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EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – SEPTEMBER 2010

State and local government employers spent an average of \$26.25 per hour worked for employee wages and salaries in September 2010, the U.S. Bureau of Labor Statistics reported today. Wages and salaries accounted for 65.5 percent of compensation costs while benefits averaged \$13.85 per hour worked and accounted for the remaining 34.5 percent. (See chart 1.) Wages and salaries for management, professional, and related occupations, which represent approximately half of all state and local government employment, averaged \$33.17 per hour worked.

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

Chart 1. Employer costs per hour worked: civilian, private industry, and state and local government workers, September 2010

Cost per hour worked

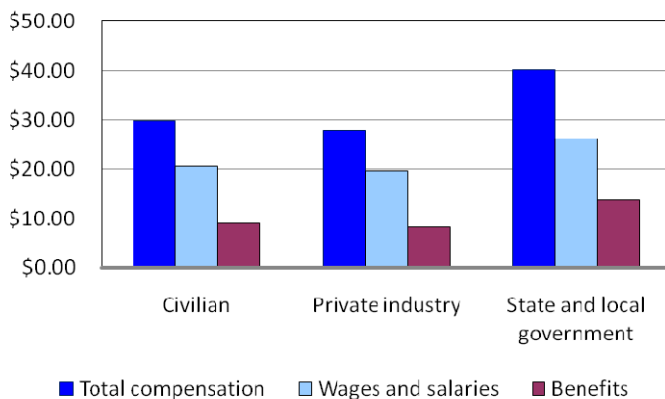
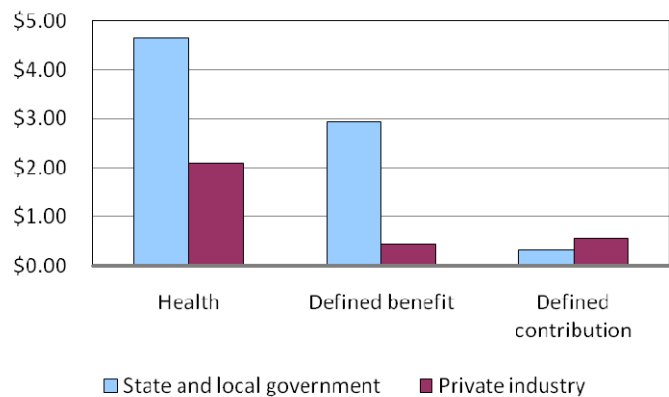


Chart 2. Employer costs per hour worked: selected benefits, state and local government and private industry workers, September 2010

Cost per hour worked



Health benefit employer costs in September 2010 were \$4.65 per hour worked for state and local government and \$2.10 in private industry. **Defined benefit** retirement plan costs for state and local government employers were \$2.94 per hour worked, significantly higher than 44 cents for private industry employers. (See chart 2.) **Defined contribution** retirement costs were 32 cents per hour worked for state and local government and 55 cents for private industry.

Civilian

Civilian employer costs averaged \$2.63 per hour worked for **insurance** benefits (life, health, and disability insurance) or 8.8 percent of total compensation. In addition to insurance, the other benefit categories were: **paid leave** (vacation, holiday, sick leave, and personal leave), which averaged \$2.05 (6.9 percent of total compensation); **supplemental pay** (overtime and premium, shift differentials, and nonproduction bonuses), which averaged 71 cents per hour worked (2.4 percent); **retirement and savings** (defined benefit and defined contribution), which averaged \$1.34 per hour (4.5 percent of total compensation); and **legally required benefits** (Social Security, Medicare, unemployment insurance, and workers' compensation), which averaged \$2.32 per hour worked (7.8 percent). (See table A and table 1.)

Private industry

Private industry employer compensation costs averaged \$27.88 per hour worked. Private industry employer wages and salaries averaged \$19.68 per hour (70.6 percent of total compensation), while benefits averaged \$8.20 (29.4 percent). Employer costs for **paid leave** averaged \$1.88 per hour worked (6.7 percent), **supplemental pay** averaged 78 cents (2.8 percent), **insurance** benefits averaged \$2.24 (8.0 percent), **retirement and savings** averaged 99 cents (3.6 percent), and **legally required benefits** averaged \$2.31 (8.3 percent) per hour worked. (See table 5.)

Compensation costs in state and local government

State and local government compensation costs averaged \$40.10 per hour worked. Wages and salaries averaged \$26.25 per hour (65.5 percent of total compensation), while benefits averaged \$13.85 (34.5 percent). Among state and local government employees, average hourly compensation costs were higher for management, professional, and related occupations (\$48.73) than for service occupations (\$30.17) and sales and office occupations (\$27.87). (See table 3.)

For state and local government employees, employer costs for **insurance** benefits were \$4.80 per hour, or 12.0 percent of total compensation. The largest component of insurance costs was health insurance, which averaged \$4.65, or 11.6 percent of total compensation.

In September 2010, the average cost for **retirement and savings** benefits was \$3.26 per hour worked in state and local government (8.1 percent of total compensation). Included in this amount were employer costs for defined benefit plans, which averaged \$2.94 per hour (7.3 percent), and defined contribution plans, which averaged 32 cents (0.8 percent). Defined benefit plans specify a formula for determining future benefits, while defined contribution plans specify employer contributions but do not guarantee the amount of future benefits.

Two major 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 \$3.03 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 \$2.42 per hour worked.

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

Table A. Relative importance of employer costs for employee compensation, September 2010

Compensation component	Civilian workers	Private industry	State and local government
Wages and salaries	69.5%	70.6%	65.5%
Benefits	30.5	29.4	34.5
Paid leave	6.9	6.7	7.6
Supplemental pay	2.4	2.8	0.8
Insurance	8.8	8.0	12.0
Health	8.4	7.5	11.6
Retirement and savings	4.5	3.6	8.1
Defined benefit	2.8	1.6	7.3
Defined contribution	1.7	2.0	0.8
Legally required	7.8	8.3	6.0

Employer Costs for Employee Compensation data for December 2010 is scheduled to be released on Wednesday, March 9, 2011, at 10:00 a.m. (EST).

Employer Costs for Employee Compensation data on total compensation, wages and salaries, and benefits in private industry are produced annually for 15 metropolitan areas. Metropolitan area data will be included in the March 2011 news release to be published in June 2011. For further information about metropolitan area ECEC estimates see: “BLS Introduces New Employer Costs for Employee Compensation Data for Private Industry Workers in 15 Metropolitan Areas,” at <http://www.bls.gov/opub/cwc/cm20090921ar01p1.htm>.

Supplemental tables with occupational, establishment size, and bargaining status series for detailed industries are available at <http://www.bls.gov/ncs/ect/sp/ecsuphst.pdf> and <http://www.bls.gov/ncs/ect/sp/ecsuptc16.pdf>.

Relative standard errors for all cost estimates in the most recent news release and supplementary tables are available at <ftp://ftp.bls.gov/pub/special.requests/ocwc/ect/ececrse.pdf> and <http://www.bls.gov/ncs/ect/sp/ecsuptc16.pdf>.

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

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

The cost levels for this quarter were collected from a probability sample of approximately 62,400 occupations selected from a sample of about 13,100 establishments in private industry and approximately 11,600 occupations from a sample of about 1,800 establishments in state and local governments. The private industry sample is rotated over approximately 5 years, which makes the sample more representative of the economy and reduces respondent burden. The state and local government sample, which is replaced less frequently than the private industry sample, was replaced in its entirety in September 2007. The sample is replaced on a cross-area, cross-industry basis. Data are collected for the pay period including the 12th day of the survey months of March, June, September, and December.

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. Management, professional, and administrative support occupations (including teachers) account for two-thirds of the state and local government workforce, compared with two-fifths 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 2010 —Legally required and paid leave benefit costs in private industry
- March 2011—Health benefit costs in private industry
- June 2011—Retirement and savings benefit costs in private industry

ECEC detailed information and measures

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

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 2010

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	\$29.75	100.0	\$49.14	100.0	\$22.51	100.0	\$16.28	100.0
Wages and salaries	20.69	69.5	34.40	70.0	15.88	70.5	11.57	71.0
Total benefits	9.06	30.5	14.74	30.0	6.63	29.5	4.72	29.0
Paid leave	2.05	6.9	3.90	7.9	1.48	6.6	0.89	5.5
Vacation	0.99	3.3	1.84	3.7	0.72	3.2	0.42	2.6
Holiday	0.64	2.2	1.18	2.4	0.48	2.1	0.28	1.7
Sick	0.32	1.1	0.67	1.4	0.21	0.9	0.14	0.9
Personal	0.11	0.4	0.22	0.5	0.07	0.3	0.04	0.3
Supplemental pay	0.71	2.4	1.19	2.4	0.44	2.0	0.28	1.7
Overtime and premium ⁴	0.25	0.8	0.15	0.3	0.14	0.6	0.17	1.0
Shift differentials	0.06	0.2	0.11	0.2	0.02	0.1	0.05	0.3
Nonproduction bonuses	0.40	1.3	0.94	1.9	0.28	1.2	0.07	0.4
Insurance	2.63	8.8	3.91	8.0	2.18	9.7	1.41	8.7
Life	0.05	0.2	0.09	0.2	0.03	0.2	0.02	0.1
Health	2.49	8.4	3.66	7.4	2.09	9.3	1.37	8.4
Short-term disability	0.05	0.2	0.07	0.1	0.03	0.2	0.02	0.1
Long-term disability	0.04	0.1	0.08	0.2	0.03	0.1	(⁵)	(⁶)
Retirement and savings	1.34	4.5	2.50	5.1	0.76	3.4	0.63	3.8
Defined benefit	0.83	2.8	1.50	3.1	0.36	1.6	0.49	3.0
Defined contribution	0.51	1.7	1.00	2.0	0.40	1.8	0.14	0.8
Legally required benefits	2.32	7.8	3.24	6.6	1.76	7.8	1.50	9.2
Social Security and Medicare	1.68	5.7	2.69	5.5	1.33	5.9	0.97	6.0
Social Security ⁷	1.34	4.5	2.12	4.3	1.07	4.7	0.78	4.8
Medicare	0.34	1.1	0.57	1.2	0.26	1.1	0.19	1.2
Federal unemployment insurance	0.03	0.1	0.02	(⁶)	0.03	0.1	0.03	0.2
State unemployment insurance	0.17	0.6	0.16	0.3	0.16	0.7	0.14	0.9
Workers' compensation	0.44	1.5	0.37	0.7	0.24	1.1	0.36	2.2

See footnotes at end of table.

Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by major occupational and industry group, September 2010 — 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	\$31.54	100.0	\$24.30	100.0	\$32.86	100.0	\$29.19	100.0
Wages and salaries	21.20	67.2	16.12	66.4	21.87	66.5	20.48	70.1
Total benefits	10.35	32.8	8.17	33.6	10.99	33.5	8.72	29.9
Paid leave	1.69	5.4	1.47	6.0	2.11	6.4	2.04	7.0
Vacation	0.89	2.8	0.74	3.1	1.12	3.4	0.97	3.3
Holiday	0.55	1.7	0.51	2.1	0.75	2.3	0.62	2.1
Sick	0.18	0.6	0.16	0.7	0.18	0.6	0.34	1.2
Personal	0.08	0.3	0.06	0.2	0.06	0.2	0.11	0.4
Supplemental pay	0.94	3.0	0.79	3.2	1.18	3.6	0.63	2.2
Overtime and premium ⁴	0.65	2.1	0.52	2.1	0.58	1.8	0.19	0.7
Shift differentials	0.05	0.1	0.09	0.4	0.08	0.3	0.06	0.2
Nonproduction bonuses	0.24	0.8	0.18	0.7	0.52	1.6	0.38	1.3
Insurance	2.84	9.0	2.64	10.9	3.13	9.5	2.54	8.7
Life	0.06	0.2	0.05	0.2	0.07	0.2	0.05	0.2
Health	2.68	8.5	2.49	10.3	2.93	8.9	2.41	8.3
Short-term disability	0.08	0.3	0.06	0.3	0.09	0.3	0.04	0.1
Long-term disability	0.03	0.1	0.04	0.2	0.04	0.1	0.04	0.1
Retirement and savings	1.73	5.5	0.97	4.0	1.60	4.9	1.30	4.4
Defined benefit	1.24	3.9	0.61	2.5	0.98	3.0	0.80	2.7
Defined contribution	0.49	1.6	0.36	1.5	0.63	1.9	0.50	1.7
Legally required benefits	3.14	10.0	2.30	9.5	2.97	9.0	2.21	7.6
Social Security and Medicare	1.78	5.6	1.37	5.7	1.86	5.7	1.65	5.6
Social Security ⁷	1.44	4.6	1.11	4.6	1.50	4.6	1.31	4.5
Medicare	0.34	1.1	0.27	1.1	0.36	1.1	0.34	1.1
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.22	0.7	0.21	0.9	0.25	0.8	0.15	0.5
Workers' compensation	1.11	3.5	0.69	2.8	0.82	2.5	0.38	1.3

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

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

⁶ Less than .05 percent.

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

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

Table 2. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by occupational and industry group, September 2010

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	\$29.75	\$20.69	\$9.06	\$2.05	\$0.71	\$2.63	\$1.34	\$2.32
Occupational group								
Management, professional, and related	49.14	34.40	14.74	3.90	1.19	3.91	2.50	3.24
Management, business, and financial	55.46	38.34	17.12	5.06	1.85	3.96	2.63	3.61
Professional and related	46.82	32.95	13.87	3.47	0.95	3.89	2.46	3.10
Teachers ²	52.98	37.97	15.01	2.72	0.13	5.20	3.88	3.07
Primary, secondary, and special education school teachers	52.55	37.31	15.23	2.50	0.15	5.84	3.89	2.85
Registered nurses	48.24	33.74	14.50	4.01	1.53	3.51	1.90	3.55
Sales and office	22.51	15.88	6.63	1.48	0.44	2.18	0.76	1.76
Sales and related	20.98	15.65	5.34	1.15	0.49	1.42	0.52	1.76
Office and administrative support	23.41	16.02	7.39	1.67	0.41	2.63	0.90	1.77
Service	16.28	11.57	4.72	0.89	0.28	1.41	0.63	1.50
Natural resources, construction, and maintenance	31.54	21.20	10.35	1.69	0.94	2.84	1.73	3.14
Construction, extraction, farming, fishing, and forestry ³	31.59	21.03	10.55	1.27	1.01	2.72	2.04	3.51
Installation, maintenance, and repair	31.50	21.38	10.13	2.15	0.86	2.98	1.39	2.75
Production, transportation, and material moving	24.30	16.12	8.17	1.47	0.79	2.64	0.97	2.30
Production	24.63	16.27	8.36	1.59	0.92	2.74	0.83	2.27
Transportation and material moving	23.98	15.99	8.00	1.35	0.66	2.56	1.11	2.33
Industry group								
Education and health services	34.50	24.13	10.36	2.42	0.43	3.37	1.80	2.34
Educational services	42.50	29.48	13.02	2.66	0.14	4.68	3.05	2.50
Elementary and secondary schools	42.41	29.27	13.14	2.27	0.15	5.09	3.25	2.38
Junior colleges, colleges, and universities	45.38	31.41	13.97	3.76	0.14	4.29	2.97	2.81
Health care and social assistance	29.12	20.54	8.58	2.27	0.63	2.49	0.96	2.23
Hospitals	36.71	24.66	12.05	3.17	1.08	3.67	1.50	2.62
Percent of total compensation								
Civilian workers ¹	100.0	69.5	30.5	6.9	2.4	8.8	4.5	7.8
Occupational group								
Management, professional, and related	100.0	70.0	30.0	7.9	2.4	8.0	5.1	6.6
Management, business, and financial	100.0	69.1	30.9	9.1	3.3	7.1	4.7	6.5
Professional and related	100.0	70.4	29.6	7.4	2.0	8.3	5.2	6.6
Teachers ²	100.0	71.7	28.3	5.1	0.3	9.8	7.3	5.8
Primary, secondary, and special education school teachers	100.0	71.0	29.0	4.8	0.3	11.1	7.4	5.4
Registered nurses	100.0	69.9	30.1	8.3	3.2	7.3	3.9	7.4
Sales and office	100.0	70.5	29.5	6.6	2.0	9.7	3.4	7.8
Sales and related	100.0	74.6	25.4	5.5	2.3	6.8	2.5	8.4
Office and administrative support	100.0	68.4	31.6	7.1	1.8	11.3	3.9	7.6
Service	100.0	71.0	29.0	5.5	1.7	8.7	3.8	9.2
Natural resources, construction, and maintenance	100.0	67.2	32.8	5.4	3.0	9.0	5.5	10.0
Construction, extraction, farming, fishing, and forestry ³	100.0	66.6	33.4	4.0	3.2	8.6	6.5	11.1
Installation, maintenance, and repair	100.0	67.9	32.1	6.8	2.7	9.5	4.4	8.7
Production, transportation, and material moving	100.0	66.4	33.6	6.0	3.2	10.9	4.0	9.5
Production	100.0	66.1	33.9	6.5	3.7	11.1	3.4	9.2
Transportation and material moving	100.0	66.7	33.3	5.6	2.7	10.7	4.6	9.7
Industry group								
Education and health services	100.0	70.0	30.0	7.0	1.3	9.8	5.2	6.8
Educational services	100.0	69.4	30.6	6.2	0.3	11.0	7.2	5.9
Elementary and secondary schools	100.0	69.0	31.0	5.4	0.3	12.0	7.7	5.6
Junior colleges, colleges, and universities	100.0	69.2	30.8	8.3	0.3	9.4	6.5	6.2
Health care and social assistance	100.0	70.5	29.5	7.8	2.2	8.6	3.3	7.7
Hospitals	100.0	67.2	32.8	8.6	2.9	10.0	4.1	7.1

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.

