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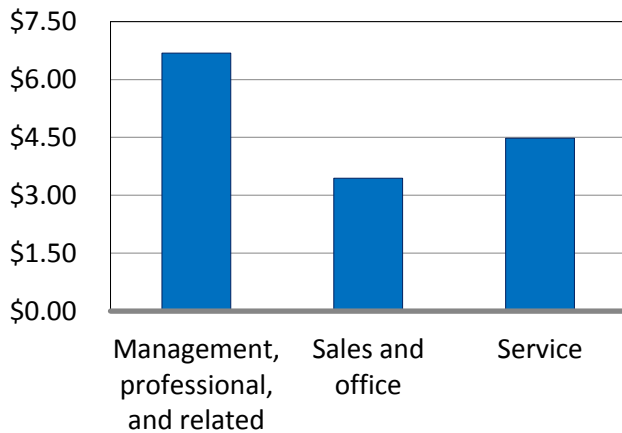
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## EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – SEPTEMBER 2017

Employer costs for employee compensation averaged \$35.64 per hour worked in September 2017, the U.S. Bureau of Labor Statistics reported today. Wages and salaries averaged \$24.33 per hour worked and accounted for 68.3 percent of these costs, while benefit costs averaged \$11.31 and accounted for the remaining 31.7 percent. Total employer compensation costs for **private industry** workers averaged \$33.55 per hour worked in September 2017. Total employer compensation costs for **state and local government** workers averaged \$48.78 per hour worked in September 2017.

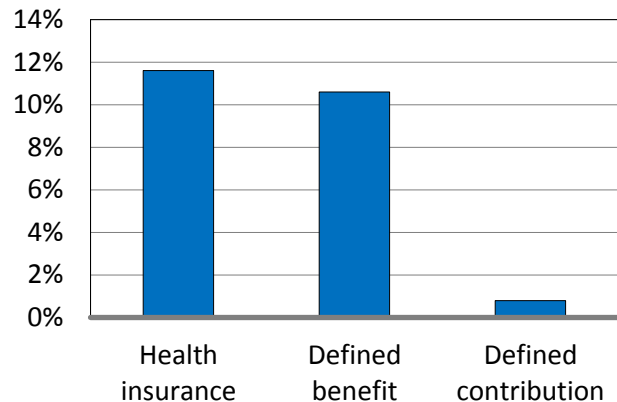
**Chart 1. Employer costs for retirement and savings benefits, selected occupational groups, state and local government workers, September 2017**

Cost per hour worked



**Chart 2. Percent of total compensation, selected benefits, state and local government workers, September 2017**

Percent of total compensation



Highlights of employer compensation costs per hour worked for **state and local government** workers, September 2017:

- State and local government employers spent an average of \$48.78 per hour worked for employee **total compensation**.
- Employer costs for **wages and salaries** averaged \$30.54 per hour and accounted for 62.6 percent of compensation costs. (See table 3.)
- Employer costs for **benefits** averaged \$18.24 per hour worked and accounted for the remaining 37.4 percent. (See table 3.)
- Employer costs by **occupational group** ranged from \$33.64 per hour worked for sales and office workers to \$58.76 per hour worked for management, professional, and related workers. This

major occupational group includes teachers, whose compensation costs averaged \$64.77 per hour worked. Service workers averaged \$35.59. (See table 4.)

- Employers spent \$5.56 per hour worked, or 11.4 percent of total compensation for **retirement and savings** benefits. (See table 3.)
- Employer costs for retirement and savings for management, professional, and related workers averaged \$6.68 per hour worked. Employer costs for retirement and savings for sales and office workers averaged \$3.44, and **service** workers averaged \$4.48. (See table 4.)
- Included in retirement and savings benefits were employer costs for **defined benefit plans**, which averaged \$5.16 per hour (10.6 percent of total compensation), and **defined contribution plans**, which averaged 39 cents (0.8 percent). (See chart 2 and table 3.)
- **Insurance** benefit costs averaged \$5.80 per hour, or 11.9 percent of total compensation. The largest component of insurance costs was **health insurance**, which averaged \$5.65, or 11.6 percent of total compensation. (See chart 2 and table 3.)
- Employer costs for **paid leave** include vacation, holiday, sick leave, and personal leave. The average cost for paid leave was \$3.68 per hour worked for state and local government employees. (See table 3.)
- Employer costs for **legally required** benefits, including Social Security, Medicare, unemployment insurance (both state and federal), and workers' compensation, averaged \$2.71 per hour worked. (See table 3.)

### Benefit costs in private industry

Private industry employer costs for **paid leave** averaged \$2.32 per hour worked or 6.9 percent of total compensation, **supplemental pay** averaged \$1.19 or 3.6 percent, **insurance** benefits averaged \$2.68 or 8.0 percent, **retirement and savings** costs averaged \$1.39 or 4.1 percent, and **legally required benefits** averaged \$2.62 per hour worked or 7.8 percent. (See table A and table 5.)

**Table A. Relative importance of employer costs for employee compensation, September 2017**

Compensation component	Civilian workers <sup>1</sup>	Private industry	State and local government
Wages and salaries	68.3%	69.6%	62.6%
Benefits	31.7	30.4	37.4
Paid leave	7.0	6.9	7.5
Supplemental pay	3.1	3.6	1.0
Insurance	8.7	8.0	11.9
Health	8.3	7.5	11.6
Retirement and savings	5.5	4.1	11.4
Defined benefit	3.5	1.9	10.6
Defined contribution	2.0	2.2	0.8
Legally required	7.4	7.8	5.6

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

**Employer Costs for Employee Compensation for December 2017 is scheduled to be released on Tuesday, March 20, 2018, at 10:00 a.m. (EDT).**

## TECHNICAL NOTE

Employer Costs for Employee Compensation (ECEC) measures the average cost to employers for wages and salaries and benefits per employee hour worked. The ECEC includes the civilian economy, which includes data from both private industry and state and local government. Excluded from private industry are the self-employed and farm and private household workers. Federal government workers are excluded from the public sector. The private industry series and the state and local government series provide data for the two sectors separately.

### Sample size

Data for the September 2017 reference period were collected from a probability sample of approximately 27,500 occupational observations selected from a sample of about 6,700 private industry establishments and approximately 8,100 occupational observations selected from a sample of about 1,400 state and local government establishments that provided data at the initial interview.

### ECEC benchmarking by establishment size and industry

For information on benchmarking by industry, see *The Weighting Process Used in the Employer Costs for Employee Compensation Series for the National Compensation Survey*, at [www.bls.gov/osmr/pdf/st110220.pdf](http://www.bls.gov/osmr/pdf/st110220.pdf).

### Comparing private and public sector data

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

### ECEC quarterly publication focus

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

- December 2017—Supplemental pay benefits in private industry
- March 2018—Compensation costs in selected metropolitan areas and health benefit costs in private industry

### ECEC detailed information and measures

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

The National Compensation Survey also produces data on the percentage of state and local government workers with access to and participating in employer-sponsored benefit plans, including health care as well as retirement and savings plans. Employer costs for retirement and savings plans are affected by several factors, including the percentage of employees participating in employer-sponsored plans. For the latest information on retirement and savings provisions, see [www.bls.gov/ebs](http://www.bls.gov/ebs).

**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 2017**

Compensation component	Occupational group							
	All workers <sup>1</sup>		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$35.64	100.0	\$59.41	100.0	\$25.57	100.0	\$18.18	100.0
Wages and salaries .....	24.33	68.3	40.19	67.6	17.95	70.2	13.04	71.7
Total benefits .....	11.31	31.7	19.23	32.4	7.62	29.8	5.14	28.3
Paid leave .....	2.51	7.0	4.82	8.1	1.70	6.7	0.91	5.0
Vacation .....	1.22	3.4	2.33	3.9	0.85	3.3	0.43	2.4
Holiday .....	0.75	2.1	1.39	2.3	0.52	2.0	0.27	1.5
Sick .....	0.37	1.1	0.78	1.3	0.22	0.9	0.15	0.8
Personal .....	0.16	0.4	0.32	0.5	0.12	0.5	0.05	0.3
Supplemental pay .....	1.10	3.1	2.11	3.5	0.61	2.4	0.31	1.7
Overtime and premium <sup>4</sup> .....	0.26	0.7	0.16	0.3	0.15	0.6	0.15	0.8
Shift differentials .....	0.06	0.2	0.08	0.1	0.02	0.1	0.06	0.3
Nonproduction bonuses .....	0.78	2.2	1.87	3.1	0.43	1.7	0.11	0.6
Insurance .....	3.11	8.7	4.82	8.1	2.44	9.6	1.42	7.8
Life .....	0.05	0.1	0.08	0.1	0.03	0.1	0.02	0.1
Health .....	2.96	8.3	4.56	7.7	2.34	9.2	1.37	7.6
Short-term disability .....	0.06	0.2	0.09	0.2	0.04	0.2	0.02	0.1
Long-term disability .....	0.05	0.1	0.08	0.1	0.03	0.1	( <sup>5</sup> )	( <sup>6</sup> )
Retirement and savings .....	1.96	5.5	3.83	6.5	0.95	3.7	0.81	4.4
Defined benefit .....	1.26	3.5	2.46	4.1	0.48	1.9	0.65	3.6
Defined contribution .....	0.70	2.0	1.38	2.3	0.47	1.8	0.16	0.9
Legally required benefits .....	2.63	7.4	3.65	6.1	1.91	7.5	1.70	9.3
Social Security and Medicare .....	1.97	5.5	3.13	5.3	1.50	5.9	1.09	6.0
Social Security <sup>7</sup> .....	1.56	4.4	2.46	4.1	1.20	4.7	0.87	4.8
Medicare .....	0.40	1.1	0.68	1.1	0.29	1.1	0.22	1.2
Federal unemployment insurance .....	0.03	0.1	0.02	( <sup>6</sup> )	0.03	0.1	0.04	0.2
State unemployment insurance .....	0.15	0.4	0.14	0.2	0.14	0.6	0.14	0.8
Workers' compensation .....	0.48	1.3	0.35	0.6	0.24	0.9	0.43	2.4

See footnotes at end of table.

**Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: civilian workers, by major occupational and industry group, September 2017 — Continued**

Compensation component	Occupational group				Industry group			
	Natural resources, construction, and maintenance		Production, transportation, and material moving		Goods-producing <sup>2</sup>		Service-providing <sup>3</sup>	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$36.34	100.0	\$28.47	100.0	\$40.00	100.0	\$34.87	100.0
Wages and salaries .....	24.30	66.8	18.78	65.9	26.51	66.3	23.95	68.7
Total benefits .....	12.05	33.2	9.70	34.1	13.49	33.7	10.92	31.3
Paid leave .....	1.97	5.4	1.71	6.0	2.59	6.5	2.49	7.1
Vacation .....	1.00	2.7	0.86	3.0	1.33	3.3	1.21	3.5
Holiday .....	0.64	1.8	0.57	2.0	0.90	2.2	0.72	2.1
Sick .....	0.22	0.6	0.20	0.7	0.26	0.7	0.39	1.1
Personal .....	0.11	0.3	0.08	0.3	0.10	0.2	0.17	0.5
Supplemental pay .....	1.05	2.9	1.00	3.5	1.49	3.7	1.03	3.0
Overtime and premium <sup>4</sup> .....	0.72	2.0	0.58	2.0	0.59	1.5	0.20	0.6
Shift differentials .....	0.04	0.1	0.08	0.3	0.08	0.2	0.05	0.2
Nonproduction bonuses .....	0.29	0.8	0.35	1.2	0.81	2.0	0.77	2.2
Insurance .....	3.38	9.3	3.01	10.6	3.74	9.3	3.00	8.6
Life .....	0.04	0.1	0.04	0.1	0.06	0.2	0.04	0.1
Health .....	3.22	8.8	2.85	10.0	3.54	8.8	2.85	8.2
Short-term disability .....	0.08	0.2	0.06	0.2	0.08	0.2	0.05	0.2
Long-term disability .....	0.03	0.1	0.06	0.2	0.06	0.1	0.05	0.1
Retirement and savings .....	2.20	6.1	1.35	4.7	2.34	5.9	1.90	5.4
Defined benefit .....	1.55	4.3	0.81	2.8	1.35	3.4	1.24	3.6
Defined contribution .....	0.65	1.8	0.54	1.9	0.99	2.5	0.65	1.9
Legally required benefits .....	3.45	9.5	2.63	9.2	3.32	8.3	2.51	7.2
Social Security and Medicare .....	2.04	5.6	1.59	5.6	2.24	5.6	1.92	5.5
Social Security <sup>7</sup> .....	1.65	4.5	1.28	4.5	1.81	4.5	1.52	4.4
Medicare .....	0.39	1.1	0.31	1.1	0.44	1.1	0.40	1.1
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.23	0.6	0.17	0.6	0.22	0.5	0.14	0.4
Workers' compensation .....	1.15	3.2	0.84	2.9	0.83	2.1	0.42	1.2

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

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

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

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

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

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

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

**Table 2. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: civilian workers, by occupational and industry group, September 2017**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
Civilian workers <sup>1</sup> .....	\$35.64	\$24.33	\$11.31	\$2.51	\$1.10	\$3.11	\$1.96	\$2.63
<b>Occupational group</b>								
Management, professional, and related .....	59.41	40.19	19.23	4.82	2.11	4.82	3.83	3.65
Management, business, and financial .....	71.42	47.42	24.00	6.41	4.56	4.88	3.86	4.29
Professional and related .....	54.41	37.17	17.24	4.15	1.09	4.79	3.82	3.39
Teachers <sup>2</sup> .....	58.96	40.49	18.47	2.94	0.22	6.05	6.18	3.07
Primary, secondary, and special education school teachers .....	59.20	39.73	19.47	2.77	0.20	6.60	7.04	2.86
Registered nurses .....	53.39	35.89	17.50	4.76	1.63	4.66	2.80	3.65
Sales and office .....	25.57	17.95	7.62	1.70	0.61	2.44	0.95	1.91
Sales and related .....	24.37	18.26	6.11	1.41	0.63	1.56	0.63	1.88
Office and administrative support .....	26.28	17.76	8.51	1.88	0.60	2.97	1.14	1.93
Service .....	18.18	13.04	5.14	0.91	0.31	1.42	0.81	1.70
Natural resources, construction, and maintenance .....	36.34	24.30	12.05	1.97	1.05	3.38	2.20	3.45
Construction, extraction, farming, fishing, and forestry <sup>3</sup> .....	37.77	25.00	12.77	1.63	1.01	3.42	2.76	3.95
Installation, maintenance, and repair .....	34.97	23.62	11.35	2.30	1.09	3.33	1.66	2.97
Production, transportation, and material moving .....	28.47	18.78	9.70	1.71	1.00	3.01	1.35	2.63
Production .....	27.50	18.38	9.12	1.67	1.13	2.90	1.03	2.40
Transportation and material moving .....	29.40	19.15	10.24	1.74	0.88	3.12	1.66	2.85
<b>Industry group</b>								
Education and health services .....	40.79	27.71	13.09	2.99	0.54	4.08	2.90	2.58
Educational services .....	50.92	33.95	16.97	3.26	0.25	5.64	5.08	2.75
Elementary and secondary schools .....	49.64	32.83	16.81	2.65	0.20	5.82	5.62	2.53
Junior colleges, colleges, and universities .....	56.51	37.64	18.87	4.84	0.35	5.88	4.58	3.23
Health care and social assistance .....	34.64	23.91	10.73	2.82	0.72	3.14	1.57	2.48
Hospitals .....	46.08	30.13	15.96	4.28	1.48	4.74	2.38	3.08
Percent of total compensation								
Civilian workers <sup>1</sup> .....	100.0	68.3	31.7	7.0	3.1	8.7	5.5	7.4
<b>Occupational group</b>								
Management, professional, and related .....	100.0	67.6	32.4	8.1	3.5	8.1	6.5	6.1
Management, business, and financial .....	100.0	66.4	33.6	9.0	6.4	6.8	5.4	6.0
Professional and related .....	100.0	68.3	31.7	7.6	2.0	8.8	7.0	6.2
Teachers <sup>2</sup> .....	100.0	68.7	31.3	5.0	0.4	10.3	10.5	5.2
Primary, secondary, and special education school teachers .....	100.0	67.1	32.9	4.7	0.3	11.1	11.9	4.8
Registered nurses .....	100.0	67.2	32.8	8.9	3.1	8.7	5.2	6.8
Sales and office .....	100.0	70.2	29.8	6.7	2.4	9.6	3.7	7.5
Sales and related .....	100.0	74.9	25.1	5.8	2.6	6.4	2.6	7.7
Office and administrative support .....	100.0	67.6	32.4	7.1	2.3	11.3	4.3	7.3
Service .....	100.0	71.7	28.3	5.0	1.7	7.8	4.4	9.3
Natural resources, construction, and maintenance .....	100.0	66.8	33.2	5.4	2.9	9.3	6.1	9.5
Construction, extraction, farming, fishing, and forestry <sup>3</sup> .....	100.0	66.2	33.8	4.3	2.7	9.1	7.3	10.5
Installation, maintenance, and repair .....	100.0	67.5	32.5	6.6	3.1	9.5	4.8	8.5
Production, transportation, and material moving .....	100.0	65.9	34.1	6.0	3.5	10.6	4.7	9.2
Production .....	100.0	66.8	33.2	6.1	4.1	10.5	3.7	8.7
Transportation and material moving .....	100.0	65.1	34.9	5.9	3.0	10.6	5.6	9.7
<b>Industry group</b>								
Education and health services .....	100.0	67.9	32.1	7.3	1.3	10.0	7.1	6.3
Educational services .....	100.0	66.7	33.3	6.4	0.5	11.1	10.0	5.4
Elementary and secondary schools .....	100.0	66.1	33.9	5.3	0.4	11.7	11.3	5.1
Junior colleges, colleges, and universities .....	100.0	66.6	33.4	8.6	0.6	10.4	8.1	5.7
Health care and social assistance .....	100.0	69.0	31.0	8.1	2.1	9.1	4.5	7.1
Hospitals .....	100.0	65.4	34.6	9.3	3.2	10.3	5.2	6.7

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

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

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

**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 2017**

Compensation component	Occupational group <sup>1</sup>								Industry group	
	All workers		Management, professional, and related		Sales and office		Service		Service-providing <sup>2</sup>	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$48.78	100.0	\$58.76	100.0	\$33.64	100.0	\$35.59	100.0	\$48.87	100.0
Wages and salaries .....	30.54	62.6	38.03	64.7	19.57	58.2	20.61	57.9	30.63	62.7
Total benefits .....	18.24	37.4	20.73	35.3	14.07	41.8	14.98	42.1	18.24	37.3
Paid leave .....	3.68	7.5	4.17	7.1	2.95	8.8	3.01	8.5	3.68	7.5
Vacation .....	1.40	2.9	1.43	2.4	1.31	3.9	1.34	3.8	1.39	2.9
Holiday .....	1.05	2.2	1.15	2.0	0.91	2.7	0.92	2.6	1.05	2.2
Sick .....	0.93	1.9	1.19	2.0	0.58	1.7	0.60	1.7	0.94	1.9
Personal .....	0.29	0.6	0.39	0.7	0.15	0.4	0.15	0.4	0.29	0.6
Supplemental pay .....	0.50	1.0	0.40	0.7	0.30	0.9	0.76	2.1	0.49	1.0
Overtime and premium <sup>3</sup> .....	0.21	0.4	0.09	0.2	0.16	0.5	0.45	1.3	0.21	0.4
Shift differentials .....	0.05	0.1	0.04	0.1	0.02	0.1	0.08	0.2	0.05	0.1
Nonproduction bonuses .....	0.24	0.5	0.27	0.5	0.12	0.4	0.22	0.6	0.24	0.5
Insurance .....	5.80	11.9	6.43	10.9	5.33	15.8	4.50	12.6	5.80	11.9
Life .....	0.07	0.1	0.08	0.1	0.05	0.2	0.05	0.1	0.07	0.1
Health .....	5.65	11.6	6.27	10.7	5.23	15.5	4.40	12.4	5.66	11.6
Short-term disability .....	0.03	0.1	0.04	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	0.03	0.1	0.04	0.1
Retirement and savings .....	5.56	11.4	6.68	11.4	3.44	10.2	4.48	12.6	5.56	11.4
Defined benefit .....	5.16	10.6	6.15	10.5	3.21	9.5	4.27	12.0	5.16	10.6
Defined contribution .....	0.39	0.8	0.53	0.9	0.23	0.7	0.21	0.6	0.40	0.8
Legally required benefits .....	2.71	5.6	3.04	5.2	2.05	6.1	2.23	6.3	2.72	5.6
Social Security and Medicare .....	2.11	4.3	2.54	4.3	1.52	4.5	1.47	4.1	2.12	4.3
Social Security <sup>4</sup> .....	1.61	3.3	1.93	3.3	1.19	3.5	1.12	3.2	1.62	3.3
Medicare .....	0.50	1.0	0.61	1.0	0.33	1.0	0.35	1.0	0.50	1.0
Federal unemployment insurance .....	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )
State unemployment insurance .....	0.07	0.1	0.06	0.1	0.05	0.2	0.08	0.2	0.07	0.1
Workers' compensation .....	0.53	1.1	0.44	0.7	0.48	1.4	0.68	1.9	0.53	1.1

