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EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – DECEMBER 2020

Employer costs for employee compensation for **civilian** workers averaged \$38.60 per hour worked in December 2020, the U.S. Bureau of Labor Statistics reported today. Wages and salaries cost employers \$26.53 and accounted for 68.7 percent of total costs, while benefits cost \$12.07 and accounted for the remaining 31.3 percent. (See chart 1 and table 1.)

State and local government employer costs averaged \$53.47 per hour worked. Wages and salaries averaged \$33.08 per hour worked and represented 61.9 percent of total compensation costs, while benefit costs averaged \$20.39 and accounted for the remaining 38.1 percent. (See chart 1 and tables 1 and 3.)

Total employer compensation costs for **private industry** workers averaged \$36.23 per hour worked in December 2020. Wage and salary costs averaged \$25.48 and accounted for 70.3 percent of employer costs, while benefit costs were \$10.74 and accounted for 29.7 percent. (See chart 1 and tables 1 and 4.)

Within total benefits, **supplemental pay** costs averaged \$1.15 per hour worked or 3.0 percent of total compensation for civilian workers, \$1.25 per hour worked (3.5 percent) for private industry workers, and \$0.54 per hour worked (1.0 percent) for workers in state and local government. (See chart 2 and table 1.)

Chart 1. Employer costs per employee hour worked, December 2020

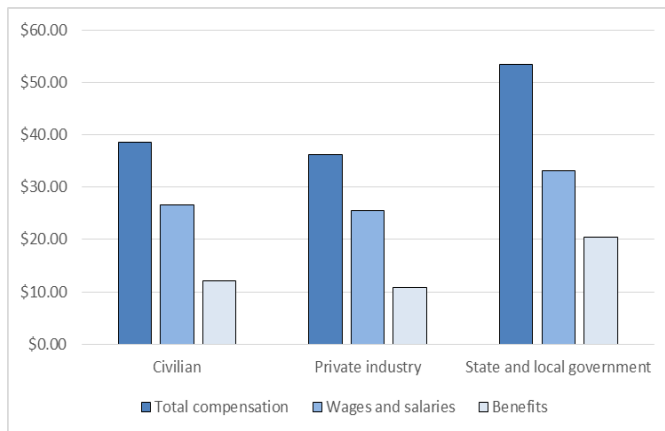
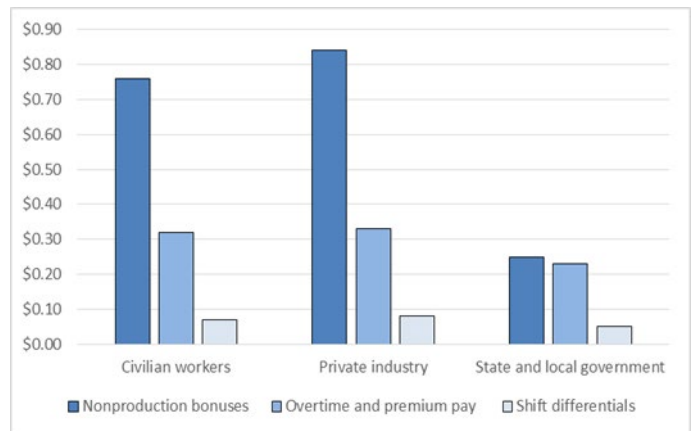


Chart 2. Supplemental pay costs per employee hour worked, December 2020



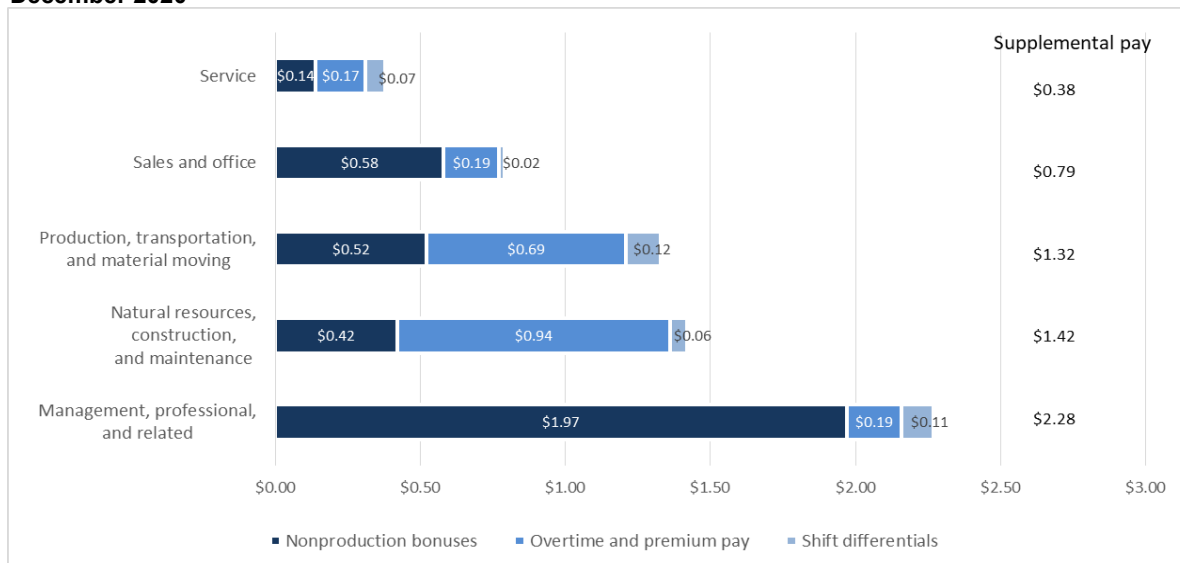
Coronavirus (COVID-19) Pandemic Impact on December 2020 ECEC Data

The Employer Costs for Employee Compensation (ECEC) reference date was December 12, 2020. Response rates for December were comparable with prior releases, and no changes in estimation procedures were necessary. Additional information is available at www.bls.gov/covid19/effects-of-covid-19-on-workplace-injuries-and-illnesses-compensation-and-occupational-requirements.htm#ECEC.

