9 | 1.90 | 4.0 |
| Overtime and premium ¹ | 0.21 | 0.8 | 0.19 | 0.7 | 0.25 | 0.9 | 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 | 3.0 | 0.74 | 2.8 | 1.00 | 3.6 | 0.87 | 2.3 | 0.57 | 1.7 | 1.33 | 2.8 |
| Insurance | 1.77 | 6.5 | 1.68 | 6.3 | 2.05 | 7.3 | 3.58 | 9.3 | 2.93 | 9.0 | 4.57 | 9.6 |
| Life | 0.03 | 0.1 | 0.03 | 0.1 | 0.04 | 0.1 | 0.06 | 0.1 | 0.05 | 0.1 | 0.07 | 0.1 |
| Health | 1.68 | 6.2 | 1.59 | 6.0 | 1.94 | 7.0 | 3.37 | 8.7 | 2.77 | 8.5 | 4.28 | 9.0 |
| Short-term disability | 0.03 | 0.1 | 0.03 | 0.1 | 0.04 | 0.1 | 0.09 | 0.2 | 0.07 | 0.2 | 0.12 | 0.3 |
| Long-term disability | 0.03 | 0.1 | 0.02 | 0.1 | 0.03 | 0.1 | 0.07 | 0.2 | 0.05 | 0.1 | 0.10 | 0.2 |
| Retirement and savings | 0.69 | 2.6 | 0.62 | 2.3 | 0.91 | 3.3 | 1.91 | 5.0 | 1.32 | 4.0 | 2.82 | 5.9 |
| Defined benefit | 0.25 | 0.9 | 0.21 | 0.8 | 0.38 | 1.4 | 0.89 | 2.3 | 0.57 | 1.8 | 1.39 | 2.9 |
| Defined contribution | 0.44 | 1.6 | 0.41 | 1.5 | 0.53 | 1.9 | 1.02 | 2.6 | 0.75 | 2.3 | 1.43 | 3.0 |
| Legally required benefits | 2.31 | 8.6 | 2.31 | 8.7 | 2.31 | 8.3 | 2.83 | 7.3 | 2.56 | 7.9 | 3.23 | 6.8 |
| Social Security and Medicare | 1.61 | 6.0 | 1.61 | 6.0 | 1.63 | 5.8 | 2.18 | 5.6 | 1.88 | 5.8 | 2.63 | 5.5 |
| Social Security ⁴ | 1.29 | 4.8 | 1.28 | 4.8 | 1.30 | 4.6 | 1.74 | 4.5 | 1.51 | 4.6 | 2.09 | 4.4 |
| Medicare | 0.33 | 1.2 | 0.32 | 1.2 | 0.33 | 1.2 | 0.44 | 1.1 | 0.37 | 1.1 | 0.53 | 1.1 |
| Federal unemployment insurance | 0.04 | 0.2 | 0.04 | 0.2 | 0.04 | 0.1 | 0.03 | 0.1 | 0.04 | 0.1 | 0.03 | 0.1 |
| State unemployment insurance | 0.18 | 0.7 | 0.19 | 0.7 | 0.18 | 0.6 | 0.18 | 0.5 | 0.20 | 0.6 | 0.16 | 0.3 |
| Workers' compensation | 0.48 | 1.8 | 0.48 | 1.8 | 0.47 | 1.7 | 0.44 | 1.1 | 0.45 | 1.4 | 0.42 | 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, September 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 | \$32.27 | \$22.52 | \$9.75 | \$2.21 | \$1.16 | \$2.59 | \$1.25 | \$2.54 |
| Management, professional, and related | 57.14 | 39.40 | 17.74 | 4.80 | 2.60 | 4.13 | 2.49 | 3.73 |
| Management, business, and financial | 69.82 | 46.95 | 22.87 | 6.15 | 4.92 | 4.56 | 3.01 | 4.23 |
| Professional and related | 50.43 | 35.40 | 15.03 | 4.08 | 1.37 | 3.90 | 2.21 | 3.47 |
| Sales and office | 24.34 | 17.45 | 6.89 | 1.56 | 0.62 | 2.14 | 0.71 | 1.87 |
| Sales and related | 24.16 | 18.14 | 6.02 | 1.40 | 0.63 | 1.53 | 0.61 | 1.85 |
| Office and administrative support | 24.47 | 16.99 | 7.48 | 1.66 | 0.61 | 2.55 | 0.78 | 1.88 |
| Service | 15.09 | 11.55 | 3.54 | 0.56 | 0.23 | 0.90 | 0.24 | 1.60 |
| Natural resources, construction, and maintenance | 34.51 | 23.38 | 11.13 | 1.71 | 1.07 | 3.06 | 1.87 | 3.42 |
| Construction, extraction, farming, fishing, and forestry ¹ | 36.16 | 24.27 | 11.89 | 1.36 | 1.02 | 3.11 | 2.44 | 3.96 |
| Installation, maintenance, and repair | 32.88 | 22.50 | 10.39 | 2.05 | 1.11 | 3.02 | 1.32 | 2.89 |
| Production, transportation, and material moving | 27.17 | 17.99 | 9.18 | 1.60 | 1.01 | 2.88 | 1.14 | 2.55 |
| Production | 26.61 | 17.78 | 8.84 | 1.60 | 1.15 | 2.83 | 0.89 | 2.36 |