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

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

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

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

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

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

**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 2017**

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 .....	\$48.78	\$30.54	\$18.24	\$3.68	\$0.50	\$5.80	\$5.56	\$2.71
<b>Occupational group</b>								
Management, professional, and related .....	58.76	38.03	20.73	4.17	0.40	6.43	6.68	3.04
Professional and related .....	57.18	37.30	19.88	3.71	0.37	6.44	6.43	2.93
Teachers <sup>1</sup> .....	64.77	43.34	21.43	3.29	0.25	7.13	7.66	3.11
Primary, secondary, and special education school teachers .....	64.37	42.66	21.72	3.03	0.22	7.37	8.11	2.98
Sales and office .....	33.64	19.57	14.07	2.95	0.30	5.33	3.44	2.05
Office and administrative support .....	33.81	19.63	14.18	2.96	0.30	5.40	3.47	2.05
Service .....	35.59	20.61	14.98	3.01	0.76	4.50	4.48	2.23
<b>Industry group</b>								
Education and health services .....	51.22	33.21	18.01	3.40	0.34	6.04	5.60	2.63
Educational services .....	52.64	34.34	18.30	3.27	0.25	6.20	5.94	2.65
Elementary and secondary schools .....	51.10	33.44	17.66	2.71	0.21	6.11	6.11	2.51
Junior colleges, colleges, and universities .....	57.18	37.00	20.18	4.98	0.35	6.42	5.39	3.04
Health care and social assistance .....	43.10	26.74	16.36	4.12	0.84	5.15	3.68	2.57
Hospitals .....	45.60	28.87	16.73	4.35	1.00	5.11	3.55	2.72
Public administration .....	46.88	27.34	19.54	4.36	0.74	5.64	5.88	2.92
Percent of total compensation								
State and local government workers .....	100.0	62.6	37.4	7.5	1.0	11.9	11.4	5.6
<b>Occupational group</b>								
Management, professional, and related .....	100.0	64.7	35.3	7.1	0.7	10.9	11.4	5.2
Professional and related .....	100.0	65.2	34.8	6.5	0.7	11.3	11.2	5.1
Teachers <sup>1</sup> .....	100.0	66.9	33.1	5.1	0.4	11.0	11.8	4.8
Primary, secondary, and special education school teachers .....	100.0	66.3	33.7	4.7	0.3	11.5	12.6	4.6
Sales and office .....	100.0	58.2	41.8	8.8	0.9	15.8	10.2	6.1
Office and administrative support .....	100.0	58.1	41.9	8.7	0.9	16.0	10.3	6.1
Service .....	100.0	57.9	42.1	8.5	2.1	12.6	12.6	6.3
<b>Industry group</b>								
Education and health services .....	100.0	64.8	35.2	6.6	0.7	11.8	10.9	5.1
Educational services .....	100.0	65.2	34.8	6.2	0.5	11.8	11.3	5.0
Elementary and secondary schools .....	100.0	65.4	34.6	5.3	0.4	12.0	12.0	4.9
Junior colleges, colleges, and universities .....	100.0	64.7	35.3	8.7	0.6	11.2	9.4	5.3
Health care and social assistance .....	100.0	62.1	37.9	9.6	1.9	11.9	8.5	6.0
Hospitals .....	100.0	63.3	36.7	9.5	2.2	11.2	7.8	6.0
Public administration .....	100.0	58.3	41.7	9.3	1.6	12.0	12.5	6.2

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



**Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by major occupational group and bargaining unit status, September 2017**

Compensation component	Occupational group							
	All workers		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$33.55	100.0	\$59.64	100.0	\$24.87	100.0	\$15.58	100.0
Wages and salaries .....	23.35	69.6	40.92	68.6	17.81	71.6	11.91	76.5
Total benefits .....	10.20	30.4	18.72	31.4	7.06	28.4	3.67	23.5
Paid leave .....	2.32	6.9	5.04	8.5	1.60	6.4	0.59	3.8
Vacation .....	1.20	3.6	2.64	4.4	0.81	3.2	0.30	1.9
Holiday .....	0.70	2.1	1.47	2.5	0.48	1.9	0.18	1.1
Sick .....	0.29	0.9	0.65	1.1	0.19	0.8	0.08	0.5
Personal .....	0.14	0.4	0.29	0.5	0.11	0.5	0.04	0.2
Supplemental pay .....	1.19	3.6	2.69	4.5	0.64	2.6	0.25	1.6
Overtime and premium <sup>1</sup> .....	0.27	0.8	0.18	0.3	0.15	0.6	0.11	0.7
Shift differentials .....	0.06	0.2	0.10	0.2	0.02	0.1	0.05	0.3
Nonproduction bonuses .....	0.86	2.6	2.41	4.0	0.46	1.9	0.09	0.6
Insurance .....	2.68	8.0	4.27	7.2	2.20	8.8	0.96	6.1
Life .....	0.04	0.1	0.08	0.1	0.03	0.1	( <sup>2</sup> )	( <sup>3</sup> )
Health .....	2.53	7.5	3.98	6.7	2.09	8.4	0.92	5.9
Short-term disability .....	0.06	0.2	0.11	0.2	0.04	0.2	( <sup>2</sup> )	( <sup>3</sup> )
Long-term disability .....	0.05	0.1	0.10	0.2	0.03	0.1	( <sup>2</sup> )	( <sup>3</sup> )
Retirement and savings .....	1.39	4.1	2.87	4.8	0.74	3.0	0.26	1.6
Defined benefit .....	0.64	1.9	1.20	2.0	0.25	1.0	0.11	0.7
Defined contribution .....	0.75	2.2	1.67	2.8	0.49	2.0	0.15	0.9
Legally required benefits .....	2.62	7.8	3.86	6.5	1.90	7.6	1.62	10.4
Social Security and Medicare .....	1.95	5.8	3.33	5.6	1.49	6.0	1.03	6.6
Social Security <sup>4</sup> .....	1.56	4.6	2.63	4.4	1.21	4.8	0.84	5.4
Medicare .....	0.39	1.2	0.70	1.2	0.29	1.2	0.20	1.3
Federal unemployment insurance .....	0.03	0.1	0.03	( <sup>3</sup> )	0.04	0.1	0.04	0.3
State unemployment insurance .....	0.17	0.5	0.17	0.3	0.15	0.6	0.15	1.0
Workers' compensation .....	0.47	1.4	0.32	0.5	0.22	0.9	0.39	2.5

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 2017 — 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 .....	\$35.94	100.0	\$28.11	100.0	\$49.49	100.0	\$31.97	100.0
Wages and salaries .....	24.31	67.6	18.65	66.4	29.56	59.7	22.73	71.1
Total benefits .....	11.63	32.4	9.46	33.6	19.93	40.3	9.24	28.9
Paid leave .....	1.82	5.1	1.67	5.9	3.50	7.1	2.20	6.9
Vacation .....	0.94	2.6	0.84	3.0	1.77	3.6	1.14	3.6
Holiday .....	0.60	1.7	0.56	2.0	1.02	2.1	0.67	2.1
Sick .....	0.18	0.5	0.19	0.7	0.52	1.1	0.26	0.8
Personal .....	0.10	0.3	0.07	0.3	0.18	0.4	0.13	0.4
Supplemental pay .....	1.07	3.0	1.01	3.6	1.45	2.9	1.17	3.7
Overtime and premium <sup>1</sup> .....	0.73	2.0	0.58	2.1	0.85	1.7	0.21	0.7
Shift differentials .....	0.04	0.1	0.08	0.3	0.19	0.4	0.05	0.1
Nonproduction bonuses .....	0.30	0.8	0.35	1.2	0.40	0.8	0.91	2.8
Insurance .....	3.20	8.9	2.92	10.4	6.53	13.2	2.30	7.2
Life .....	0.04	0.1	0.04	0.1	0.08	0.2	0.04	0.1
Health .....	3.04	8.5	2.75	9.8	6.15	12.4	2.17	6.8
Short-term disability .....	0.09	0.2	0.06	0.2	0.17	0.4	0.05	0.2
Long-term disability .....	0.03	0.1	0.07	0.2	0.12	0.2	0.04	0.1
Retirement and savings .....	2.02	5.6	1.24	4.4	4.67	9.4	1.07	3.3
Defined benefit .....	1.34	3.7	0.69	2.4	3.37	6.8	0.37	1.2
Defined contribution .....	0.68	1.9	0.55	2.0	1.29	2.6	0.70	2.2
Legally required benefits .....	3.51	9.8	2.62	9.3	3.79	7.7	2.50	7.8
Social Security and Medicare .....	2.06	5.7	1.59	5.6	2.46	5.0	1.89	5.9
Social Security <sup>4</sup> .....	1.67	4.6	1.28	4.6	1.96	4.0	1.52	4.7
Medicare .....	0.39	1.1	0.31	1.1	0.50	1.0	0.38	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	0.7	0.17	0.6	0.23	0.5	0.16	0.5
Workers' compensation .....	1.18	3.3	0.83	3.0	1.07	2.2	0.41	1.3

