



For release 10:00 a.m. (EDT) Tuesday, September 17, 2019

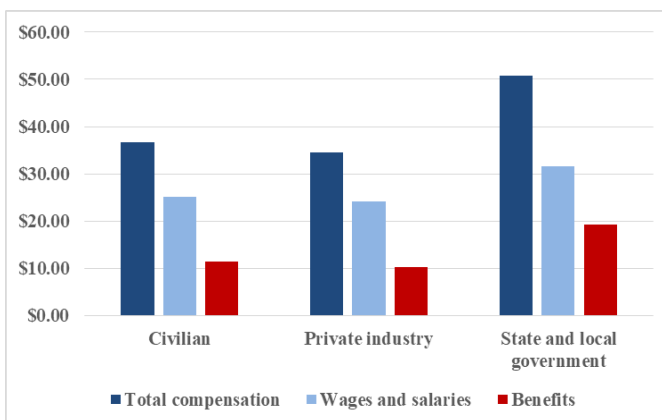
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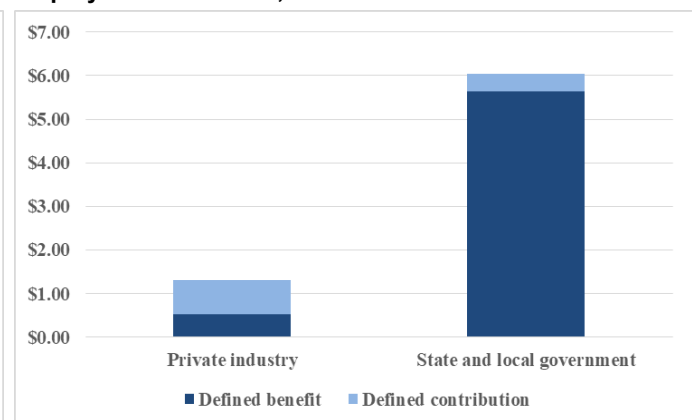
## EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – JUNE 2019

Employer costs for employee compensation averaged \$36.61 per hour worked in June 2019, the U.S. Bureau of Labor Statistics reported today. Wages and salaries averaged \$25.12 per hour worked and accounted for 68.6 percent of these costs, while benefit costs averaged \$11.48 and accounted for the remaining 31.4 percent. (See chart 1 and table 1.)

**Chart 1. Employer costs per employee hour worked, June 2019**



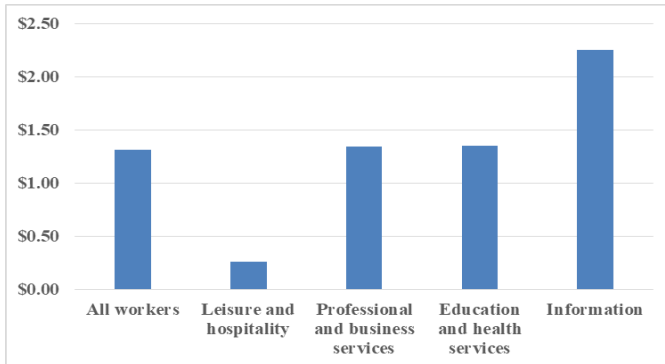
**Chart 2. Employer retirement and savings costs per employee hour worked, June 2019**



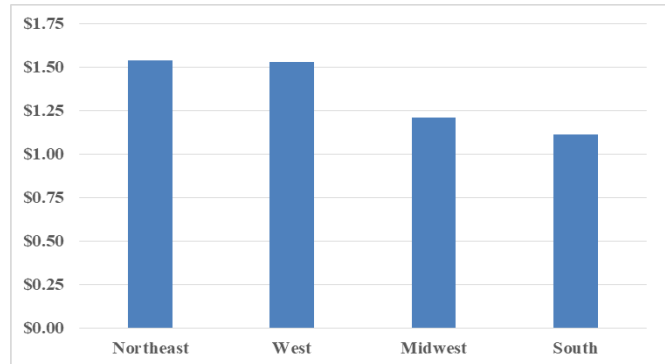
### Highlights of employer benefit costs for civilian workers (See table 1.)

- **Paid leave** averaged \$2.64 per hour worked or 7.2 percent of total compensation. Average costs for paid leave components include \$1.30 per hour for **vacation** (3.5 percent of total compensation), \$0.78 for **holiday** (2.1 percent), \$0.41 for **sick leave** (1.1 percent), and \$0.16 for **personal leave** (0.4 percent).
- **Supplemental pay** averaged \$1.03 per hour worked or 2.8 percent of total compensation. Average costs for supplemental pay components include \$0.67 per hour for **nonproduction bonuses** (1.8 percent), \$0.29 for **overtime and premium** (0.8 percent), and \$0.07 for **shift differentials** (0.2 percent).
- **Insurance** benefits averaged \$3.19 per hour worked or 8.7 percent of total compensation. Average costs for insurance components include \$0.05 per hour for **life insurance** (0.1 percent), \$3.04 for **health insurance** (8.3 percent), \$0.06 for **short-term disability** (0.2 percent), and \$0.04 for **long-term disability** (0.1 percent).
- **Retirement and savings** averaged \$1.94 per hour worked or 5.3 percent of total compensation. Average costs for retirement and savings components include \$1.20 per hour for **defined benefit** (3.3 percent) and \$0.74 for **defined contribution** (2.0 percent).
- **Legally required benefits** averaged \$2.68 per hour worked or 7.3 percent of total compensation.