Supplemental pay includes employer costs for employee **shift differentials** (extra payments for working a non-traditional work schedule), **overtime and premium pay** (pay in addition to the regular work schedules, and pay for work on weekends and holidays), and **nonproduction bonuses** (such as holiday bonuses or end-of-year bonuses which are given at the discretion of the employer and are not tied to a production formula).

For **private industry** workers, nonproduction bonuses cost employers \$0.84 per employee hour worked or 2.3 percent of total compensation, overtime and premium pay cost \$0.33 per hour worked (0.9 percent), and shift differentials cost \$0.08 per hour worked (0.2 percent). (See chart 2 and table 1.)

Chart 3. Private industry supplemental pay component costs per employee hour worked in occupational groups, December 2020



Supplemental pay costs by **occupational group** ranged from \$0.38 per employee hour worked or 2.1 percent of total compensation in service occupations to \$2.28 (3.7 percent) in management, professional, and related occupations. (See chart 3 and table 4.)

Nonproduction bonus costs ranged from \$0.14 per employee hour worked or 0.8 percent of total compensation in service occupations to \$1.97 (3.2 percent) in management, professional, and related occupations, while **overtime and premium pay** costs ranged from \$0.17 (1.0 percent) in service occupations to \$0.94 (2.4 percent) in natural resources, construction, and maintenance occupations. (See chart 3.)

Supplemental pay costs varied by bargaining unit status. Supplemental pay costs for **union** workers were \$1.86 per hour worked or 3.6 percent of total compensation, while costs for **nonunion** workers were \$1.20 (3.4 percent). (See table 5.) Overtime and premium costs was the largest component of supplemental pay costs for union workers at \$0.94 per hour worked, while for nonunion workers the largest component was nonproduction bonus costs at \$0.86.

Estimates for supplemental pay components are available through the database query tool at www.bls.gov/ncs/ect/data.htm.

Employer Costs for Employee Compensation for March 2021 is scheduled to be released on Thursday, June 17, 2021, at 10:00 a.m. (ET).

TECHNICAL NOTE

Employer Costs for Employee Compensation (ECEC), a product of the National Compensation Survey, provides the average employer cost for wages and salaries as well as benefits per employee hour worked. The ECEC covers the civilian economy, which includes data from both private industry and state and local government. Excluded from private industry are the self-employed, agricultural workers, and private household workers. Federal government workers are excluded from the public sector.

All workers are included in the benefit cost estimates including those that do not have plan access or do not participate. Costs are also affected by other factors such as cost sharing between employers and employees, plan features, and plan generosity. For the latest information on the percentage of workers with access to and participating in employer-sponsored benefit plans, including health care and retirement and savings plans, see www.bls.gov/ebs.

The “National Compensation Measures” provides additional details on the sample design, calculation methodology, and resources explaining changes over time. (See www.bls.gov/opub/hom/ncs/home.htm.)

Additional ECEC estimates, including historical data, are available in the ECEC database query tool at www.bls.gov/ncs/ect/data.htm.

Sample size: Data for this reference period were collected from a probability sample of approximately 24,600 occupational observations selected from a sample of about 6,000 private industry establishments and approximately 7,800 occupational observations selected from a sample of about 1,400 state and local government establishments that provided data at the initial interview.

Measures of reliability: Relative standard errors (RSEs) provide users a tool to ascertain the quality of an estimate to ensure that it is within an acceptable range for their intended purpose. RSEs are available at www.bls.gov/ncs/ect/ecec-rse.htm and database query tool at www.bls.gov/ncs/ect/data.htm.

Comparisons: 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.

Area definitions: Metropolitan area definitions have been updated based on Office of Management and Budget Bulletin No. 13-01, dated February 28, 2013. (See www.census.gov/programs-surveys/metro-micro.html.)

Publication focus: Topics of news releases for the upcoming reference periods are as follows:

- March 2021 – compensation costs by wage percentile and 15 metropolitan areas in private industry
- June 2021 – benefits costs in private industry
- September 2021 – compensation costs in state and local government

For 2021 ECEC release dates, see www.bls.gov/schedule/news_release/ecec.htm.

Table 1. Employer Costs for Employee Compensation by ownership

[Dec. 2020]