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

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

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

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

**Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by major industry group, September 2017**

Compensation component	Goods-producing <sup>1</sup>						Service-providing <sup>2</sup>					
	All goods-producing <sup>1</sup>		Construction		Manufacturing		All service-providing <sup>2</sup>		Trade, transportation, and utilities		Information	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$39.97	100.0	\$39.53	100.0	\$40.11	100.0	\$32.21	100.0	\$27.74	100.0	\$55.50	100.0
Wages and salaries .....	26.54	66.4	27.46	69.5	26.09	65.0	22.68	70.4	19.50	70.3	36.34	65.5
Total benefits .....	13.44	33.6	12.07	30.5	14.02	35.0	9.53	29.6	8.24	29.7	19.16	34.5
Paid leave .....	2.58	6.5	1.74	4.4	3.02	7.5	2.27	7.0	1.75	6.3	5.11	9.2
Vacation .....	1.33	3.3	0.91	2.3	1.55	3.9	1.17	3.6	0.92	3.3	2.65	4.8
Holiday .....	0.90	2.2	0.60	1.5	1.04	2.6	0.66	2.0	0.51	1.8	1.30	2.3
Sick .....	0.26	0.6	0.14	0.3	0.32	0.8	0.29	0.9	0.23	0.8	0.57	1.0
Personal .....	0.10	0.2	0.08	0.2	0.11	0.3	0.14	0.4	0.10	0.3	0.59	1.1
Supplemental pay .....	1.50	3.7	1.09	2.8	1.65	4.1	1.13	3.5	0.73	2.6	2.52	4.5
Overtime and premium <sup>3</sup> .....	0.59	1.5	0.63	1.6	0.56	1.4	0.20	0.6	0.29	1.0	0.27	0.5
Shift differentials .....	0.08	0.2	0.02	( <sup>4</sup> )	0.12	0.3	0.06	0.2	0.02	0.1	0.04	0.1
Nonproduction bonuses .....	0.82	2.0	0.45	1.1	0.97	2.4	0.87	2.7	0.42	1.5	2.21	4.0
Insurance .....	3.71	9.3	3.11	7.9	4.01	10.0	2.47	7.7	2.32	8.4	5.28	9.5
Life .....	0.06	0.2	0.05	0.1	0.07	0.2	0.04	0.1	0.03	0.1	0.07	0.1
Health .....	3.51	8.8	2.98	7.5	3.79	9.4	2.32	7.2	2.19	7.9	4.86	8.8
Short-term disability .....	0.08	0.2	0.05	0.1	0.10	0.2	0.06	0.2	0.05	0.2	0.27	0.5
Long-term disability .....	0.06	0.1	0.04	0.1	0.06	0.1	0.05	0.1	0.05	0.2	0.09	0.2
Retirement and savings .....	2.31	5.8	2.18	5.5	2.34	5.8	1.20	3.7	1.10	4.0	2.61	4.7
Defined benefit .....	1.31	3.3	1.36	3.4	1.25	3.1	0.50	1.6	0.52	1.9	1.05	1.9
Defined contribution .....	1.00	2.5	0.81	2.1	1.08	2.7	0.70	2.2	0.58	2.1	1.55	2.8
Legally required benefits .....	3.34	8.3	3.96	10.0	3.01	7.5	2.47	7.7	2.34	8.4	3.64	6.6
Social Security and Medicare .....	2.25	5.6	2.27	5.7	2.24	5.6	1.88	5.8	1.62	5.8	3.13	5.6
Social Security <sup>6</sup> .....	1.81	4.5	1.84	4.6	1.80	4.5	1.50	4.7	1.30	4.7	2.50	4.5
Medicare .....	0.44	1.1	0.44	1.1	0.44	1.1	0.38	1.2	0.32	1.1	0.63	1.1
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.1	0.03	0.1
State unemployment insurance .....	0.22	0.6	0.31	0.8	0.17	0.4	0.16	0.5	0.14	0.5	0.17	0.3
Workers' compensation .....	0.83	2.1	1.35	3.4	0.56	1.4	0.39	1.2	0.55	2.0	0.32	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 2017 — Continued**

Compensation component	Service-providing <sup>2</sup>									
	Financial activities		Professional and business services		Education and health services		Leisure and hospitality		Other services	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$47.72	100.0	\$41.10	100.0	\$35.39	100.0	\$14.42	100.0	\$27.02	100.0
Wages and salaries .....	31.29	65.6	29.22	71.1	24.85	70.2	11.39	78.9	19.63	72.6
Total benefits .....	16.43	34.4	11.88	28.9	10.54	29.8	3.04	21.1	7.40	27.4
Paid leave .....	4.05	8.5	2.94	7.2	2.77	7.8	0.43	3.0	1.63	6.0
Vacation .....	2.11	4.4	1.56	3.8	1.38	3.9	0.23	1.6	0.76	2.8
Holiday .....	1.16	2.4	0.88	2.1	0.81	2.3	0.11	0.8	0.55	2.0
Sick .....	0.53	1.1	0.33	0.8	0.40	1.1	0.06	0.4	0.21	0.8
Personal .....	0.25	0.5	0.18	0.4	0.17	0.5	0.03	0.2	0.11	0.4
Supplemental pay .....	3.54	7.4	2.07	5.0	0.65	1.8	0.14	0.9	0.37	1.4
Overtime and premium <sup>3</sup> .....	0.19	0.4	0.22	0.5	0.19	0.5	0.07	0.5	0.15	0.6
Shift differentials .....	( <sup>5</sup> )	( <sup>4</sup> )	( <sup>5</sup> )	( <sup>4</sup> )	0.19	0.5	( <sup>5</sup> )	( <sup>4</sup> )	( <sup>5</sup> )	( <sup>4</sup> )
Nonproduction bonuses .....	3.33	7.0	1.83	4.5	0.27	0.8	0.06	0.4	0.21	0.8
Insurance .....	3.93	8.2	2.49	6.1	3.07	8.7	0.77	5.3	2.05	7.6
Life .....	0.06	0.1	0.05	0.1	0.04	0.1	( <sup>5</sup> )	( <sup>4</sup> )	0.04	0.1
Health .....	3.67	7.7	2.31	5.6	2.92	8.3	0.74	5.2	1.95	7.2
Short-term disability .....	0.14	0.3	0.07	0.2	0.05	0.1	( <sup>5</sup> )	( <sup>4</sup> )	0.03	0.1
Long-term disability .....	0.06	0.1	0.06	0.1	0.06	0.2	( <sup>5</sup> )	( <sup>4</sup> )	0.02	0.1
Retirement and savings .....	1.93	4.0	1.36	3.3	1.49	4.2	0.20	1.4	1.08	4.0
Defined benefit .....	0.64	1.3	0.61	1.5	0.54	1.5	0.09	0.6	0.59	2.2
Defined contribution .....	1.29	2.7	0.75	1.8	0.96	2.7	0.11	0.7	0.49	1.8
Legally required benefits .....	2.98	6.3	3.02	7.3	2.55	7.2	1.50	10.4	2.26	8.4
Social Security and Medicare .....	2.57	5.4	2.37	5.8	2.06	5.8	1.01	7.0	1.62	6.0
Social Security <sup>6</sup> .....	2.02	4.2	1.87	4.6	1.65	4.7	0.82	5.7	1.31	4.8
Medicare .....	0.56	1.2	0.49	1.2	0.41	1.2	0.19	1.3	0.31	1.2
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.02	0.1	0.05	0.4	0.03	0.1
State unemployment insurance .....	0.16	0.3	0.20	0.5	0.15	0.4	0.15	1.0	0.16	0.6
Workers' compensation .....	0.22	0.5	0.41	1.0	0.32	0.9	0.30	2.1	0.44	1.6

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

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

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

<sup>4</sup> Less than .05 percent.