**Chart 3. Employer retirement and savings costs per employee hour worked, private industry, June 2019**



**Chart 4. Employer retirement and savings costs per employee hour worked, private industry, by census region, June 2019**



### Highlights of retirement and savings costs in private industry

- Employer costs for retirement and savings averaged \$1.31 per hour worked or 3.8 percent of total compensation. Retirement and savings include \$0.52 per hour for **defined benefit** (1.5 percent) and \$0.79 for **defined contribution** (2.3 percent). (See chart 2, table 1, and the database query tool at [www.bls.gov/ncs/ect/data.htm](http://www.bls.gov/ncs/ect/data.htm).)
- Employer retirement and savings costs by **occupational group** ranged from \$0.30 per hour worked for service workers (1.7 percent of total compensation) to \$2.54 for management, professional, and related workers (4.2 percent). (See table 4.)
- Employer costs for **nonunion** workers retirement and savings were \$1.03 per hour worked (3.1 percent of total compensation) and \$4.19 (8.8 percent) for **union** workers. Defined benefit costs were significantly lower for nonunion workers at \$0.28 (0.8 percent) compared with \$3.01 (6.3 percent) for union workers. (See table 5 and the database query tool at [www.bls.gov/ncs/ect/data.htm](http://www.bls.gov/ncs/ect/data.htm).)
- Among **major industry groups**, retirement and savings benefit costs ranged from \$0.26 per hour worked for leisure and hospitality workers (1.6 percent of total compensation) to \$2.25 for information workers (3.9 percent). (See chart 3 and table 4.)
- Employer costs among census **regions** averaged \$1.11 per hour worked in the South (3.6 percent of total compensation), \$1.21 in the Midwest (3.8 percent), \$1.53 in the West (4.0 percent), and \$1.54 in the Northeast (4.0 percent). (See chart 4 and table 7.)
- Employer costs varied by **establishment size**. The smallest establishments (fewer than 50 workers) averaged \$0.68 per hour worked (2.4 percent of total compensation) for retirement and savings benefits; those with 50-99 workers averaged \$0.95 (3.1 percent); those with 100-499 employees averaged \$1.42 (4.0 percent); and those with 500 or more employees averaged \$2.77 (5.6 percent). (See table 6.)
- Employer costs by **work status** averaged \$0.37 per hour worked for part-time workers (2.0 percent of total compensation) and \$1.63 per hour worked for full-time workers (4.1 percent). Costs for part-time workers in service occupations averaged \$0.14 (1.0 percent), compared with \$0.45 (2.2 percent) for full-time workers. (See table 5.)

**Employer Costs for Employee Compensation for September 2019 is scheduled to be released on Wednesday, December 18, 2019, at 10:00 a.m. (EST).**

## TECHNICAL NOTE

Employer Costs for Employee Compensation (ECEC), a product of the National Compensation Survey, provides the average cost to employers 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](http://www.bls.gov/ebs).

The “National Compensation Measures,” of the *BLS Handbook of Methods*, [www.bls.gov/opub/hom/ncs/home.htm](http://www.bls.gov/opub/hom/ncs/home.htm), provides additional details on the sample design, calculation methodology, and resources explaining changes over time.

Additional ECEC estimates, including historical data, are available in the ECEC database query tool at [www.bls.gov/ncs/ect/data.htm](http://www.bls.gov/ncs/ect/data.htm).

### Sample size

Data for the June 2019 reference period were collected from a probability sample of approximately 26,500 occupational observations selected from a sample of about 6,400 private industry establishments and approximately 7,900 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 are available at [www.bls.gov/web/ecec.supp.toc.htm](http://www.bls.gov/web/ecec.supp.toc.htm) and database query tools at [www.bls.gov/ncs/ect/data.htm](http://www.bls.gov/ncs/ect/data.htm).

### Comparing estimates across economic sectors

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

### Quarterly publication focus

This quarter’s release focuses on retirement and savings benefit costs in private industry. Topics of news releases for the upcoming reference periods are as follows:

- September 2019—compensation costs in state and local government
- December 2019—supplemental pay costs in private industry

For 2019 ECEC release dates, see [www.bls.gov/schedule/news\\_release/ecec.htm](http://www.bls.gov/schedule/news_release/ecec.htm).

**Table 1. Employer Costs for Employee Compensation by ownership**

[June 2019]

