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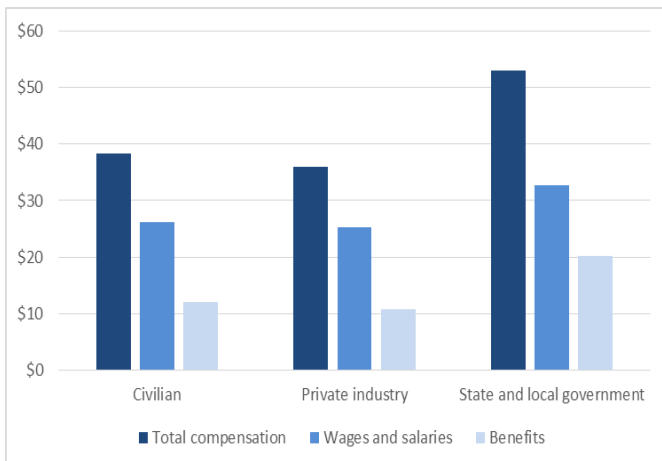
## EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – SEPTEMBER 2020

Employer costs for employee compensation for **civilian** workers averaged \$38.26 per hour worked in September 2020, the U.S. Bureau of Labor Statistics reported today. Wages and salaries cost employers \$26.25 while benefits cost \$12.01. (See chart 1 and table 1.)

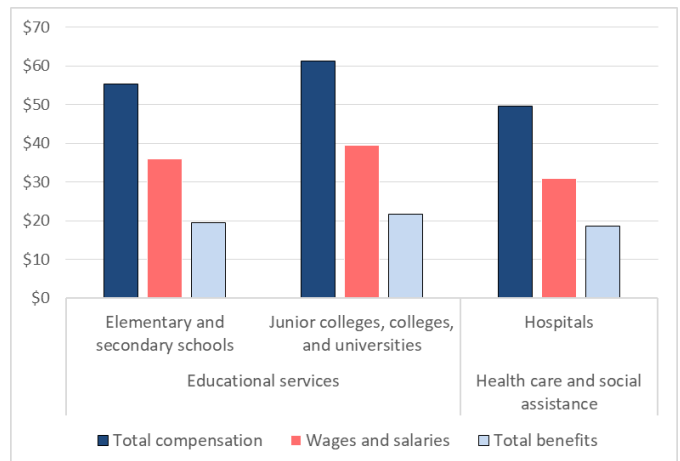
**Private industry** worker compensation costs for employers averaged \$35.95 per hour worked in September 2020. Wages and salaries averaged \$25.23 and accounted for 70.2 percent of employer costs, while benefit costs averaged \$10.72 and accounted for 29.8 percent. (See chart 1 and tables 1 and 4.)

**State and local government** compensation costs averaged \$52.94 per hour worked. Wages and salaries averaged \$32.74 per hour worked and represented 61.8 percent of total compensation costs, while benefit costs averaged \$20.20 and accounted for the remaining 38.2 percent. (See chart 1 and tables 1 and 3.)

**Chart 1. Employer costs per employee hour worked, September 2020**



**Chart 2. Compensation costs in state and local government by industry group, September 2020**



Among state and local government industry groups, total compensation costs were \$51.31 per hour worked in public administration and \$55.27 in education and health services. Wages and salaries were \$30.91 in hospitals and \$39.45 in junior colleges, colleges, and universities. (See chart 2 and table 3.)