| Transportation and material moving | 27.70 | 18.20 | 9.50 | 1.60 | 0.86 | 2.92 | 1.38 | 2.73 |
| All workers, goods-producing industries² | 38.99 | 25.90 | 13.09 | 2.52 | 1.50 | 3.65 | 2.12 | 3.29 |
| Management, professional, and related | 69.14 | 46.31 | 22.83 | 5.96 | 2.53 | 5.15 | 4.72 | 4.47 |
| Sales and office | 33.30 | 22.94 | 10.35 | 2.31 | 1.03 | 3.21 | 1.21 | 2.59 |
| Natural resources, construction, and maintenance | 37.02 | 24.60 | 12.42 | 1.52 | 1.22 | 3.39 | 2.38 | 3.91 |
| Production, transportation, and material moving | 28.42 | 18.48 | 9.93 | 1.72 | 1.35 | 3.31 | 1.02 | 2.53 |
| All workers, service-providing industries³ | 30.87 | 21.82 | 9.06 | 2.15 | 1.09 | 2.37 | 1.06 | 2.39 |
| Management, professional, and related | 55.44 | 38.42 | 17.02 | 4.63 | 2.61 | 3.98 | 2.17 | 3.63 |
| Sales and office | 23.74 | 17.08 | 6.65 | 1.51 | 0.59 | 2.06 | 0.68 | 1.82 |
| Service | 15.06 | 11.54 | 3.52 | 0.56 | 0.23 | 0.89 | 0.24 | 1.60 |
| Natural resources, construction, and maintenance | 31.06 | 21.69 | 9.36 | 1.96 | 0.86 | 2.62 | 1.18 | 2.74 |
| Production, transportation, and material moving | 26.24 | 17.63 | 8.61 | 1.51 | 0.75 | 2.56 | 1.23 | 2.56 |
| Percent of total compensation | | | | | | | | |
| All workers in private industry | 100.0 | 69.8 | 30.2 | 6.9 | 3.6 | 8.0 | 3.9 | 7.9 |
| Management, professional, and related | 100.0 | 68.9 | 31.1 | 8.4 | 4.6 | 7.2 | 4.4 | 6.5 |
| Management, business, and financial | 100.0 | 67.2 | 32.8 | 8.8 | 7.1 | 6.5 | 4.3 | 6.1 |
| Professional and related | 100.0 | 70.2 | 29.8 | 8.1 | 2.7 | 7.7 | 4.4 | 6.9 |
| Sales and office | 100.0 | 71.7 | 28.3 | 6.4 | 2.5 | 8.8 | 2.9 | 7.7 |
| Sales and related | 100.0 | 75.1 | 24.9 | 5.8 | 2.6 | 6.3 | 2.5 | 7.7 |
| Office and administrative support | 100.0 | 69.4 | 30.6 | 6.8 | 2.5 | 10.4 | 3.2 | 7.7 |
| Service | 100.0 | 76.5 | 23.5 | 3.7 | 1.6 | 5.9 | 1.6 | 10.6 |
| Natural resources, construction, and maintenance | 100.0 | 67.7 | 32.3 | 4.9 | 3.1 | 8.9 | 5.4 | 9.9 |
| Construction, extraction, farming, fishing, and forestry ¹ | 100.0 | 67.1 | 32.9 | 3.8 | 2.8 | 8.6 | 6.8 | 10.9 |
| Installation, maintenance, and repair | 100.0 | 68.4 | 31.6 | 6.2 | 3.4 | 9.2 | 4.0 | 8.8 |
| Production, transportation, and material moving | 100.0 | 66.2 | 33.8 | 5.9 | 3.7 | 10.6 | 4.2 | 9.4 |
| Production | 100.0 | 66.8 | 33.2 | 6.0 | 4.3 | 10.6 | 3.4 | 8.9 |
| Transportation and material moving | 100.0 | 65.7 | 34.3 | 5.8 | 3.1 | 10.6 | 5.0 | 9.9 |
| All workers, goods-producing industries² | 100.0 | 66.4 | 33.6 | 6.5 | 3.8 | 9.4 | 5.4 | 8.4 |
| Management, professional, and related | 100.0 | 67.0 | 33.0 | 8.6 | 3.7 | 7.4 | 6.8 | 6.5 |
| Sales and office | 100.0 | 68.9 | 31.1 | 6.9 | 3.1 | 9.6 | 3.6 | 7.8 |
| Natural resources, construction, and maintenance | 100.0 | 66.5 | 33.5 | 4.1 | 3.3 | 9.1 | 6.4 | 10.6 |
| Production, transportation, and material moving | 100.0 | 65.0 | 35.0 | 6.1 | 4.7 | 11.7 | 3.6 | 8.9 |
| All workers, service-providing industries³ | 100.0 | 70.7 | 29.3 | 7.0 | 3.5 | 7.7 | 3.4 | 7.7 |