Compensation component	Civilian workers <sup>1</sup>		Private industry workers		State and local government workers	
	Cost (\$)	Percent of compensation	Cost (\$)	Percent of compensation	Cost (\$)	Percent of compensation
Total compensation <sup>2</sup> .....	36.61	100.0	34.44	100.0	50.78	100.0
Wages and salaries.....	25.12	68.6	24.14	70.1	31.58	62.2
Total benefits.....	11.48	31.4	10.30	29.9	19.20	37.8
Paid leave.....	2.64	7.2	2.47	7.2	3.80	7.5
Vacation.....	1.30	3.5	1.27	3.7	1.45	2.9
Holiday.....	0.78	2.1	0.74	2.1	1.08	2.1
Sick.....	0.41	1.1	0.32	0.9	0.97	1.9
Personal.....	0.16	0.4	0.14	0.4	0.30	0.6
Supplemental pay.....	1.03	2.8	1.11	3.2	0.51	1.0
Overtime and premium <sup>3</sup> .....	0.29	0.8	0.30	0.9	0.22	0.4
Shift differentials.....	0.07	0.2	0.08	0.2	0.05	0.1
Nonproduction bonuses.....	0.67	1.8	0.74	2.1	0.24	0.5
Insurance.....	3.19	8.7	2.76	8.0	6.04	11.9
Life.....	0.05	0.1	0.04	0.1	0.07	0.1
Health.....	3.04	8.3	2.60	7.6	5.89	11.6
Short-term disability.....	0.06	0.2	0.07	0.2	0.03	0.1
Long-term disability.....	0.04	0.1	0.04	0.1	0.05	0.1
Retirement and savings.....	1.94	5.3	1.31	3.8	6.04	11.9
Defined benefit.....	1.20	3.3	0.52	1.5	5.63	11.1
Defined contribution.....	0.74	2.0	0.79	2.3	0.41	0.8
Legally Required benefits.....	2.68	7.3	2.66	7.7	2.81	5.5
Social Security and Medicare.....	2.05	5.6	2.03	5.9	2.19	4.3
Social Security <sup>4</sup> .....	1.64	4.5	1.63	4.7	1.67	3.3
Medicare.....	0.42	1.1	0.40	1.2	0.52	1.0
Federal unemployment insurance.....	0.02	0.1	0.03	0.1	— <sup>5</sup>	— <sup>6</sup>
State unemployment insurance.....	0.13	0.4	0.14	0.4	0.06	0.1
Workers' compensation.....	0.47	1.3	0.45	1.3	0.56	1.1

<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.

<sup>2</sup> Includes costs for wages and salaries and benefits.

<sup>3</sup> Includes premium pay for work (such as overtime, weekends, and holidays) 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 2. Employer Costs for Employee Compensation for civilian workers by occupational and industry group**

[June 2019]

Series	Total compensation <sup>1</sup>		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 <sup>2</sup> .....	36.61	100.0	25.12	68.6	11.48	31.4	2.64	7.2	1.03	2.8	3.19	8.7	1.94	5.3	2.68	7.3	
<b>Occupational group</b>																	
Management, professional, and related.....	60.48	100.0	41.35	68.4	19.13	31.6	5.13	8.5	1.68	2.8	4.86	8.0	3.69	6.1	3.77	6.2	
Management, business and financial.....	67.35	100.0	46.06	68.4	21.29	31.6	6.28	9.3	2.57	3.8	4.71	7.0	3.48	5.2	4.25	6.3	
Professional and related.....	57.37	100.0	39.21	68.4	18.15	31.6	4.60	8.0	1.27	2.2	4.93	8.6	3.79	6.6	3.56	6.2	
Teachers <sup>3</sup> .....	62.48	100.0	42.54	68.1	19.94	31.9	3.22	5.1	0.23	0.4	6.33	10.1	6.94	11.1	3.22	5.2	
Primary, secondary, and special education school teachers.....	62.78	100.0	41.74	66.5	21.05	33.5	2.97	4.7	0.21	0.3	6.94	11.1	7.91	12.6	3.01	4.8	
Registered nurses.....	56.69	100.0	37.10	65.4	19.59	34.6	5.41	9.5	2.08	3.7	5.28	9.3	3.05	5.4	3.77	6.6	
Sales and office.....	27.05	100.0	18.95	70.1	8.10	29.9	1.84	6.8	0.68	2.5	2.59	9.6	1.01	3.7	1.98	7.3	
Sales and related.....	25.35	100.0	19.07	75.2	6.29	24.8	1.49	5.9	0.63	2.5	1.59	6.3	0.64	2.5	1.94	7.7	
Office and administrative support....	28.07	100.0	18.89	67.3	9.18	32.7	2.04	7.3	0.71	2.5	3.19	11.4	1.23	4.4	2.01	7.2	
Service.....	19.65	100.0	14.04	71.4	5.61	28.6	1.02	5.2	0.40	2.0	1.63	8.3	0.86	4.4	1.70	8.7	
Natural resources, construction, and maintenance.....	36.43	100.0	24.44	67.1	11.98	32.9	1.93	5.3	1.19	3.3	3.32	9.1	2.10	5.8	3.45	9.5	
Construction, extraction, farming, fishing, and forestry.....	37.37	100.0	24.81	66.4	12.56	33.6	1.55	4.1	1.22	3.3	3.35	9.0	2.61	7.0	3.82	10.2	
Installation, maintenance, and repair.....	35.39	100.0	24.04	67.9	11.35	32.1	2.34	6.6	1.16	3.3	3.28	9.3	1.54	4.4	3.03	8.6	
Production, transportation, and material moving.....	29.33	100.0	19.26	65.6	10.08	34.4	1.76	6.0	1.19	4.0	3.11	10.6	1.39	4.7	2.64	9.0	
Production.....	28.19	100.0	18.63	66.1	9.56	33.9	1.73	6.1	1.38	4.9	3.06	10.9	0.98	3.5	2.41	8.6	
Transportation and material moving.....	30.39	100.0	19.84	65.3	10.55	34.7	1.79	5.9	1.00	3.3	3.15	10.4	1.76	5.8	2.85	9.4	
<b>Industry group</b>																	
Education and health services.....	42.39	100.0	28.76	67.9	13.62	32.1	3.20	7.6	0.65	1.5	4.20	9.9	2.92	6.9	2.65	6.3	
Educational services.....	52.62	100.0	34.88	66.3	17.74	33.7	3.35	6.4	0.24	0.5	5.79	11.0	5.54	10.5	2.82	5.4	
Elementary and secondary schools.....	51.87	100.0	33.96	65.5	17.91	34.5	2.80	5.4	0.20	0.4	6.05	11.7	6.24	12.0	2.61	5.0	
Junior colleges, colleges, and universities.....	59.17	100.0	39.42	66.6	19.75	33.4	5.15	8.7	0.37	0.6	6.00	10.1	4.83	8.2	3.40	5.7	
Health care and social assistance....	36.66	100.0	25.34	69.1	11.32	30.9	3.12	8.5	0.88	2.4	3.31	9.0	1.45	3.9	2.56	7.0	
Hospitals.....	50.11	100.0	32.34	64.5	17.77	35.5	4.86	9.7	1.77	3.5	5.26	10.5	2.66	5.3	3.22	6.4	