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

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

**Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by Census region and division, September 2017**

Compensation component	Census region and division <sup>1</sup>									
	Northeast		Northeast divisions				South		South divisions	
	Cost	Percent	New England		Middle Atlantic		Cost	Percent	South Atlantic	
			Cost	Percent	Cost	Percent			Cost	Percent
Total compensation .....	\$41.83	100.0	\$40.74	100.0	\$42.20	100.0	\$30.22	100.0	\$31.34	100.0
Wages and salaries .....	27.86	66.6	28.60	70.2	27.62	65.4	21.46	71.0	22.12	70.6
Total benefits .....	13.97	33.4	12.14	29.8	14.58	34.6	8.76	29.0	9.22	29.4
Paid leave .....	3.11	7.4	2.98	7.3	3.15	7.5	2.06	6.8	2.25	7.2
Vacation .....	1.58	3.8	1.56	3.8	1.59	3.8	1.05	3.5	1.15	3.7
Holiday .....	0.91	2.2	0.88	2.2	0.92	2.2	0.63	2.1	0.66	2.1
Sick .....	0.42	1.0	0.37	0.9	0.44	1.0	0.24	0.8	0.27	0.9
Personal .....	0.20	0.5	0.18	0.4	0.20	0.5	0.14	0.4	0.16	0.5
Supplemental pay .....	2.56	6.1	1.16	2.8	3.03	7.2	0.90	3.0	0.85	2.7
Overtime and premium <sup>2</sup> .....	0.26	0.6	0.27	0.7	0.26	0.6	0.29	1.0	0.25	0.8
Shift differentials .....	0.08	0.2	0.11	0.3	0.07	0.2	0.06	0.2	0.08	0.2
Nonproduction bonuses .....	2.22	5.3	0.78	1.9	2.70	6.4	0.54	1.8	0.53	1.7
Insurance .....	3.41	8.1	3.35	8.2	3.43	8.1	2.32	7.7	2.47	7.9
Life .....	0.05	0.1	0.05	0.1	0.05	0.1	0.05	0.2	0.05	0.2
Health .....	3.20	7.7	3.16	7.8	3.21	7.6	2.18	7.2	2.31	7.4
Short-term disability .....	0.10	0.2	0.09	0.2	0.10	0.2	0.05	0.2	0.07	0.2
Long-term disability .....	0.06	0.1	0.06	0.1	0.06	0.1	0.04	0.1	0.05	0.2
Retirement and savings .....	1.78	4.3	1.65	4.0	1.83	4.3	1.19	3.9	1.32	4.2
Defined benefit .....	0.83	2.0	0.70	1.7	0.88	2.1	0.53	1.8	0.61	1.9
Defined contribution .....	0.95	2.3	0.95	2.3	0.95	2.2	0.65	2.2	0.71	2.3
Legally required benefits .....	3.11	7.4	3.00	7.4	3.15	7.5	2.29	7.6	2.33	7.4
Social Security and Medicare .....	2.26	5.4	2.31	5.7	2.25	5.3	1.80	6.0	1.86	5.9
Social Security <sup>3</sup> .....	1.78	4.2	1.84	4.5	1.76	4.2	1.45	4.8	1.49	4.8
Medicare .....	0.49	1.2	0.48	1.2	0.49	1.2	0.35	1.2	0.37	1.2
Federal unemployment insurance .....	0.02	0.1	0.02	0.1	0.02	0.1	0.02	0.1	0.03	0.1
State unemployment insurance .....	0.27	0.6	0.25	0.6	0.27	0.6	0.10	0.3	0.09	0.3
Workers' compensation .....	0.56	1.3	0.41	1.0	0.61	1.4	0.36	1.2	0.36	1.1

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 2017 — Continued**

Compensation component	Census region and division <sup>1</sup>									
	South divisions				Midwest		Midwest divisions			
	East South Central		West South Central		Cost	Percent	East North Central		West North Central	
	Cost	Percent	Cost	Percent			Cost	Percent	Cost	Percent
Total compensation .....	\$25.99	100.0	\$30.42	100.0	\$30.70	100.0	\$30.97	100.0	\$30.12	100.0
Wages and salaries .....	18.43	70.9	21.84	71.8	21.38	69.6	21.49	69.4	21.13	70.2
Total benefits .....	7.56	29.1	8.58	28.2	9.33	30.4	9.48	30.6	8.98	29.8
Paid leave .....	1.67	6.4	1.95	6.4	2.09	6.8	2.12	6.8	2.03	6.7
Vacation .....	0.86	3.3	0.97	3.2	1.14	3.7	1.15	3.7	1.10	3.7
Holiday .....	0.55	2.1	0.62	2.1	0.62	2.0	0.63	2.0	0.59	1.9
Sick .....	0.18	0.7	0.23	0.7	0.22	0.7	0.22	0.7	0.22	0.7
Personal .....	0.08	0.3	0.13	0.4	0.11	0.4	0.11	0.4	0.11	0.4
Supplemental pay .....	0.68	2.6	1.07	3.5	0.86	2.8	0.90	2.9	0.77	2.6
Overtime and premium <sup>2</sup> .....	0.31	1.2	0.36	1.2	0.27	0.9	0.29	0.9	0.24	0.8
Shift differentials .....	0.04	0.2	0.05	0.2	0.06	0.2	0.06	0.2	0.07	0.2
Nonproduction bonuses .....	0.33	1.3	0.66	2.2	0.53	1.7	0.55	1.8	0.47	1.6
Insurance .....	2.31	8.9	2.09	6.9	2.66	8.7	2.74	8.9	2.48	8.2
Life .....	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.1
Health .....	2.19	8.4	1.97	6.5	2.51	8.2	2.59	8.3	2.33	7.7
Short-term disability .....	0.04	0.2	0.04	0.1	0.06	0.2	0.07	0.2	0.06	0.2
Long-term disability .....	0.04	0.2	0.04	0.1	0.05	0.2	0.05	0.2	0.05	0.2
Retirement and savings .....	0.89	3.4	1.12	3.7	1.27	4.1	1.26	4.1	1.28	4.2
Defined benefit .....	0.37	1.4	0.49	1.6	0.52	1.7	0.58	1.9	0.40	1.3
Defined contribution .....	0.51	2.0	0.63	2.1	0.75	2.4	0.69	2.2	0.88	2.9
Legally required benefits .....	2.02	7.8	2.35	7.7	2.45	8.0	2.46	7.9	2.43	8.1
Social Security and Medicare .....	1.57	6.0	1.82	6.0	1.83	6.0	1.83	5.9	1.83	6.1
Social Security <sup>3</sup> .....	1.27	4.9	1.47	4.8	1.48	4.8	1.48	4.8	1.48	4.9
Medicare .....	0.30	1.2	0.36	1.2	0.35	1.2	0.36	1.1	0.35	1.2
Federal unemployment insurance .....	0.02	0.1	0.02	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.08	0.3	0.11	0.4	0.17	0.6	0.18	0.6	0.14	0.5
Workers' compensation .....	0.34	1.3	0.38	1.3	0.42	1.4	0.42	1.3	0.43	1.4

See footnotes at end of table.

**Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by Census region and division, September 2017 — Continued**

Compensation component	Census region and division <sup>1</sup>					
	West		West divisions			
	Cost	Percent	Mountain		Pacific	
			Cost	Percent	Cost	Percent
Total compensation .....	\$35.05	100.0	\$29.90	100.0	\$37.64	100.0
Wages and salaries .....	24.73	70.6	21.65	72.4	26.28	69.8
Total benefits .....	10.32	29.4	8.25	27.6	11.36	30.2
Paid leave .....	2.32	6.6	1.85	6.2	2.56	6.8
Vacation .....	1.18	3.4	0.97	3.2	1.28	3.4
Holiday .....	0.72	2.1	0.55	1.8	0.81	2.2
Sick .....	0.31	0.9	0.22	0.7	0.35	0.9
Personal .....	0.11	0.3	0.11	0.4	0.11	0.3
Supplemental pay .....	0.89	2.5	0.77	2.6	0.95	2.5
Overtime and premium <sup>2</sup> .....	0.24	0.7	0.22	0.8	0.24	0.6
Shift differentials .....	0.04	0.1	0.03	0.1	0.04	0.1
Nonproduction bonuses .....	0.62	1.8	0.51	1.7	0.67	1.8
Insurance .....	2.66	7.6	2.16	7.2	2.91	7.7
Life .....	0.04	0.1	0.05	0.2	0.04	0.1
Health .....	2.54	7.3	2.03	6.8	2.80	7.4
Short-term disability .....	0.04	0.1	0.04	0.1	0.04	0.1
Long-term disability .....	0.04	0.1	0.05	0.2	0.04	0.1
Retirement and savings .....	1.53	4.4	1.06	3.5	1.77	4.7
Defined benefit .....	0.77	2.2	0.33	1.1	1.00	2.7
Defined contribution .....	0.75	2.1	0.73	2.4	0.77	2.0
Legally required benefits .....	2.91	8.3	2.41	8.0	3.17	8.4
Social Security and Medicare .....	2.03	5.8	1.81	6.1	2.14	5.7
Social Security <sup>3</sup> .....	1.63	4.6	1.46	4.9	1.71	4.5
Medicare .....	0.40	1.2	0.35	1.2	0.43	1.1
Federal unemployment insurance .....	0.07	0.2	0.03	0.1	0.08	0.2
State unemployment insurance .....	0.20	0.6	0.15	0.5	0.22	0.6
Workers' compensation .....	0.62	1.8	0.42	1.4	0.72	1.9

<sup>1</sup> The Census divisions are defined as follows: New England: Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont; Middle Atlantic: New Jersey, New York, and Pennsylvania; South Atlantic: Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, South Carolina, Virginia, and West Virginia; East South Central: Alabama, Kentucky, Mississippi, and Tennessee; West South Central: Arkansas, Louisiana, Oklahoma, and Texas; East North Central: Illinois, Indiana, Michigan, Ohio, and Wisconsin; West North Central: Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South Dakota; Mountain: Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming; and Pacific: Alaska, California, Hawaii, Oregon, and Washington.

