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EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – SEPTEMBER 2014

Employer costs for employee **compensation** for civilian workers averaged \$32.20 per hour worked in September 2014, the U.S. Bureau of Labor Statistics reported today. **Wages and salaries** averaged \$22.13 per hour worked and accounted for 68.7 percent of these costs, while **benefits** averaged \$10.07 and accounted for the remaining 31.3 percent. Total employer compensation costs for **private industry** workers averaged \$30.32 per hour worked in September 2014.

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

Chart 1. Employer costs per hour worked for total compensation: selected major occupational groups, state and local government workers, September 2014

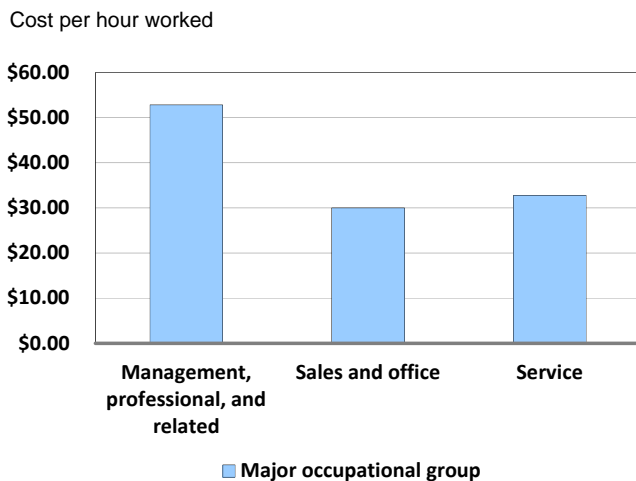
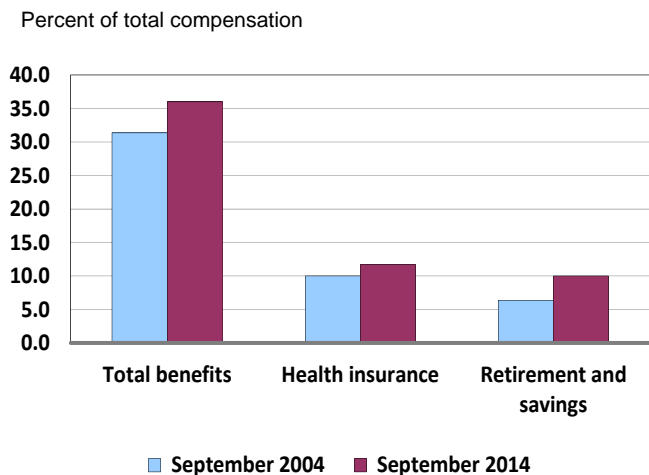


Chart 2. Employer costs as a percent of total compensation: total benefits, health insurance, and retirement and savings, state and local government workers, September 2004 and September 2014



Compensation costs in state and local government

State and local government employers spent an average of \$43.56 per hour worked for employee compensation in September 2014. Wages and salaries averaged \$27.89 per hour and accounted for 64.0 percent of compensation costs, while benefits averaged \$15.67 per hour worked and accounted for the remaining 36.0 percent. Total compensation costs for management, professional, and related workers averaged \$52.88 per hour worked. This major occupational group includes teachers, averaging \$59.42

per hour worked. Total compensation for sales and office workers averaged \$30.00 per hour worked and service workers averaged \$32.82. (See chart 1 and table 4.)

For state and local government employees, employer costs for **insurance** benefits averaged \$5.21 per hour, or 12.0 percent of total compensation. The largest component of insurance costs in September 2014 was health insurance, which averaged \$5.09, or 11.7 percent of total compensation. In September 2004, employer costs for health insurance averaged \$3.49 per hour worked, or 10.0 percent of total compensation. (See chart 2 and table 3.)

In September 2014, the average cost for **retirement and savings** benefits was \$4.34 per hour worked in state and local government, or 10.0 percent of total compensation. Included in this amount were employer costs for defined benefit plans, which averaged \$3.98 per hour (9.1 percent of total compensation), and defined contribution plans, which averaged 36 cents (0.8 percent). In September 2004, employer costs for retirement and savings averaged \$2.23 per hour worked, or 6.4 percent of total compensation. (See chart 2 and table 3.) Defined benefit plans specify a formula for determining future benefits, while defined contribution plans specify employer contributions but do not guarantee the amount of future benefits.

Two components of benefit costs are paid leave and legally required benefits. **Paid leave** benefit costs include vacation, holiday, sick leave, and personal leave. The average cost for paid leave was \$3.18 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 \$2.58 per hour worked. (See table 3.)

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

Table A. Relative importance of employer costs for employee compensation, September 2014

Compensation component	Civilian workers	Private industry	State and local government
Wages and salaries	68.7%	69.8%	64.0%
Benefits	31.3	30.2	36.0
Paid leave	7.0	6.9	7.3
Supplemental pay	2.4	2.8	0.8
Insurance	9.0	8.3	12.0
Health benefits	8.5	7.8	11.7
Retirement and savings	5.2	4.1	10.0
Defined benefit	3.3	1.9	9.1
Defined contribution	1.9	2.1	0.8
Legally required	7.7	8.1	5.9

The Employer Costs for Employee Compensation for December 2014 is scheduled to be released on Wednesday, March 11, 2015, 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. Selected metropolitan area data were included in the March 2014 news release published in June 2014. 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 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/ecsuphst.pdf and www.bls.gov/ncs/ect/sp/ecsuptc32.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/ecsuprse.pdf.

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

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

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

TECHNICAL NOTE

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

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

The cost levels for this quarter were collected from a probability sample of approximately 43,400 occupations selected from a sample of about 8,800 establishments in private industry and approximately 9,000 occupations from a sample of about 1,400 establishments in state and local government.

Comparing private and public sector data

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

ECEC quarterly publication focus

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

- December 2014—Paid leave and legally required benefit costs in private industry
- March 2015—Health benefit costs in private industry
- June 2015—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 2014

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	\$32.20	100.0	\$53.38	100.0	\$24.02	100.0	\$16.80	100.0
Wages and salaries	22.13	68.7	36.74	68.8	16.83	70.1	11.97	71.2
Total benefits	10.07	31.3	16.65	31.2	7.19	29.9	4.83	28.8
Paid leave	2.25	7.0	4.32	8.1	1.54	6.4	0.88	5.2
Vacation	1.11	3.4	2.10	3.9	0.77	3.2	0.41	2.5
Holiday	0.68	2.1	1.25	2.3	0.48	2.0	0.28	1.7
Sick	0.34	1.0	0.71	1.3	0.21	0.9	0.14	0.8
Personal	0.13	0.4	0.26	0.5	0.09	0.4	0.05	0.3
Supplemental pay	0.79	2.4	1.26	2.4	0.53	2.2	0.29	1.7
Overtime and premium ⁴	0.25	0.8	0.13	0.2	0.14	0.6	0.16	0.9
Shift differentials	0.06	0.2	0.09	0.2	0.02	0.1	0.05	0.3
Nonproduction bonuses	0.48	1.5	1.04	1.9	0.36	1.5	0.08	0.5
Insurance	2.89	9.0	4.36	8.2	2.39	9.9	1.37	8.1
Life	0.04	0.1	0.08	0.1	0.03	0.1	0.02	0.1
Health	2.75	8.5	4.12	7.7	2.29	9.5	1.33	7.9
Short-term disability	0.05	0.2	0.08	0.1	0.04	0.2	(⁵)	(⁶)
Long-term disability	0.05	0.1	0.08	0.1	0.03	0.1	(⁵)	(⁶)
Retirement and savings	1.67	5.2	3.28	6.1	0.87	3.6	0.71	4.2
Defined benefit	1.06	3.3	2.06	3.9	0.43	1.8	0.58	3.5
Defined contribution	0.61	1.9	1.22	2.3	0.43	1.8	0.13	0.8
Legally required benefits	2.47	7.7	3.44	6.5	1.87	7.8	1.59	9.4
Social Security and Medicare	1.79	5.6	2.87	5.4	1.40	5.8	0.98	5.9
Social Security ⁷	1.43	4.4	2.26	4.2	1.13	4.7	0.79	4.7
Medicare	0.36	1.1	0.61	1.1	0.27	1.1	0.19	1.2
Federal unemployment insurance	0.03	0.1	0.03	(⁶)	0.04	0.2	0.04	0.2
State unemployment insurance	0.20	0.6	0.18	0.3	0.19	0.8	0.18	1.0
Workers' compensation	0.45	1.4	0.37	0.7	0.24	1.0	0.39	2.3