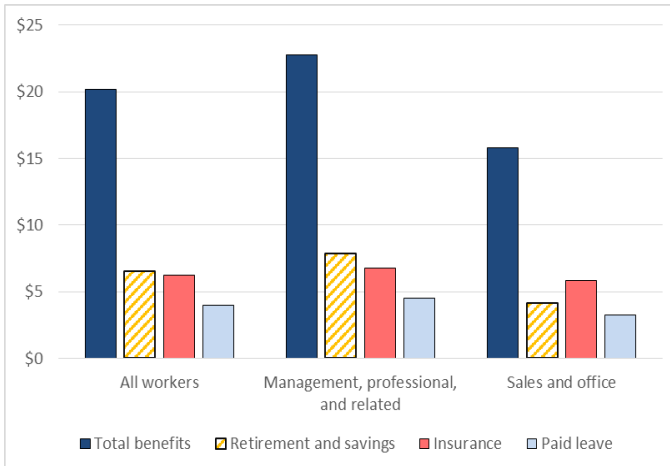
### Coronavirus (COVID-19) Pandemic Impact on September 2020 ECEC Data

The Employer Costs for Employee Compensation (ECEC) reference date was September 12, 2020. Response rates for September 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](http://www.bls.gov/covid19/effects-of-covid-19-on-workplace-injuries-and-illnesses-compensation-and-occupational-requirements.htm#ECEC).

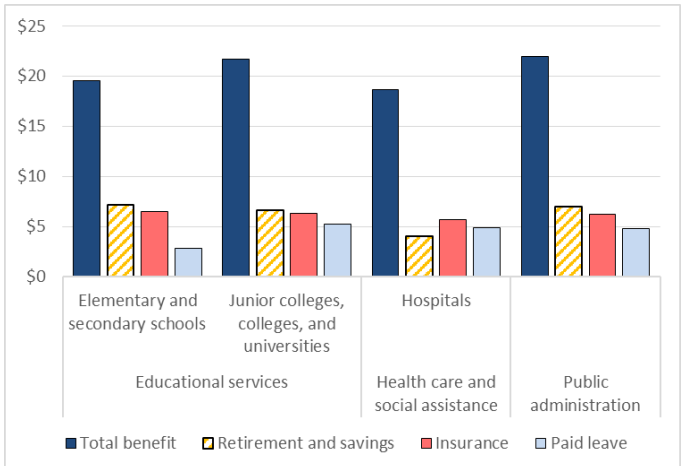
## Benefit component costs for state and local government workers

Total benefits (\$20.20 per hour worked) include **supplemental pay** (\$0.54), **legally required benefits** (\$2.91), **paid leave** (\$3.99), **insurance** (\$6.21), and **retirement and savings** (\$6.56) costs. The average retirement and savings cost in the management, professional, and related occupations was \$7.85 per hour worked or 12.4 percent of total compensation. (See charts 1 and 3 and tables 1 and 3.)

**Chart 3. Benefit costs in state and local government by occupational group, September 2020**



**Chart 4. Benefit costs in state and local government by industry group, September 2020**



Paid leave costs consist of **personal** (\$0.34 per hour worked), **sick** (\$1.01), **holiday** (\$1.12), and **vacation** (\$1.51) costs. The average paid leave cost in the junior colleges, colleges, and universities industry was \$5.25 or 8.6 percent of total compensation. (See chart 4 and tables 1 and 3.)

Supplemental pay costs include **shift differentials**, \$0.05 per hour worked (0.1 percent of total compensation), **overtime and premium pay**, \$0.24 (0.4 percent), and **nonproduction bonuses**, \$0.25 (0.5 percent). (See tables 1 and 3.)

Insurance costs include **short-term disability**, \$0.03 per hour worked (0.1 percent of total compensation), **long-term disability**, \$0.05 (0.1 percent), **life insurance**, \$0.07 (0.1 percent), and **health insurance**, \$6.06 (11.4 percent). (See chart 3 and tables 1 and 3.)

Retirement and savings costs include **defined contribution** plans, \$0.44 per hour worked (0.8 percent of total compensation), and **defined benefit** plans, \$6.11 (11.6 percent). (See tables 1 and 3.)

Legally required benefit costs include **state and federal unemployment insurance**, \$0.06 per hour worked (0.1 percent of total compensation), **workers' compensation**, \$0.58 (1.1 percent), and **Social Security and Medicare**, \$2.27 (4.3 percent). (See tables 1 and 3.)