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

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

**Table 8. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by establishment employment size, September 2017**

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 .....	\$28.53	100.0	\$27.73	100.0	\$30.83	100.0	\$39.71	100.0	\$33.41	100.0	\$49.13	100.0
Wages and salaries .....	20.64	72.4	20.36	73.4	21.47	69.7	26.66	67.1	23.13	69.2	31.93	65.0
Total benefits .....	7.88	27.6	7.37	26.6	9.35	30.3	13.05	32.9	10.28	30.8	17.20	35.0
Paid leave .....	1.66	5.8	1.56	5.6	1.95	6.3	3.12	7.9	2.40	7.2	4.21	8.6
Vacation .....	0.85	3.0	0.80	2.9	1.01	3.3	1.62	4.1	1.25	3.7	2.18	4.4
Holiday .....	0.53	1.8	0.50	1.8	0.60	1.9	0.91	2.3	0.72	2.2	1.20	2.4
Sick .....	0.20	0.7	0.19	0.7	0.24	0.8	0.39	1.0	0.27	0.8	0.57	1.2
Personal .....	0.09	0.3	0.08	0.3	0.10	0.3	0.20	0.5	0.15	0.5	0.26	0.5
Supplemental pay .....	1.05	3.7	0.98	3.5	1.26	4.1	1.37	3.4	0.98	2.9	1.95	4.0
Overtime and premium <sup>1</sup> .....	0.20	0.7	0.19	0.7	0.25	0.8	0.35	0.9	0.33	1.0	0.39	0.8
Shift differentials .....	( <sup>2</sup> )	( <sup>3</sup> )	( <sup>2</sup> )	( <sup>3</sup> )	0.04	0.1	0.12	0.3	0.07	0.2	0.20	0.4
Nonproduction bonuses .....	0.84	2.9	0.79	2.8	0.97	3.2	0.90	2.3	0.58	1.7	1.37	2.8
Insurance .....	1.92	6.7	1.76	6.3	2.40	7.8	3.61	9.1	2.91	8.7	4.66	9.5
Life .....	0.03	0.1	0.03	0.1	0.04	0.1	0.06	0.1	0.05	0.1	0.07	0.1
Health .....	1.83	6.4	1.67	6.0	2.27	7.4	3.39	8.5	2.74	8.2	4.36	8.9
Short-term disability .....	0.04	0.1	0.03	0.1	0.05	0.1	0.09	0.2	0.07	0.2	0.12	0.3
Long-term disability .....	0.03	0.1	0.03	0.1	0.04	0.1	0.07	0.2	0.05	0.1	0.10	0.2
Retirement and savings .....	0.85	3.0	0.70	2.5	1.31	4.3	2.05	5.2	1.38	4.1	3.05	6.2
Defined benefit .....	0.35	1.2	0.26	0.9	0.61	2.0	1.00	2.5	0.60	1.8	1.58	3.2
Defined contribution .....	0.51	1.8	0.44	1.6	0.70	2.3	1.05	2.7	0.78	2.3	1.47	3.0
Legally required benefits .....	2.39	8.4	2.37	8.6	2.44	7.9	2.90	7.3	2.62	7.8	3.32	6.8
Social Security and Medicare .....	1.69	5.9	1.67	6.0	1.74	5.7	2.26	5.7	1.95	5.8	2.72	5.5
Social Security <sup>4</sup> .....	1.35	4.7	1.34	4.8	1.38	4.5	1.81	4.6	1.57	4.7	2.17	4.4
Medicare .....	0.34	1.2	0.33	1.2	0.36	1.2	0.45	1.1	0.38	1.1	0.55	1.1
Federal unemployment insurance .....	0.04	0.1	0.04	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.17	0.6	0.17	0.6	0.17	0.6	0.16	0.4	0.18	0.5	0.14	0.3
Workers' compensation .....	0.49	1.7	0.49	1.8	0.49	1.6	0.45	1.1	0.46	1.4	0.44	0.9

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

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

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

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



**Table 9. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, goods-producing and service-providing industries, by occupational group, September 2017**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
<b>Cost per hour worked</b>								
<b>All workers in private industry</b> .....	\$33.55	\$23.35	\$10.20	\$2.32	\$1.19	\$2.68	\$1.39	\$2.62
Management, professional, and related .....	59.64	40.92	18.72	5.04	2.69	4.27	2.87	3.86
Management, business, and financial .....	71.96	48.19	23.77	6.37	5.14	4.65	3.23	4.37
Professional and related .....	53.18	37.11	16.08	4.35	1.40	4.06	2.68	3.59
Sales and office .....	24.87	17.81	7.06	1.60	0.64	2.20	0.74	1.90
Sales and related .....	24.34	18.26	6.08	1.40	0.63	1.54	0.62	1.88
Office and administrative support .....	25.23	17.50	7.72	1.73	0.64	2.63	0.81	1.91
Service .....	15.58	11.91	3.67	0.59	0.25	0.96	0.26	1.62
Natural resources, construction, and maintenance .....	35.94	24.31	11.63	1.82	1.07	3.20	2.02	3.51
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	37.60	25.19	12.41	1.44	1.04	3.25	2.61	4.08
Installation, maintenance, and repair .....	34.37	23.47	10.89	2.18	1.11	3.16	1.47	2.98
Production, transportation, and material moving .....	28.11	18.65	9.46	1.67	1.01	2.92	1.24	2.62
Production .....	27.27	18.28	8.99	1.64	1.13	2.86	0.97	2.39
Transportation and material moving .....	28.94	19.02	9.92	1.69	0.89	2.97	1.51	2.85
<b>All workers, goods-producing industries<sup>2</sup></b> .....	39.97	26.54	13.44	2.58	1.50	3.71	2.31	3.34
Management, professional, and related .....	71.15	47.39	23.76	6.10	2.57	5.26	5.23	4.60
Sales and office .....	34.21	23.71	10.51	2.40	1.04	3.21	1.22	2.65
Natural resources, construction, and maintenance .....	37.97	25.23	12.74	1.58	1.22	3.47	2.56	3.91
Production, transportation, and material moving .....	29.19	19.04	10.15	1.76	1.33	3.36	1.12	2.58
<b>All workers, service-providing industries<sup>3</sup></b> .....	32.21	22.68	9.53	2.27	1.13	2.47	1.20	2.47
Management, professional, and related .....	58.03	40.01	18.02	4.89	2.70	4.13	2.54	3.75
Sales and office .....	24.24	17.41	6.83	1.54	0.61	2.13	0.70	1.85
Service .....	15.54	11.89	3.65	0.59	0.24	0.95	0.25	1.62
Natural resources, construction, and maintenance .....	33.30	23.10	10.20	2.13	0.89	2.86	1.33	3.00
Production, transportation, and material moving .....	27.28	18.35	8.93	1.60	0.77	2.58	1.33	2.66
<b>Percent of total compensation</b>								
<b>All workers in private industry</b> .....	100.0	69.6	30.4	6.9	3.6	8.0	4.1	7.8
Management, professional, and related .....	100.0	68.6	31.4	8.5	4.5	7.2	4.8	6.5
Management, business, and financial .....	100.0	67.0	33.0	8.8	7.1	6.5	4.5	6.1
Professional and related .....	100.0	69.8	30.2	8.2	2.6	7.6	5.0	6.7
Sales and office .....	100.0	71.6	28.4	6.4	2.6	8.8	3.0	7.6
Sales and related .....	100.0	75.0	25.0	5.8	2.6	6.3	2.5	7.7
Office and administrative support .....	100.0	69.4	30.6	6.8	2.5	10.4	3.2	7.6
Service .....	100.0	76.5	23.5	3.8	1.6	6.1	1.6	10.4
Natural resources, construction, and maintenance .....	100.0	67.6	32.4	5.1	3.0	8.9	5.6	9.8
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	100.0	67.0	33.0	3.8	2.8	8.6	6.9	10.8
Installation, maintenance, and repair .....	100.0	68.3	31.7	6.3	3.2	9.2	4.3	8.7
Production, transportation, and material moving .....	100.0	66.4	33.6	5.9	3.6	10.4	4.4	9.3
Production .....	100.0	67.0	33.0	6.0	4.1	10.5	3.6	8.8
Transportation and material moving .....	100.0	65.7	34.3	5.9	3.1	10.3	5.2	9.8
<b>All workers, goods-producing industries<sup>2</sup></b> .....	100.0	66.4	33.6	6.5	3.7	9.3	5.8	8.3
Management, professional, and related .....	100.0	66.6	33.4	8.6	3.6	7.4	7.3	6.5
Sales and office .....	100.0	69.3	30.7	7.0	3.0	9.4	3.6	7.7
Natural resources, construction, and maintenance .....	100.0	66.5	33.5	4.2	3.2	9.1	6.7	10.3
Production, transportation, and material moving .....	100.0	65.2	34.8	6.0	4.5	11.5	3.8	8.8
<b>All workers, service-providing industries<sup>3</sup></b> .....	100.0	70.4	29.6	7.0	3.5	7.7	3.7	7.7
Management, professional, and related .....	100.0	69.0	31.0	8.4	4.7	7.1	4.4	6.5
Sales and office .....	100.0	71.8	28.2	6.4	2.5	8.8	2.9	7.6
Service .....	100.0	76.5	23.5	3.8	1.5	6.1	1.6	10.4
Natural resources, construction, and maintenance .....	100.0	69.4	30.6	6.4	2.7	8.6	4.0	9.0
Production, transportation, and material moving .....	100.0	67.3	32.7	5.9	2.8	9.4	4.9	9.7