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 2014 — 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	\$34.03	100.0	\$26.75	100.0	\$36.37	100.0	\$31.46	100.0
Wages and salaries	22.54	66.2	17.54	65.6	24.04	66.1	21.79	69.3
Total benefits	11.49	33.8	9.21	34.4	12.32	33.9	9.67	30.7
Paid leave	1.91	5.6	1.64	6.1	2.38	6.6	2.23	7.1
Vacation	0.96	2.8	0.84	3.2	1.26	3.5	1.08	3.4
Holiday	0.62	1.8	0.54	2.0	0.82	2.3	0.65	2.1
Sick	0.21	0.6	0.19	0.7	0.22	0.6	0.36	1.1
Personal	0.11	0.3	0.06	0.2	0.08	0.2	0.14	0.4
Supplemental pay	0.97	2.8	0.95	3.5	1.41	3.9	0.68	2.1
Overtime and premium ⁴	0.67	2.0	0.55	2.1	0.57	1.6	0.19	0.6
Shift differentials	0.05	0.1	0.08	0.3	0.08	0.2	0.06	0.2
Nonproduction bonuses	0.25	0.7	0.31	1.2	0.76	2.1	0.43	1.4
Insurance	3.19	9.4	2.99	11.2	3.46	9.5	2.79	8.9
Life	0.04	0.1	0.04	0.1	0.07	0.2	0.04	0.1
Health	3.03	8.9	2.83	10.6	3.25	8.9	2.66	8.5
Short-term disability	0.08	0.2	0.06	0.2	0.08	0.2	0.05	0.1
Long-term disability	0.04	0.1	0.07	0.3	0.05	0.1	0.04	0.1
Retirement and savings	2.17	6.4	1.10	4.1	1.95	5.4	1.62	5.2
Defined benefit	1.59	4.7	0.64	2.4	1.12	3.1	1.05	3.3
Defined contribution	0.58	1.7	0.46	1.7	0.83	2.3	0.57	1.8
Legally required benefits	3.25	9.5	2.53	9.4	3.12	8.6	2.36	7.5
Social Security and Medicare	1.90	5.6	1.50	5.6	2.05	5.6	1.74	5.5
Social Security ⁷	1.54	4.5	1.21	4.5	1.65	4.5	1.39	4.4
Medicare	0.37	1.1	0.29	1.1	0.40	1.1	0.36	1.1
Federal unemployment insurance	0.03	0.1	0.04	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.27	0.8	0.23	0.9	0.27	0.8	0.19	0.6
Workers' compensation	1.04	3.1	0.76	2.8	0.76	2.1	0.39	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 2014

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	\$32.20	\$22.13	\$10.07	\$2.25	\$0.79	\$2.89	\$1.67	\$2.47
Occupational group								
Management, professional, and related	53.38	36.74	16.65	4.32	1.26	4.36	3.28	3.44
Management, business, and financial	62.39	42.66	19.73	5.68	2.04	4.52	3.48	4.00
Professional and related	49.58	34.24	15.35	3.74	0.93	4.28	3.19	3.21
Teachers ²	55.97	39.45	16.52	2.73	0.18	5.46	5.05	3.09
Primary, secondary, and special education school teachers	55.92	38.62	17.31	2.46	0.18	6.27	5.57	2.82
Registered nurses	49.22	34.27	14.95	3.96	1.47	3.90	2.07	3.55
Sales and office	24.02	16.83	7.19	1.54	0.53	2.39	0.87	1.87
Sales and related	22.76	17.04	5.72	1.23	0.53	1.57	0.54	1.85
Office and administrative support	24.76	16.71	8.05	1.72	0.53	2.86	1.06	1.88
Service	16.80	11.97	4.83	0.88	0.29	1.37	0.71	1.59
Natural resources, construction, and maintenance	34.03	22.54	11.49	1.91	0.97	3.19	2.17	3.25
Construction, extraction, farming, fishing, and forestry ³	34.03	22.41	11.62	1.48	0.93	3.14	2.50	3.57
Installation, maintenance, and repair	34.03	22.66	11.37	2.31	1.01	3.24	1.87	2.95
Production, transportation, and material moving	26.75	17.54	9.21	1.64	0.95	2.99	1.10	2.53
Production	26.83	17.66	9.17	1.71	1.14	2.97	0.92	2.43
Transportation and material moving	26.68	17.44	9.24	1.58	0.78	3.01	1.26	2.61
Industry group								
Education and health services	36.63	25.28	11.34	2.59	0.46	3.64	2.22	2.43
Educational services	45.20	30.83	14.37	2.72	0.18	4.98	3.92	2.58
Elementary and secondary schools	44.66	30.22	14.44	2.29	0.17	5.34	4.25	2.38
Junior colleges, colleges, and universities	49.51	33.91	15.60	3.95	0.17	4.61	3.80	3.06
Health care and social assistance	31.11	21.72	9.39	2.50	0.64	2.77	1.14	2.34
Hospitals	41.38	27.50	13.88	3.66	1.20	4.27	1.91	2.84
Percent of total compensation								
Civilian workers ¹	100.0	68.7	31.3	7.0	2.4	9.0	5.2	7.7
Occupational group								
Management, professional, and related	100.0	68.8	31.2	8.1	2.4	8.2	6.1	6.5
Management, business, and financial	100.0	68.4	31.6	9.1	3.3	7.3	5.6	6.4
Professional and related	100.0	69.0	31.0	7.5	1.9	8.6	6.4	6.5
Teachers ²	100.0	70.5	29.5	4.9	0.3	9.8	9.0	5.5
Primary, secondary, and special education school teachers	100.0	69.1	30.9	4.4	0.3	11.2	10.0	5.0
Registered nurses	100.0	69.6	30.4	8.0	3.0	7.9	4.2	7.2
Sales and office	100.0	70.1	29.9	6.4	2.2	9.9	3.6	7.8
Sales and related	100.0	74.9	25.1	5.4	2.3	6.9	2.4	8.1
Office and administrative support	100.0	67.5	32.5	7.0	2.1	11.5	4.3	7.6
Service	100.0	71.2	28.8	5.2	1.7	8.1	4.2	9.4
Natural resources, construction, and maintenance	100.0	66.2	33.8	5.6	2.8	9.4	6.4	9.5
Construction, extraction, farming, fishing, and forestry ³	100.0	65.9	34.1	4.3	2.7	9.2	7.3	10.5
Installation, maintenance, and repair	100.0	66.6	33.4	6.8	3.0	9.5	5.5	8.7
Production, transportation, and material moving	100.0	65.6	34.4	6.1	3.5	11.2	4.1	9.4
Production	100.0	65.8	34.2	6.4	4.3	11.1	3.4	9.0
Transportation and material moving	100.0	65.4	34.6	5.9	2.9	11.3	4.7	9.8
Industry group								
Education and health services	100.0	69.0	31.0	7.1	1.3	9.9	6.1	6.6
Educational services	100.0	68.2	31.8	6.0	0.4	11.0	8.7	5.7
Elementary and secondary schools	100.0	67.7	32.3	5.1	0.4	12.0	9.5	5.3
Junior colleges, colleges, and universities	100.0	68.5	31.5	8.0	0.3	9.3	7.7	6.2
Health care and social assistance	100.0	69.8	30.2	8.1	2.1	8.9	3.7	7.5
Hospitals	100.0	66.5	33.5	8.8	2.9	10.3	4.6	6.9

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 2014

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	\$43.56	100.0	\$52.88	100.0	\$30.00	100.0	\$32.82	100.0	\$43.61	100.0
Wages and salaries	27.89	64.0	35.26	66.7	17.91	59.7	19.12	58.3	27.95	64.1
Total benefits	15.67	36.0	17.62	33.3	12.09	40.3	13.69	41.7	15.65	35.9
Paid leave	3.18	7.3	3.52	6.7	2.60	8.7	2.84	8.6	3.17	7.3
Vacation	1.18	2.7	1.17	2.2	1.15	3.8	1.22	3.7	1.18	2.7
Holiday	0.93	2.1	0.99	1.9	0.81	2.7	0.90	2.7	0.93	2.1
Sick	0.83	1.9	1.05	2.0	0.51	1.7	0.58	1.8	0.83	1.9
Personal	0.23	0.5	0.31	0.6	0.12	0.4	0.14	0.4	0.23	0.5
Supplemental pay	0.36	0.8	0.27	0.5	0.20	0.7	0.60	1.8	0.36	0.8
Overtime and premium ³	0.19	0.4	0.08	0.2	0.12	0.4	0.41	1.2	0.19	0.4
Shift differentials	0.05	0.1	0.03	0.1	0.02	0.1	0.09	0.3	0.05	0.1
Nonproduction bonuses	0.12	0.3	0.15	0.3	0.07	0.2	0.11	0.3	0.12	0.3
Insurance	5.21	12.0	5.71	10.8	4.74	15.8	4.36	13.3	5.21	12.0
Life	0.06	0.1	0.06	0.1	0.05	0.2	0.05	0.2	0.06	0.1
Health	5.09	11.7	5.57	10.5	4.64	15.5	4.26	13.0	5.09	11.7
Short-term disability	0.03	0.1	0.03	0.1	0.02	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	4.34	10.0	5.17	9.8	2.66	8.9	3.77	11.5	4.34	9.9
Defined benefit	3.98	9.1	4.68	8.8	2.43	8.1	3.56	10.8	3.97	9.1
Defined contribution	0.36	0.8	0.49	0.9	0.23	0.8	0.21	0.6	0.37	0.8
Legally required benefits	2.58	5.9	2.95	5.6	1.89	6.3	2.13	6.5	2.57	5.9
Social Security and Medicare	1.94	4.4	2.35	4.4	1.41	4.7	1.38	4.2	1.93	4.4
Social Security ⁴	1.49	3.4	1.79	3.4	1.11	3.7	1.06	3.2	1.49	3.4
Medicare	0.45	1.0	0.56	1.1	0.30	1.0	0.32	1.0	0.45	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	0.55	1.3	0.51	1.0	0.39	1.3	0.66	2.0	0.54	1.2