| Management, professional, and related | 100.0 | 69.3 | 30.7 | 8.4 | 4.7 | 7.2 | 3.9 | 6.5 |
| Sales and office | 100.0 | 72.0 | 28.0 | 6.3 | 2.5 | 8.7 | 2.8 | 7.7 |
| Service | 100.0 | 76.6 | 23.4 | 3.7 | 1.5 | 5.9 | 1.6 | 10.6 |
| Natural resources, construction, and maintenance | 100.0 | 69.8 | 30.2 | 6.3 | 2.8 | 8.4 | 3.8 | 8.8 |
| Production, transportation, and material moving | 100.0 | 67.2 | 32.8 | 5.8 | 2.9 | 9.8 | 4.7 | 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, September 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 | \$38.99 | \$25.90 | \$13.09 | \$2.52 | \$1.50 | \$3.65 | \$2.12 | \$3.29 |
| Construction | 38.34 | 26.65 | 11.69 | 1.67 | 1.02 | 3.02 | 2.04 | 3.94 |
| Manufacturing | 39.22 | 25.53 | 13.69 | 2.96 | 1.68 | 3.97 | 2.13 | 2.95 |
| Aircraft manufacturing ² | 69.24 | 42.48 | 26.77 | 6.25 | 3.82 | 7.36 | 5.01 | 4.32 |
| All workers, service-providing industries³ | 30.87 | 21.82 | 9.06 | 2.15 | 1.09 | 2.37 | 1.06 | 2.39 |
| Trade, transportation, and utilities | 26.80 | 18.83 | 7.97 | 1.68 | 0.72 | 2.27 | 1.04 | 2.27 |
| Wholesale trade | 35.79 | 25.29 | 10.50 | 2.59 | 1.05 | 2.95 | 1.14 | 2.78 |
| Retail trade | 18.48 | 13.98 | 4.50 | 0.88 | 0.38 | 1.24 | 0.39 | 1.62 |
| Transportation and warehousing | 38.96 | 24.88 | 14.08 | 2.77 | 1.23 | 4.23 | 2.35 | 3.50 |
| Utilities | 60.98 | 36.43 | 24.55 | 5.29 | 2.45 | 6.29 | 6.25 | 4.28 |
| Information | 53.20 | 35.35 | 17.85 | 4.83 | 2.39 | 4.99 | 2.17 | 3.48 |
| Financial activities | 46.89 | 30.84 | 16.05 | 3.96 | 3.42 | 3.89 | 1.86 | 2.92 |
| Finance and insurance | 52.39 | 33.96 | 18.43 | 4.60 | 4.23 | 4.30 | 2.23 | 3.08 |
| Credit intermediation and related activities | 41.37 | 27.64 | 13.73 | 3.67 | 1.79 | 3.84 | 1.77 | 2.65 |
| Insurance carriers and related activities | 47.57 | 31.76 | 15.82 | 4.17 | 2.04 | 4.30 | 2.30 | 3.01 |
| Real estate and rental and leasing | 29.98 | 21.23 | 8.75 | 2.00 | 0.94 | 2.63 | 0.73 | 2.44 |
| Professional and business services | 39.64 | 28.33 | 11.31 | 2.83 | 1.95 | 2.41 | 1.22 | 2.91 |
| Professional and technical services | 50.93 | 36.59 | 14.33 | 4.27 | 1.31 | 3.50 | 1.78 | 3.47 |
| Administrative and waste services | 22.15 | 17.27 | 4.88 | 0.88 | 0.53 | 1.04 | 0.27 | 2.16 |
| Education and health services | 33.25 | 23.49 | 9.76 | 2.57 | 0.64 | 2.90 | 1.19 | 2.47 |
| Educational services | 43.81 | 31.70 | 12.11 | 3.12 | 0.23 | 3.63 | 2.05 | 3.07 |
| Junior colleges, colleges, and universities | 53.69 | 37.65 | 16.04 | 4.45 | 0.32 | 4.81 | 2.95 | 3.50 |
| Health care and social assistance | 31.62 | 22.22 | 9.40 | 2.48 | 0.70 | 2.79 | 1.05 | 2.38 |
| Leisure and hospitality | 13.95 | 10.99 | 2.96 | 0.41 | 0.13 | 0.73 | 0.20 | 1.49 |
| Accommodation and food services | 12.37 | 9.88 | 2.49 | 0.30 | 0.12 | 0.60 | 0.12 | 1.36 |
| Other services | 26.37 | 19.18 | 7.19 | 1.60 | 0.33 | 2.01 | 1.06 | 2.20 |
| Percent of total compensation | | | | | | | | |
| All workers, goods-producing industries¹ | 100.0 | 66.4 | 33.6 | 6.5 | 3.8 | 9.4 | 5.4 | 8.4 |