<sup>1</sup> Includes costs for wages and salaries and benefits.

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

<sup>3</sup> 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**  
 [June 2019]

Series	Total compensation <sup>1</sup>		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. . . .	50.78	100.0	31.58	62.2	19.20	37.8	3.80	7.5	0.51	1.0	6.04	11.9	6.04	11.9	2.81	5.5
<b>Occupational group</b>																
Management, professional, and related.....	61.10	100.0	39.35	64.4	21.76	35.6	4.28	7.0	0.41	0.7	6.64	10.9	7.26	11.9	3.16	5.2
Professional and related.....	59.26	100.0	38.44	64.9	20.82	35.1	3.80	6.4	0.37	0.6	6.62	11.2	6.99	11.8	3.04	5.1
Teachers <sup>2</sup> .....	67.04	100.0	44.68	66.6	22.36	33.4	3.31	4.9	0.25	0.4	7.22	10.8	8.37	12.5	3.21	4.8
Primary, secondary, and special education school teachers.....	67.13	100.0	44.15	65.8	22.98	34.2	3.08	4.6	0.23	0.3	7.64	11.4	8.95	13.3	3.08	4.6
Sales and office.....	35.37	100.0	20.42	57.7	14.95	42.3	3.08	8.7	0.31	0.9	5.66	16.0	3.77	10.6	2.13	6.0
Office and administrative support....	35.54	100.0	20.47	57.6	15.07	42.4	3.10	8.7	0.32	0.9	5.73	16.1	3.80	10.7	2.12	6.0
Service.....	37.62	100.0	21.61	57.4	16.01	42.6	3.18	8.5	0.81	2.1	4.77	12.7	4.93	13.1	2.32	6.2
<b>Industry group</b>																
Education and health services.....	53.17	100.0	34.28	64.5	18.89	35.5	3.47	6.5	0.35	0.6	6.25	11.7	6.09	11.5	2.73	5.1
Educational services.....	54.62	100.0	35.46	64.9	19.16	35.1	3.32	6.1	0.25	0.5	6.38	11.7	6.49	11.9	2.73	5.0
Elementary and secondary schools.....	53.18	100.0	34.51	64.9	18.67	35.1	2.79	5.2	0.21	0.4	6.36	12.0	6.71	12.6	2.60	4.9
Junior colleges, colleges, and universities.....	59.22	100.0	38.55	65.1	20.67	34.9	5.10	8.6	0.35	0.6	6.32	10.7	5.73	9.7	3.18	5.4
Health care and social assistance....	45.11	100.0	27.75	61.5	17.36	38.5	4.32	9.6	0.88	2.0	5.53	12.3	3.91	8.7	2.72	6.0
Hospitals.....	47.84	100.0	29.96	62.6	17.88	37.4	4.59	9.6	1.06	2.2	5.52	11.5	3.82	8.0	2.88	6.0
Public administration.....	49.13	100.0	28.51	58.0	20.62	42.0	4.55	9.3	0.78	1.6	5.94	12.1	6.37	13.0	2.98	6.1

<sup>1</sup> Includes costs for wages and salaries and benefits.

<sup>2</sup> 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**  
[June 2019]