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 2014

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	\$43.56	\$27.89	\$15.67	\$3.18	\$0.36	\$5.21	\$4.34	\$2.58
Occupational group								
Management, professional, and related	52.88	35.26	17.62	3.52	0.27	5.71	5.17	2.95
Professional and related	51.86	34.83	17.03	3.17	0.26	5.66	5.11	2.82
Teachers ¹	59.42	41.25	18.17	2.85	0.15	6.12	5.97	3.07
Primary, secondary, and special education school teachers	59.68	40.94	18.74	2.57	0.18	6.78	6.32	2.89
Sales and office	30.00	17.91	12.09	2.60	0.20	4.74	2.66	1.89
Office and administrative support	30.18	17.98	12.20	2.63	0.20	4.80	2.68	1.89
Service	32.82	19.12	13.69	2.84	0.60	4.36	3.77	2.13
Industry group								
Education and health services	45.43	30.26	15.17	2.83	0.23	5.32	4.28	2.50
Educational services	46.20	30.99	15.21	2.67	0.16	5.41	4.49	2.48
Elementary and secondary schools	45.56	30.60	14.96	2.32	0.17	5.56	4.54	2.36
Junior colleges, colleges, and universities	48.73	32.67	16.06	3.89	0.13	4.76	4.40	2.88
Health care and social assistance	40.86	25.98	14.89	3.75	0.60	4.81	3.06	2.67
Hospitals	45.80	29.45	16.35	4.29	0.76	5.12	3.37	2.81
Public administration	41.89	24.85	17.04	3.88	0.59	5.17	4.66	2.74
Percent of total compensation								
State and local government workers	100.0	64.0	36.0	7.3	0.8	12.0	10.0	5.9
Occupational group								
Management, professional, and related	100.0	66.7	33.3	6.7	0.5	10.8	9.8	5.6
Professional and related	100.0	67.2	32.8	6.1	0.5	10.9	9.9	5.4
Teachers ¹	100.0	69.4	30.6	4.8	0.3	10.3	10.0	5.2
Primary, secondary, and special education school teachers	100.0	68.6	31.4	4.3	0.3	11.4	10.6	4.8
Sales and office	100.0	59.7	40.3	8.7	0.7	15.8	8.9	6.3
Office and administrative support	100.0	59.6	40.4	8.7	0.7	15.9	8.9	6.3
Service	100.0	58.3	41.7	8.6	1.8	13.3	11.5	6.5
Industry group								
Education and health services	100.0	66.6	33.4	6.2	0.5	11.7	9.4	5.5
Educational services	100.0	67.1	32.9	5.8	0.4	11.7	9.7	5.4
Elementary and secondary schools	100.0	67.2	32.8	5.1	0.4	12.2	10.0	5.2
Junior colleges, colleges, and universities	100.0	67.0	33.0	8.0	0.3	9.8	9.0	5.9
Health care and social assistance	100.0	63.6	36.4	9.2	1.5	11.8	7.5	6.5
Hospitals	100.0	64.3	35.7	9.4	1.7	11.2	7.4	6.1
Public administration	100.0	59.3	40.7	9.3	1.4	12.3	11.1	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 2014

Compensation component	Occupational group							
	All workers		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$30.32	100.0	\$53.56	100.0	\$23.51	100.0	\$14.21	100.0
Wages and salaries	21.18	69.8	37.26	69.6	16.74	71.2	10.81	76.1
Total benefits	9.14	30.2	16.30	30.4	6.78	28.8	3.40	23.9
Paid leave	2.10	6.9	4.60	8.6	1.45	6.2	0.56	3.9
Vacation	1.09	3.6	2.43	4.5	0.74	3.1	0.28	2.0
Holiday	0.64	2.1	1.34	2.5	0.45	1.9	0.18	1.3
Sick	0.26	0.8	0.59	1.1	0.18	0.8	0.07	0.5
Personal	0.11	0.4	0.24	0.4	0.09	0.4	0.03	0.2
Supplemental pay	0.86	2.8	1.61	3.0	0.55	2.4	0.24	1.7
Overtime and premium ¹	0.25	0.8	0.15	0.3	0.15	0.6	0.12	0.8
Shift differentials	0.06	0.2	0.11	0.2	0.02	0.1	0.05	0.3
Nonproduction bonuses	0.54	1.8	1.35	2.5	0.38	1.6	0.08	0.5
Insurance	2.50	8.3	3.87	7.2	2.19	9.3	0.89	6.2
Life	0.04	0.1	0.08	0.2	0.03	0.1	(²)	(³)
Health	2.36	7.8	3.61	6.7	2.09	8.9	0.85	6.0
Short-term disability	0.06	0.2	0.10	0.2	0.04	0.2	(²)	(³)
Long-term disability	0.05	0.2	0.09	0.2	0.03	0.1	(²)	(³)
Retirement and savings	1.23	4.1	2.60	4.9	0.72	3.0	0.22	1.5
Defined benefit	0.58	1.9	1.13	2.1	0.26	1.1	0.10	0.7
Defined contribution	0.65	2.1	1.47	2.8	0.45	1.9	0.12	0.8
Legally required benefits	2.45	8.1	3.62	6.8	1.87	7.9	1.50	10.5
Social Security and Medicare	1.77	5.8	3.05	5.7	1.40	6.0	0.92	6.5
Social Security ⁴	1.42	4.7	2.42	4.5	1.13	4.8	0.75	5.2
Medicare	0.35	1.2	0.63	1.2	0.27	1.2	0.17	1.2
Federal unemployment insurance	0.04	0.1	0.03	0.1	0.04	0.2	0.04	0.3
State unemployment insurance	0.22	0.7	0.22	0.4	0.20	0.9	0.19	1.3
Workers' compensation	0.43	1.4	0.32	0.6	0.22	0.9	0.35	2.4

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 2014 — 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	\$33.65	100.0	\$26.52	100.0	\$44.09	100.0	\$28.95	100.0
Wages and salaries	22.56	67.0	17.48	65.9	26.22	59.5	20.68	71.4
Total benefits	11.09	33.0	9.04	34.1	17.87	40.5	8.28	28.6
Paid leave	1.77	5.2	1.61	6.1	3.15	7.2	1.99	6.9
Vacation	0.91	2.7	0.84	3.2	1.61	3.6	1.04	3.6
Holiday	0.58	1.7	0.53	2.0	0.93	2.1	0.61	2.1
Sick	0.17	0.5	0.18	0.7	0.46	1.0	0.24	0.8
Personal	0.10	0.3	0.06	0.2	0.16	0.4	0.11	0.4
Supplemental pay	1.01	3.0	0.97	3.6	1.34	3.0	0.81	2.8
Overtime and premium ¹	0.70	2.1	0.56	2.1	0.77	1.7	0.20	0.7
Shift differentials	0.04	0.1	0.09	0.3	0.18	0.4	0.05	0.2
Nonproduction bonuses	0.27	0.8	0.32	1.2	0.39	0.9	0.55	1.9
Insurance	3.00	8.9	2.91	11.0	5.91	13.4	2.17	7.5
Life	0.04	0.1	0.04	0.1	0.07	0.2	0.04	0.1
Health	2.84	8.4	2.74	10.3	5.56	12.6	2.04	7.1
Short-term disability	0.09	0.3	0.06	0.2	0.16	0.4	0.04	0.2
Long-term disability	0.03	0.1	0.07	0.3	0.11	0.3	0.04	0.1
Retirement and savings	2.00	5.9	1.02	3.8	3.90	8.8	0.97	3.3
Defined benefit	1.38	4.1	0.55	2.1	2.90	6.6	0.35	1.2
Defined contribution	0.62	1.8	0.47	1.8	1.00	2.3	0.62	2.1
Legally required benefits	3.32	9.9	2.53	9.6	3.57	8.1	2.34	8.1
Social Security and Medicare	1.92	5.7	1.50	5.6	2.25	5.1	1.72	5.9
Social Security ⁴	1.55	4.6	1.21	4.6	1.80	4.1	1.38	4.8
Medicare	0.37	1.1	0.29	1.1	0.44	1.0	0.34	1.2
Federal unemployment insurance	0.03	0.1	0.04	0.1	0.04	0.1	0.04	0.1
State unemployment insurance	0.29	0.9	0.24	0.9	0.31	0.7	0.21	0.7
Workers' compensation	1.08	3.2	0.76	2.9	0.97	2.2	0.38	1.3