| Construction | 100.0 | 69.5 | 30.5 | 4.4 | 2.7 | 7.9 | 5.3 | 10.3 |
| Manufacturing | 100.0 | 65.1 | 34.9 | 7.5 | 4.3 | 10.1 | 5.4 | 7.5 |
| Aircraft manufacturing ² | 100.0 | 61.3 | 38.7 | 9.0 | 5.5 | 10.6 | 7.2 | 6.2 |
| All workers, service-providing industries³ | 100.0 | 70.7 | 29.3 | 7.0 | 3.5 | 7.7 | 3.4 | 7.7 |
| Trade, transportation, and utilities | 100.0 | 70.3 | 29.7 | 6.3 | 2.7 | 8.5 | 3.9 | 8.5 |
| Wholesale trade | 100.0 | 70.7 | 29.3 | 7.2 | 2.9 | 8.2 | 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 | 63.9 | 36.1 | 7.1 | 3.1 | 10.9 | 6.0 | 9.0 |
| Utilities | 100.0 | 59.7 | 40.3 | 8.7 | 4.0 | 10.3 | 10.2 | 7.0 |
| Information | 100.0 | 66.5 | 33.5 | 9.1 | 4.5 | 9.4 | 4.1 | 6.5 |
| Financial activities | 100.0 | 65.8 | 34.2 | 8.5 | 7.3 | 8.3 | 4.0 | 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 | 66.8 | 33.2 | 8.9 | 4.3 | 9.3 | 4.3 | 6.4 |
| Insurance carriers and related activities | 100.0 | 66.7 | 33.3 | 8.8 | 4.3 | 9.0 | 4.8 | 6.3 |
| Real estate and rental and leasing | 100.0 | 70.8 | 29.2 | 6.7 | 3.1 | 8.8 | 2.4 | 8.1 |
| Professional and business services | 100.0 | 71.5 | 28.5 | 7.1 | 4.9 | 6.1 | 3.1 | 7.3 |
| Professional and technical services | 100.0 | 71.9 | 28.1 | 8.4 | 2.6 | 6.9 | 3.5 | 6.8 |
| Administrative and waste services | 100.0 | 78.0 | 22.0 | 4.0 | 2.4 | 4.7 | 1.2 | 9.8 |
| Education and health services | 100.0 | 70.6 | 29.4 | 7.7 | 1.9 | 8.7 | 3.6 | 7.4 |
| Educational services | 100.0 | 72.4 | 27.6 | 7.1 | 0.5 | 8.3 | 4.7 | 7.0 |
| Junior colleges, colleges, and universities | 100.0 | 70.1 | 29.9 | 8.3 | 0.6 | 9.0 | 5.5 | 6.5 |
| Health care and social assistance | 100.0 | 70.3 | 29.7 | 7.8 | 2.2 | 8.8 | 3.3 | 7.5 |
| Leisure and hospitality | 100.0 | 78.8 | 21.2 | 2.9 | 0.9 | 5.2 | 1.4 | 10.7 |
| Accommodation and food services | 100.0 | 79.9 | 20.1 | 2.4 | 0.9 | 4.8 | 1.0 | 11.0 |
| Other services | 100.0 | 72.7 | 27.3 | 6.1 | 1.2 | 7.6 | 4.0 | 8.3 |

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, September 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 | \$38.10 | \$25.97 | \$12.14 | \$2.87 | \$1.50 | \$3.31 | \$1.60 | \$2.85 |
| Management, professional, and related | 59.62 | 40.54 | 19.08 | 5.22 | 2.84 | 4.49 | 2.72 | 3.80 |
| Management, business, and financial | 70.34 | 47.18 | 23.15 | 6.23 | 5.01 | 4.62 | 3.06 | 4.24 |
| Professional and related | 52.85 | 36.35 | 16.50 | 4.58 | 1.47 | 4.42 | 2.50 | 3.53 |
| Sales and office | 29.21 | 20.36 | 8.85 | 2.13 | 0.82 | 2.84 | 0.94 | 2.11 |
| Sales and related | 34.89 | 25.36 | 9.53 | 2.48 | 1.06 | 2.52 | 1.03 | 2.44 |
| Office and administrative support | 26.67 | 18.13 | 8.54 | 1.97 | 0.72 | 2.98 | 0.90 | 1.97 |
| Service | 18.63 | 13.36 | 5.27 | 1.03 | 0.40 | 1.64 | 0.43 | 1.77 |
| Natural resources, construction, and maintenance | 35.34 | 23.76 | 11.58 | 1.80 | 1.13 | 3.23 | 1.96 | 3.46 |
| Construction, extraction, farming, fishing, and forestry ¹ | 37.03 | 24.68 | 12.35 | 1.43 | 1.09 | 3.27 | 2.55 | 4.01 |