Series	Total compensation <sup>1</sup>		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.....	34.44	100.0	24.14	70.1	10.30	29.9	2.47	7.2	1.11	3.2	2.76	8.0	1.31	3.8	2.66	7.7
<b>Occupational group</b>																
Management, professional, and related.....	60.28	100.0	41.99	69.7	18.29	30.3	5.40	9.0	2.09	3.5	4.29	7.1	2.54	4.2	3.97	6.6
Management, business, and financial.....	66.78	100.0	46.26	69.3	20.53	30.7	6.18	9.2	2.83	4.2	4.45	6.7	2.77	4.1	4.30	6.4
Professional and related.....	56.55	100.0	39.55	69.9	17.00	30.1	4.95	8.8	1.66	2.9	4.20	7.4	2.41	4.3	3.78	6.7
Sales and office.....	26.33	100.0	18.83	71.5	7.50	28.5	1.73	6.6	0.71	2.7	2.32	8.8	0.77	2.9	1.97	7.5
Sales and related.....	25.32	100.0	19.07	75.3	6.25	24.7	1.48	5.9	0.63	2.5	1.57	6.2	0.63	2.5	1.94	7.7
Office and administrative support. ...	27.02	100.0	18.66	69.1	8.35	30.9	1.89	7.0	0.77	2.8	2.83	10.5	0.87	3.2	1.99	7.4
Service.....	17.17	100.0	12.99	75.7	4.18	24.3	0.72	4.2	0.35	2.0	1.20	7.0	0.30	1.7	1.61	9.4
Natural resources, construction, and maintenance.....	35.86	100.0	24.36	67.9	11.50	32.1	1.77	4.9	1.23	3.4	3.11	8.7	1.91	5.3	3.49	9.7
Construction, extraction, farming, fishing, and forestry.....	36.91	100.0	24.79	67.2	12.12	32.8	1.37	3.7	1.27	3.4	3.13	8.5	2.45	6.6	3.90	10.6
Installation, maintenance, and repair.....	34.72	100.0	23.89	68.8	10.83	31.2	2.22	6.4	1.18	3.4	3.08	8.9	1.32	3.8	3.04	8.8
Production, transportation, and material moving.....	28.93	100.0	19.12	66.1	9.81	33.9	1.72	5.9	1.20	4.2	3.00	10.4	1.26	4.4	2.63	9.1
Production.....	27.94	100.0	18.51	66.3	9.43	33.7	1.70	6.1	1.39	5.0	3.02	10.8	0.92	3.3	2.41	8.6
Transportation and material moving.....	29.89	100.0	19.71	65.9	10.18	34.1	1.74	5.8	1.02	3.4	2.98	10.0	1.60	5.3	2.85	9.5
<b>Industry group</b>																
Goods-producing <sup>2</sup> .....	40.16	100.0	26.82	66.8	13.34	33.2	2.59	6.4	1.72	4.3	3.71	9.2	1.94	4.8	3.37	8.4
Construction.....	39.92	100.0	27.66	69.3	12.26	30.7	1.75	4.4	1.30	3.2	3.23	8.1	2.05	5.1	3.93	9.9
Manufacturing.....	39.72	100.0	26.00	65.5	13.72	34.5	3.01	7.6	1.96	4.9	3.96	10.0	1.77	4.5	3.03	7.6
Aircraft manufacturing.....	71.60	100.0	43.42	60.6	28.18	39.4	6.40	8.9	4.99	7.0	6.95	9.7	5.30	7.4	4.54	6.3
Service-providing <sup>3</sup> .....	33.26	100.0	23.58	70.9	9.68	29.1	2.44	7.3	0.99	3.0	2.56	7.7	1.18	3.5	2.51	7.5
Trade, transportation, and utilities. ...	28.79	100.0	20.20	70.2	8.59	29.8	1.81	6.3	0.82	2.8	2.39	8.3	1.21	4.2	2.37	8.2
Wholesale trade.....	37.62	100.0	26.54	70.6	11.08	29.4	2.76	7.3	1.20	3.2	2.91	7.7	1.34	3.6	2.87	7.6
Retail trade.....	20.49	100.0	15.43	75.3	5.06	24.7	0.99	4.8	0.46	2.2	1.41	6.9	0.47	2.3	1.73	8.5
Transportation and warehousing..	39.66	100.0	25.44	64.2	14.22	35.8	2.78	7.0	1.29	3.2	4.19	10.6	2.55	6.4	3.41	8.6
Utilities.....	63.73	100.0	38.46	60.3	25.27	39.7	5.43	8.5	2.28	3.6	6.30	9.9	6.80	10.7	4.46	7.0
Information.....	57.77	100.0	38.73	67.0	19.04	33.0	5.33	9.2	2.62	4.5	5.07	8.8	2.25	3.9	3.77	6.5
Financial activities.....	47.60	100.0	31.99	67.2	15.61	32.8	4.10	8.6	2.58	5.4	4.12	8.7	1.74	3.7	3.07	6.5
Financial and insurance.....	53.26	100.0	35.25	66.2	18.01	33.8	4.80	9.0	3.19	6.0	4.63	8.7	2.12	4.0	3.26	6.1
Credit intermediation and related activities.....	45.10	100.0	30.11	66.8	14.98	33.2	4.08	9.0	2.20	4.9	4.21	9.3	1.62	3.6	2.88	6.4
Insurance carriers and related activities.....	51.90	100.0	34.00	65.5	17.90	34.5	4.60	8.9	3.02	5.8	4.67	9.0	2.36	4.5	3.24	6.2
Real estate and rental and leasing.....	32.17	100.0	23.11	71.8	9.06	28.2	2.17	6.7	0.92	2.9	2.74	8.5	0.69	2.1	2.55	7.9
Professional and business services.....	41.35	100.0	29.72	71.9	11.62	28.1	3.29	8.0	1.33	3.2	2.62	6.3	1.34	3.3	3.04	7.4

See footnotes at end of table.

**Table 4. Employer Costs for Employee Compensation for private industry workers by occupational and industry group — Continued**  
 [June 2019]