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

Table 3. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: State and local government workers, by major occupational and industry group, September 2010

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	\$40.10	100.0	\$48.73	100.0	\$27.87	100.0	\$30.17	100.0	\$40.15	100.0
Wages and salaries	26.25	65.5	33.17	68.1	16.98	60.9	18.06	59.9	26.30	65.5
Total benefits	13.85	34.5	15.56	31.9	10.89	39.1	12.11	40.1	13.85	34.5
Paid leave	3.03	7.6	3.38	6.9	2.49	8.9	2.66	8.8	3.03	7.6
Vacation	1.15	2.9	1.15	2.4	1.12	4.0	1.16	3.8	1.14	2.9
Holiday	0.90	2.2	0.95	1.9	0.79	2.8	0.86	2.8	0.89	2.2
Sick	0.77	1.9	0.99	2.0	0.48	1.7	0.53	1.7	0.78	1.9
Personal	0.22	0.5	0.30	0.6	0.11	0.4	0.13	0.4	0.22	0.5
Supplemental pay	0.33	0.8	0.24	0.5	0.20	0.7	0.56	1.9	0.33	0.8
Overtime and premium ³	0.17	0.4	0.07	0.1	0.11	0.4	0.37	1.2	0.17	0.4
Shift differentials	0.05	0.1	0.03	0.1	0.02	0.1	0.09	0.3	0.05	0.1
Nonproduction bonuses	0.11	0.3	0.13	0.3	0.07	0.2	0.11	0.4	0.11	0.3
Insurance	4.80	12.0	5.34	11.0	4.36	15.6	3.89	12.9	4.80	12.0
Life	0.09	0.2	0.12	0.3	0.05	0.2	0.04	0.1	0.09	0.2
Health	4.65	11.6	5.13	10.5	4.26	15.3	3.80	12.6	4.65	11.6
Short-term disability	0.02	0.1	0.03	0.1	0.02	0.1	0.02	0.1	0.02	0.1
Long-term disability	0.04	0.1	0.06	0.1	0.03	0.1	0.02	0.1	0.04	0.1
Retirement and savings	3.26	8.1	3.83	7.9	2.08	7.5	2.96	9.8	3.26	8.1
Defined benefit	2.94	7.3	3.42	7.0	1.85	6.6	2.75	9.1	2.94	7.3
Defined contribution	0.32	0.8	0.41	0.8	0.23	0.8	0.21	0.7	0.32	0.8
Legally required benefits	2.42	6.0	2.77	5.7	1.76	6.3	2.03	6.7	2.42	6.0
Social Security and Medicare	1.87	4.7	2.28	4.7	1.35	4.8	1.33	4.4	1.87	4.6
Social Security ⁴	1.45	3.6	1.76	3.6	1.06	3.8	1.03	3.4	1.45	3.6
Medicare	0.42	1.0	0.52	1.1	0.28	1.0	0.30	1.0	0.42	1.0
Federal unemployment insurance	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)
State unemployment insurance	0.09	0.2	0.09	0.2	0.08	0.3	0.09	0.3	0.09	0.2
Workers' compensation	0.46	1.2	0.40	0.8	0.33	1.2	0.61	2.0	0.46	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 for work in addition to the regular work schedule

(such as overtime, weekends, and holidays).

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

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

⁶ Less than .05 percent.

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

Table 4. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: State and local government workers, by occupational and industry group, September 2010

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	\$40.10	\$26.25	\$13.85	\$3.03	\$0.33	\$4.80	\$3.26	\$2.42
Occupational group								
Management, professional, and related	48.73	33.17	15.56	3.38	0.24	5.34	3.83	2.77
Professional and related	47.90	32.76	15.13	3.06	0.23	5.35	3.79	2.70
Teachers ¹	55.54	39.22	16.32	2.85	0.14	5.87	4.44	3.02
Primary, secondary, and special education school teachers	55.38	39.05	16.33	2.62	0.15	6.37	4.32	2.87
Sales and office	27.87	16.98	10.89	2.49	0.20	4.36	2.08	1.76
Office and administrative support	28.06	17.05	11.01	2.52	0.20	4.43	2.11	1.76
Service	30.17	18.06	12.11	2.66	0.56	3.89	2.96	2.03
Industry group								
Education and health services	42.24	28.63	13.61	2.74	0.21	5.04	3.22	2.40
Educational services	43.38	29.64	13.74	2.66	0.15	5.14	3.38	2.41
Elementary and secondary schools	43.06	29.50	13.56	2.31	0.15	5.31	3.44	2.35
Junior colleges, colleges, and universities	44.71	30.29	14.43	3.80	0.12	4.63	3.24	2.63
Health care and social assistance	34.98	22.24	12.74	3.23	0.60	4.40	2.22	2.29
Hospitals	37.10	23.63	13.47	3.46	0.73	4.67	2.24	2.38
Public administration	38.13	23.31	14.82	3.64	0.54	4.59	3.58	2.46
Percent of total compensation								
State and local government workers	100.0	65.5	34.5	7.6	0.8	12.0	8.1	6.0
Occupational group								
Management, professional, and related	100.0	68.1	31.9	6.9	0.5	11.0	7.9	5.7
Professional and related	100.0	68.4	31.6	6.4	0.5	11.2	7.9	5.6
Teachers ¹	100.0	70.6	29.4	5.1	0.2	10.6	8.0	5.4
Primary, secondary, and special education school teachers	100.0	70.5	29.5	4.7	0.3	11.5	7.8	5.2
Sales and office	100.0	60.9	39.1	8.9	0.7	15.6	7.5	6.3
Office and administrative support	100.0	60.7	39.3	9.0	0.7	15.8	7.5	6.3
Service	100.0	59.9	40.1	8.8	1.9	12.9	9.8	6.7
Industry group								
Education and health services	100.0	67.8	32.2	6.5	0.5	11.9	7.6	5.7
Educational services	100.0	68.3	31.7	6.1	0.3	11.9	7.8	5.6
Elementary and secondary schools	100.0	68.5	31.5	5.4	0.4	12.3	8.0	5.5
Junior colleges, colleges, and universities	100.0	67.7	32.3	8.5	0.3	10.3	7.3	5.9
Health care and social assistance	100.0	63.6	36.4	9.2	1.7	12.6	6.4	6.5
Hospitals	100.0	63.7	36.3	9.3	2.0	12.6	6.0	6.4
Public administration	100.0	61.1	38.9	9.5	1.4	12.0	9.4	6.5

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

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

Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major occupational group and bargaining unit status, September 2010

Compensation component	Occupational group							
	All workers		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$27.88	100.0	\$49.31	100.0	\$22.00	100.0	\$13.80	100.0
Wages and salaries	19.68	70.6	34.91	70.8	15.77	71.7	10.41	75.4
Total benefits	8.20	29.4	14.41	29.2	6.23	28.3	3.40	24.6
Paid leave	1.88	6.7	4.12	8.3	1.38	6.3	0.57	4.2
Vacation	0.96	3.4	2.12	4.3	0.68	3.1	0.29	2.1
Holiday	0.60	2.1	1.27	2.6	0.45	2.0	0.18	1.3
Sick	0.23	0.8	0.53	1.1	0.18	0.8	0.08	0.6
Personal	0.09	0.3	0.19	0.4	0.07	0.3	0.03	0.2
Supplemental pay	0.78	2.8	1.59	3.2	0.46	2.1	0.24	1.7
Overtime and premium ¹	0.26	0.9	0.18	0.4	0.14	0.7	0.13	1.0
Shift differentials	0.07	0.2	0.14	0.3	0.02	0.1	0.04	0.3
Nonproduction bonuses	0.45	1.6	1.27	2.6	0.30	1.4	0.06	0.4
Insurance	2.24	8.0	3.32	6.7	1.98	9.0	0.97	7.0
Life	0.04	0.2	0.08	0.2	0.03	0.2	(²)	(³)
Health	2.10	7.5	3.05	6.2	1.88	8.6	0.93	6.8
Short-term disability	0.05	0.2	0.09	0.2	0.04	0.2	0.02	0.1
Long-term disability	0.04	0.1	0.09	0.2	0.03	0.1	(²)	(³)
Retirement and savings	0.99	3.6	1.96	4.0	0.64	2.9	0.21	1.5
Defined benefit	0.44	1.6	0.71	1.4	0.22	1.0	0.09	0.6
Defined contribution	0.55	2.0	1.24	2.5	0.42	1.9	0.12	0.9
Legally required benefits	2.31	8.3	3.43	7.0	1.76	8.0	1.41	10.2
Social Security and Medicare	1.65	5.9	2.86	5.8	1.32	6.0	0.91	6.6
Social Security ⁴	1.32	4.7	2.27	4.6	1.07	4.9	0.74	5.3
Medicare	0.32	1.2	0.59	1.2	0.25	1.2	0.17	1.2
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.2	0.04	0.3
State unemployment insurance	0.18	0.7	0.19	0.4	0.17	0.8	0.15	1.1
Workers' compensation	0.44	1.6	0.35	0.7	0.24	1.1	0.31	2.3