| Installation, maintenance, and repair | 33.71 | 22.88 | 10.83 | 2.16 | 1.16 | 3.19 | 1.39 | 2.94 |
| Production, transportation, and material moving | 29.30 | 19.23 | 10.07 | 1.84 | 1.16 | 3.21 | 1.20 | 2.64 |
| Production | 27.79 | 18.34 | 9.44 | 1.73 | 1.25 | 3.09 | 0.97 | 2.41 |
| Transportation and material moving | 31.11 | 20.30 | 10.81 | 1.98 | 1.06 | 3.37 | 1.48 | 2.93 |
| All part-time workers in private industry | 16.77 | 13.36 | 3.41 | 0.46 | 0.24 | 0.67 | 0.32 | 1.73 |
| Management, professional, and related | 39.48 | 31.25 | 8.24 | 1.77 | 0.87 | 1.51 | 0.86 | 3.22 |
| Professional and related | 39.22 | 31.01 | 8.20 | 1.75 | 0.89 | 1.50 | 0.88 | 3.19 |
| Sales and office | 14.05 | 11.31 | 2.74 | 0.35 | 0.17 | 0.65 | 0.22 | 1.35 |
| Sales and related | 12.68 | 10.41 | 2.27 | 0.25 | 0.17 | 0.48 | 0.15 | 1.23 |
| Office and administrative support | 16.18 | 12.71 | 3.47 | 0.51 | 0.19 | 0.91 | 0.32 | 1.55 |
| Service | 12.18 | 10.07 | 2.11 | 0.17 | 0.10 | 0.28 | 0.09 | 1.47 |
| Production, transportation, and material moving | 17.36 | 12.29 | 5.08 | 0.49 | 0.29 | 1.35 | 0.85 | 2.10 |
| Transportation and material moving | 18.24 | 12.38 | 5.86 | 0.57 | 0.32 | 1.69 | 1.10 | 2.19 |
| Percent of total compensation | | | | | | | | |
| All full-time workers in private industry | 100.0 | 68.2 | 31.8 | 7.5 | 3.9 | 8.7 | 4.2 | 7.5 |
| Management, professional, and related | 100.0 | 68.0 | 32.0 | 8.8 | 4.8 | 7.5 | 4.6 | 6.4 |
| Management, business, and financial | 100.0 | 67.1 | 32.9 | 8.9 | 7.1 | 6.6 | 4.3 | 6.0 |
| Professional and related | 100.0 | 68.8 | 31.2 | 8.7 | 2.8 | 8.4 | 4.7 | 6.7 |
| Sales and office | 100.0 | 69.7 | 30.3 | 7.3 | 2.8 | 9.7 | 3.2 | 7.2 |
| Sales and related | 100.0 | 72.7 | 27.3 | 7.1 | 3.0 | 7.2 | 2.9 | 7.0 |
| Office and administrative support | 100.0 | 68.0 | 32.0 | 7.4 | 2.7 | 11.2 | 3.4 | 7.4 |
| Service | 100.0 | 71.7 | 28.3 | 5.5 | 2.2 | 8.8 | 2.3 | 9.5 |
| Natural resources, construction, and maintenance | 100.0 | 67.2 | 32.8 | 5.1 | 3.2 | 9.1 | 5.5 | 9.8 |
| Construction, extraction, farming, fishing, and forestry ¹ | 100.0 | 66.6 | 33.4 | 3.9 | 2.9 | 8.8 | 6.9 | 10.8 |
| Installation, maintenance, and repair | 100.0 | 67.9 | 32.1 | 6.4 | 3.4 | 9.5 | 4.1 | 8.7 |
| Production, transportation, and material moving | 100.0 | 65.6 | 34.4 | 6.3 | 4.0 | 11.0 | 4.1 | 9.0 |
| Production | 100.0 | 66.0 | 34.0 | 6.2 | 4.5 | 11.1 | 3.5 | 8.7 |
| Transportation and material moving | 100.0 | 65.2 | 34.8 | 6.4 | 3.4 | 10.8 | 4.8 | 9.4 |
| All part-time workers in private industry | 100.0 | 79.7 | 20.3 | 2.7 | 1.4 | 4.0 | 1.9 | 10.3 |
| Management, professional, and related | 100.0 | 79.1 | 20.9 | 4.5 | 2.2 | 3.8 | 2.2 | 8.2 |
| Professional and related | 100.0 | 79.1 | 20.9 | 4.5 | 2.3 | 3.8 | 2.2 | 8.1 |
| Sales and office | 100.0 | 80.5 | 19.5 | 2.5 | 1.2 | 4.6 | 1.5 | 9.6 |
| Sales and related | 100.0 | 82.1 | 17.9 | 1.9 | 1.3 | 3.8 | 1.2 | 9.7 |
| Office and administrative support | 100.0 | 78.5 | 21.5 | 3.2 | 1.1 | 5.6 | 2.0 | 9.6 |
| Service | 100.0 | 82.7 | 17.3 | 1.4 | 0.8 | 2.3 | 0.8 | 12.0 |