Series	Total compensation <sup>1</sup>		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.....	54.32	100.0	38.88	71.6	15.43	28.4	4.76	8.8	1.73	3.2	3.44	6.3	1.79	3.3	3.70	6.8
Administrative and waste services.....	23.77	100.0	17.99	75.7	5.78	24.3	1.17	4.9	0.64	2.7	1.41	5.9	0.38	1.6	2.17	9.1
Education and health services.....	37.08	100.0	26.05	70.3	11.03	29.7	3.07	8.3	0.80	2.2	3.19	8.6	1.35	3.6	2.61	7.0
Educational services.....	45.58	100.0	32.84	72.0	12.74	28.0	3.46	7.6	0.23	0.5	3.74	8.2	2.20	4.8	3.11	6.8
Junior colleges, colleges, universities and professional schools.....	59.07	100.0	41.07	69.5	18.00	30.5	5.26	8.9	0.41	0.7	5.40	9.1	3.12	5.3	3.81	6.4
Health care and social assistance.....	35.94	100.0	25.14	70.0	10.80	30.0	3.02	8.4	0.88	2.4	3.12	8.7	1.24	3.4	2.54	7.1
Leisure and hospitality.....	15.86	100.0	12.44	78.4	3.42	21.6	0.52	3.3	0.22	1.4	0.87	5.5	0.26	1.6	1.55	9.8
Accommodation and food services.....	14.62	100.0	11.47	78.5	3.14	21.5	0.46	3.1	0.21	1.4	0.78	5.4	0.24	1.6	1.45	9.9
Other services.....	29.25	100.0	21.42	73.2	7.83	26.8	1.73	5.9	0.41	1.4	2.13	7.3	1.22	4.2	2.34	8.0

<sup>1</sup> Includes costs for wages and salaries and benefits.

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

[June 2019]

Series	Total compensation <sup>1</sup>		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
<b>Union</b>																
All workers.....	47.52	100.0	28.13	59.2	19.39	40.8	3.34	7.0	1.57	3.3	6.66	14.0	4.19	8.8	3.62	7.6
Goods-producing <sup>2</sup> .....	52.22	100.0	29.99	57.4	22.22	42.6	2.78	5.3	2.33	4.5	7.57	14.5	5.24	10.0	4.30	8.2
Service-providing <sup>3</sup> .....	45.62	100.0	27.38	60.0	18.24	40.0	3.57	7.8	1.26	2.8	6.29	13.8	3.77	8.3	3.35	7.3
<b>Nonunion</b>																
All workers.....	33.18	100.0	23.75	71.6	9.43	28.4	2.38	7.2	1.07	3.2	2.38	7.2	1.03	3.1	2.56	7.7
Goods-producing <sup>2</sup> .....	38.06	100.0	26.27	69.0	11.79	31.0	2.56	6.7	1.62	4.3	3.04	8.0	1.37	3.6	3.21	8.4
Service-providing <sup>3</sup> .....	32.25	100.0	23.27	72.2	8.98	27.8	2.35	7.3	0.97	3.0	2.25	7.0	0.96	3.0	2.44	7.6
<b>Full-time</b>																
All workers.....	39.86	100.0	27.40	68.7	12.46	31.3	3.10	7.8	1.39	3.5	3.40	8.5	1.63	4.1	2.95	7.4
<b>Occupational group</b>																
Management, professional and related.....	62.56	100.0	43.19	69.0	19.37	31.0	5.76	9.2	2.23	3.6	4.60	7.4	2.72	4.4	4.05	6.5
Management, business, and financial.....	67.74	100.0	46.77	69.0	20.97	31.0	6.33	9.3	2.88	4.3	4.57	6.7	2.85	4.2	4.34	6.4
Professional and related.....	59.18	100.0	40.85	69.0	18.32	31.0	5.39	9.1	1.81	3.1	4.62	7.8	2.64	4.5	3.86	6.5
Sales and office.....	30.91	100.0	21.54	69.7	9.37	30.3	2.30	7.4	0.92	3.0	2.95	9.6	0.99	3.2	2.21	7.1
Sales and related.....	34.54	100.0	25.22	73.0	9.32	27.0	2.50	7.2	0.99	2.9	2.38	6.9	1.00	2.9	2.44	7.1
Office and administrative support.....	29.24	100.0	19.85	67.9	9.39	32.1	2.21	7.5	0.89	3.0	3.22	11.0	0.98	3.4	2.10	7.2
Service.....	20.06	100.0	14.39	71.7	5.67	28.3	1.14	5.7	0.49	2.5	1.88	9.4	0.45	2.2	1.71	8.5
Natural resources, construction, and maintenance.....	36.91	100.0	24.92	67.5	11.99	32.5	1.87	5.1	1.29	3.5	3.28	8.9	2.00	5.4	3.55	9.6
Construction, extraction, farming, fishing, and forestry.....	37.81	100.0	25.27	66.8	12.54	33.2	1.43	3.8	1.34	3.5	3.27	8.7	2.55	6.7	3.95	10.5
Installation, maintenance, and repair.....	35.93	100.0	24.55	68.3	11.38	31.7	2.35	6.5	1.23	3.4	3.29	9.1	1.40	3.9	3.11	8.7
Production, transportation, and material moving.....	31.01	100.0	20.30	65.5	10.71	34.5	1.95	6.3	1.37	4.4	3.31	10.7	1.35	4.3	2.73	8.8
Production.....	29.10	100.0	19.10	65.6	10.00	34.4	1.82	6.3	1.49	5.1	3.24	11.1	0.99	3.4	2.46	8.5
Transportation and material moving.....	33.26	100.0	21.73	65.3	11.54	34.7	2.11	6.4	1.22	3.7	3.38	10.2	1.77	5.3	3.05	9.2
<b>Industry group</b>																
Goods-producing <sup>2</sup> .....	40.69	100.0	27.11	66.6	13.58	33.4	2.65	6.5	1.76	4.3	3.80	9.3	1.99	4.9	3.38	8.3
Construction.....	40.63	100.0	28.04	69.0	12.59	31.0	1.81	4.5	1.33	3.3	3.36	8.3	2.13	5.2	3.96	9.8
Manufacturing.....	40.14	100.0	26.24	65.4	13.90	34.6	3.06	7.6	1.98	4.9	4.01	10.0	1.80	4.5	3.04	7.6
Service-providing <sup>3</sup> .....	39.62	100.0	27.48	69.3	12.15	30.7	3.23	8.1	1.28	3.2	3.29	8.3	1.52	3.8	2.83	7.1
Trade, transportation, and utilities.....	35.25	100.0	24.23	68.7	11.03	31.3	2.53	7.2	1.11	3.1	3.04	8.6	1.57	4.4	2.78	7.9
Information.....	62.10	100.0	41.44	66.7	20.65	33.3	5.82	9.4	2.86	4.6	5.50	8.9	2.47	4.0	4.01	6.5
Financial activities.....	50.65	100.0	33.84	66.8	16.81	33.2	4.48	8.8	2.79	5.5	4.46	8.8	1.87	3.7	3.21	6.3
Professional and business services.....	45.09	100.0	31.99	70.9	13.11	29.1	3.79	8.4	1.51	3.4	3.02	6.7	1.57	3.5	3.22	7.1
Education and health services. . .	40.13	100.0	27.66	68.9	12.47	31.1	3.57	8.9	0.88	2.2	3.75	9.3	1.59	4.0	2.69	6.7