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 2010 — 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	\$31.29	100.0	\$24.04	100.0	\$37.85	100.0	\$26.74	100.0
Wages and salaries	21.23	67.9	16.03	66.7	23.19	61.3	19.28	72.1
Total benefits	10.06	32.1	8.01	33.3	14.66	38.7	7.46	27.9
Paid leave	1.55	5.0	1.43	6.0	2.77	7.3	1.78	6.6
Vacation	0.83	2.7	0.73	3.1	1.43	3.8	0.91	3.4
Holiday	0.50	1.6	0.50	2.1	0.81	2.1	0.57	2.1
Sick	0.14	0.4	0.15	0.6	0.38	1.0	0.22	0.8
Personal	0.08	0.3	0.05	0.2	0.15	0.4	0.08	0.3
Supplemental pay	0.98	3.1	0.80	3.3	1.09	2.9	0.75	2.8
Overtime and premium ¹	0.68	2.2	0.52	2.2	0.74	2.0	0.21	0.8
Shift differentials	0.04	0.1	0.09	0.4	0.17	0.4	0.05	0.2
Nonproduction bonuses	0.26	0.8	0.18	0.8	0.18	0.5	0.48	1.8
Insurance	2.68	8.6	2.56	10.6	4.84	12.8	1.94	7.3
Life	0.05	0.2	0.05	0.2	0.08	0.2	0.04	0.2
Health	2.51	8.0	2.40	10.0	4.54	12.0	1.82	6.8
Short-term disability	0.09	0.3	0.06	0.3	0.15	0.4	0.04	0.2
Long-term disability	0.03	0.1	0.04	0.2	0.07	0.2	0.04	0.1
Retirement and savings	1.63	5.2	0.92	3.8	2.75	7.3	0.79	3.0
Defined benefit	1.11	3.5	0.54	2.3	2.03	5.4	0.26	1.0
Defined contribution	0.52	1.7	0.37	1.6	0.72	1.9	0.53	2.0
Legally required benefits	3.22	10.3	2.31	9.6	3.21	8.5	2.20	8.2
Social Security and Medicare	1.80	5.7	1.37	5.7	2.02	5.3	1.60	6.0
Social Security ⁴	1.46	4.7	1.11	4.6	1.63	4.3	1.29	4.8
Medicare	0.34	1.1	0.26	1.1	0.39	1.0	0.32	1.2
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.24	0.8	0.21	0.9	0.25	0.7	0.18	0.7
Workers' compensation	1.15	3.7	0.69	2.9	0.91	2.4	0.39	1.4

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

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

³ Less than .05 percent.

⁴ Comprises the Old-Age, Survivors, and Disability

Insurance (OASDI) program.

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

Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group, September 2010

Compensation component	Goods-producing ¹						Service-providing ²					
	All goods-producing ¹		Construction		Manufacturing		All service-providing ³		Trade, transportation, and utilities		Information	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$32.83	100.0	\$31.58	100.0	\$32.68	100.0	\$26.81	100.0	\$23.87	100.0	\$42.06	100.0
Wages and salaries	21.87	66.6	21.81	69.1	21.49	65.8	19.21	71.6	16.82	70.5	28.82	68.5
Total benefits	10.96	33.4	9.77	30.9	11.19	34.2	7.60	28.4	7.05	29.5	13.25	31.5
Paid leave	2.10	6.4	1.13	3.6	2.48	7.6	1.83	6.8	1.45	6.1	3.91	9.3
Vacation	1.12	3.4	0.64	2.0	1.30	4.0	0.93	3.5	0.74	3.1	2.03	4.8
Holiday	0.75	2.3	0.39	1.2	0.89	2.7	0.57	2.1	0.45	1.9	1.03	2.5
Sick	0.18	0.5	0.08	0.2	0.22	0.7	0.24	0.9	0.20	0.8	0.47	1.1
Personal	0.06	0.2	0.03	0.1	0.07	0.2	0.09	0.3	0.06	0.3	0.38	0.9
Supplemental pay	1.19	3.6	1.05	3.3	1.19	3.6	0.70	2.6	0.53	2.2	0.99	2.4
Overtime and premium ⁴	0.58	1.8	0.63	2.0	0.54	1.6	0.20	0.7	0.26	1.1	0.36	0.9
Shift differentials	0.09	0.3	(⁵)	(⁶)	0.12	0.4	0.06	0.2	0.02	0.1	0.06	0.1
Nonproduction bonuses	0.52	1.6	0.41	1.3	0.53	1.6	0.44	1.6	0.25	1.0	0.57	1.4
Insurance	3.11	9.5	2.34	7.4	3.40	10.4	2.05	7.6	2.09	8.7	3.79	9.0
Life	0.07	0.2	0.05	0.2	0.07	0.2	0.04	0.1	0.04	0.1	0.05	0.1
Health	2.91	8.9	2.22	7.0	3.18	9.7	1.92	7.2	1.98	8.3	3.50	8.3
Short-term disability	0.09	0.3	0.05	0.2	0.10	0.3	0.05	0.2	0.04	0.2	0.17	0.4
Long-term disability	0.04	0.1	0.02	0.1	0.05	0.2	0.04	0.2	0.04	0.1	0.07	0.2
Retirement and savings	1.59	4.8	1.70	5.4	1.42	4.4	0.87	3.2	0.89	3.7	1.64	3.9
Defined benefit	0.95	2.9	1.13	3.6	0.80	2.4	0.33	1.2	0.43	1.8	0.70	1.7
Defined contribution	0.63	1.9	0.57	1.8	0.63	1.9	0.53	2.0	0.46	1.9	0.94	2.2
Legally required benefits	2.97	9.1	3.55	11.2	2.70	8.3	2.16	8.1	2.09	8.8	2.91	6.9
Social Security and Medicare	1.86	5.7	1.81	5.7	1.86	5.7	1.60	6.0	1.40	5.9	2.43	5.8
Social Security ⁷	1.50	4.6	1.46	4.6	1.50	4.6	1.28	4.8	1.13	4.7	1.95	4.6
Medicare	0.36	1.1	0.35	1.1	0.36	1.1	0.32	1.2	0.27	1.1	0.49	1.2
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.2	0.03	0.1
State unemployment insurance	0.26	0.8	0.31	1.0	0.24	0.7	0.17	0.6	0.17	0.7	0.19	0.4
Workers' compensation	0.82	2.5	1.40	4.4	0.58	1.8	0.36	1.3	0.49	2.0	0.26	0.6

See footnotes at end of table.

Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group, September 2010 — 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	\$36.88	100.0	\$33.38	100.0	\$29.94	100.0	\$12.14	100.0	\$24.76	100.0
Wages and salaries	25.03	67.9	24.26	72.7	21.49	71.8	9.58	78.9	18.26	73.7
Total benefits	11.86	32.1	9.12	27.3	8.46	28.2	2.56	21.1	6.50	26.3
Paid leave	3.04	8.2	2.32	7.0	2.24	7.5	0.38	3.1	1.56	6.3
Vacation	1.54	4.2	1.20	3.6	1.09	3.7	0.22	1.8	0.73	2.9
Holiday	0.93	2.5	0.77	2.3	0.67	2.2	0.11	0.9	0.58	2.3
Sick	0.43	1.2	0.27	0.8	0.35	1.2	0.03	0.3	0.20	0.8
Personal	0.15	0.4	0.09	0.3	0.13	0.4	0.02	0.2	0.05	0.2
Supplemental pay	1.66	4.5	1.13	3.4	0.57	1.9	0.12	1.0	0.57	2.3
Overtime and premium ⁴	0.15	0.4	0.20	0.6	0.21	0.7	0.07	0.5	0.15	0.6
Shift differentials	(⁵)	(⁶)	0.03	0.1	0.20	0.7	(⁵)	(⁶)	(⁵)	(⁶)
Nonproduction bonuses	1.50	4.1	0.90	2.7	0.15	0.5	0.05	0.4	0.41	1.7
Insurance	3.06	8.3	2.12	6.4	2.39	8.0	0.67	5.5	1.57	6.3
Life	0.06	0.2	0.06	0.2	0.03	0.1	(⁵)	(⁶)	0.06	0.2
Health	2.84	7.7	1.96	5.9	2.26	7.6	0.64	5.3	1.45	5.8
Short-term disability	0.09	0.3	0.06	0.2	0.04	0.1	(⁵)	(⁶)	0.03	0.1
Long-term disability	0.06	0.2	0.05	0.2	0.06	0.2	(⁵)	(⁶)	0.03	0.1
Retirement and savings	1.62	4.4	0.95	2.9	0.96	3.2	0.11	0.9	0.67	2.7
Defined benefit	0.65	1.8	0.31	0.9	0.30	1.0	0.03	0.2	0.27	1.1
Defined contribution	0.98	2.6	0.65	1.9	0.66	2.2	0.08	0.7	0.40	1.6
Legally required benefits	2.47	6.7	2.59	7.7	2.31	7.7	1.29	10.6	2.13	8.6
Social Security and Medicare	2.07	5.6	1.98	5.9	1.78	6.0	0.86	7.1	1.53	6.2
Social Security ⁷	1.65	4.5	1.58	4.7	1.43	4.8	0.69	5.7	1.23	5.0
Medicare	0.43	1.2	0.40	1.2	0.35	1.2	0.16	1.3	0.30	1.2
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.3	0.03	0.1
State unemployment insurance	0.17	0.5	0.21	0.6	0.15	0.5	0.14	1.2	0.16	0.7
Workers' compensation	0.19	0.5	0.36	1.1	0.34	1.1	0.24	2.0	0.41	1.7

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; other services, except public administration; and public administration.

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.

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

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

⁶ Less than .05 percent.