| Production, transportation, and material moving | 100.0 | 70.8 | 29.2 | 2.8 | 1.6 | 7.7 | 4.9 | 12.1 |
| Transportation and material moving | 100.0 | 67.9 | 32.1 | 3.1 | 1.7 | 9.3 | 6.0 | 12.0 |

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, September 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 | \$38.10 | \$25.97 | \$12.14 | \$2.87 | \$1.50 | \$3.31 | \$1.60 | \$2.85 |
| Goods-producing ¹ | 39.62 | 26.21 | 13.41 | 2.60 | 1.54 | 3.76 | 2.19 | 3.31 |
| Construction | 39.44 | 27.23 | 12.21 | 1.78 | 1.07 | 3.20 | 2.17 | 3.99 |
| Manufacturing | 39.62 | 25.74 | 13.88 | 3.01 | 1.70 | 4.04 | 2.16 | 2.97 |
| Service-providing ² | 37.66 | 25.90 | 11.76 | 2.95 | 1.49 | 3.18 | 1.42 | 2.71 |
| Trade, transportation, and utilities | 33.89 | 23.29 | 10.60 | 2.43 | 1.01 | 3.06 | 1.39 | 2.71 |
| Information | 56.18 | 37.13 | 19.05 | 5.17 | 2.56 | 5.36 | 2.33 | 3.63 |
| Financial activities | 49.71 | 32.51 | 17.20 | 4.29 | 3.74 | 4.15 | 1.99 | 3.03 |
| Professional and business services | 43.36 | 30.38 | 12.98 | 3.36 | 2.24 | 2.87 | 1.45 | 3.05 |
| Education and health services | 35.96 | 24.74 | 11.23 | 3.04 | 0.73 | 3.52 | 1.41 | 2.52 |
| Leisure and hospitality | 19.07 | 13.90 | 5.17 | 1.00 | 0.29 | 1.70 | 0.47 | 1.71 |
| Other services | 31.67 | 22.45 | 9.23 | 2.29 | 0.45 | 2.76 | 1.26 | 2.48 |
| All part-time workers in private industry | 16.77 | 13.36 | 3.41 | 0.46 | 0.24 | 0.67 | 0.32 | 1.73 |
| Service-providing ² | 16.63 | 13.25 | 3.38 | 0.46 | 0.23 | 0.66 | 0.32 | 1.71 |
| Trade, transportation, and utilities | 14.44 | 11.06 | 3.39 | 0.38 | 0.21 | 0.88 | 0.43 | 1.49 |
| Professional and business services | 22.47 | 18.84 | 3.62 | 0.37 | 0.59 | 0.33 | 0.11 | 2.22 |
| Education and health services | 25.96 | 20.13 | 5.83 | 1.28 | 0.40 | 1.25 | 0.58 | 2.33 |
| Leisure and hospitality | 10.99 | 9.30 | 1.68 | 0.06 | 0.04 | 0.17 | 0.04 | 1.36 |
| Percent of total compensation | | | | | | | | |
| All full-time workers in private industry | 100.0 | 68.2 | 31.8 | 7.5 | 3.9 | 8.7 | 4.2 | 7.5 |
| Goods-producing ¹ | 100.0 | 66.2 | 33.8 | 6.6 | 3.9 | 9.5 | 5.5 | 8.4 |
| Construction | 100.0 | 69.0 | 31.0 | 4.5 | 2.7 | 8.1 | 5.5 | 10.1 |
| Manufacturing | 100.0 | 65.0 | 35.0 | 7.6 | 4.3 | 10.2 | 5.5 | 7.5 |
| Service-providing ² | 100.0 | 68.8 | 31.2 | 7.8 | 4.0 | 8.4 | 3.8 | 7.2 |
| Trade, transportation, and utilities | 100.0 | 68.7 | 31.3 | 7.2 | 3.0 | 9.0 | 4.1 | 8.0 |
| Information | 100.0 | 66.1 | 33.9 | 9.2 | 4.6 | 9.5 | 4.1 | 6.5 |
| Financial activities | 100.0 | 65.4 | 34.6 | 8.6 | 7.5 | 8.3 | 4.0 | 6.1 |
| Professional and business services | 100.0 | 70.1 | 29.9 | 7.7 | 5.2 | 6.6 | 3.4 | 7.0 |
| Education and health services | 100.0 | 68.8 | 31.2 | 8.5 | 2.0 | 9.8 | 3.9 | 7.0 |
| Leisure and hospitality | 100.0 | 72.9 | 27.1 | 5.2 | 1.5 | 8.9 | 2.5 | 9.0 |
| Other services | 100.0 | 70.9 | 29.1 | 7.2 | 1.4 | 8.7 | 4.0 | 7.8 |
| All part-time workers in private industry | 100.0 | 79.7 | 20.3 | 2.7 | 1.4 | 4.0 | 1.9 | 10.3 |