See footnotes at end of table.

**Table 5. Employer Costs for Employee Compensation for private industry workers by bargaining and work status — Continued**  
 [June 2019]

Series	Total compensation <sup>1</sup>		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.....	20.08	100.0	14.80	73.7	5.28	26.3	1.05	5.2	0.37	1.9	1.66	8.3	0.48	2.4	1.72	8.6
Other services.....	34.72	100.0	24.52	70.6	10.20	29.4	2.43	7.0	0.51	1.5	3.02	8.7	1.65	4.8	2.59	7.5
<b>Part-time</b>																
All workers.....	18.40	100.0	14.49	78.8	3.91	21.2	0.60	3.3	0.31	1.7	0.85	4.6	0.37	2.0	1.79	9.7
<b>Occupational group</b>																
Management, professional and related.....	41.44	100.0	32.08	77.4	9.36	22.6	2.39	5.8	0.88	2.1	1.74	4.2	1.04	2.5	3.31	8.0
Professional and related.....	41.88	100.0	32.26	77.0	9.62	23.0	2.50	6.0	0.83	2.0	1.86	4.4	1.12	2.7	3.32	7.9
Sales and office.....	15.98	100.0	12.69	79.4	3.29	20.6	0.44	2.7	0.24	1.5	0.91	5.7	0.28	1.7	1.44	9.0
Sales and related.....	14.51	100.0	11.85	81.6	2.67	18.4	0.29	2.0	0.21	1.4	0.63	4.3	0.19	1.3	1.34	9.3
Office and administrative support.....	18.25	100.0	13.99	76.6	4.27	23.4	0.66	3.6	0.28	1.5	1.33	7.3	0.41	2.3	1.58	8.7
Service.....	14.12	100.0	11.52	81.6	2.60	18.4	0.28	2.0	0.19	1.4	0.47	3.3	0.14	1.0	1.52	10.7
Production, transportation, and material moving.....	18.44	100.0	13.15	71.3	5.29	28.7	0.52	2.8	0.37	2.0	1.44	7.8	0.83	4.5	2.13	11.5
Transportation and material moving.....	19.50	100.0	13.49	69.2	6.01	30.8	0.58	3.0	0.41	2.1	1.74	8.9	1.06	5.5	2.23	11.4
<b>Industry group</b>																
Service-providing <sup>3</sup> .....	18.31	100.0	14.43	78.8	3.88	21.2	0.60	3.3	0.30	1.6	0.85	4.7	0.37	2.0	1.76	9.6
Trade, transportation, and utilities.....	16.72	100.0	12.68	75.8	4.04	24.2	0.46	2.7	0.28	1.6	1.18	7.0	0.54	3.2	1.59	9.5
Professional and business services.....	21.78	100.0	17.92	82.3	3.87	17.7	0.68	3.1	0.39	1.8	0.50	2.3	0.17 <sup>4</sup>	0.8 <sup>4</sup>	2.13	9.8
Education and health services. . .	28.21	100.0	21.36	75.7	6.85	24.3	1.63	5.8	0.58	2.1	1.59	5.6	0.66	2.3	2.39	8.5
Leisure and hospitality.....	12.48	100.0	10.54	84.5	1.93	15.5	0.10	0.8	0.10	0.8	0.24	1.9	0.08	0.6	1.41	11.3

<sup>1</sup> Includes costs for wages and salaries and benefits.

<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.

<sup>4</sup> The relative standard error for this estimate is greater than 30 percent.