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

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

Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by census region and division, September 2010

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	\$32.26	100.0	\$34.18	100.0	\$31.51	100.0	\$24.87	100.0	\$25.68	100.0
Wages and salaries	22.27	69.0	23.53	68.8	21.78	69.1	17.88	71.9	18.50	72.0
Total benefits	9.99	31.0	10.65	31.2	9.73	30.9	6.99	28.1	7.19	28.0
Paid leave	2.35	7.3	2.50	7.3	2.30	7.3	1.61	6.5	1.70	6.6
Vacation	1.17	3.6	1.26	3.7	1.13	3.6	0.82	3.3	0.85	3.3
Holiday	0.74	2.3	0.80	2.4	0.72	2.3	0.52	2.1	0.55	2.1
Sick	0.31	1.0	0.30	0.9	0.31	1.0	0.20	0.8	0.21	0.8
Personal	0.13	0.4	0.13	0.4	0.13	0.4	0.08	0.3	0.09	0.3
Supplemental pay	1.21	3.8	1.67	4.9	1.04	3.3	0.64	2.6	0.60	2.4
Overtime and premium ²	0.27	0.8	0.26	0.8	0.27	0.9	0.25	1.0	0.24	0.9
Shift differentials	0.07	0.2	0.06	0.2	0.07	0.2	0.06	0.3	0.07	0.3
Nonproduction bonuses	0.88	2.7	1.34	3.9	0.70	2.2	0.32	1.3	0.30	1.2
Insurance	2.59	8.0	2.59	7.6	2.59	8.2	1.92	7.7	1.96	7.6
Life	0.05	0.2	0.06	0.2	0.04	0.1	0.05	0.2	0.04	0.2
Health	2.41	7.5	2.41	7.0	2.41	7.7	1.79	7.2	1.83	7.1
Short-term disability	0.08	0.3	0.07	0.2	0.09	0.3	0.04	0.2	0.05	0.2
Long-term disability	0.05	0.1	0.06	0.2	0.04	0.1	0.04	0.2	0.04	0.2
Retirement and savings	1.21	3.7	1.20	3.5	1.21	3.8	0.82	3.3	0.85	3.3
Defined benefit	0.52	1.6	0.48	1.4	0.54	1.7	0.32	1.3	0.31	1.2
Defined contribution	0.69	2.1	0.72	2.1	0.67	2.1	0.50	2.0	0.53	2.1
Legally required benefits	2.63	8.1	2.70	7.9	2.60	8.2	2.00	8.0	2.08	8.1
Social Security and Medicare	1.87	5.8	1.99	5.8	1.82	5.8	1.50	6.0	1.55	6.0
Social Security ³	1.50	4.6	1.59	4.6	1.46	4.6	1.21	4.8	1.24	4.8
Medicare	0.37	1.2	0.40	1.2	0.36	1.2	0.29	1.2	0.30	1.2
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.27	0.8	0.28	0.8	0.26	0.8	0.12	0.5	0.12	0.5
Workers' compensation	0.46	1.4	0.40	1.2	0.48	1.5	0.35	1.4	0.37	1.5

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 2010 — 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	\$21.63	100.0	\$25.08	100.0	\$26.89	100.0	\$27.30	100.0	\$26.08	100.0
Wages and salaries	15.31	70.8	18.09	72.1	18.80	69.9	18.92	69.3	18.57	71.2
Total benefits	6.32	29.2	6.99	27.9	8.09	30.1	8.38	30.7	7.51	28.8
Paid leave	1.33	6.1	1.60	6.4	1.76	6.6	1.83	6.7	1.64	6.3
Vacation	0.70	3.2	0.81	3.2	0.93	3.5	0.94	3.5	0.90	3.5
Holiday	0.42	2.0	0.52	2.1	0.56	2.1	0.59	2.2	0.50	1.9
Sick	0.14	0.7	0.20	0.8	0.19	0.7	0.19	0.7	0.19	0.7
Personal	0.06	0.3	0.07	0.3	0.08	0.3	0.09	0.3	0.05	0.2
Supplemental pay	0.51	2.4	0.76	3.0	0.69	2.6	0.72	2.7	0.61	2.4
Overtime and premium ²	0.24	1.1	0.28	1.1	0.28	1.0	0.29	1.1	0.25	0.9
Shift differentials	0.07	0.3	0.05	0.2	0.08	0.3	0.08	0.3	0.06	0.2
Nonproduction bonuses	0.20	0.9	0.43	1.7	0.33	1.2	0.35	1.3	0.30	1.2
Insurance	1.98	9.2	1.82	7.3	2.38	8.9	2.50	9.2	2.14	8.2
Life	0.05	0.2	0.05	0.2	0.05	0.2	0.05	0.2	0.04	0.2
Health	1.86	8.6	1.70	6.8	2.24	8.3	2.35	8.6	2.01	7.7
Short-term disability	0.04	0.2	0.04	0.2	0.06	0.2	0.07	0.2	0.04	0.1
Long-term disability	0.03	0.2	0.03	0.1	0.04	0.2	0.04	0.1	0.05	0.2
Retirement and savings	0.66	3.1	0.85	3.4	1.03	3.8	1.05	3.9	0.98	3.8
Defined benefit	0.29	1.3	0.35	1.4	0.50	1.9	0.55	2.0	0.41	1.6
Defined contribution	0.38	1.7	0.49	2.0	0.53	2.0	0.51	1.9	0.58	2.2
Legally required benefits	1.83	8.5	1.95	7.8	2.22	8.3	2.27	8.3	2.13	8.2
Social Security and Medicare	1.34	6.2	1.50	6.0	1.58	5.9	1.61	5.9	1.52	5.8
Social Security ³	1.09	5.0	1.20	4.8	1.27	4.7	1.29	4.7	1.22	4.7
Medicare	0.26	1.2	0.30	1.2	0.31	1.1	0.31	1.1	0.30	1.2
Federal unemployment insurance	0.03	0.2	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.12	0.5	0.12	0.5	0.19	0.7	0.20	0.7	0.18	0.7
Workers' compensation	0.34	1.6	0.31	1.2	0.42	1.6	0.43	1.6	0.39	1.5

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 2010 — Continued

Compensation component	Census region and division ¹					
	West		West divisions			
	Cost	Percent	Mountain		Pacific	
			Cost	Percent	Cost	Percent
Total compensation	\$29.66	100.0	\$26.86	100.0	\$30.86	100.0
Wages and salaries	21.10	71.1	19.49	72.5	21.79	70.6
Total benefits	8.56	28.9	7.38	27.5	9.07	29.4
Paid leave	1.98	6.7	1.72	6.4	2.09	6.8
Vacation	1.02	3.5	0.88	3.3	1.08	3.5
Holiday	0.62	2.1	0.55	2.1	0.65	2.1
Sick	0.27	0.9	0.22	0.8	0.29	0.9
Personal	0.07	0.2	0.07	0.3	0.07	0.2
Supplemental pay	0.72	2.4	0.64	2.4	0.75	2.4
Overtime and premium ²	0.27	0.9	0.22	0.8	0.29	0.9
Shift differentials	0.06	0.2	0.05	0.2	0.06	0.2
Nonproduction bonuses	0.40	1.3	0.38	1.4	0.41	1.3
Insurance	2.24	7.5	1.98	7.4	2.35	7.6
Life	0.04	0.1	0.05	0.2	0.04	0.1
Health	2.12	7.2	1.87	7.0	2.23	7.2
Short-term disability	0.04	0.1	0.03	0.1	0.04	0.1
Long-term disability	0.04	0.1	0.04	0.1	0.04	0.1
Retirement and savings	1.03	3.5	0.83	3.1	1.12	3.6
Defined benefit	0.50	1.7	0.31	1.2	0.58	1.9
Defined contribution	0.53	1.8	0.51	1.9	0.54	1.7
Legally required benefits	2.59	8.7	2.20	8.2	2.75	8.9
Social Security and Medicare	1.75	5.9	1.59	5.9	1.82	5.9
Social Security ³	1.41	4.7	1.28	4.8	1.46	4.7
Medicare	0.35	1.2	0.32	1.2	0.36	1.2
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.20	0.7	0.14	0.5	0.23	0.7
Workers' compensation	0.60	2.0	0.43	1.6	0.67	2.2

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

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

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

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

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

Table 8. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by establishment employment size, September 2010