| Service-providing ² | 100.0 | 79.7 | 20.3 | 2.8 | 1.4 | 4.0 | 1.9 | 10.3 |
| Trade, transportation, and utilities | 100.0 | 76.6 | 23.4 | 2.6 | 1.5 | 6.1 | 3.0 | 10.3 |
| Professional and business services | 100.0 | 83.9 | 16.1 | 1.6 | 2.6 | 1.5 | 0.5 | 9.9 |
| Education and health services | 100.0 | 77.5 | 22.5 | 4.9 | 1.5 | 4.8 | 2.2 | 9.0 |
| Leisure and hospitality | 100.0 | 84.7 | 15.3 | 0.6 | 0.3 | 1.6 | 0.4 | 12.4 |

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, September 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 workers, goods-producing industries¹ ... | \$38.99 | \$25.90 | \$13.09 | \$2.52 | \$1.50 | \$3.65 | \$2.12 | \$3.29 |
| 1-99 workers | 32.32 | 22.80 | 9.52 | 1.59 | 0.94 | 2.56 | 1.21 | 3.23 |
| 1-49 workers | 31.31 | 22.42 | 8.89 | 1.45 | 0.87 | 2.27 | 1.08 | 3.22 |
| 50-99 workers | 35.18 | 23.89 | 11.29 | 1.97 | 1.14 | 3.37 | 1.55 | 3.25 |
| 100 workers or more | 44.72 | 28.56 | 16.15 | 3.32 | 1.98 | 4.59 | 2.91 | 3.35 |
| 100-499 workers | 39.22 | 25.66 | 13.57 | 2.67 | 1.45 | 4.17 | 2.05 | 3.23 |
| 500 workers or more | 53.46 | 33.19 | 20.27 | 4.36 | 2.82 | 5.26 | 4.29 | 3.53 |
| Union | 48.33 | 28.08 | 20.25 | 2.51 | 1.94 | 6.82 | 4.77 | 4.21 |
| Nonunion | 37.20 | 25.48 | 11.72 | 2.52 | 1.41 | 3.04 | 1.62 | 3.12 |
| All workers, service-providing industries² .. | 30.87 | 21.82 | 9.06 | 2.15 | 1.09 | 2.37 | 1.06 | 2.39 |
| 1-99 workers | 26.11 | 19.17 | 6.94 | 1.51 | 1.03 | 1.63 | 0.61 | 2.15 |
| 1-49 workers | 25.96 | 19.24 | 6.71 | 1.48 | 0.95 | 1.58 | 0.55 | 2.16 |
| 50-99 workers | 26.62 | 18.95 | 7.67 | 1.63 | 1.30 | 1.81 | 0.80 | 2.13 |
| 100 workers or more | 37.03 | 25.24 | 11.79 | 2.96 | 1.16 | 3.32 | 1.65 | 2.69 |
| 100-499 workers | 30.90 | 21.69 | 9.21 | 2.26 | 0.82 | 2.61 | 1.13 | 2.39 |
| 500 workers or more | 46.31 | 30.60 | 15.70 | 4.03 | 1.67 | 4.40 | 2.45 | 3.16 |
| Union | 44.45 | 27.05 | 17.40 | 3.40 | 1.33 | 5.98 | 3.37 | 3.32 |
| Nonunion | 29.85 | 21.42 | 8.42 | 2.05 | 1.07 | 2.10 | 0.89 | 2.32 |
| Percent of total compensation | | | | | | | | |
| All workers, goods-producing industries¹ ... | 100.0 | 66.4 | 33.6 | 6.5 | 3.8 | 9.4 | 5.4 | 8.4 |
| 1-99 workers | 100.0 | 70.6 | 29.4 | 4.9 | 2.9 | 7.9 | 3.7 | 10.0 |
| 1-49 workers | 100.0 | 71.6 | 28.4 | 4.6 | 2.8 | 7.3 | 3.5 | 10.3 |
| 50-99 workers | 100.0 | 67.9 | 32.1 | 5.6 | 3.2 | 9.6 | 4.4 | 9.2 |
| 100 workers or more | 100.0 | 63.9 | 36.1 | 7.4 | 4.4 | 10.3 | 6.5 | 7.5 |
| 100-499 workers | 100.0 | 65.4 | 34.6 | 6.8 | 3.7 | 10.6 | 5.2 | 8.2 |
| 500 workers or more | 100.0 | 62.1 | 37.9 | 8.2 | 5.3 | 9.8 | 8.0 | 6.6 |
| Union | 100.0 | 58.1 | 41.9 | 5.2 | 4.0 | 14.1 | 9.9 | 8.7 |
| Nonunion | 100.0 | 68.5 | 31.5 | 6.8 | 3.8 | 8.2 | 4.4 | 8.4 |
| All workers, service-providing industries² .. | 100.0 | 70.7 | 29.3 | 7.0 | 3.5 | 7.7 | 3.4 | 7.7 |
| 1-99 workers | 100.0 | 73.4 | 26.6 | 5.8 | 3.9 | 6.3 | 2.3 | 8.2 |
| 1-49 workers | 100.0 | 74.1 | 25.9 | 5.7 | 3.6 | 6.1 | 2.1 | 8.3 |
| 50-99 workers | 100.0 | 71.2 | 28.8 | 6.1 | 4.9 | 6.8 | 3.0 | 8.0 |
| 100 workers or more | 100.0 | 68.2 | 31.8 | 8.0 | 3.1 | 9.0 | 4.5 | 7.3 |