Compensation component	Civilian workers ¹		Private industry workers		State and local government workers	
	Cost (\$)	Percent of compensation	Cost (\$)	Percent of compensation	Cost (\$)	Percent of compensation
Total compensation ²	38.60	100.0	36.23	100.0	53.47	100.0
Wages and salaries.....	26.53	68.7	25.48	70.3	33.08	61.9
Total benefits.....	12.07	31.3	10.74	29.7	20.39	38.1
Paid leave.....	2.87	7.4	2.69	7.4	4.04	7.6
Vacation.....	1.40	3.6	1.38	3.8	1.52	2.9
Holiday.....	0.85	2.2	0.80	2.2	1.14	2.1
Sick.....	0.46	1.2	0.37	1.0	1.03	1.9
Personal.....	0.17	0.4	0.14	0.4	0.35	0.7
Supplemental pay.....	1.15	3.0	1.25	3.5	0.54	1.0
Overtime and premium ³	0.32	0.8	0.33	0.9	0.23	0.4
Shift differentials.....	0.07	0.2	0.08	0.2	0.05	0.1
Nonproduction bonuses.....	0.76	2.0	0.84	2.3	0.25	0.5
Insurance.....	3.28	8.5	2.81	7.8	6.23	11.7
Life.....	0.05	0.1	0.04	0.1	0.07	0.1
Health.....	3.12	8.1	2.65	7.3	6.07	11.4
Short-term disability.....	0.07	0.2	0.07	0.2	0.03	0.1
Long-term disability.....	0.05	0.1	0.04	0.1	0.05	0.1
Retirement and savings.....	1.99	5.2	1.25	3.4	6.65	12.4
Defined benefit.....	1.21	3.1	0.42	1.2	6.18	11.6
Defined contribution.....	0.78	2.0	0.82	2.3	0.47	0.9
Legally Required benefits.....	2.77	7.2	2.75	7.6	2.94	5.5
Social Security and Medicare.....	2.16	5.6	2.14	5.9	2.29	4.3
Social Security ⁴	1.72	4.5	1.71	4.7	1.75	3.3
Medicare.....	0.44	1.1	0.42	1.2	0.54	1.0
Federal unemployment insurance.....	0.02	0.1	0.03	0.1	— ⁵	— ⁶
State unemployment insurance.....	0.13	0.3	0.14	0.4	0.06	0.1
Workers' compensation.....	0.47	1.2	0.45	1.2	0.58	1.1

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

² Includes costs for wages and salaries and benefits.

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

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

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

⁶ Less than .05 percent.

Table 2. Employer Costs for Employee Compensation for civilian workers by occupational and industry group

[Dec. 2020]

Series	Total compensation ¹		Wages and salaries		Total benefits		Paid leave		Supplemental pay		Insurance		Retirement and savings		Legally required benefits	
	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent
Civilian workers ²	38.60	100.0	26.53	68.7	12.07	31.3	2.87	7.4	1.15	3.0	3.28	8.5	1.99	5.2	2.77	7.2
Occupational group																
Management, professional, and related.....	62.29	100.0	42.47	68.2	19.82	31.8	5.46	8.8	1.82	2.9	5.00	8.0	3.70	5.9	3.85	6.2
Management, business and financial.....	72.43	100.0	49.58	68.5	22.85	31.5	7.03	9.7	2.98	4.1	4.97	6.9	3.45	4.8	4.43	6.1
Professional and related.....	57.71	100.0	39.27	68.0	18.45	32.0	4.75	8.2	1.29	2.2	5.01	8.7	3.81	6.6	3.59	6.2
Teachers ³	65.04	100.0	44.20	68.0	20.84	32.0	3.42	5.3	0.25	0.4	6.35	9.8	7.45	11.5	3.37	5.2
Primary, secondary, and special education school teachers.....	63.78	100.0	42.35	66.4	21.43	33.6	2.95	4.6	0.21	0.3	6.91	10.8	8.30	13.0	3.06	4.8
Registered nurses.....	59.30	100.0	38.58	65.1	20.72	34.9	6.07	10.2	2.20	3.7	5.47	9.2	3.02	5.1	3.96	6.7
Sales and office.....	28.33	100.0	19.98	70.5	8.35	29.5	1.91	6.7	0.76	2.7	2.63	9.3	1.00	3.5	2.06	7.3
Sales and related.....	27.34	100.0	20.78	76.0	6.56	24.0	1.55	5.7	0.80	2.9	1.54	5.6	0.59	2.2	2.08	7.6
Office and administrative support....	28.98	100.0	19.45	67.1	9.53	32.9	2.14	7.4	0.73	2.5	3.35	11.5	1.26	4.4	2.05	7.1
Service.....	20.71	100.0	14.84	71.7	5.87	28.3	1.10	5.3	0.44	2.1	1.62	7.8	0.94	4.5	1.76	8.5
Natural resources, construction, and maintenance.....	38.97	100.0	26.12	67.0	12.85	33.0	2.22	5.7	1.38	3.5	3.38	8.7	2.33	6.0	3.55	9.1
Construction, extraction, farming, fishing, and forestry.....	39.92	100.0	26.40	66.1	13.51	33.9	1.84	4.6	1.46	3.6	3.49	8.8	2.87	7.2	3.85	9.6
Installation, maintenance, and repair.....	37.91	100.0	25.80	68.1	12.11	31.9	2.64	7.0	1.30	3.4	3.25	8.6	1.71	4.5	3.21	8.5
Production, transportation, and material moving.....	30.70	100.0	20.43	66.5	10.27	33.5	1.90	6.2	1.30	4.3	3.10	10.1	1.29	4.2	2.68	8.7
Production.....	28.89	100.0	19.25	66.7	9.63	33.3	1.79	6.2	1.43	5.0	3.09	10.7	0.90	3.1	2.42	8.4
Transportation and material moving.....	32.27	100.0	21.45	66.4	10.83	33.6	1.99	6.2	1.20	3.7	3.11	9.6	1.63	5.1	2.90	9.0
Industry group																
Education and health services.....	43.57	100.0	29.54	67.8	14.03	32.2	3.38	7.8	0.67	1.5	4.22	9.7	3.02	6.9	2.74	6.3
Educational services.....	55.53	100.0	36.69	66.1	18.84	33.9	3.58	6.4	0.28	0.5	5.94	10.7	6.07	10.9	2.97	5.3
Elementary and secondary schools.....	54.29	100.0	35.47	65.3	18.82	34.7	2.84	5.2	0.22	0.4	6.23	11.5	6.79	12.5	2.74	5.0
Junior colleges, colleges, and universities.....	61.42	100.0	40.60	66.1	20.82	33.9	5.36	8.7	0.39	0.6	6.05	9.9	5.58	9.1	3.44	5.6
Health care and social assistance....	36.87	100.0	25.54	69.3	11.33	30.7	3.27	8.9	0.89	2.4	3.26	8.8	1.31	3.5	2.61	7.1
Hospitals.....	51.61	100.0	33.47	64.9	18.14	35.1	5.07	9.8	1.81	3.5	5.32	10.3	2.64	5.1	3.31	6.4