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 2014

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	\$36.34	100.0	\$35.27	100.0	\$35.90	100.0	\$29.07	100.0	\$25.51	100.0	\$51.77	100.0
Wages and salaries	24.06	66.2	24.35	69.0	23.36	65.1	20.58	70.8	17.97	70.4	32.60	63.0
Total benefits	12.27	33.8	10.92	31.0	12.54	34.9	8.50	29.2	7.54	29.6	19.17	37.0
Paid leave	2.37	6.5	1.51	4.3	2.70	7.5	2.04	7.0	1.57	6.1	4.54	8.8
Vacation	1.25	3.4	0.79	2.2	1.42	4.0	1.06	3.6	0.83	3.3	2.37	4.6
Holiday	0.82	2.3	0.54	1.5	0.93	2.6	0.60	2.1	0.46	1.8	1.13	2.2
Sick	0.22	0.6	0.13	0.4	0.25	0.7	0.26	0.9	0.20	0.8	0.54	1.0
Personal	0.08	0.2	0.06	0.2	0.09	0.3	0.12	0.4	0.07	0.3	0.49	0.9
Supplemental pay	1.42	3.9	1.02	2.9	1.54	4.3	0.74	2.5	0.58	2.3	1.85	3.6
Overtime and premium ³	0.57	1.6	0.61	1.7	0.54	1.5	0.19	0.6	0.27	1.1	0.33	0.6
Shift differentials	0.08	0.2	(⁴)	(⁵)	0.12	0.3	0.06	0.2	0.02	0.1	0.05	0.1
Nonproduction bonuses	0.77	2.1	0.40	1.1	0.89	2.5	0.49	1.7	0.29	1.1	1.47	2.8
Insurance	3.44	9.5	2.79	7.9	3.70	10.3	2.31	7.9	2.28	8.9	5.00	9.7
Life	0.07	0.2	0.04	0.1	0.06	0.2	0.04	0.1	0.03	0.1	0.06	0.1
Health	3.24	8.9	2.68	7.6	3.48	9.7	2.18	7.5	2.15	8.4	4.62	8.9
Short-term disability	0.08	0.2	0.05	0.1	0.09	0.3	0.05	0.2	0.04	0.1	0.24	0.5
Long-term disability	0.05	0.1	0.03	0.1	0.06	0.2	0.05	0.2	0.05	0.2	0.07	0.1
Retirement and savings	1.92	5.3	1.92	5.4	1.77	4.9	1.09	3.7	0.91	3.6	4.39	8.5
Defined benefit	1.08	3.0	1.23	3.5	0.92	2.6	0.48	1.6	0.44	1.7	3.09	6.0
Defined contribution	0.84	2.3	0.69	2.0	0.85	2.4	0.61	2.1	0.47	1.8	1.30	2.5
Legally required benefits	3.12	8.6	3.68	10.4	2.83	7.9	2.31	8.0	2.21	8.7	3.39	6.5
Social Security and Medicare	2.05	5.6	2.02	5.7	2.02	5.6	1.71	5.9	1.48	5.8	2.82	5.4
Social Security ⁶	1.65	4.5	1.63	4.6	1.63	4.5	1.37	4.7	1.19	4.7	2.26	4.4
Medicare	0.40	1.1	0.39	1.1	0.40	1.1	0.34	1.2	0.29	1.1	0.56	1.1
Federal unemployment insurance	0.04	0.1	0.03	0.1	0.04	0.1	0.04	0.1	0.04	0.2	0.04	0.1
State unemployment insurance	0.28	0.8	0.36	1.0	0.24	0.7	0.20	0.7	0.19	0.7	0.24	0.5
Workers' compensation	0.76	2.1	1.26	3.6	0.53	1.5	0.36	1.3	0.50	1.9	0.29	0.6

See footnotes at end of table.

Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group, September 2014 — 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	\$42.39	100.0	\$36.10	100.0	\$31.69	100.0	\$13.12	100.0	\$25.84	100.0
Wages and salaries	28.49	67.2	25.88	71.7	22.49	71.0	10.32	78.6	18.68	72.3
Total benefits	13.90	32.8	10.21	28.3	9.20	29.0	2.80	21.4	7.16	27.7
Paid leave	3.56	8.4	2.68	7.4	2.45	7.7	0.44	3.4	1.54	6.0
Vacation	1.84	4.4	1.40	3.9	1.25	3.9	0.24	1.9	0.74	2.8
Holiday	1.03	2.4	0.83	2.3	0.70	2.2	0.13	1.0	0.51	2.0
Sick	0.49	1.2	0.30	0.8	0.36	1.1	0.05	0.4	0.20	0.8
Personal	0.20	0.5	0.15	0.4	0.15	0.5	0.02	0.2	0.09	0.4
Supplemental pay	2.26	5.3	0.90	2.5	0.59	1.9	0.15	1.1	0.33	1.3
Overtime and premium ³	0.16	0.4	0.16	0.5	0.20	0.6	0.07	0.6	0.12	0.5
Shift differentials	0.02	(⁵)	0.02	0.1	0.20	0.6	(⁴)	(⁵)	0.02	0.1
Nonproduction bonuses	2.08	4.9	0.71	2.0	0.20	0.6	0.07	0.5	0.19	0.8
Insurance	3.60	8.5	2.45	6.8	2.69	8.5	0.65	4.9	1.97	7.6
Life	0.05	0.1	0.05	0.1	0.04	0.1	(⁴)	(⁵)	0.03	0.1
Health	3.37	7.9	2.28	6.3	2.57	8.1	0.63	4.8	1.90	7.4
Short-term disability	0.11	0.3	0.06	0.2	0.04	0.1	(⁴)	(⁵)	0.03	0.1
Long-term disability	0.06	0.1	0.06	0.2	0.05	0.1	(⁴)	(⁵)	0.02	0.1
Retirement and savings	1.69	4.0	1.39	3.8	1.07	3.4	0.18	1.3	1.08	4.2
Defined benefit	0.45	1.1	0.61	1.7	0.34	1.1	0.08	0.6	0.62	2.4
Defined contribution	1.24	2.9	0.78	2.2	0.73	2.3	0.09	0.7	0.47	1.8
Legally required benefits	2.80	6.6	2.79	7.7	2.39	7.5	1.38	10.5	2.23	8.6
Social Security and Medicare	2.34	5.5	2.13	5.9	1.87	5.9	0.89	6.8	1.55	6.0
Social Security ⁶	1.85	4.4	1.70	4.7	1.50	4.7	0.72	5.5	1.25	4.8
Medicare	0.49	1.2	0.42	1.2	0.37	1.2	0.17	1.3	0.30	1.2
Federal unemployment insurance	0.04	0.1	0.04	0.1	0.03	0.1	0.05	0.4	0.04	0.1
State unemployment insurance	0.22	0.5	0.25	0.7	0.18	0.6	0.18	1.4	0.25	1.0
Workers' compensation	0.20	0.5	0.38	1.0	0.32	1.0	0.27	2.0	0.40	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 for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

⁴ Cost per hour worked is \$0.01 or less.

⁵ Less than .05 percent.

⁶ 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 2014

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	\$34.95	100.0	\$35.27	100.0	\$34.82	100.0	\$27.38	100.0	\$28.09	100.0
Wages and salaries	23.95	68.5	24.88	70.5	23.60	67.8	19.46	71.1	20.02	71.3
Total benefits	11.00	31.5	10.39	29.5	11.23	32.2	7.91	28.9	8.07	28.7
Paid leave	2.60	7.5	2.43	6.9	2.67	7.7	1.83	6.7	1.95	7.0
Vacation	1.31	3.8	1.25	3.6	1.33	3.8	0.95	3.5	1.01	3.6
Holiday	0.78	2.2	0.75	2.1	0.79	2.3	0.57	2.1	0.60	2.1
Sick	0.35	1.0	0.29	0.8	0.37	1.1	0.22	0.8	0.24	0.8
Personal	0.17	0.5	0.14	0.4	0.18	0.5	0.10	0.4	0.11	0.4
Supplemental pay	1.05	3.0	0.96	2.7	1.08	3.1	0.80	2.9	0.74	2.6
Overtime and premium ²	0.25	0.7	0.25	0.7	0.25	0.7	0.28	1.0	0.24	0.9
Shift differentials	0.08	0.2	0.10	0.3	0.07	0.2	0.06	0.2	0.06	0.2
Nonproduction bonuses	0.72	2.1	0.62	1.7	0.76	2.2	0.46	1.7	0.44	1.6
Insurance	3.05	8.7	2.76	7.8	3.16	9.1	2.11	7.7	2.16	7.7
Life	0.05	0.1	0.04	0.1	0.05	0.1	0.04	0.1	0.04	0.1
Health	2.86	8.2	2.60	7.4	2.95	8.5	1.98	7.2	2.03	7.2
Short-term disability	0.09	0.3	0.07	0.2	0.09	0.3	0.05	0.2	0.05	0.2
Long-term disability	0.05	0.2	0.05	0.1	0.06	0.2	0.04	0.2	0.04	0.2
Retirement and savings	1.46	4.2	1.42	4.0	1.48	4.2	1.02	3.7	1.02	3.6
Defined benefit	0.69	2.0	0.66	1.9	0.70	2.0	0.45	1.6	0.42	1.5
Defined contribution	0.77	2.2	0.77	2.2	0.78	2.2	0.57	2.1	0.60	2.1
Legally required benefits	2.84	8.1	2.81	8.0	2.85	8.2	2.15	7.9	2.20	7.8
Social Security and Medicare	1.98	5.7	2.03	5.8	1.95	5.6	1.64	6.0	1.68	6.0
Social Security ³	1.58	4.5	1.63	4.6	1.56	4.5	1.32	4.8	1.35	4.8
Medicare	0.40	1.1	0.41	1.2	0.40	1.1	0.32	1.2	0.33	1.2
Federal unemployment insurance	0.04	0.1	0.03	0.1	0.04	0.1	0.03	0.1	0.04	0.1
State unemployment insurance	0.32	0.9	0.33	0.9	0.32	0.9	0.15	0.5	0.15	0.5
Workers' compensation	0.50	1.4	0.41	1.2	0.53	1.5	0.34	1.2	0.33	1.2