| 100-499 workers | 100.0 | 70.2 | 29.8 | 7.3 | 2.7 | 8.4 | 3.6 | 7.7 |
| 500 workers or more | 100.0 | 66.1 | 33.9 | 8.7 | 3.6 | 9.5 | 5.3 | 6.8 |
| Union | 100.0 | 60.9 | 39.1 | 7.7 | 3.0 | 13.4 | 7.6 | 7.5 |
| Nonunion | 100.0 | 71.8 | 28.2 | 6.9 | 3.6 | 7.0 | 3.0 | 7.8 |

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, September 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 | \$31.62 | \$22.22 | \$9.40 | \$2.48 | \$0.70 | \$2.79 | \$1.05 | \$2.38 |
| Management, professional, and related | 44.19 | 30.87 | 13.32 | 3.78 | 1.02 | 3.72 | 1.72 | 3.09 |
| Registered nurses | 52.44 | 35.13 | 17.30 | 4.72 | 1.73 | 4.65 | 2.56 | 3.64 |
| Sales and office | 22.91 | 15.93 | 6.98 | 1.66 | 0.35 | 2.67 | 0.58 | 1.72 |
| Service | 18.67 | 13.47 | 5.21 | 1.09 | 0.43 | 1.61 | 0.37 | 1.70 |
| Hospitals | 44.81 | 29.45 | 15.36 | 4.15 | 1.50 | 4.61 | 2.04 | 3.06 |
| Management, professional, and related | 54.04 | 35.82 | 18.22 | 5.21 | 1.78 | 5.07 | 2.55 | 3.63 |
| Registered nurses | 56.63 | 37.21 | 19.42 | 5.33 | 2.14 | 5.29 | 2.80 | 3.86 |
| Service | 23.82 | 15.12 | 8.70 | 1.68 | 1.08 | 3.22 | 0.91 | 1.81 |
| Nursing and residential care facilities | 22.45 | 16.19 | 6.26 | 1.49 | 0.49 | 1.96 | 0.35 | 1.97 |
| Management, professional, and related | 34.49 | 25.24 | 9.26 | 2.46 | 0.70 | 2.71 | 0.66 | 2.73 |
| Service | 17.02 | 12.15 | 4.87 | 1.03 | 0.41 | 1.57 | 0.21 | 1.64 |
| Nursing care facilities¹ | 25.25 | 18.12 | 7.13 | 1.73 | 0.60 | 2.20 | 0.50 | 2.10 |
| Management, professional, and related | 38.89 | 28.42 | 10.46 | 2.81 | 0.85 | 2.93 | 0.86 | 3.01 |
| Service | 18.26 | 12.86 | 5.40 | 1.15 | 0.50 | 1.80 | 0.32 | 1.64 |
| Percent of total compensation | | | | | | | | |
| Health care and social assistance | 100.0 | 70.3 | 29.7 | 7.8 | 2.2 | 8.8 | 3.3 | 7.5 |
| Management, professional, and related | 100.0 | 69.9 | 30.1 | 8.6 | 2.3 | 8.4 | 3.9 | 7.0 |
| Registered nurses | 100.0 | 67.0 | 33.0 | 9.0 | 3.3 | 8.9 | 4.9 | 6.9 |
| Sales and office | 100.0 | 69.5 | 30.5 | 7.3 | 1.5 | 11.6 | 2.5 | 7.5 |
| Service | 100.0 | 72.1 | 27.9 | 5.8 | 2.3 | 8.6 | 2.0 | 9.1 |
| Hospitals | 100.0 | 65.7 | 34.3 | 9.3 | 3.4 | 10.3 | 4.6 | 6.8 |
| Management, professional, and related | 100.0 | 66.3 | 33.7 | 9.6 | 3.3 | 9.4 | 4.7 | 6.7 |
| Registered nurses | 100.0 | 65.7 | 34.3 | 9.4 | 3.8 | 9.3 | 4.9 | 6.8 |
| Service | 100.0 | 63.5 | 36.5 | 7.1 | 4.5 | 13.5 | 3.8 | 7.6 |
| Nursing and residential care facilities | 100.0 | 72.1 | 27.9 | 6.7 | 2.2 | 8.7 | 1.6 | 8.8 |
| Management, professional, and related | 100.0 | 73.2 | 26.8 | 7.1 | 2.0 | 7.9 | 1.9 | 7.9 |
| Service | 100.0 | 71.4 | 28.6 | 6.1 | 2.4 | 9.2 | 1.3 | 9.6 |
| Nursing care facilities¹ | 100.0 | 71.8 | 28.2 | 6.8 | 2.4 | 8.7 | 2.0 | 8.3 |
| Management, professional, and related | 100.0 | 73.1 | 26.9 | 7.2 | 2.2 | 7.5 | 2.2 | 7.7 |
| Service | 100.0 | 70.4 | 29.6 | 6.3 | 2.7 | 9.8 | 1.8 | 9.0 |

¹ Data are available beginning with December 2006.

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