**Note:** Estimates for highlighted benefit components are available through the database query tool at [www.bls.gov/ncs/ect/data.htm](http://www.bls.gov/ncs/ect/data.htm).

**Employer Costs for Employee Compensation for December 2020 is scheduled to be released on Thursday, March 18, 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](http://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](http://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](http://www.bls.gov/ncs/ect/data.htm).

**Sample size:** Data for this reference period were collected from a probability sample of approximately 25,300 occupational observations selected from a sample of about 6,200 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](http://www.bls.gov/ncs/ect/ecec-rse.htm) and database query tool at [www.bls.gov/ncs/ect/data.htm](http://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. For more information see [www.census.gov/programs-surveys/metro-micro.html](http://www.census.gov/programs-surveys/metro-micro.html).

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

- December 2020—supplemental pay costs in private industry
- March 2021—compensation costs by wage percentile, and 15 metropolitan areas in private industry
- June 2021 —benefits costs in private industry

For 2021 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**  
 [Sept. 2020]

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> .....	38.26	100.0	35.95	100.0	52.94	100.0
Wages and salaries.....	26.25	68.6	25.23	70.2	32.74	61.8
Total benefits.....	12.01	31.4	10.72	29.8	20.20	38.2
Paid leave.....	2.81	7.4	2.63	7.3	3.99	7.5
Vacation.....	1.38	3.6	1.35	3.8	1.51	2.8
Holiday.....	0.83	2.2	0.78	2.2	1.12	2.1
Sick.....	0.45	1.2	0.36	1.0	1.01	1.9
Personal.....	0.16	0.4	0.13	0.4	0.34	0.6
Supplemental pay.....	1.13	3.0	1.23	3.4	0.54	1.0
Overtime and premium <sup>3</sup> .....	0.31	0.8	0.33	0.9	0.24	0.4
Shift differentials.....	0.08	0.2	0.08	0.2	0.05	0.1
Nonproduction bonuses.....	0.74	1.9	0.82	2.3	0.25	0.5
Insurance.....	3.31	8.7	2.86	8.0	6.21	11.7
Life.....	0.05	0.1	0.04	0.1	0.07	0.1
Health.....	3.15	8.2	2.70	7.5	6.06	11.4
Short-term disability.....	0.07	0.2	0.08	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	1.27	3.5	6.56	12.4
Defined benefit.....	1.22	3.2	0.45	1.2	6.11	11.6
Defined contribution.....	0.77	2.0	0.82	2.3	0.44	0.8
Legally Required benefits.....	2.76	7.2	2.73	7.6	2.91	5.5
Social Security and Medicare.....	2.14	5.6	2.12	5.9	2.27	4.3
Social Security <sup>4</sup> .....	1.70	4.5	1.70	4.7	1.73	3.3
Medicare.....	0.44	1.1	0.42	1.2	0.54	1.0
Federal unemployment insurance.....	0.02	0.1	0.02	0.1	— <sup>5</sup>	— <sup>6</sup>
State unemployment insurance.....	0.12	0.3	0.13	0.4	0.06	0.1
Workers' compensation.....	0.47	1.2	0.45	1.3	0.58	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**  
 [Sept. 2020]