¹ Includes costs for wages and salaries and benefits.

² Includes workers in the private nonfarm economy except those in private households, and workers in the public sector, except the federal government.

³ Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.

Table 3. Employer Costs for Employee Compensation for state and local government workers by occupational and industry group
 [Dec. 2020]

Series	Total compensation ¹		Wages and salaries		Total benefits		Paid leave		Supplemental pay		Insurance		Retirement and savings		Legally required benefits	
	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent
State and local government workers. . . .	53.47	100.0	33.08	61.9	20.39	38.1	4.04	7.6	0.54	1.0	6.23	11.7	6.65	12.4	2.94	5.5
Occupational group																
Management, professional, and related.....	64.02	100.0	41.02	64.1	23.00	35.9	4.55	7.1	0.42	0.7	6.79	10.6	7.94	12.4	3.30	5.2
Professional and related.....	62.20	100.0	40.17	64.6	22.03	35.4	4.05	6.5	0.40	0.6	6.75	10.8	7.66	12.3	3.19	5.1
Teachers ²	70.59	100.0	46.92	66.5	23.67	33.5	3.52	5.0	0.27	0.4	7.29	10.3	9.22	13.1	3.38	4.8
Primary, secondary, and special education school teachers.....	70.13	100.0	45.98	65.6	24.15	34.4	3.14	4.5	0.24	0.3	7.77	11.1	9.80	14.0	3.19	4.5
Sales and office.....	37.14	100.0	21.25	57.2	15.89	42.8	3.26	8.8	0.34	0.9	5.88	15.8	4.22	11.4	2.20	5.9
Office and administrative support....	37.29	100.0	21.29	57.1	16.00	42.9	3.27	8.8	0.34	0.9	5.95	16.0	4.24	11.4	2.20	5.9
Service.....	39.53	100.0	22.47	56.8	17.06	43.2	3.35	8.5	0.87	2.2	4.97	12.6	5.43	13.7	2.44	6.2
Industry group																
Education and health services.....	55.77	100.0	35.80	64.2	19.97	35.8	3.68	6.6	0.37	0.7	6.36	11.4	6.70	12.0	2.86	5.1
Educational services.....	57.31	100.0	37.02	64.6	20.29	35.4	3.52	6.1	0.27	0.5	6.49	11.3	7.15	12.5	2.86	5.0
Elementary and secondary schools.....	55.69	100.0	36.02	64.7	19.67	35.3	2.87	5.2	0.23	0.4	6.54	11.7	7.32	13.1	2.71	4.9
Junior colleges, colleges, and universities.....	61.69	100.0	39.73	64.4	21.96	35.6	5.31	8.6	0.37	0.6	6.34	10.3	6.68	10.8	3.25	5.3
Health care and social assistance....	47.09	100.0	28.91	61.4	18.18	38.6	4.59	9.7	0.92	2.0	5.65	12.0	4.17	8.8	2.86	6.1
Hospitals.....	49.83	100.0	31.14	62.5	18.69	37.5	4.87	9.8	1.07	2.2	5.65	11.3	4.10	8.2	3.00	6.0
Public administration.....	51.54	100.0	29.54	57.3	22.00	42.7	4.86	9.4	0.81	1.6	6.20	12.0	7.02	13.6	3.11	6.0

¹ Includes costs for wages and salaries and benefits.

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

Table 4. Employer Costs for Employee Compensation for private industry workers by occupational and industry group
 [Dec. 2020]