See footnotes at end of table.

Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by census region and division, September 2014 — 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	\$24.29	100.0	\$27.62	100.0	\$29.27	100.0	\$29.48	100.0	\$28.84	100.0
Wages and salaries	17.25	71.0	19.56	70.8	20.27	69.3	20.28	68.8	20.27	70.3
Total benefits	7.03	29.0	8.06	29.2	9.00	30.7	9.20	31.2	8.57	29.7
Paid leave	1.55	6.4	1.76	6.4	2.01	6.9	2.00	6.8	2.03	7.0
Vacation	0.79	3.3	0.91	3.3	1.09	3.7	1.08	3.7	1.11	3.8
Holiday	0.51	2.1	0.56	2.0	0.61	2.1	0.61	2.1	0.61	2.1
Sick	0.17	0.7	0.20	0.7	0.21	0.7	0.20	0.7	0.23	0.8
Personal	0.08	0.3	0.09	0.3	0.10	0.3	0.10	0.3	0.09	0.3
Supplemental pay	0.67	2.8	0.96	3.5	0.79	2.7	0.86	2.9	0.63	2.2
Overtime and premium ²	0.31	1.3	0.34	1.2	0.25	0.9	0.27	0.9	0.20	0.7
Shift differentials	0.04	0.2	0.05	0.2	0.07	0.2	0.08	0.3	0.05	0.2
Nonproduction bonuses	0.32	1.3	0.57	2.1	0.47	1.6	0.51	1.7	0.38	1.3
Insurance	2.04	8.4	2.06	7.5	2.65	9.1	2.72	9.2	2.50	8.7
Life	0.04	0.2	0.05	0.2	0.04	0.1	0.04	0.1	0.04	0.1
Health	1.91	7.9	1.94	7.0	2.51	8.6	2.57	8.7	2.37	8.2
Short-term disability	0.05	0.2	0.04	0.1	0.06	0.2	0.06	0.2	0.05	0.2
Long-term disability	0.04	0.2	0.04	0.1	0.05	0.2	0.05	0.2	0.05	0.2
Retirement and savings	0.79	3.3	1.12	4.1	1.20	4.1	1.24	4.2	1.13	3.9
Defined benefit	0.37	1.5	0.53	1.9	0.59	2.0	0.66	2.2	0.45	1.6
Defined contribution	0.42	1.7	0.59	2.1	0.61	2.1	0.58	2.0	0.67	2.3
Legally required benefits	1.98	8.2	2.16	7.8	2.35	8.0	2.38	8.1	2.27	7.9
Social Security and Medicare	1.47	6.1	1.65	6.0	1.71	5.8	1.71	5.8	1.69	5.9
Social Security ³	1.19	4.9	1.33	4.8	1.37	4.7	1.38	4.7	1.36	4.7
Medicare	0.28	1.2	0.32	1.2	0.33	1.1	0.33	1.1	0.33	1.2
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.04	0.1	0.04	0.2	0.04	0.1
State unemployment insurance	0.12	0.5	0.15	0.5	0.21	0.7	0.22	0.8	0.19	0.6
Workers' compensation	0.36	1.5	0.33	1.2	0.39	1.3	0.40	1.4	0.35	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 2014 — Continued

Compensation component	Census region and division ¹					
	West		West divisions			
	Cost	Percent	Mountain		Pacific	
			Cost	Percent	Cost	Percent
Total compensation	\$32.00	100.0	\$28.66	100.0	\$33.57	100.0
Wages and salaries	22.41	70.0	20.50	71.5	23.30	69.4
Total benefits	9.59	30.0	8.17	28.5	10.26	30.6
Paid leave	2.16	6.8	1.91	6.7	2.28	6.8
Vacation	1.13	3.5	1.04	3.6	1.18	3.5
Holiday	0.65	2.0	0.52	1.8	0.71	2.1
Sick	0.28	0.9	0.23	0.8	0.31	0.9
Personal	0.09	0.3	0.12	0.4	0.08	0.2
Supplemental pay	0.85	2.6	0.76	2.7	0.89	2.6
Overtime and premium ²	0.22	0.7	0.21	0.7	0.22	0.7
Shift differentials	0.05	0.1	0.03	0.1	0.05	0.2
Nonproduction bonuses	0.58	1.8	0.52	1.8	0.61	1.8
Insurance	2.48	7.8	2.12	7.4	2.65	7.9
Life	0.04	0.1	0.04	0.1	0.04	0.1
Health	2.36	7.4	1.99	6.9	2.54	7.6
Short-term disability	0.04	0.1	0.03	0.1	0.04	0.1
Long-term disability	0.04	0.1	0.05	0.2	0.04	0.1
Retirement and savings	1.40	4.4	1.09	3.8	1.55	4.6
Defined benefit	0.69	2.2	0.36	1.2	0.85	2.5
Defined contribution	0.71	2.2	0.74	2.6	0.70	2.1
Legally required benefits	2.70	8.4	2.28	7.9	2.90	8.6
Social Security and Medicare	1.85	5.8	1.69	5.9	1.92	5.7
Social Security ³	1.48	4.6	1.35	4.7	1.54	4.6
Medicare	0.37	1.2	0.34	1.2	0.38	1.1
Federal unemployment insurance	0.04	0.1	0.03	0.1	0.05	0.2
State unemployment insurance	0.24	0.7	0.17	0.6	0.27	0.8
Workers' compensation	0.57	1.8	0.39	1.4	0.66	2.0

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 2014

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	\$25.22	100.0	\$24.17	100.0	\$28.46	100.0	\$36.29	100.0	\$30.51	100.0	\$44.60	100.0
Wages and salaries	18.58	73.7	17.99	74.4	20.41	71.7	24.22	66.7	20.94	68.6	28.93	64.9
Total benefits	6.64	26.3	6.18	25.6	8.05	28.3	12.07	33.3	9.57	31.4	15.67	35.1
Paid leave	1.48	5.9	1.36	5.6	1.85	6.5	2.82	7.8	2.18	7.1	3.75	8.4
Vacation	0.76	3.0	0.69	2.9	0.96	3.4	1.49	4.1	1.15	3.8	1.97	4.4
Holiday	0.48	1.9	0.44	1.8	0.58	2.0	0.83	2.3	0.65	2.1	1.08	2.4
Sick	0.17	0.7	0.16	0.7	0.22	0.8	0.35	1.0	0.25	0.8	0.50	1.1
Personal	0.07	0.3	0.06	0.3	0.10	0.3	0.16	0.4	0.13	0.4	0.20	0.4
Supplemental pay	0.51	2.0	0.49	2.0	0.58	2.0	1.26	3.5	0.87	2.9	1.81	4.1
Overtime and premium ¹	0.18	0.7	0.16	0.7	0.25	0.9	0.34	0.9	0.30	1.0	0.39	0.9
Shift differentials	(²)	(³)	(²)	(³)	0.02	0.1	0.12	0.3	0.06	0.2	0.20	0.4
Nonproduction bonuses	0.31	1.2	0.31	1.3	0.32	1.1	0.80	2.2	0.51	1.7	1.22	2.7
Insurance	1.73	6.9	1.59	6.6	2.17	7.6	3.41	9.4	2.79	9.1	4.31	9.7
Life	0.03	0.1	0.03	0.1	0.03	0.1	0.06	0.2	0.05	0.2	0.06	0.1
Health	1.64	6.5	1.51	6.2	2.06	7.2	3.20	8.8	2.62	8.6	4.04	9.1
Short-term disability	0.03	0.1	0.03	0.1	0.04	0.2	0.08	0.2	0.07	0.2	0.11	0.2
Long-term disability	0.03	0.1	0.02	0.1	0.03	0.1	0.07	0.2	0.05	0.2	0.10	0.2
Retirement and savings	0.71	2.8	0.59	2.4	1.07	3.8	1.85	5.1	1.29	4.2	2.66	6.0
Defined benefit	0.29	1.1	0.23	1.0	0.45	1.6	0.93	2.6	0.60	2.0	1.40	3.1
Defined contribution	0.42	1.7	0.35	1.5	0.62	2.2	0.92	2.5	0.69	2.3	1.26	2.8
Legally required benefits	2.22	8.8	2.17	9.0	2.37	8.3	2.73	7.5	2.45	8.0	3.14	7.0
Social Security and Medicare	1.52	6.0	1.48	6.1	1.66	5.8	2.05	5.7	1.76	5.8	2.47	5.5
Social Security ⁴	1.22	4.8	1.19	4.9	1.33	4.7	1.64	4.5	1.42	4.6	1.97	4.4
Medicare	0.30	1.2	0.29	1.2	0.33	1.2	0.41	1.1	0.35	1.1	0.50	1.1
Federal unemployment insurance	0.04	0.2	0.04	0.2	0.04	0.1	0.04	0.1	0.04	0.1	0.03	0.1
State unemployment insurance	0.22	0.9	0.21	0.9	0.24	0.8	0.21	0.6	0.21	0.7	0.21	0.5
Workers' compensation	0.44	1.7	0.44	1.8	0.44	1.5	0.43	1.2	0.43	1.4	0.42	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 2014