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

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

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

**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 2017**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
<b>All workers, goods-producing industries<sup>1</sup></b> .....	\$39.97	\$26.54	\$13.44	\$2.58	\$1.50	\$3.71	\$2.31	\$3.34
Construction .....	39.53	27.46	12.07	1.74	1.09	3.11	2.18	3.96
Manufacturing .....	40.11	26.09	14.02	3.02	1.65	4.01	2.34	3.01
Aircraft manufacturing <sup>2</sup> .....	79.76	43.74	36.02	6.46	4.25	7.59	13.23	4.49
<b>All workers, service-providing industries<sup>3</sup></b> .....	32.21	22.68	9.53	2.27	1.13	2.47	1.20	2.47
Trade, transportation, and utilities .....	27.74	19.50	8.24	1.75	0.73	2.32	1.10	2.34
Wholesale trade .....	36.53	25.79	10.74	2.66	1.08	2.96	1.21	2.84
Retail trade .....	19.21	14.56	4.65	0.92	0.38	1.29	0.40	1.66
Transportation and warehousing .....	40.24	25.75	14.49	2.88	1.19	4.27	2.52	3.63
Utilities .....	62.25	37.23	25.02	5.38	2.62	6.35	6.31	4.36
Information .....	55.50	36.34	19.16	5.11	2.52	5.28	2.61	3.64
Financial activities .....	47.72	31.29	16.43	4.05	3.54	3.93	1.93	2.98
Finance and insurance .....	53.28	34.36	18.91	4.70	4.38	4.37	2.33	3.13
Credit intermediation and related activities .....	42.51	28.44	14.07	3.78	1.83	3.90	1.84	2.72
Insurance carriers and related activities .....	48.46	32.10	16.37	4.28	2.14	4.40	2.49	3.05
Real estate and rental and leasing .....	30.84	21.95	8.89	2.07	0.99	2.58	0.72	2.53
Professional and business services .....	41.10	29.22	11.88	2.94	2.07	2.49	1.36	3.02
Professional and technical services .....	52.30	37.55	14.75	4.38	1.40	3.52	1.91	3.54
Administrative and waste services .....	23.42	18.02	5.39	1.00	0.54	1.17	0.38	2.30
Education and health services .....	35.39	24.85	10.54	2.77	0.65	3.07	1.49	2.55
Educational services .....	45.21	32.66	12.55	3.20	0.23	3.78	2.23	3.11
Junior colleges, colleges, and universities .....	55.28	38.81	16.46	4.57	0.35	4.89	3.08	3.57
Health care and social assistance .....	33.90	23.66	10.23	2.71	0.71	2.96	1.38	2.47
Leisure and hospitality .....	14.42	11.39	3.04	0.43	0.14	0.77	0.20	1.50
Accommodation and food services .....	12.72	10.18	2.54	0.31	0.12	0.63	0.12	1.35
Other services .....	27.02	19.63	7.40	1.63	0.37	2.05	1.08	2.26
Percent of total compensation								
<b>All workers, goods-producing industries<sup>1</sup></b> .....	100.0	66.4	33.6	6.5	3.7	9.3	5.8	8.3
Construction .....	100.0	69.5	30.5	4.4	2.8	7.9	5.5	10.0
Manufacturing .....	100.0	65.0	35.0	7.5	4.1	10.0	5.8	7.5
Aircraft manufacturing <sup>2</sup> .....	100.0	54.8	45.2	8.1	5.3	9.5	16.6	5.6
<b>All workers, service-providing industries<sup>3</sup></b> .....	100.0	70.4	29.6	7.0	3.5	7.7	3.7	7.7
Trade, transportation, and utilities .....	100.0	70.3	29.7	6.3	2.6	8.4	4.0	8.4
Wholesale trade .....	100.0	70.6	29.4	7.3	3.0	8.1	3.3	7.8
Retail trade .....	100.0	75.8	24.2	4.8	2.0	6.7	2.1	8.6
Transportation and warehousing .....	100.0	64.0	36.0	7.2	2.9	10.6	6.3	9.0
Utilities .....	100.0	59.8	40.2	8.6	4.2	10.2	10.1	7.0
Information .....	100.0	65.5	34.5	9.2	4.5	9.5	4.7	6.6
Financial activities .....	100.0	65.6	34.4	8.5	7.4	8.2	4.0	6.3
Finance and insurance .....	100.0	64.5	35.5	8.8	8.2	8.2	4.4	5.9
Credit intermediation and related activities .....	100.0	66.9	33.1	8.9	4.3	9.2	4.3	6.4
Insurance carriers and related activities .....	100.0	66.2	33.8	8.8	4.4	9.1	5.1	6.3
Real estate and rental and leasing .....	100.0	71.2	28.8	6.7	3.2	8.4	2.3	8.2
Professional and business services .....	100.0	71.1	28.9	7.2	5.0	6.1	3.3	7.3
Professional and technical services .....	100.0	71.8	28.2	8.4	2.7	6.7	3.7	6.8
Administrative and waste services .....	100.0	77.0	23.0	4.3	2.3	5.0	1.6	9.8
Education and health services .....	100.0	70.2	29.8	7.8	1.8	8.7	4.2	7.2
Educational services .....	100.0	72.2	27.8	7.1	0.5	8.4	4.9	6.9
Junior colleges, colleges, and universities .....	100.0	70.2	29.8	8.3	0.6	8.9	5.6	6.5
Health care and social assistance .....	100.0	69.8	30.2	8.0	2.1	8.7	4.1	7.3
Leisure and hospitality .....	100.0	78.9	21.1	3.0	0.9	5.3	1.4	10.4
Accommodation and food services .....	100.0	80.0	20.0	2.5	0.9	4.9	1.0	10.7
Other services .....	100.0	72.6	27.4	6.0	1.4	7.6	4.0	8.4

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

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

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

**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 2017**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
<b>Cost per hour worked</b>								
<b>All full-time workers in private industry</b> .....	\$39.45	\$26.82	\$12.63	\$2.98	\$1.55	\$3.41	\$1.76	\$2.93
Management, professional, and related .....	62.29	42.19	20.10	5.47	2.97	4.63	3.09	3.94
Management, business, and financial .....	72.52	48.45	24.07	6.45	5.23	4.71	3.29	4.38
Professional and related .....	55.90	38.28	17.62	4.86	1.56	4.57	2.97	3.66
Sales and office .....	29.70	20.66	9.04	2.16	0.84	2.91	0.98	2.15
Sales and related .....	34.75	25.20	9.54	2.46	1.05	2.51	1.05	2.46
Office and administrative support .....	27.47	18.65	8.82	2.03	0.75	3.08	0.94	2.01
Service .....	19.15	13.71	5.44	1.07	0.41	1.73	0.44	1.79
Natural resources, construction, and maintenance .....	36.75	24.68	12.07	1.91	1.13	3.37	2.10	3.56
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	38.44	25.57	12.86	1.52	1.10	3.41	2.70	4.14
Installation, maintenance, and repair .....	35.19	23.85	11.34	2.28	1.15	3.33	1.55	3.03
Production, transportation, and material moving .....	30.27	19.89	10.38	1.91	1.16	3.27	1.32	2.72
Production .....	28.45	18.84	9.61	1.77	1.22	3.11	1.06	2.44
Transportation and material moving .....	32.50	21.18	11.32	2.08	1.08	3.46	1.64	3.06
<b>All part-time workers in private industry</b> .....	17.42	13.86	3.57	0.51	0.23	0.70	0.38	1.76
Management, professional, and related .....	41.01	31.96	9.05	2.03	0.70	1.75	1.28	3.28
Professional and related .....	40.82	31.77	9.05	2.02	0.70	1.75	1.31	3.26
Sales and office .....	14.48	11.68	2.80	0.37	0.19	0.66	0.22	1.37
Sales and related .....	13.12	10.77	2.34	0.26	0.17	0.50	0.15	1.26
Office and administrative support .....	16.62	13.09	3.53	0.54	0.21	0.92	0.32	1.54
Service .....	12.50	10.36	2.14	0.18	0.11	0.29	0.10	1.47
Production, transportation, and material moving .....	17.83	12.77	5.06	0.50	0.30	1.24	0.86	2.16
Transportation and material moving .....	18.70	12.83	5.87	0.58	0.34	1.58	1.13	2.25
<b>Percent of total compensation</b>								
<b>All full-time workers in private industry</b> .....	100.0	68.0	32.0	7.6	3.9	8.6	4.5	7.4
Management, professional, and related .....	100.0	67.7	32.3	8.8	4.8	7.4	5.0	6.3
Management, business, and financial .....	100.0	66.8	33.2	8.9	7.2	6.5	4.5	6.0
Professional and related .....	100.0	68.5	31.5	8.7	2.8	8.2	5.3	6.5
Sales and office .....	100.0	69.6	30.4	7.3	2.8	9.8	3.3	7.2
Sales and related .....	100.0	72.5	27.5	7.1	3.0	7.2	3.0	7.1
Office and administrative support .....	100.0	67.9	32.1	7.4	2.7	11.2	3.4	7.3
Service .....	100.0	71.6	28.4	5.6	2.1	9.0	2.3	9.4
Natural resources, construction, and maintenance .....	100.0	67.1	32.9	5.2	3.1	9.2	5.7	9.7
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	100.0	66.5	33.5	3.9	2.9	8.9	7.0	10.8
Installation, maintenance, and repair .....	100.0	67.8	32.2	6.5	3.3	9.5	4.4	8.6
Production, transportation, and material moving .....	100.0	65.7	34.3	6.3	3.8	10.8	4.4	9.0
Production .....	100.0	66.2	33.8	6.2	4.3	10.9	3.7	8.6
Transportation and material moving .....	100.0	65.2	34.8	6.4	3.3	10.6	5.1	9.4
<b>All part-time workers in private industry</b> .....	100.0	79.5	20.5	2.9	1.3	4.0	2.2	10.1
Management, professional, and related .....	100.0	77.9	22.1	5.0	1.7	4.3	3.1	8.0
Professional and related .....	100.0	77.8	22.2	5.0	1.7	4.3	3.2	8.0
Sales and office .....	100.0	80.6	19.4	2.6	1.3	4.6	1.5	9.4
Sales and related .....	100.0	82.1	17.9	2.0	1.3	3.8	1.2	9.6
Office and administrative support .....	100.0	78.8	21.2	3.2	1.2	5.5	1.9	9.3
Service .....	100.0	82.9	17.1	1.4	0.8	2.3	0.8	11.8
Production, transportation, and material moving .....	100.0	71.6	28.4	2.8	1.7	7.0	4.8	12.1
Transportation and material moving .....	100.0	68.6	31.4	3.1	1.8	8.4	6.0	12.0

<sup>1</sup> Farming, fishing, and forestry occupations were combined with construction and extraction occupational group as of December 2006.  
 Note: The sum of individual items may not equal totals due to rounding.