Series	Total compensation ¹		Wages and salaries		Total benefits		Paid leave		Supplemental pay		Insurance		Retirement and savings		Legally required benefits	
	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent
Private industry workers.....	36.23	100.0	25.48	70.3	10.74	29.7	2.69	7.4	1.25	3.5	2.81	7.8	1.25	3.4	2.75	7.6
Occupational group																
Management, professional, and related.....	61.72	100.0	42.95	69.6	18.77	30.4	5.76	9.3	2.28	3.7	4.41	7.1	2.30	3.7	4.03	6.5
Management, business, and financial.....	72.15	100.0	50.07	69.4	22.09	30.6	6.98	9.7	3.29	4.6	4.70	6.5	2.63	3.6	4.49	6.2
Professional and related.....	55.73	100.0	38.87	69.7	16.86	30.3	5.06	9.1	1.69	3.0	4.24	7.6	2.11	3.8	3.76	6.8
Sales and office.....	27.56	100.0	19.87	72.1	7.69	27.9	1.79	6.5	0.79	2.9	2.34	8.5	0.71	2.6	2.05	7.4
Sales and related.....	27.31	100.0	20.78	76.1	6.53	23.9	1.54	5.6	0.81	3.0	1.53	5.6	0.57	2.1	2.08	7.6
Office and administrative support. ...	27.74	100.0	19.18	69.1	8.56	30.9	1.97	7.1	0.78	2.8	2.96	10.7	0.82	3.0	2.03	7.3
Service.....	17.88	100.0	13.70	76.6	4.18	23.4	0.76	4.3	0.38	2.1	1.12	6.2	0.26	1.5	1.66	9.3
Natural resources, construction, and maintenance.....	38.43	100.0	26.06	67.8	12.37	32.2	2.07	5.4	1.42	3.7	3.17	8.2	2.12	5.5	3.60	9.4
Construction, extraction, farming, fishing, and forestry.....	39.50	100.0	26.42	66.9	13.09	33.1	1.67	4.2	1.52	3.8	3.27	8.3	2.71	6.9	3.92	9.9
Installation, maintenance, and repair.....	37.24	100.0	25.66	68.9	11.58	31.1	2.52	6.8	1.32	3.5	3.05	8.2	1.46	3.9	3.23	8.7
Production, transportation, and material moving.....	30.25	100.0	20.28	67.1	9.96	32.9	1.85	6.1	1.32	4.4	2.98	9.8	1.14	3.8	2.67	8.8
Production.....	28.58	100.0	19.12	66.9	9.46	33.1	1.75	6.1	1.43	5.0	3.04	10.6	0.83	2.9	2.42	8.5
Transportation and material moving.....	31.76	100.0	21.35	67.2	10.41	32.8	1.95	6.1	1.22	3.8	2.92	9.2	1.43	4.5	2.90	9.1
Industry group																
Goods-producing ²	40.32	100.0	27.22	67.5	13.09	32.5	2.61	6.5	1.75	4.3	3.61	8.9	1.80	4.5	3.33	8.3
Construction.....	40.61	100.0	28.29	69.7	12.32	30.3	1.85	4.6	1.44	3.5	3.06	7.5	2.12	5.2	3.86	9.5
Manufacturing.....	40.02	100.0	26.56	66.4	13.46	33.6	3.03	7.6	1.89	4.7	3.91	9.8	1.61	4.0	3.01	7.5
Aircraft manufacturing.....	75.58	100.0	47.07	62.3	28.51	37.7	7.19	9.5	4.01	5.3	7.29	9.6	5.19	6.9	4.82	6.4
Service-providing ³	35.39	100.0	25.13	71.0	10.27	29.0	2.70	7.6	1.15	3.2	2.65	7.5	1.13	3.2	2.63	7.4
Trade, transportation, and utilities. ...	30.66	100.0	21.72	70.8	8.94	29.2	2.02	6.6	0.94	3.1	2.38	7.8	1.14	3.7	2.46	8.0
Wholesale trade.....	41.21	100.0	29.18	70.8	12.02	29.2	3.19	7.8	1.50	3.6	2.97	7.2	1.32	3.2	3.04	7.4
Retail trade.....	21.65	100.0	16.45	76.0	5.20	24.0	1.09	5.0	0.53	2.5	1.34	6.2	0.42	1.9	1.83	8.4
Transportation and warehousing..	40.24	100.0	26.45	65.7	13.78	34.3	2.94	7.3	1.35	3.4	4.00	9.9	2.21	5.5	3.28	8.2
Utilities.....	67.62	100.0	41.64	61.6	25.98	38.4	5.99	8.9	2.27	3.4	6.31	9.3	6.64	9.8	4.77	7.0
Information.....	56.03	100.0	37.13	66.3	18.90	33.7	5.10	9.1	2.88	5.1	4.89	8.7	2.37	4.2	3.66	6.5
Financial activities.....	50.85	100.0	33.93	66.7	16.92	33.3	4.53	8.9	3.01	5.9	4.42	8.7	1.75	3.4	3.21	6.3
Financial and insurance.....	56.47	100.0	37.25	66.0	19.22	34.0	5.18	9.2	3.65	6.5	4.89	8.7	2.09	3.7	3.41	6.0
Credit intermediation and related activities.....	51.16	100.0	33.95	66.4	17.21	33.6	4.74	9.3	2.88	5.6	4.70	9.2	1.76	3.4	3.13	6.1
Insurance carriers and related activities.....	51.36	100.0	33.88	66.0	17.48	34.0	4.56	8.9	2.79	5.4	4.76	9.3	2.09	4.1	3.27	6.4
Real estate and rental and leasing.....	32.67	100.0	23.18	70.9	9.50	29.1	2.45	7.5	0.93	2.8	2.91	8.9	0.65	2.0	2.56	7.8
Professional and business services.....	44.39	100.0	31.94	72.0	12.45	28.0	3.59	8.1	1.54	3.5	2.86	6.4	1.28	2.9	3.18	7.2

See footnotes at end of table.

Table 4. Employer Costs for Employee Compensation for private industry workers by occupational and industry group — Continued
 [Dec. 2020]