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	\$30.32	\$21.18	\$9.14	\$2.10	\$0.86	\$2.50	\$1.23	\$2.45
Management, professional, and related	53.56	37.26	16.30	4.60	1.61	3.87	2.60	3.62
Management, business, and financial	62.99	43.45	19.54	5.72	2.31	4.30	3.17	4.05
Professional and related	48.53	33.96	14.57	4.00	1.24	3.65	2.30	3.39
Sales and office	23.51	16.74	6.78	1.45	0.55	2.19	0.72	1.87
Sales and related	22.72	17.04	5.68	1.22	0.53	1.55	0.52	1.85
Office and administrative support	24.03	16.54	7.49	1.60	0.57	2.60	0.84	1.88
Service	14.21	10.81	3.40	0.56	0.24	0.89	0.22	1.50
Natural resources, construction, and maintenance	33.65	22.56	11.09	1.77	1.01	3.00	2.00	3.32
Construction, extraction, farming, fishing, and forestry ¹	33.71	22.53	11.18	1.29	0.97	2.93	2.30	3.69
Installation, maintenance, and repair	33.60	22.59	11.01	2.20	1.04	3.06	1.73	2.99
Production, transportation, and material moving	26.52	17.48	9.04	1.61	0.97	2.91	1.02	2.53
Production	26.63	17.57	9.06	1.68	1.14	2.93	0.88	2.42
Transportation and material moving	26.41	17.39	9.01	1.54	0.80	2.88	1.15	2.64
All workers, goods-producing industries²	36.34	24.06	12.27	2.37	1.42	3.44	1.92	3.12
Management, professional, and related	65.62	43.57	22.05	5.63	2.71	4.76	4.62	4.32
Sales and office	29.90	20.80	9.09	2.03	0.75	3.03	0.90	2.39
Natural resources, construction, and maintenance	34.65	22.99	11.65	1.45	1.15	3.12	2.23	3.70
Production, transportation, and material moving	27.59	17.92	9.67	1.72	1.25	3.23	0.95	2.52
All workers, service-providing industries³	29.07	20.58	8.50	2.04	0.74	2.31	1.09	2.31
Management, professional, and related	51.91	36.40	15.51	4.46	1.46	3.75	2.32	3.52
Sales and office	23.03	16.43	6.60	1.41	0.54	2.12	0.70	1.83
Service	14.15	10.77	3.37	0.56	0.24	0.88	0.21	1.49
Natural resources, construction, and maintenance	32.46	22.05	10.41	2.15	0.84	2.84	1.72	2.87
Production, transportation, and material moving	25.61	17.11	8.50	1.52	0.73	2.63	1.08	2.54
Percent of total compensation								
All workers in private industry	100.0	69.8	30.2	6.9	2.8	8.3	4.1	8.1
Management, professional, and related	100.0	69.6	30.4	8.6	3.0	7.2	4.9	6.8
Management, business, and financial	100.0	69.0	31.0	9.1	3.7	6.8	5.0	6.4
Professional and related	100.0	70.0	30.0	8.2	2.5	7.5	4.7	7.0
Sales and office	100.0	71.2	28.8	6.2	2.4	9.3	3.0	7.9
Sales and related	100.0	75.0	25.0	5.4	2.3	6.8	2.3	8.1
Office and administrative support	100.0	68.8	31.2	6.7	2.4	10.8	3.5	7.8
Service	100.0	76.1	23.9	3.9	1.7	6.2	1.5	10.5
Natural resources, construction, and maintenance	100.0	67.0	33.0	5.2	3.0	8.9	5.9	9.9
Construction, extraction, farming, fishing, and forestry ¹	100.0	66.8	33.2	3.8	2.9	8.7	6.8	10.9
Installation, maintenance, and repair	100.0	67.2	32.8	6.5	3.1	9.1	5.1	8.9
Production, transportation, and material moving	100.0	65.9	34.1	6.1	3.6	11.0	3.8	9.6
Production	100.0	66.0	34.0	6.3	4.3	11.0	3.3	9.1
Transportation and material moving	100.0	65.9	34.1	5.8	3.0	10.9	4.4	10.0
All workers, goods-producing industries²	100.0	66.2	33.8	6.5	3.9	9.5	5.3	8.6
Management, professional, and related	100.0	66.4	33.6	8.6	4.1	7.3	7.0	6.6
Sales and office	100.0	69.6	30.4	6.8	2.5	10.1	3.0	8.0
Natural resources, construction, and maintenance	100.0	66.4	33.6	4.2	3.3	9.0	6.4	10.7
Production, transportation, and material moving	100.0	64.9	35.1	6.2	4.5	11.7	3.4	9.2
All workers, service-providing industries³	100.0	70.8	29.2	7.0	2.5	7.9	3.7	8.0
Management, professional, and related	100.0	70.1	29.9	8.6	2.8	7.2	4.5	6.8
Sales and office	100.0	71.3	28.7	6.1	2.3	9.2	3.0	7.9
Service	100.0	76.2	23.8	3.9	1.7	6.2	1.5	10.6
Natural resources, construction, and maintenance	100.0	67.9	32.1	6.6	2.6	8.8	5.3	8.8
Production, transportation, and material moving	100.0	66.8	33.2	6.0	2.8	10.3	4.2	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 2014