**Table 6. Employer Costs for Employee Compensation for private industry workers by establishment size and industry group**  
[June 2019]

Series	Total compensation <sup>1</sup>		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
<b>All workers</b>																
1-99 workers.....	28.45	100.0	21.03	73.9	7.42	26.1	1.73	6.1	0.69	2.4	1.88	6.6	0.74	2.6	2.38	8.4
1-49 workers.....	27.87	100.0	20.79	74.6	7.08	25.4	1.65	5.9	0.66	2.4	1.74	6.2	0.68	2.4	2.34	8.4
50-99 workers.....	30.33	100.0	21.81	71.9	8.52	28.1	1.96	6.5	0.77	2.5	2.35	7.8	0.95	3.1	2.49	8.2
100 workers or more.....	41.66	100.0	27.88	66.9	13.78	33.1	3.36	8.1	1.63	3.9	3.81	9.1	1.99	4.8	2.99	7.2
100-499 workers.....	35.64	100.0	24.60	69.0	11.04	31.0	2.62	7.4	1.16	3.3	3.12	8.8	1.42	4.0	2.72	7.6
500 workers or more.....	49.90	100.0	32.37	64.9	17.52	35.1	4.37	8.8	2.27	4.5	4.75	9.5	2.77	5.6	3.37	6.7
<b>Goods-producing<sup>2</sup></b>																
1-99 workers.....	33.24	100.0	23.51	70.7	9.73	29.3	1.66	5.0	1.09	3.3	2.62	7.9	1.16	3.5	3.20	9.6
1-49 workers.....	32.12	100.0	23.16	72.1	8.96	27.9	1.52	4.7	1.04	3.2	2.21	6.9	1.01	3.1	3.19	9.9
50-99 workers.....	36.03	100.0	24.38	67.7	11.65	32.3	2.02	5.6	1.24	3.4	3.63	10.1	1.53	4.2	3.23	9.0
100 workers or more.....	46.14	100.0	29.69	64.3	16.45	35.7	3.39	7.4	2.27	4.9	4.66	10.1	2.62	5.7	3.51	7.6
100-499 workers.....	40.99	100.0	27.20	66.4	13.79	33.6	2.78	6.8	1.69	4.1	4.03	9.8	1.92	4.7	3.36	8.2
500 workers or more.....	53.68	100.0	33.34	62.1	20.34	37.9	4.28	8.0	3.11	5.8	5.57	10.4	3.64	6.8	3.74	7.0
<b>Service-providing<sup>3</sup></b>																
1-99 workers.....	27.64	100.0	20.61	74.6	7.03	25.4	1.74	6.3	0.62	2.2	1.76	6.4	0.67	2.4	2.24	8.1
1-49 workers.....	27.20	100.0	20.42	75.1	6.79	24.9	1.67	6.2	0.61	2.2	1.67	6.1	0.63	2.3	2.21	8.1
50-99 workers.....	29.12	100.0	21.26	73.0	7.86	27.0	1.95	6.7	0.67	2.3	2.08	7.1	0.83	2.8	2.33	8.0
100 workers or more.....	40.53	100.0	27.43	67.7	13.11	32.3	3.35	8.3	1.46	3.6	3.59	8.9	1.83	4.5	2.86	7.1
100-499 workers.....	34.24	100.0	23.92	69.9	10.32	30.1	2.58	7.5	1.02	3.0	2.88	8.4	1.29	3.8	2.55	7.5
500 workers or more.....	48.99	100.0	32.14	65.6	16.84	34.4	4.39	9.0	2.06	4.2	4.55	9.3	2.57	5.2	3.28	6.7

<sup>1</sup> Includes costs for wages and salaries and benefits.

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

[June 2019]

Area <sup>1</sup>	Total compensation <sup>2</sup>		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.....	38.97	100.0	26.69	68.5	12.28	31.5	3.06	7.9	1.30	3.3	3.33	8.5	1.54	4.0	3.05	7.8
New England.....	41.07	100.0	28.12	68.5	12.95	31.5	3.24	7.9	1.32	3.2	3.39	8.3	1.97	4.8	3.03	7.4
Middle Atlantic.....	38.24	100.0	26.19	68.5	12.05	31.5	3.00	7.8	1.29	3.4	3.31	8.6	1.40	3.7	3.06	8.0
South.....	31.20	100.0	22.26	71.3	8.95	28.7	2.15	6.9	1.07	3.4	2.27	7.3	1.11	3.6	2.34	7.5
South Atlantic.....	31.64	100.0	22.50	71.1	9.14	28.9	2.21	7.0	1.02	3.2	2.36	7.4	1.18	3.7	2.38	7.5
East South Central.....	27.54	100.0	19.33	70.2	8.20	29.8	1.88	6.8	0.96	3.5	2.26	8.2	1.02	3.7	2.07	7.5
West South Central.....	32.21	100.0	23.24	72.1	8.97	27.9	2.18	6.8	1.23	3.8	2.12	6.6	1.04	3.2	2.40	7.4
Midwest.....	31.73	100.0	22.01	69.4	9.72	30.6	2.16	6.8	1.09	3.4	2.78	8.8	1.21	3.8	2.49	7.8
East North Central.....	31.90	100.0	22.06	69.2	9.84	30.8	2.15	6.8	1.12	3.5	2.81	8.8	1.25	3.9	2.50	7.8
West North Central.....	31.37	100.0	21.90	69.8	9.47	30.2	2.17	6.9	1.02	3.2	2.71	8.6	1.11	3.5	2.47	7.9
West.....	38.64	100.0	27.22	70.5	11.42	29.5	2.80	7.2	1.05	2.7	3.03	7.8	1.53	4.0	3.01	7.8
Mountain.....	33.47	100.0	23.85	71.2	9.63	28.8	2.35	7.0	0.96	2.9	2.51	7.5	1.30	3.9	2.52	7.5
Pacific.....	40.93	100.0	28.72	70.2	12.21	29.8	3.00	7.3	1.09	2.7	3.26	8.0	1.63	4.0	3.24	7.9

<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 costs for wages and salaries and benefits.