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	\$22.96	100.0	\$22.20	100.0	\$25.35	100.0	\$33.47	100.0	\$28.71	100.0	\$39.96	100.0
Wages and salaries	16.89	73.6	16.47	74.2	18.20	71.8	22.85	68.3	20.14	70.2	26.55	66.4
Total benefits	6.07	26.4	5.72	25.8	7.16	28.2	10.62	31.7	8.57	29.8	13.41	33.6
Paid leave	1.26	5.5	1.19	5.3	1.50	5.9	2.58	7.7	1.95	6.8	3.43	8.6
Vacation	0.63	2.7	0.59	2.7	0.74	2.9	1.34	4.0	1.00	3.5	1.80	4.5
Holiday	0.43	1.9	0.41	1.8	0.50	2.0	0.79	2.4	0.63	2.2	1.01	2.5
Sick	0.15	0.7	0.14	0.6	0.19	0.7	0.33	1.0	0.24	0.8	0.45	1.1
Personal	0.06	0.2	0.05	0.2	0.07	0.3	0.12	0.4	0.09	0.3	0.17	0.4
Supplemental pay	0.60	2.6	0.58	2.6	0.67	2.6	0.99	3.0	0.74	2.6	1.33	3.3
Overtime and premium ¹	0.20	0.8	0.17	0.8	0.26	1.0	0.34	1.0	0.31	1.1	0.39	1.0
Shift differentials	0.02	0.1	(²)	(³)	0.03	0.1	0.12	0.4	0.07	0.2	0.20	0.5
Nonproduction bonuses	0.39	1.7	0.40	1.8	0.38	1.5	0.52	1.6	0.36	1.2	0.75	1.9
Insurance	1.55	6.7	1.41	6.4	1.97	7.8	3.02	9.0	2.52	8.8	3.71	9.3
Life	0.03	0.1	0.03	0.1	0.04	0.2	0.06	0.2	0.05	0.2	0.07	0.2
Health	1.46	6.4	1.33	6.0	1.85	7.3	2.82	8.4	2.36	8.2	3.45	8.6
Short-term disability	0.03	0.1	0.03	0.1	0.04	0.2	0.08	0.2	0.06	0.2	0.10	0.3
Long-term disability	0.02	0.1	0.02	0.1	0.03	0.1	0.06	0.2	0.04	0.1	0.09	0.2
Retirement and savings	0.59	2.6	0.53	2.4	0.77	3.0	1.46	4.4	1.01	3.5	2.07	5.2
Defined benefit	0.23	1.0	0.20	0.9	0.33	1.3	0.69	2.1	0.43	1.5	1.04	2.6
Defined contribution	0.36	1.6	0.33	1.5	0.45	1.8	0.77	2.3	0.58	2.0	1.03	2.6
Legally required benefits	2.07	9.0	2.02	9.1	2.25	8.9	2.57	7.7	2.36	8.2	2.87	7.2
Social Security and Medicare	1.40	6.1	1.37	6.2	1.52	6.0	1.92	5.7	1.66	5.8	2.28	5.7
Social Security ⁴	1.13	4.9	1.10	5.0	1.23	4.8	1.54	4.6	1.33	4.6	1.82	4.6
Medicare	0.27	1.2	0.27	1.2	0.30	1.2	0.38	1.1	0.33	1.2	0.46	1.1
Federal unemployment insurance	0.04	0.2	0.04	0.2	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.19	0.8	0.18	0.8	0.19	0.8	0.18	0.5	0.20	0.7	0.17	0.4
Workers' compensation	0.45	1.9	0.43	1.9	0.50	2.0	0.44	1.3	0.46	1.6	0.40	1.0

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

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

³ Less than .05 percent.

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

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

Table 9. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, goods-producing and service-providing industries, by occupational group, September 2010

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 in private industry	\$27.88	\$19.68	\$8.20	\$1.88	\$0.78	\$2.24	\$0.99	\$2.31
Management, professional, and related	49.31	34.91	14.41	4.12	1.59	3.32	1.96	3.43
Management, business, and financial	55.91	38.95	16.96	5.05	2.17	3.68	2.34	3.71
Professional and related	46.27	33.04	13.23	3.68	1.32	3.15	1.78	3.30
Sales and office	22.00	15.77	6.23	1.38	0.46	1.98	0.64	1.76
Sales and related	20.94	15.64	5.29	1.14	0.49	1.40	0.51	1.76
Office and administrative support	22.72	15.86	6.85	1.54	0.45	2.37	0.72	1.77
Service	13.80	10.41	3.40	0.57	0.24	0.97	0.21	1.41
Natural resources, construction, and maintenance	31.29	21.23	10.06	1.55	0.98	2.68	1.63	3.22
Construction, extraction, farming, fishing, and forestry ¹	31.44	21.14	10.30	1.10	1.06	2.55	1.96	3.62
Installation, maintenance, and repair	31.13	21.33	9.80	2.04	0.88	2.82	1.27	2.79
Production, transportation, and material moving	24.04	16.03	8.01	1.43	0.80	2.56	0.92	2.31
Production	24.44	16.18	8.26	1.56	0.92	2.70	0.80	2.27
Transportation and material moving	23.64	15.88	7.76	1.30	0.67	2.42	1.03	2.34
All workers, goods-producing industries²	32.83	21.87	10.96	2.10	1.19	3.11	1.59	2.97
Management, professional, and related	57.81	39.23	18.58	5.15	2.07	4.27	3.14	3.95
Sales and office	28.00	19.56	8.44	1.90	0.70	2.65	0.93	2.26
Natural resources, construction, and maintenance	32.03	21.46	10.57	1.24	1.10	2.71	1.94	3.57
Production, transportation, and material moving	26.00	16.78	9.22	1.68	1.05	3.11	0.96	2.41
All workers, service-providing industries³	26.81	19.21	7.60	1.83	0.70	2.05	0.87	2.16
Management, professional, and related	48.22	34.35	13.87	3.98	1.53	3.19	1.80	3.36
Sales and office	21.59	15.52	6.08	1.35	0.45	1.93	0.62	1.73
Service	13.71	10.36	3.35	0.57	0.23	0.95	0.20	1.40
Natural resources, construction, and maintenance	30.31	20.93	9.38	1.96	0.81	2.65	1.21	2.75
Production, transportation, and material moving	22.40	15.41	6.99	1.22	0.58	2.10	0.88	2.22
Percent of total compensation								
All workers in private industry	100.0	70.6	29.4	6.7	2.8	8.0	3.6	8.3
Management, professional, and related	100.0	70.8	29.2	8.3	3.2	6.7	4.0	7.0
Management, business, and financial	100.0	69.7	30.3	9.0	3.9	6.6	4.2	6.6
Professional and related	100.0	71.4	28.6	8.0	2.8	6.8	3.8	7.1
Sales and office	100.0	71.7	28.3	6.3	2.1	9.0	2.9	8.0
Sales and related	100.0	74.7	25.3	5.4	2.3	6.7	2.4	8.4
Office and administrative support	100.0	69.8	30.2	6.8	2.0	10.4	3.2	7.8
Service	100.0	75.4	24.6	4.2	1.7	7.0	1.5	10.2
Natural resources, construction, and maintenance	100.0	67.9	32.1	5.0	3.1	8.6	5.2	10.3
Construction, extraction, farming, fishing, and forestry ¹	100.0	67.2	32.8	3.5	3.4	8.1	6.2	11.5
Installation, maintenance, and repair	100.0	68.5	31.5	6.5	2.8	9.1	4.1	9.0
Production, transportation, and material moving	100.0	66.7	33.3	6.0	3.3	10.6	3.8	9.6
Production	100.0	66.2	33.8	6.4	3.8	11.0	3.3	9.3
Transportation and material moving	100.0	67.2	32.8	5.5	2.8	10.2	4.3	9.9
All workers, goods-producing industries²	100.0	66.6	33.4	6.4	3.6	9.5	4.8	9.1
Management, professional, and related	100.0	67.9	32.1	8.9	3.6	7.4	5.4	6.8
Sales and office	100.0	69.8	30.2	6.8	2.5	9.5	3.3	8.1
Natural resources, construction, and maintenance	100.0	67.0	33.0	3.9	3.4	8.4	6.1	11.2
Production, transportation, and material moving	100.0	64.5	35.5	6.5	4.1	12.0	3.7	9.3
All workers, service-providing industries³	100.0	71.6	28.4	6.8	2.6	7.6	3.2	8.1
Management, professional, and related	100.0	71.2	28.8	8.3	3.2	6.6	3.7	7.0
Sales and office	100.0	71.9	28.1	6.2	2.1	8.9	2.9	8.0
Service	100.0	75.6	24.4	4.1	1.7	7.0	1.5	10.2
Natural resources, construction, and maintenance	100.0	69.0	31.0	6.5	2.7	8.7	4.0	9.1
Production, transportation, and material moving	100.0	68.8	31.2	5.5	2.6	9.4	3.9	9.9

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.

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

Table 10. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by industry group, September 2010