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	\$36.34	\$24.06	\$12.27	\$2.37	\$1.42	\$3.44	\$1.92	\$3.12
Construction	35.27	24.35	10.92	1.51	1.02	2.79	1.92	3.68
Manufacturing	35.90	23.36	12.54	2.70	1.54	3.70	1.77	2.83
Aircraft manufacturing ²	69.01	40.76	28.25	6.00	4.87	6.88	6.23	4.27
All workers, service-providing industries³	29.07	20.58	8.50	2.04	0.74	2.31	1.09	2.31
Trade, transportation, and utilities	25.51	17.97	7.54	1.57	0.58	2.28	0.91	2.21
Wholesale trade	33.04	23.39	9.65	2.30	0.86	2.89	0.96	2.65
Retail trade	18.02	13.59	4.43	0.82	0.27	1.32	0.39	1.63
Transportation and warehousing	36.75	23.48	13.27	2.67	1.09	4.23	1.92	3.36
Utilities	61.73	38.05	23.68	5.47	2.19	5.93	5.91	4.17
Information	51.77	32.60	19.17	4.54	1.85	5.00	4.39	3.39
Financial activities	42.39	28.49	13.90	3.56	2.26	3.60	1.69	2.80
Finance and insurance	46.14	30.65	15.50	4.02	2.70	3.94	1.94	2.90
Credit intermediation and related activities	38.28	25.67	12.61	3.37	1.68	3.49	1.55	2.53
Insurance carriers and related activities	43.94	29.10	14.84	3.87	1.81	4.12	2.13	2.90
Real estate and rental and leasing	30.17	21.45	8.71	2.05	0.81	2.50	0.87	2.47
Professional and business services	36.10	25.88	10.21	2.68	0.90	2.45	1.39	2.79
Professional and technical services	47.94	34.09	13.85	4.03	1.18	3.35	1.95	3.33
Administrative and waste services	21.84	16.52	5.32	1.04	0.40	1.23	0.51	2.15
Education and health services	31.69	22.49	9.20	2.45	0.59	2.69	1.07	2.39
Educational services	41.57	30.25	11.32	2.88	0.23	3.43	1.83	2.94
Junior colleges, colleges, and universities	50.89	36.11	14.78	4.07	0.24	4.35	2.73	3.39
Health care and social assistance	30.19	21.32	8.87	2.39	0.65	2.58	0.95	2.31
Leisure and hospitality	13.12	10.32	2.80	0.44	0.15	0.65	0.18	1.38
Accommodation and food services	11.74	9.35	2.39	0.31	0.13	0.55	0.12	1.28
Other services	25.84	18.68	7.16	1.54	0.33	1.97	1.08	2.23
Percent of total compensation								
All workers, goods-producing industries¹	100.0	66.2	33.8	6.5	3.9	9.5	5.3	8.6
Construction	100.0	69.0	31.0	4.3	2.9	7.9	5.4	10.4
Manufacturing	100.0	65.1	34.9	7.5	4.3	10.3	4.9	7.9
Aircraft manufacturing ²	100.0	59.1	40.9	8.7	7.1	10.0	9.0	6.2
All workers, service-providing industries³	100.0	70.8	29.2	7.0	2.5	7.9	3.7	8.0
Trade, transportation, and utilities	100.0	70.4	29.6	6.1	2.3	8.9	3.6	8.7
Wholesale trade	100.0	70.8	29.2	7.0	2.6	8.7	2.9	8.0
Retail trade	100.0	75.4	24.6	4.6	1.5	7.3	2.2	9.0
Transportation and warehousing	100.0	63.9	36.1	7.3	3.0	11.5	5.2	9.1
Utilities	100.0	61.6	38.4	8.9	3.5	9.6	9.6	6.8
Information	100.0	63.0	37.0	8.8	3.6	9.7	8.5	6.5
Financial activities	100.0	67.2	32.8	8.4	5.3	8.5	4.0	6.6
Finance and insurance	100.0	66.4	33.6	8.7	5.9	8.5	4.2	6.3
Credit intermediation and related activities	100.0	67.1	32.9	8.8	4.4	9.1	4.0	6.6
Insurance carriers and related activities	100.0	66.2	33.8	8.8	4.1	9.4	4.9	6.6
Real estate and rental and leasing	100.0	71.1	28.9	6.8	2.7	8.3	2.9	8.2
Professional and business services	100.0	71.7	28.3	7.4	2.5	6.8	3.8	7.7
Professional and technical services	100.0	71.1	28.9	8.4	2.5	7.0	4.1	6.9
Administrative and waste services	100.0	75.6	24.4	4.8	1.8	5.6	2.3	9.8
Education and health services	100.0	71.0	29.0	7.7	1.9	8.5	3.4	7.5
Educational services	100.0	72.8	27.2	6.9	0.5	8.2	4.4	7.1
Junior colleges, colleges, and universities	100.0	71.0	29.0	8.0	0.5	8.6	5.4	6.7
Health care and social assistance	100.0	70.6	29.4	7.9	2.1	8.5	3.2	7.6
Leisure and hospitality	100.0	78.6	21.4	3.4	1.1	4.9	1.3	10.5
Accommodation and food services	100.0	79.6	20.4	2.6	1.1	4.7	1.1	10.9
Other services	100.0	72.3	27.7	6.0	1.3	7.6	4.2	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 2014

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	\$35.34	\$24.19	\$11.15	\$2.66	\$1.08	\$3.12	\$1.56	\$2.72
Management, professional, and related	55.99	38.52	17.48	4.99	1.75	4.20	2.84	3.69
Management, business, and financial	63.54	43.72	19.82	5.80	2.35	4.37	3.23	4.07
Professional and related	51.26	35.26	16.01	4.49	1.37	4.10	2.59	3.46
Sales and office	27.52	19.10	8.42	1.92	0.73	2.81	0.91	2.05
Sales and related	30.72	22.47	8.25	1.99	0.87	2.32	0.80	2.27
Office and administrative support	26.03	17.53	8.50	1.89	0.66	3.03	0.97	1.95
Service	17.10	12.29	4.81	0.93	0.37	1.51	0.34	1.66
Natural resources, construction, and maintenance	34.41	22.97	11.44	1.84	1.04	3.12	2.07	3.37
Construction, extraction, farming, fishing, and forestry ¹	34.51	22.98	11.54	1.34	1.01	3.06	2.38	3.75
Installation, maintenance, and repair	34.32	22.96	11.36	2.29	1.07	3.18	1.79	3.02
Production, transportation, and material moving	28.39	18.60	9.79	1.82	1.10	3.15	1.09	2.62
Production	27.35	17.92	9.43	1.77	1.20	3.08	0.92	2.46
Transportation and material moving	29.65	19.43	10.22	1.89	0.98	3.23	1.30	2.82
All part-time workers in private industry	15.82	12.47	3.35	0.46	0.20	0.71	0.30	1.67
Management, professional, and related	35.74	28.05	7.69	1.70	0.60	1.47	0.85	3.06
Professional and related	35.21	27.64	7.57	1.64	0.58	1.46	0.85	3.04
Sales and office	13.90	11.06	2.83	0.33	0.14	0.70	0.24	1.43
Sales and related	12.19	9.89	2.30	0.21	0.09	0.55	0.16	1.29
Office and administrative support	16.24	12.68	3.56	0.48	0.20	0.92	0.35	1.62
Service	11.40	9.36	2.03	0.20	0.12	0.28	0.09	1.34
Production, transportation, and material moving	17.20	11.90	5.30	0.56	0.30	1.70	0.65	2.08
Transportation and material moving	17.60	11.87	5.74	0.60	0.32	1.94	0.76	2.13
Percent of total compensation								
All full-time workers in private industry	100.0	68.4	31.6	7.5	3.1	8.8	4.4	7.7
Management, professional, and related	100.0	68.8	31.2	8.9	3.1	7.5	5.1	6.6
Management, business, and financial	100.0	68.8	31.2	9.1	3.7	6.9	5.1	6.4
Professional and related	100.0	68.8	31.2	8.7	2.7	8.0	5.1	6.8
Sales and office	100.0	69.4	30.6	7.0	2.6	10.2	3.3	7.4
Sales and related	100.0	73.2	26.8	6.5	2.8	7.5	2.6	7.4
Office and administrative support	100.0	67.4	32.6	7.3	2.5	11.6	3.7	7.5
Service	100.0	71.9	28.1	5.4	2.2	8.8	2.0	9.7
Natural resources, construction, and maintenance	100.0	66.7	33.3	5.4	3.0	9.1	6.0	9.8
Construction, extraction, farming, fishing, and forestry ¹	100.0	66.6	33.4	3.9	2.9	8.9	6.9	10.9
Installation, maintenance, and repair	100.0	66.9	33.1	6.7	3.1	9.3	5.2	8.8
Production, transportation, and material moving	100.0	65.5	34.5	6.4	3.9	11.1	3.8	9.2
Production	100.0	65.5	34.5	6.5	4.4	11.3	3.4	9.0
Transportation and material moving	100.0	65.5	34.5	6.4	3.3	10.9	4.4	9.5
All part-time workers in private industry	100.0	78.8	21.2	2.9	1.3	4.5	1.9	10.6
Management, professional, and related	100.0	78.5	21.5	4.8	1.7	4.1	2.4	8.6
Professional and related	100.0	78.5	21.5	4.7	1.7	4.2	2.4	8.6
Sales and office	100.0	79.6	20.4	2.4	1.0	5.1	1.7	10.3
Sales and related	100.0	81.1	18.9	1.8	0.7	4.5	1.4	10.6
Office and administrative support	100.0	78.1	21.9	3.0	1.2	5.6	2.1	10.0
Service	100.0	82.2	17.8	1.8	1.0	2.4	0.8	11.8
Production, transportation, and material moving	100.0	69.2	30.8	3.3	1.8	9.9	3.8	12.1
Transportation and material moving	100.0	67.4	32.6	3.4	1.8	11.0	4.3	12.1