Series	Total compensation ¹		Wages and salaries		Total benefits		Paid leave		Supplemental pay		Insurance		Retirement and savings		Legally required benefits	
	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent
Professional and technical services.....	58.74	100.0	42.06	71.6	16.68	28.4	5.21	8.9	1.95	3.3	3.79	6.5	1.80	3.1	3.93	6.7
Administrative and waste services.....	24.05	100.0	18.27	75.9	5.79	24.1	1.19	5.0	0.63	2.6	1.42	5.9	0.37	1.5	2.17	9.0
Education and health services.....	37.55	100.0	26.45	70.5	11.10	29.5	3.23	8.6	0.82	2.2	3.16	8.4	1.20	3.2	2.67	7.1
Educational services.....	49.17	100.0	35.49	72.2	13.68	27.8	3.81	7.7	0.33	0.7	3.96	8.1	2.24	4.6	3.34	6.8
Junior colleges, colleges, universities and professional schools.....	60.85	100.0	42.45	69.8	18.40	30.2	5.46	9.0	0.44	0.7	5.43	8.9	3.25	5.3	3.83	6.3
Health care and social assistance.....	36.00	100.0	25.25	70.1	10.75	29.9	3.16	8.8	0.89	2.5	3.06	8.5	1.07	3.0	2.59	7.2
Leisure and hospitality.....	15.46	100.0	12.46	80.6	3.00	19.4	0.44	2.8	0.22	1.4	0.66	4.2	0.14	0.9	1.54	10.0
Accommodation and food services.....	14.84	100.0	11.96	80.6	2.88	19.4	0.39	2.6	0.22	1.5	0.63	4.3	0.14	0.9	1.50	10.1
Other services.....	29.54	100.0	21.97	74.4	7.57	25.6	1.87	6.3	0.50	1.7	1.76	5.9	1.03	3.5	2.40	8.1

¹ Includes costs for wages and salaries and benefits.

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

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

Table 5. Employer Costs for Employee Compensation for private industry workers by bargaining and work status

[Dec. 2020]

Series	Total compensation ¹		Wages and salaries		Total benefits		Paid leave		Supplemental pay		Insurance		Retirement and savings		Legally required benefits	
	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent
Union																
All workers.....	50.90	100.0	30.25	59.4	20.65	40.6	3.64	7.1	1.86	3.6	6.99	13.7	4.41	8.7	3.75	7.4
Goods-producing ²	53.19	100.0	30.40	57.2	22.79	42.8	2.91	5.5	2.47	4.6	7.64	14.4	5.53	10.4	4.24	8.0
Service-providing ³	49.85	100.0	30.18	60.5	19.68	39.5	3.97	8.0	1.58	3.2	6.70	13.4	3.90	7.8	3.53	7.1
Nonunion																
All workers.....	34.99	100.0	25.08	71.7	9.91	28.3	2.61	7.5	1.20	3.4	2.46	7.0	0.98	2.8	2.66	7.6
Goods-producing ²	38.16	100.0	26.69	69.9	11.47	30.1	2.56	6.7	1.63	4.3	2.93	7.7	1.17	3.1	3.18	8.3
Service-providing ³	34.40	100.0	24.78	72.0	9.62	28.0	2.62	7.6	1.12	3.3	2.38	6.9	0.94	2.7	2.57	7.5
Full-time																
All workers.....	42.02	100.0	28.99	69.0	13.03	31.0	3.36	8.0	1.56	3.7	3.50	8.3	1.56	3.7	3.05	7.3
Occupational group																
Management, professional and related.....	64.20	100.0	44.36	69.1	19.84	30.9	6.11	9.5	2.44	3.8	4.73	7.4	2.45	3.8	4.12	6.4
Management, business, and financial.....	73.19	100.0	50.70	69.3	22.50	30.7	7.13	9.7	3.35	4.6	4.80	6.6	2.69	3.7	4.53	6.2
Professional and related.....	58.25	100.0	40.16	68.9	18.09	31.1	5.43	9.3	1.84	3.2	4.68	8.0	2.29	3.9	3.84	6.6
Sales and office.....	32.20	100.0	22.63	70.3	9.57	29.7	2.34	7.3	1.02	3.2	3.00	9.3	0.92	2.9	2.28	7.1
Sales and related.....	36.91	100.0	27.28	73.9	9.63	26.1	2.51	6.8	1.25	3.4	2.38	6.4	0.90	2.4	2.59	7.0
Office and administrative support.....	29.74	100.0	20.20	67.9	9.54	32.1	2.26	7.6	0.90	3.0	3.33	11.2	0.93	3.1	2.12	7.1
Service.....	21.68	100.0	15.70	72.4	5.98	27.6	1.24	5.7	0.60	2.7	1.89	8.7	0.43	2.0	1.82	8.4
Natural resources, construction, and maintenance.....	39.03	100.0	26.36	67.6	12.66	32.4	2.14	5.5	1.46	3.7	3.25	8.3	2.19	5.6	3.63	9.3
Construction, extraction, farming, fishing, and forestry.....	39.87	100.0	26.61	66.7	13.26	33.3	1.71	4.3	1.54	3.9	3.30	8.3	2.76	6.9	3.94	9.9
Installation, maintenance, and repair.....	38.08	100.0	26.09	68.5	11.99	31.5	2.62	6.9	1.37	3.6	3.20	8.4	1.53	4.0	3.27	8.6
Production, transportation, and material moving.....	32.29	100.0	21.36	66.2	10.92	33.8	2.12	6.6	1.47	4.6	3.33	10.3	1.27	3.9	2.74	8.5
Production.....	29.65	100.0	19.64	66.2	10.01	33.8	1.87	6.3	1.53	5.2	3.26	11.0	0.89	3.0	2.47	8.3
Transportation and material moving.....	35.24	100.0	23.29	66.1	11.95	33.9	2.40	6.8	1.41	4.0	3.40	9.7	1.70	4.8	3.04	8.6
Industry group																
Goods-producing ²	40.77	100.0	27.47	67.4	13.30	32.6	2.67	6.5	1.78	4.4	3.67	9.0	1.83	4.5	3.35	8.2
Construction.....	41.14	100.0	28.55	69.4	12.59	30.6	1.90	4.6	1.48	3.6	3.15	7.7	2.18	5.3	3.88	9.4
Manufacturing.....	40.43	100.0	26.80	66.3	13.63	33.7	3.09	7.6	1.91	4.7	3.96	9.8	1.63	4.0	3.03	7.5
Service-providing ³	42.37	100.0	29.42	69.4	12.95	30.6	3.55	8.4	1.49	3.5	3.45	8.1	1.48	3.5	2.97	7.0
Trade, transportation, and utilities.....	37.35	100.0	25.81	69.1	11.54	30.9	2.80	7.5	1.26	3.4	3.11	8.3	1.53	4.1	2.84	7.6
Information.....	61.32	100.0	40.37	65.8	20.96	34.2	5.64	9.2	3.26	5.3	5.44	8.9	2.67	4.4	3.94	6.4
Financial activities.....	52.85	100.0	35.10	66.4	17.76	33.6	4.78	9.1	3.18	6.0	4.65	8.8	1.85	3.5	3.30	6.2
Professional and business services.....	49.02	100.0	34.93	71.3	14.09	28.7	4.15	8.5	1.75	3.6	3.30	6.7	1.50	3.1	3.39	6.9
Education and health services. . .	40.42	100.0	27.88	69.0	12.54	31.0	3.71	9.2	0.88	2.2	3.79	9.4	1.39	3.4	2.76	6.8