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	\$32.83	\$21.87	\$10.96	\$2.10	\$1.19	\$3.11	\$1.59	\$2.97
Construction	31.58	21.81	9.77	1.13	1.05	2.34	1.70	3.55
Manufacturing	32.68	21.49	11.19	2.48	1.19	3.40	1.42	2.70
Aircraft manufacturing ²	63.02	38.70	24.32	5.86	2.37	5.88	6.16	4.05
All workers, service-providing industries³	26.81	19.21	7.60	1.83	0.70	2.05	0.87	2.16
Trade, transportation, and utilities	23.87	16.82	7.05	1.45	0.53	2.09	0.89	2.09
Wholesale trade	30.16	20.96	9.20	2.02	0.92	2.66	1.08	2.52
Retail trade	17.43	13.11	4.32	0.81	0.28	1.25	0.36	1.61
Transportation and warehousing	33.95	22.19	11.76	2.42	0.74	3.87	1.74	2.99
Utilities	55.51	33.84	21.67	4.98	1.91	5.08	5.87	3.84
Information	42.06	28.82	13.25	3.91	0.99	3.79	1.64	2.91
Financial activities	36.88	25.03	11.86	3.04	1.66	3.06	1.62	2.47
Finance and insurance	39.69	26.59	13.10	3.37	1.94	3.35	1.91	2.53
Credit intermediation and related activities	34.36	23.15	11.21	2.94	1.30	3.04	1.70	2.23
Insurance carriers and related activities	38.34	26.12	12.22	3.22	1.02	3.48	1.92	2.58
Real estate and rental and leasing	26.36	19.17	7.19	1.81	0.61	2.00	0.56	2.21
Professional and business services	33.38	24.26	9.12	2.32	1.13	2.12	0.95	2.59
Professional and technical services	44.00	31.60	12.40	3.40	1.87	2.78	1.29	3.05
Administrative and waste services	21.59	16.35	5.24	1.01	0.47	1.24	0.47	2.06
Education and health services	29.94	21.49	8.46	2.24	0.57	2.39	0.96	2.31
Educational services	39.07	28.88	10.19	2.65	0.12	2.87	1.73	2.83
Junior colleges, colleges, and universities	46.60	33.48	13.12	3.68	0.17	3.66	2.46	3.15
Health care and social assistance	28.58	20.38	8.20	2.18	0.63	2.32	0.84	2.23
Leisure and hospitality	12.14	9.58	2.56	0.38	0.12	0.67	0.11	1.29
Accommodation and food services	11.32	8.96	2.35	0.32	0.10	0.61	0.09	1.23
Other services	24.76	18.26	6.50	1.56	0.57	1.57	0.67	2.13
Percent of total compensation								
All workers, goods-producing industries¹	100.0	66.6	33.4	6.4	3.6	9.5	4.8	9.1
Construction	100.0	69.1	30.9	3.6	3.3	7.4	5.4	11.2
Manufacturing	100.0	65.8	34.2	7.6	3.6	10.4	4.4	8.3
Aircraft manufacturing ²	100.0	61.4	38.6	9.3	3.8	9.3	9.8	6.4
All workers, service-providing industries³	100.0	71.6	28.4	6.8	2.6	7.6	3.2	8.1
Trade, transportation, and utilities	100.0	70.5	29.5	6.1	2.2	8.7	3.7	8.8
Wholesale trade	100.0	69.5	30.5	6.7	3.0	8.8	3.6	8.4
Retail trade	100.0	75.2	24.8	4.7	1.6	7.2	2.1	9.3
Transportation and warehousing	100.0	65.4	34.6	7.1	2.2	11.4	5.1	8.8
Utilities	100.0	61.0	39.0	9.0	3.4	9.1	10.6	6.9
Information	100.0	68.5	31.5	9.3	2.4	9.0	3.9	6.9
Financial activities	100.0	67.9	32.1	8.2	4.5	8.3	4.4	6.7
Finance and insurance	100.0	67.0	33.0	8.5	4.9	8.4	4.8	6.4
Credit intermediation and related activities	100.0	67.4	32.6	8.6	3.8	8.8	4.9	6.5
Insurance carriers and related activities	100.0	68.1	31.9	8.4	2.7	9.1	5.0	6.7
Real estate and rental and leasing	100.0	72.7	27.3	6.9	2.3	7.6	2.1	8.4
Professional and business services	100.0	72.7	27.3	7.0	3.4	6.4	2.9	7.7
Professional and technical services	100.0	71.8	28.2	7.7	4.2	6.3	2.9	6.9
Administrative and waste services	100.0	75.7	24.3	4.7	2.2	5.7	2.2	9.5
Education and health services	100.0	71.8	28.2	7.5	1.9	8.0	3.2	7.7
Educational services	100.0	73.9	26.1	6.8	0.3	7.3	4.4	7.2
Junior colleges, colleges, and universities	100.0	71.8	28.2	7.9	0.4	7.9	5.3	6.8
Health care and social assistance	100.0	71.3	28.7	7.6	2.2	8.1	2.9	7.8
Leisure and hospitality	100.0	78.9	21.1	3.1	1.0	5.5	0.9	10.6
Accommodation and food services	100.0	79.2	20.8	2.9	0.9	5.4	0.8	10.8
Other services	100.0	73.7	26.3	6.3	2.3	6.3	2.7	8.6

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.

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

Table 11. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by occupational group and full-time and part-time status, September 2010

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	\$31.93	\$22.14	\$9.79	\$2.34	\$0.96	\$2.72	\$1.24	\$2.53
Management, professional, and related	50.92	35.68	15.24	4.44	1.67	3.55	2.12	3.46
Management, business, and financial	56.49	39.25	17.24	5.15	2.22	3.76	2.39	3.73
Professional and related	47.89	33.74	14.15	4.05	1.38	3.43	1.97	3.32
Sales and office	25.34	17.81	7.53	1.78	0.60	2.44	0.80	1.92
Sales and related	27.39	20.03	7.36	1.77	0.76	1.98	0.75	2.10
Office and administrative support	24.34	16.72	7.61	1.78	0.52	2.66	0.82	1.84
Service	16.57	11.85	4.72	0.94	0.37	1.55	0.33	1.54
Natural resources, construction, and maintenance	31.73	21.41	10.31	1.62	1.00	2.77	1.70	3.21
Construction, extraction, farming, fishing, and forestry ¹	31.74	21.26	10.48	1.14	1.07	2.62	2.05	3.59
Installation, maintenance, and repair	31.71	21.58	10.13	2.15	0.93	2.94	1.31	2.79
Production, transportation, and material moving	25.80	17.05	8.75	1.64	0.89	2.79	1.03	2.40
Production	25.32	16.62	8.70	1.66	0.98	2.88	0.86	2.32
Transportation and material moving	26.40	17.60	8.81	1.61	0.78	2.67	1.23	2.51
All part-time workers in private industry	15.67	12.28	3.39	0.47	0.24	0.79	0.25	1.63
Management, professional, and related	38.03	29.49	8.54	1.84	1.00	1.69	0.82	3.19
Professional and related	38.34	29.64	8.70	1.87	1.03	1.75	0.83	3.21
Sales and office	13.51	10.59	2.91	0.38	0.12	0.81	0.24	1.36
Sales and related	11.75	9.40	2.35	0.24	0.10	0.57	0.16	1.27
Office and administrative support	16.00	12.29	3.71	0.59	0.14	1.16	0.35	1.48
Service	10.90	8.90	2.00	0.19	0.09	0.36	0.09	1.27
Production, transportation, and material moving	15.19	10.90	4.29	0.39	0.34	1.41	0.34	1.81
Transportation and material moving	15.67	10.94	4.73	0.40	0.36	1.69	0.43	1.86
Percent of total compensation								
All full-time workers in private industry	100.0	69.3	30.7	7.3	3.0	8.5	3.9	7.9
Management, professional, and related	100.0	70.1	29.9	8.7	3.3	7.0	4.2	6.8
Management, business, and financial	100.0	69.5	30.5	9.1	3.9	6.7	4.2	6.6
Professional and related	100.0	70.5	29.5	8.5	2.9	7.2	4.1	6.9
Sales and office	100.0	70.3	29.7	7.0	2.4	9.6	3.1	7.6
Sales and related	100.0	73.1	26.9	6.5	2.8	7.2	2.8	7.7
Office and administrative support	100.0	68.7	31.3	7.3	2.1	10.9	3.4	7.6
Service	100.0	71.5	28.5	5.7	2.2	9.4	2.0	9.3
Natural resources, construction, and maintenance	100.0	67.5	32.5	5.1	3.2	8.7	5.4	10.1
Construction, extraction, farming, fishing, and forestry ¹	100.0	67.0	33.0	3.6	3.4	8.3	6.5	11.3
Installation, maintenance, and repair	100.0	68.0	32.0	6.8	2.9	9.3	4.1	8.8
Production, transportation, and material moving	100.0	66.1	33.9	6.4	3.4	10.8	4.0	9.3
Production	100.0	65.6	34.4	6.6	3.9	11.4	3.4	9.1
Transportation and material moving	100.0	66.6	33.4	6.1	2.9	10.1	4.7	9.5
All part-time workers in private industry	100.0	78.4	21.6	3.0	1.6	5.1	1.6	10.4
Management, professional, and related	100.0	77.5	22.5	4.8	2.6	4.5	2.1	8.4
Professional and related	100.0	77.3	22.7	4.9	2.7	4.6	2.2	8.4
Sales and office	100.0	78.4	21.6	2.8	0.9	6.0	1.8	10.1
Sales and related	100.0	80.0	20.0	2.0	0.9	4.8	1.4	10.9
Office and administrative support	100.0	76.8	23.2	3.7	0.9	7.3	2.2	9.3
Service	100.0	81.6	18.4	1.8	0.9	3.3	0.8	11.7
Production, transportation, and material moving	100.0	71.7	28.3	2.6	2.2	9.3	2.3	11.9
Transportation and material moving	100.0	69.8	30.2	2.5	2.3	10.8	2.7	11.8