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 2014

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	\$35.34	\$24.19	\$11.15	\$2.66	\$1.08	\$3.12	\$1.56	\$2.72
Goods-producing ¹	36.90	24.37	12.54	2.44	1.45	3.53	1.97	3.15
Construction	35.95	24.73	11.22	1.57	1.04	2.92	1.98	3.70
Manufacturing	36.40	23.63	12.77	2.76	1.57	3.78	1.81	2.85
Service-providing ²	34.89	24.14	10.75	2.73	0.98	3.01	1.44	2.60
Trade, transportation, and utilities	31.40	21.72	9.68	2.20	0.81	2.90	1.20	2.57
Information	54.86	34.34	20.53	4.86	2.00	5.37	4.76	3.55
Financial activities	44.40	29.74	14.66	3.80	2.39	3.79	1.79	2.88
Professional and business services	40.08	28.31	11.77	3.18	1.04	2.91	1.67	2.96
Education and health services	33.99	23.57	10.43	2.88	0.64	3.23	1.24	2.43
Leisure and hospitality	17.65	13.04	4.61	0.95	0.30	1.36	0.36	1.64
Other services	29.92	20.98	8.94	2.15	0.45	2.62	1.31	2.41
All part-time workers in private industry	15.82	12.47	3.35	0.46	0.20	0.71	0.30	1.67
Service-providing ²	15.71	12.40	3.31	0.46	0.19	0.71	0.29	1.65
Trade, transportation, and utilities	14.36	10.86	3.50	0.37	0.15	1.08	0.36	1.53
Professional and business services	18.00	14.86	3.14	0.40	0.23	0.36	0.12	2.03
Education and health services	25.21	19.47	5.73	1.23	0.45	1.17	0.59	2.29
Leisure and hospitality	9.85	8.35	1.50	0.08	0.04	0.14	0.04	1.20
Percent of total compensation								
All full-time workers in private industry	100.0	68.4	31.6	7.5	3.1	8.8	4.4	7.7
Goods-producing ¹	100.0	66.0	34.0	6.6	3.9	9.6	5.3	8.5
Construction	100.0	68.8	31.2	4.4	2.9	8.1	5.5	10.3
Manufacturing	100.0	64.9	35.1	7.6	4.3	10.4	5.0	7.8
Service-providing ²	100.0	69.2	30.8	7.8	2.8	8.6	4.1	7.5
Trade, transportation, and utilities	100.0	69.2	30.8	7.0	2.6	9.3	3.8	8.2
Information	100.0	62.6	37.4	8.9	3.6	9.8	8.7	6.5
Financial activities	100.0	67.0	33.0	8.5	5.4	8.5	4.0	6.5
Professional and business services	100.0	70.6	29.4	7.9	2.6	7.3	4.2	7.4
Education and health services	100.0	69.3	30.7	8.5	1.9	9.5	3.7	7.1
Leisure and hospitality	100.0	73.9	26.1	5.4	1.7	7.7	2.1	9.3
Other services	100.0	70.1	29.9	7.2	1.5	8.8	4.4	8.1
All part-time workers in private industry	100.0	78.8	21.2	2.9	1.3	4.5	1.9	10.6
Service-providing ²	100.0	78.9	21.1	2.9	1.2	4.5	1.9	10.5
Trade, transportation, and utilities	100.0	75.6	24.4	2.6	1.0	7.6	2.5	10.7
Professional and business services	100.0	82.5	17.5	2.2	1.3	2.0	0.7	11.3
Education and health services	100.0	77.3	22.7	4.9	1.8	4.6	2.3	9.1
Leisure and hospitality	100.0	84.8	15.2	0.8	0.4	1.4	0.4	12.2

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 2014

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 ...	\$36.34	\$24.06	\$12.27	\$2.37	\$1.42	\$3.44	\$1.92	\$3.12
1-99 workers	30.66	21.53	9.13	1.56	0.91	2.48	1.18	3.01
1-49 workers	29.26	20.76	8.50	1.36	0.91	2.16	1.10	2.99
50-99 workers	34.20	23.47	10.73	2.08	0.91	3.29	1.39	3.06
100 workers or more	41.22	26.24	14.98	3.07	1.86	4.27	2.56	3.22
100-499 workers	35.80	23.49	12.31	2.43	1.36	3.82	1.61	3.10
500 workers or more	48.75	30.06	18.69	3.96	2.56	4.89	3.88	3.40
Union	45.21	26.39	18.82	2.53	1.74	6.12	4.48	3.94
Nonunion	34.44	23.56	10.88	2.34	1.35	2.87	1.37	2.95
All workers, service-providing industries² ..	29.07	20.58	8.50	2.04	0.74	2.31	1.09	2.31
1-99 workers	24.28	18.07	6.21	1.46	0.44	1.60	0.62	2.08
1-49 workers	23.34	17.53	5.81	1.36	0.42	1.49	0.50	2.03
50-99 workers	27.29	19.78	7.50	1.81	0.52	1.94	1.01	2.23
100 workers or more	35.05	23.71	11.34	2.76	1.11	3.20	1.67	2.61
100-499 workers	29.21	20.31	8.90	2.12	0.76	2.53	1.20	2.29
500 workers or more	43.53	28.64	14.89	3.70	1.61	4.16	2.35	3.07
Union	43.52	26.13	17.39	3.47	1.14	5.80	3.61	3.38
Nonunion	27.94	20.14	7.80	1.93	0.71	2.04	0.89	2.23
Percent of total compensation								
All workers, goods-producing industries¹ ...	100.0	66.2	33.8	6.5	3.9	9.5	5.3	8.6
1-99 workers	100.0	70.2	29.8	5.1	3.0	8.1	3.8	9.8
1-49 workers	100.0	70.9	29.1	4.6	3.1	7.4	3.7	10.2
50-99 workers	100.0	68.6	31.4	6.1	2.7	9.6	4.1	8.9
100 workers or more	100.0	63.7	36.3	7.4	4.5	10.3	6.2	7.8
100-499 workers	100.0	65.6	34.4	6.8	3.8	10.7	4.5	8.6
500 workers or more	100.0	61.7	38.3	8.1	5.2	10.0	8.0	7.0
Union	100.0	58.4	41.6	5.6	3.9	13.5	9.9	8.7
Nonunion	100.0	68.4	31.6	6.8	3.9	8.3	4.0	8.6
All workers, service-providing industries² ..	100.0	70.8	29.2	7.0	2.5	7.9	3.7	8.0
1-99 workers	100.0	74.4	25.6	6.0	1.8	6.6	2.6	8.6
1-49 workers	100.0	75.1	24.9	5.8	1.8	6.4	2.2	8.7
50-99 workers	100.0	72.5	27.5	6.6	1.9	7.1	3.7	8.2
100 workers or more	100.0	67.6	32.4	7.9	3.2	9.1	4.8	7.4
100-499 workers	100.0	69.5	30.5	7.2	2.6	8.7	4.1	7.8
500 workers or more	100.0	65.8	34.2	8.5	3.7	9.6	5.4	7.1
Union	100.0	60.0	40.0	8.0	2.6	13.3	8.3	7.8
Nonunion	100.0	72.1	27.9	6.9	2.5	7.3	3.2	8.0

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 2014

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	\$30.19	\$21.32	\$8.87	\$2.39	\$0.65	\$2.58	\$0.95	\$2.31
Management, professional, and related	42.83	30.16	12.67	3.71	0.92	3.41	1.59	3.03
Registered nurses	48.97	34.17	14.80	4.00	1.56	3.83	1.85	3.56
Sales and office	21.93	15.36	6.57	1.53	0.33	2.47	0.55	1.68
Service	17.52	12.56	4.96	1.04	0.44	1.54	0.31	1.63
Hospitals	40.49	27.11	13.38	3.53	1.29	4.10	1.62	2.85
Management, professional, and related	49.38	33.59	15.78	4.45	1.56	4.36	2.00	3.41
Registered nurses	51.72	35.14	16.58	4.45	1.91	4.42	2.15	3.65
Service	22.47	14.12	8.34	1.59	0.89	3.30	0.81	1.76
Nursing and residential care facilities	20.90	15.08	5.82	1.39	0.42	1.77	0.30	1.93
Management, professional, and related	31.64	23.07	8.57	2.33	0.56	2.45	0.56	2.67
Service	15.87	11.35	4.53	0.94	0.37	1.44	0.19	1.59
Nursing care facilities¹	22.61	16.27	6.34	1.53	0.50	1.90	0.35	2.06
Management, professional, and related	34.49	25.28	9.21	2.49	0.66	2.50	0.64	2.91
Service	16.72	11.81	4.92	1.03	0.44	1.59	0.21	1.64
Percent of total compensation								
Health care and social assistance	100.0	70.6	29.4	7.9	2.1	8.5	3.2	7.6
Management, professional, and related	100.0	70.4	29.6	8.7	2.1	8.0	3.7	7.1
Registered nurses	100.0	69.8	30.2	8.2	3.2	7.8	3.8	7.3
Sales and office	100.0	70.1	29.9	7.0	1.5	11.3	2.5	7.7
Service	100.0	71.7	28.3	5.9	2.5	8.8	1.8	9.3
Hospitals	100.0	67.0	33.0	8.7	3.2	10.1	4.0	7.0
Management, professional, and related	100.0	68.0	32.0	9.0	3.2	8.8	4.1	6.9
Registered nurses	100.0	67.9	32.1	8.6	3.7	8.6	4.2	7.1
Service	100.0	62.9	37.1	7.1	3.9	14.7	3.6	7.8
Nursing and residential care facilities	100.0	72.2	27.8	6.7	2.0	8.5	1.4	9.3
Management, professional, and related	100.0	72.9	27.1	7.4	1.8	7.7	1.8	8.4
Service	100.0	71.5	28.5	6.0	2.3	9.1	1.2	10.0
Nursing care facilities¹	100.0	72.0	28.0	6.8	2.2	8.4	1.5	9.1
Management, professional, and related	100.0	73.3	26.7	7.2	1.9	7.3	1.8	8.4
Service	100.0	70.6	29.4	6.1	2.7	9.5	1.3	9.8

¹ Data are available beginning with December 2006.

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