See footnotes at end of table.

Table 5. Employer Costs for Employee Compensation for private industry workers by bargaining and work status — Continued

[Dec. 2020]

Series	Total compensation ¹		Wages and salaries		Total benefits		Paid leave		Supplemental pay		Insurance		Retirement and savings		Legally required benefits	
	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent
Leisure and hospitality.....	21.15	100.0	16.09	76.0	5.07	24.0	1.04	4.9	0.47	2.2	1.40	6.6	0.32	1.5	1.84	8.7
Other services.....	34.56	100.0	24.85	71.9	9.71	28.1	2.54	7.3	0.65	1.9	2.42	7.0	1.45	4.2	2.64	7.7
Part-time																
All workers.....	19.16	100.0	15.14	79.0	4.02	21.0	0.71	3.7	0.35	1.8	0.80	4.2	0.32	1.6	1.84	9.6
Occupational group																
Management, professional and related.....	41.40	100.0	31.43	75.9	9.97	24.1	2.91	7.0	0.93	2.2	1.78	4.3	1.05	2.5	3.30	8.0
Professional and related.....	42.07	100.0	31.84	75.7	10.23	24.3	3.05	7.2	0.89	2.1	1.85	4.4	1.10	2.6	3.34	7.9
Sales and office.....	16.91	100.0	13.53	80.0	3.38	20.0	0.51	3.0	0.27	1.6	0.83	4.9	0.25	1.5	1.53	9.0
Sales and related.....	15.22	100.0	12.60	82.8	2.62	17.2	0.33	2.1	0.24	1.6	0.45	3.0	0.16	1.0	1.44	9.5
Office and administrative support.....	19.73	100.0	15.08	76.4	4.65	23.6	0.82	4.1	0.31	1.6	1.45	7.3	0.40	2.0	1.67	8.5
Service.....	14.36	100.0	11.84	82.5	2.52	17.5	0.31	2.2	0.18	1.3	0.40	2.8	0.11	0.8	1.51	10.5
Production, transportation, and material moving.....	20.32	100.0	15.05	74.0	5.28	26.0	0.57	2.8	0.59	2.9	1.27	6.2	0.52	2.5	2.33	11.5
Transportation and material moving.....	21.46	100.0	15.59	72.6	5.87	27.4	0.61	2.9	0.67	3.1	1.48	6.9	0.63	2.9	2.48	11.5
Industry group																
Service-providing ³	19.06	100.0	15.08	79.1	3.98	20.9	0.72	3.8	0.34	1.8	0.79	4.1	0.31	1.6	1.82	9.6
Trade, transportation, and utilities.....	17.81	100.0	13.85	77.8	3.95	22.2	0.52	2.9	0.33	1.9	0.99	5.5	0.39	2.2	1.72	9.7
Professional and business services.....	20.21	100.0	16.33	80.8	3.89	19.2	0.66	3.2	0.47	2.3	0.54	2.7	0.13	0.6	2.10	10.4
Education and health services. . .	29.38	100.0	22.39	76.2	6.99	23.8	1.88	6.4	0.64	2.2	1.36	4.6	0.67	2.3	2.44	8.3
Leisure and hospitality.....	12.66	100.0	10.68	84.3	1.99	15.7	0.15	1.2	0.10	0.8	0.29	2.3	0.06	0.5	1.39	11.0

¹ Includes costs for wages and salaries and benefits.