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 2010

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	\$31.93	\$22.14	\$9.79	\$2.34	\$0.96	\$2.72	\$1.24	\$2.53
Goods-producing ¹	33.21	22.04	11.17	2.15	1.22	3.19	1.63	2.98
Construction	31.90	21.89	10.01	1.18	1.09	2.44	1.77	3.54
Manufacturing	33.07	21.69	11.38	2.53	1.21	3.47	1.45	2.72
Service-providing ²	31.55	22.16	9.39	2.40	0.89	2.57	1.12	2.40
Trade, transportation, and utilities	28.61	19.89	8.73	1.95	0.69	2.54	1.17	2.37
Information	44.84	30.55	14.30	4.24	1.08	4.12	1.78	3.06
Financial activities	39.54	26.65	12.89	3.35	1.84	3.31	1.79	2.59
Professional and business services	37.11	26.65	10.46	2.80	1.27	2.49	1.15	2.76
Education and health services	31.39	22.11	9.29	2.57	0.61	2.71	1.07	2.32
Leisure and hospitality	15.51	11.56	3.94	0.77	0.23	1.30	0.20	1.46
Other services	28.56	20.30	8.26	2.05	0.78	2.16	0.93	2.34
All part-time workers in private industry	15.67	12.28	3.39	0.47	0.24	0.79	0.25	1.63
Service-providing ²	15.56	12.19	3.37	0.47	0.24	0.80	0.26	1.60
Trade, transportation, and utilities	13.80	10.32	3.49	0.36	0.20	1.12	0.30	1.51
Professional and business services	18.12	14.48	3.64	0.35	0.59	0.63	0.17	1.89
Education and health services	25.69	19.66	6.03	1.28	0.43	1.44	0.62	2.26
Leisure and hospitality	9.50	8.03	1.47	0.08	0.03	0.17	0.03	1.15
Percent of total compensation								
All full-time workers in private industry	100.0	69.3	30.7	7.3	3.0	8.5	3.9	7.9
Goods-producing ¹	100.0	66.4	33.6	6.5	3.7	9.6	4.9	9.0
Construction	100.0	68.6	31.4	3.7	3.4	7.6	5.6	11.1
Manufacturing	100.0	65.6	34.4	7.7	3.7	10.5	4.4	8.2
Service-providing ²	100.0	70.3	29.7	7.6	2.8	8.2	3.6	7.6
Trade, transportation, and utilities	100.0	69.5	30.5	6.8	2.4	8.9	4.1	8.3
Information	100.0	68.1	31.9	9.5	2.4	9.2	4.0	6.8
Financial activities	100.0	67.4	32.6	8.5	4.7	8.4	4.5	6.5
Professional and business services	100.0	71.8	28.2	7.6	3.4	6.7	3.1	7.4
Education and health services	100.0	70.4	29.6	8.2	2.0	8.6	3.4	7.4
Leisure and hospitality	100.0	74.6	25.4	4.9	1.5	8.4	1.3	9.4
Other services	100.0	71.1	28.9	7.2	2.7	7.6	3.3	8.2
All part-time workers in private industry	100.0	78.4	21.6	3.0	1.6	5.1	1.6	10.4
Service-providing ²	100.0	78.3	21.7	3.0	1.6	5.1	1.6	10.3
Trade, transportation, and utilities	100.0	74.7	25.3	2.6	1.5	8.1	2.1	10.9
Professional and business services	100.0	79.9	20.1	2.0	3.3	3.5	0.9	10.5
Education and health services	100.0	76.5	23.5	5.0	1.7	5.6	2.4	8.8
Leisure and hospitality	100.0	84.5	15.5	0.9	0.4	1.8	0.4	12.1

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.

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

Table 13. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group and establishment employment size and bargaining unit status, September 2010

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 ...	\$32.83	\$21.87	\$10.96	\$2.10	\$1.19	\$3.11	\$1.59	\$2.97
1-99 workers	27.54	19.41	8.13	1.26	0.81	2.17	0.98	2.90
1-49 workers	26.72	19.05	7.67	1.17	0.76	1.95	0.89	2.90
50-99 workers	29.49	20.27	9.22	1.49	0.92	2.70	1.21	2.89
100 workers or more	37.48	24.03	13.45	2.84	1.52	3.94	2.12	3.04
100-499 workers	32.33	21.11	11.22	2.10	1.20	3.52	1.55	2.85
500 workers or more	44.97	28.28	16.70	3.91	1.98	4.55	2.94	3.32
Union	40.33	23.56	16.77	2.41	1.49	5.33	3.78	3.77
Nonunion	31.01	21.46	9.55	2.03	1.12	2.58	1.06	2.78
All workers, service-providing industries² ..	26.81	19.21	7.60	1.83	0.70	2.05	0.87	2.16
1-99 workers	22.12	16.43	5.69	1.26	0.56	1.43	0.51	1.92
1-49 workers	21.43	16.04	5.40	1.19	0.55	1.32	0.47	1.87
50-99 workers	24.39	17.71	6.68	1.51	0.61	1.79	0.67	2.10
100 workers or more	32.46	22.56	9.90	2.51	0.86	2.79	1.29	2.46
100-499 workers	27.76	19.89	7.87	1.91	0.62	2.25	0.86	2.23
500 workers or more	38.76	26.14	12.62	3.31	1.18	3.51	1.87	2.76
Union	36.60	23.01	13.59	2.96	0.89	4.59	2.23	2.93
Nonunion	25.93	18.87	7.07	1.73	0.68	1.82	0.74	2.09
Percent of total compensation								
All workers, goods-producing industries¹ ...	100.0	66.6	33.4	6.4	3.6	9.5	4.8	9.1
1-99 workers	100.0	70.5	29.5	4.6	2.9	7.9	3.6	10.5
1-49 workers	100.0	71.3	28.7	4.4	2.9	7.3	3.3	10.9
50-99 workers	100.0	68.7	31.3	5.0	3.1	9.2	4.1	9.8
100 workers or more	100.0	64.1	35.9	7.6	4.1	10.5	5.6	8.1
100-499 workers	100.0	65.3	34.7	6.5	3.7	10.9	4.8	8.8
500 workers or more	100.0	62.9	37.1	8.7	4.4	10.1	6.5	7.4
Union	100.0	58.4	41.6	6.0	3.7	13.2	9.4	9.3
Nonunion	100.0	69.2	30.8	6.5	3.6	8.3	3.4	9.0
All workers, service-providing industries² ..	100.0	71.6	28.4	6.8	2.6	7.6	3.2	8.1
1-99 workers	100.0	74.3	25.7	5.7	2.6	6.5	2.3	8.7
1-49 workers	100.0	74.8	25.2	5.6	2.6	6.2	2.2	8.7
50-99 workers	100.0	72.6	27.4	6.2	2.5	7.4	2.7	8.6
100 workers or more	100.0	69.5	30.5	7.7	2.6	8.6	4.0	7.6
100-499 workers	100.0	71.6	28.4	6.9	2.2	8.1	3.1	8.0
500 workers or more	100.0	67.4	32.6	8.5	3.0	9.0	4.8	7.1
Union	100.0	62.9	37.1	8.1	2.4	12.5	6.1	8.0
Nonunion	100.0	72.8	27.2	6.7	2.6	7.0	2.9	8.1

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.

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

Table 14. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry health care and social assistance workers, by industry and occupational group, September 2010

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	\$28.58	\$20.38	\$8.20	\$2.18	\$0.63	\$2.32	\$0.84	\$2.23
Management, professional, and related	41.18	29.53	11.65	3.39	0.96	2.94	1.32	3.03
Registered nurses	48.34	33.89	14.46	4.13	1.63	3.33	1.76	3.60
Sales and office	22.23	15.51	6.72	1.59	0.38	2.35	0.69	1.71
Service	16.20	11.52	4.68	0.97	0.37	1.54	0.32	1.48
Hospitals	36.63	24.87	11.76	3.11	1.15	3.47	1.35	2.67
Management, professional, and related	44.97	31.01	13.96	3.96	1.46	3.65	1.65	3.24
Registered nurses	48.68	33.33	15.35	4.28	1.93	3.75	1.84	3.56
Service	20.65	13.16	7.49	1.43	0.71	2.98	0.75	1.62
Nursing and residential care facilities	20.10	14.69	5.41	1.33	0.43	1.52	0.28	1.85
Management, professional, and related	31.19	23.09	8.10	2.25	0.67	2.02	0.50	2.65
Service	15.04	10.87	4.17	0.88	0.35	1.27	0.18	1.49
Nursing care facilities¹	21.80	15.97	5.83	1.48	0.52	1.57	0.29	1.97
Management, professional, and related	34.11	25.56	8.55	2.44	0.82	1.94	0.48	2.87
Service	15.96	11.41	4.55	1.00	0.43	1.38	0.19	1.55
Percent of total compensation								
Health care and social assistance	100.0	71.3	28.7	7.6	2.2	8.1	2.9	7.8
Management, professional, and related	100.0	71.7	28.3	8.2	2.3	7.1	3.2	7.3
Registered nurses	100.0	70.1	29.9	8.5	3.4	6.9	3.6	7.5
Sales and office	100.0	69.8	30.2	7.1	1.7	10.6	3.1	7.7
Service	100.0	71.1	28.9	6.0	2.3	9.5	2.0	9.1
Hospitals	100.0	67.9	32.1	8.5	3.1	9.5	3.7	7.3
Management, professional, and related	100.0	69.0	31.0	8.8	3.2	8.1	3.7	7.2
Registered nurses	100.0	68.5	31.5	8.8	4.0	7.7	3.8	7.3
Service	100.0	63.7	36.3	6.9	3.4	14.4	3.6	7.8
Nursing and residential care facilities	100.0	73.1	26.9	6.6	2.1	7.6	1.4	9.2
Management, professional, and related	100.0	74.0	26.0	7.2	2.2	6.5	1.6	8.5
Service	100.0	72.3	27.7	5.9	2.3	8.4	1.2	9.9
Nursing care facilities¹	100.0	73.2	26.8	6.8	2.4	7.2	1.3	9.0
Management, professional, and related	100.0	74.9	25.1	7.2	2.4	5.7	1.4	8.4
Service	100.0	71.5	28.5	6.2	2.7	8.7	1.2	9.7

¹ Data are available beginning with December 2006.

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