**Table 12. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by industry group and full-time and part-time status, September 2017**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
<b>All full-time workers in private industry</b> .....	\$39.45	\$26.82	\$12.63	\$2.98	\$1.55	\$3.41	\$1.76	\$2.93
Goods-producing <sup>1</sup> .....	40.58	26.83	13.75	2.66	1.54	3.82	2.38	3.35
Construction .....	40.63	28.02	12.61	1.85	1.15	3.29	2.30	4.02
Manufacturing .....	40.49	26.28	14.21	3.06	1.67	4.07	2.38	3.03
Service-providing <sup>2</sup> .....	39.12	26.82	12.31	3.08	1.55	3.29	1.58	2.81
Trade, transportation, and utilities .....	34.93	23.99	10.94	2.51	1.01	3.13	1.49	2.80
Information .....	58.25	37.95	20.30	5.43	2.67	5.63	2.77	3.80
Financial activities .....	50.44	32.88	17.56	4.37	3.85	4.18	2.06	3.09
Professional and business services .....	45.24	31.60	13.64	3.50	2.42	2.94	1.59	3.20
Education and health services .....	38.16	26.11	12.05	3.25	0.73	3.70	1.76	2.60
Leisure and hospitality .....	19.52	14.30	5.22	1.00	0.29	1.74	0.45	1.74
Other services .....	32.52	23.01	9.51	2.33	0.52	2.81	1.28	2.56
<b>All part-time workers in private industry</b> .....	17.42	13.86	3.57	0.51	0.23	0.70	0.38	1.76
Service-providing <sup>2</sup> .....	17.28	13.74	3.54	0.51	0.23	0.70	0.37	1.74
Trade, transportation, and utilities .....	14.92	11.48	3.43	0.39	0.22	0.88	0.42	1.53
Professional and business services .....	22.06	18.30	3.76	0.39	0.44	0.44	0.30	2.19
Education and health services .....	27.81	21.41	6.40	1.46	0.42	1.34	0.76	2.41
Leisure and hospitality .....	11.23	9.56	1.67	0.07	0.04	0.17	0.04	1.36
Percent of total compensation								
<b>All full-time workers in private industry</b> .....	100.0	68.0	32.0	7.6	3.9	8.6	4.5	7.4
Goods-producing <sup>1</sup> .....	100.0	66.1	33.9	6.6	3.8	9.4	5.9	8.3
Construction .....	100.0	69.0	31.0	4.5	2.8	8.1	5.7	9.9
Manufacturing .....	100.0	64.9	35.1	7.6	4.1	10.1	5.9	7.5
Service-providing <sup>2</sup> .....	100.0	68.5	31.5	7.9	4.0	8.4	4.0	7.2
Trade, transportation, and utilities .....	100.0	68.7	31.3	7.2	2.9	9.0	4.3	8.0
Information .....	100.0	65.1	34.9	9.3	4.6	9.7	4.8	6.5
Financial activities .....	100.0	65.2	34.8	8.7	7.6	8.3	4.1	6.1
Professional and business services .....	100.0	69.8	30.2	7.7	5.3	6.5	3.5	7.1
Education and health services .....	100.0	68.4	31.6	8.5	1.9	9.7	4.6	6.8
Leisure and hospitality .....	100.0	73.3	26.7	5.1	1.5	8.9	2.3	8.9
Other services .....	100.0	70.8	29.2	7.2	1.6	8.6	3.9	7.9
<b>All part-time workers in private industry</b> .....	100.0	79.5	20.5	2.9	1.3	4.0	2.2	10.1
Service-providing <sup>2</sup> .....	100.0	79.5	20.5	2.9	1.3	4.0	2.2	10.0
Trade, transportation, and utilities .....	100.0	77.0	23.0	2.6	1.5	5.9	2.8	10.2
Professional and business services .....	100.0	83.0	17.0	1.8	2.0	2.0	1.4	9.9
Education and health services .....	100.0	77.0	23.0	5.3	1.5	4.8	2.7	8.7
Leisure and hospitality .....	100.0	85.1	14.9	0.6	0.3	1.5	0.4	12.1

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

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

**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 2017**

Series	Total compensation	Wages and salaries	Benefit costs					Legally required benefits
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	
Cost per hour worked								
<b>All workers, goods-producing industries<sup>1</sup> ...</b>	\$39.97	\$26.54	\$13.44	\$2.58	\$1.50	\$3.71	\$2.31	\$3.34
1-99 workers .....	33.92	23.92	10.01	1.73	0.99	2.70	1.32	3.27
1-49 workers .....	32.76	23.51	9.25	1.58	0.91	2.34	1.18	3.24
50-99 workers .....	37.03	25.01	12.01	2.12	1.21	3.65	1.68	3.35
100 workers or more .....	45.20	28.80	16.40	3.32	1.93	4.59	3.17	3.39
100-499 workers .....	39.31	25.75	13.56	2.63	1.46	4.12	2.10	3.25
500 workers or more .....	53.94	33.33	20.61	4.33	2.64	5.29	4.74	3.60
Union .....	50.21	28.94	21.27	2.60	1.87	7.06	5.48	4.26
Nonunion .....	38.05	26.09	11.96	2.58	1.42	3.08	1.71	3.16
<b>All workers, service-providing industries<sup>2</sup> ..</b>	32.21	22.68	9.53	2.27	1.13	2.47	1.20	2.47
1-99 workers .....	27.61	20.09	7.52	1.65	1.06	1.79	0.78	2.24
1-49 workers .....	26.89	19.83	7.06	1.56	0.99	1.66	0.62	2.23
50-99 workers .....	29.70	20.83	8.87	1.92	1.27	2.17	1.24	2.27
100 workers or more .....	38.29	26.10	12.19	3.07	1.22	3.36	1.76	2.77
100-499 workers .....	31.89	22.46	9.43	2.34	0.85	2.60	1.20	2.45
500 workers or more .....	47.87	31.56	16.31	4.18	1.77	4.49	2.61	3.25
Union .....	49.18	29.83	19.35	3.89	1.26	6.30	4.31	3.58
Nonunion .....	30.82	22.09	8.73	2.13	1.12	2.15	0.95	2.38
Percent of total compensation								
<b>All workers, goods-producing industries<sup>1</sup> ...</b>	100.0	66.4	33.6	6.5	3.7	9.3	5.8	8.3
1-99 workers .....	100.0	70.5	29.5	5.1	2.9	8.0	3.9	9.6
1-49 workers .....	100.0	71.8	28.2	4.8	2.8	7.1	3.6	9.9
50-99 workers .....	100.0	67.6	32.4	5.7	3.3	9.9	4.5	9.0
100 workers or more .....	100.0	63.7	36.3	7.3	4.3	10.2	7.0	7.5
100-499 workers .....	100.0	65.5	34.5	6.7	3.7	10.5	5.3	8.3
500 workers or more .....	100.0	61.8	38.2	8.0	4.9	9.8	8.8	6.7
Union .....	100.0	57.6	42.4	5.2	3.7	14.1	10.9	8.5
Nonunion .....	100.0	68.6	31.4	6.8	3.7	8.1	4.5	8.3
<b>All workers, service-providing industries<sup>2</sup> ..</b>	100.0	70.4	29.6	7.0	3.5	7.7	3.7	7.7
1-99 workers .....	100.0	72.8	27.2	6.0	3.8	6.5	2.8	8.1
1-49 workers .....	100.0	73.8	26.2	5.8	3.7	6.2	2.3	8.3
50-99 workers .....	100.0	70.1	29.9	6.5	4.3	7.3	4.2	7.6
100 workers or more .....	100.0	68.2	31.8	8.0	3.2	8.8	4.6	7.2
100-499 workers .....	100.0	70.4	29.6	7.3	2.7	8.1	3.7	7.7
500 workers or more .....	100.0	65.9	34.1	8.7	3.7	9.4	5.5	6.8
Union .....	100.0	60.7	39.3	7.9	2.6	12.8	8.8	7.3
Nonunion .....	100.0	71.7	28.3	6.9	3.6	7.0	3.1	7.7

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

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

**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 2017**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
<b>Health care and social assistance</b> .....	\$33.90	\$23.66	\$10.23	\$2.71	\$0.71	\$2.96	\$1.38	\$2.47
Management, professional, and related .....	48.29	33.50	14.80	4.20	1.02	3.93	2.38	3.26
Registered nurses .....	53.53	36.06	17.47	4.83	1.75	4.56	2.61	3.72
Sales and office .....	23.54	16.24	7.30	1.71	0.36	2.92	0.60	1.72
Service .....	19.25	13.83	5.42	1.13	0.46	1.70	0.39	1.73
<b>Hospitals</b> .....	46.18	30.38	15.80	4.27	1.58	4.66	2.14	3.15
Management, professional, and related .....	55.58	36.89	18.69	5.34	1.86	5.11	2.65	3.73
Registered nurses .....	57.83	38.03	19.79	5.45	2.24	5.27	2.90	3.94
Service .....	24.58	15.59	8.99	1.74	1.14	3.27	0.98	1.86
<b>Nursing and residential care facilities</b> .....	22.98	16.63	6.35	1.52	0.50	1.99	0.35	1.99
Management, professional, and related .....	35.13	25.79	9.33	2.49	0.70	2.70	0.67	2.77
Service .....	17.49	12.53	4.96	1.04	0.43	1.62	0.21	1.65
<b>Nursing care facilities<sup>1</sup></b> .....	25.73	18.52	7.22	1.74	0.62	2.23	0.50	2.13
Management, professional, and related .....	39.40	28.89	10.51	2.82	0.85	2.94	0.86	3.04
Service .....	18.68	13.18	5.50	1.15	0.53	1.84	0.32	1.66
Percent of total compensation								
<b>Health care and social assistance</b> .....	100.0	69.8	30.2	8.0	2.1	8.7	4.1	7.3
Management, professional, and related .....	100.0	69.4	30.6	8.7	2.1	8.1	4.9	6.7
Registered nurses .....	100.0	67.4	32.6	9.0	3.3	8.5	4.9	7.0
Sales and office .....	100.0	69.0	31.0	7.3	1.5	12.4	2.5	7.3
Service .....	100.0	71.8	28.2	5.9	2.4	8.8	2.0	9.0
<b>Hospitals</b> .....	100.0	65.8	34.2	9.2	3.4	10.1	4.6	6.8
Management, professional, and related .....	100.0	66.4	33.6	9.6	3.3	9.2	4.8	6.7
Registered nurses .....	100.0	65.8	34.2	9.4	3.9	9.1	5.0	6.8
Service .....	100.0	63.4	36.6	7.1	4.6	13.3	4.0	7.6
<b>Nursing and residential care facilities</b> .....	100.0	72.4	27.6	6.6	2.2	8.7	1.5	8.7
Management, professional, and related .....	100.0	73.4	26.6	7.1	2.0	7.7	1.9	7.9
Service .....	100.0	71.6	28.4	6.0	2.5	9.3	1.2	9.4
<b>Nursing care facilities<sup>1</sup></b> .....	100.0	72.0	28.0	6.8	2.4	8.7	1.9	8.3
Management, professional, and related .....	100.0	73.3	26.7	7.2	2.2	7.5	2.2	7.7
Service .....	100.0	70.5	29.5	6.2	2.8	9.9	1.7	8.9

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

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