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

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

Table 6. Employer Costs for Employee Compensation for private industry workers by establishment size and industry group

[Dec. 2020]

Series	Total compensation ¹		Wages and salaries		Total benefits		Paid leave		Supplemental pay		Insurance		Retirement and savings		Legally required benefits	
	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent
All workers																
1-99 workers.....	29.99	100.0	22.21	74.0	7.78	26.0	1.88	6.3	0.75	2.5	1.95	6.5	0.74	2.5	2.46	8.2
1-49 workers.....	29.05	100.0	21.75	74.9	7.31	25.1	1.77	6.1	0.71	2.4	1.77	6.1	0.64	2.2	2.42	8.3
50-99 workers.....	33.46	100.0	23.92	71.5	9.55	28.5	2.31	6.9	0.91	2.7	2.63	7.9	1.08	3.2	2.62	7.8
100 workers or more.....	44.23	100.0	29.68	67.1	14.55	32.9	3.72	8.4	1.89	4.3	3.92	8.9	1.90	4.3	3.11	7.0
100-499 workers.....	37.14	100.0	25.80	69.5	11.34	30.5	2.85	7.7	1.28	3.4	3.13	8.4	1.29	3.5	2.80	7.5
500 workers or more.....	53.83	100.0	34.94	64.9	18.88	35.1	4.91	9.1	2.73	5.1	4.99	9.3	2.72	5.1	3.54	6.6
Goods-producing²																
1-99 workers.....	34.82	100.0	24.68	70.9	10.13	29.1	1.78	5.1	1.21	3.5	2.64	7.6	1.33	3.8	3.18	9.1
1-49 workers.....	33.00	100.0	23.74	71.9	9.26	28.1	1.62	4.9	1.07	3.3	2.28	6.9	1.14	3.4	3.15	9.6
50-99 workers.....	39.80	100.0	27.27	68.5	12.52	31.5	2.21	5.6	1.59	4.0	3.62	9.1	1.84	4.6	3.26	8.2
100 workers or more.....	45.51	100.0	29.62	65.1	15.89	34.9	3.40	7.5	2.26	5.0	4.52	9.9	2.24	4.9	3.47	7.6
100-499 workers.....	42.38	100.0	28.11	66.3	14.27	33.7	2.93	6.9	1.89	4.5	4.09	9.6	1.95	4.6	3.41	8.0
500 workers or more.....	50.61	100.0	32.07	63.4	18.53	36.6	4.16	8.2	2.86	5.6	5.24	10.3	2.71	5.4	3.57	7.1
Service-providing³																
1-99 workers.....	29.17	100.0	21.79	74.7	7.38	25.3	1.90	6.5	0.67	2.3	1.84	6.3	0.64	2.2	2.34	8.0
1-49 workers.....	28.43	100.0	21.43	75.4	7.00	24.6	1.79	6.3	0.65	2.3	1.69	5.9	0.57	2.0	2.30	8.1
50-99 workers.....	32.04	100.0	23.16	72.3	8.88	27.7	2.33	7.3	0.76	2.4	2.41	7.5	0.90	2.8	2.47	7.7
100 workers or more.....	43.91	100.0	29.70	67.6	14.21	32.4	3.80	8.7	1.80	4.1	3.77	8.6	1.81	4.1	3.02	6.9
100-499 workers.....	35.71	100.0	25.16	70.5	10.54	29.5	2.82	7.9	1.11	3.1	2.87	8.0	1.11	3.1	2.63	7.4
500 workers or more.....	54.52	100.0	35.57	65.2	18.96	34.8	5.08	9.3	2.70	5.0	4.93	9.0	2.72	5.0	3.53	6.5

¹ Includes costs for wages and salaries and benefits.

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

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

Table 7. Employer Costs for Employee Compensation for private industry workers by census region and division

[Dec. 2020]

Area ¹	Total compensation ²		Wages and salaries		Total benefits		Paid leave		Supplemental pay		Insurance		Retirement and savings		Legally required benefits	
	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent	Cost (\$)	Percent
Northeast.....	40.62	100.0	27.89	68.7	12.72	31.3	3.20	7.9	1.48	3.6	3.35	8.3	1.56	3.8	3.14	7.7
New England.....	40.63	100.0	28.23	69.5	12.40	30.5	3.29	8.1	1.26	3.1	3.26	8.0	1.49	3.7	3.10	7.6
Middle Atlantic.....	40.61	100.0	27.77	68.4	12.84	31.6	3.16	7.8	1.55	3.8	3.39	8.3	1.59	3.9	3.15	7.8
South.....	32.34	100.0	23.39	72.3	8.95	27.7	2.32	7.2	1.08	3.3	2.18	6.7	0.98	3.0	2.39	7.4
South Atlantic.....	34.00	100.0	24.53	72.1	9.47	27.9	2.54	7.5	1.05	3.1	2.28	6.7	1.07	3.2	2.53	7.4
East South Central.....	29.55	100.0	21.30	72.1	8.25	27.9	2.08	7.0	0.85	2.9	2.20	7.5	0.96	3.3	2.16	7.3
West South Central.....	30.68	100.0	22.35	72.8	8.34	27.2	2.03	6.6	1.25	4.1	1.97	6.4	0.83	2.7	2.26	7.4
Midwest.....	34.76	100.0	24.01	69.1	10.75	30.9	2.50	7.2	1.30	3.7	3.05	8.8	1.31	3.8	2.59	7.5
East North Central.....	35.70	100.0	24.63	69.0	11.07	31.0	2.56	7.2	1.38	3.9	3.05	8.6	1.45	4.1	2.64	7.4
West North Central.....	32.82	100.0	22.73	69.3	10.08	30.7	2.39	7.3	1.13	3.5	3.03	9.2	1.03	3.2	2.50	7.6
West.....	40.19	100.0	28.28	70.4	11.91	29.6	3.04	7.6	1.28	3.2	3.12	7.8	1.33	3.3	3.14	7.8
Mountain.....	33.80	100.0	23.61	69.8	10.19	30.2	2.38	7.0	1.25	3.7	2.85	8.4	1.16	3.4	2.55	7.5
Pacific.....	42.81	100.0	30.19	70.5	12.62	29.5	3.31	7.7	1.29	3.0	3.24	7.6	1.40	3.3	3.38	7.9

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

² Includes costs for wages and salaries and benefits.