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> .....	38.26	100.0	26.25	68.6	12.01	31.4	2.81	7.4	1.13	3.0	3.31	8.7	1.99	5.2	2.76	7.2
<b>Occupational group</b>																
Management, professional, and related.....	62.45	100.0	42.63	68.3	19.82	31.7	5.38	8.6	1.81	2.9	5.01	8.0	3.76	6.0	3.86	6.2
Management, business and financial.....	71.35	100.0	48.82	68.4	22.53	31.6	6.80	9.5	2.96	4.2	4.87	6.8	3.47	4.9	4.42	6.2
Professional and related.....	58.41	100.0	39.82	68.2	18.59	31.8	4.73	8.1	1.29	2.2	5.07	8.7	3.90	6.7	3.60	6.2
Teachers <sup>3</sup> .....	66.01	100.0	44.76	67.8	21.25	32.2	3.42	5.2	0.25	0.4	6.53	9.9	7.67	11.6	3.37	5.1
Primary, secondary, and special education school teachers.....	65.76	100.0	43.62	66.3	22.14	33.7	3.01	4.6	0.22	0.3	7.17	10.9	8.63	13.1	3.12	4.7
Registered nurses.....	59.92	100.0	38.82	64.8	21.10	35.2	5.87	9.8	2.31	3.8	5.79	9.7	3.19	5.3	3.94	6.6
Sales and office.....	27.91	100.0	19.61	70.3	8.30	29.7	1.89	6.8	0.72	2.6	2.66	9.5	1.00	3.6	2.03	7.3
Sales and related.....	26.13	100.0	19.89	76.1	6.25	23.9	1.46	5.6	0.69	2.6	1.52	5.8	0.58	2.2	2.00	7.6
Office and administrative support....	28.99	100.0	19.44	67.1	9.55	32.9	2.15	7.4	0.73	2.5	3.36	11.6	1.26	4.4	2.05	7.1
Service.....	20.74	100.0	14.73	71.0	6.01	29.0	1.12	5.4	0.45	2.2	1.73	8.3	0.97	4.7	1.74	8.4
Natural resources, construction, and maintenance.....	37.89	100.0	25.47	67.2	12.42	32.8	2.07	5.5	1.34	3.5	3.35	8.8	2.12	5.6	3.54	9.3
Construction, extraction, farming, fishing, and forestry.....	38.48	100.0	25.50	66.3	12.98	33.7	1.66	4.3	1.40	3.6	3.42	8.9	2.64	6.9	3.85	10.0
Installation, maintenance, and repair.....	37.23	100.0	25.44	68.3	11.79	31.7	2.51	6.8	1.27	3.4	3.28	8.8	1.54	4.1	3.19	8.6
Production, transportation, and material moving.....	30.18	100.0	19.97	66.2	10.22	33.8	1.85	6.1	1.28	4.2	3.13	10.4	1.29	4.3	2.67	8.8
Production.....	28.80	100.0	19.10	66.3	9.71	33.7	1.80	6.2	1.42	4.9	3.17	11.0	0.87	3.0	2.45	8.5
Transportation and material moving.....	31.44	100.0	20.76	66.0	10.68	34.0	1.90	6.0	1.14	3.6	3.09	9.8	1.68	5.3	2.87	9.1
<b>Industry group</b>																
Education and health services.....	43.39	100.0	29.36	67.7	14.03	32.3	3.31	7.6	0.67	1.5	4.32	9.9	3.06	7.0	2.69	6.2
Educational services.....	54.62	100.0	36.05	66.0	18.57	34.0	3.50	6.4	0.26	0.5	5.92	10.8	5.99	11.0	2.91	5.3
Elementary and secondary schools.....	53.82	100.0	35.21	65.4	18.61	34.6	2.85	5.3	0.21	0.4	6.17	11.5	6.66	12.4	2.71	5.0
Junior colleges, colleges, and universities.....	60.61	100.0	40.08	66.1	20.53	33.9	5.27	8.7	0.37	0.6	6.02	9.9	5.42	8.9	3.44	5.7
Health care and social assistance....	37.12	100.0	25.62	69.0	11.50	31.0	3.20	8.6	0.89	2.4	3.43	9.2	1.42	3.8	2.56	6.9
Hospitals.....	51.24	100.0	32.83	64.1	18.41	35.9	4.95	9.7	1.92	3.7	5.54	10.8	2.75	5.4	3.25	6.3

<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**  
 [Sept. 2020]

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. . . .	52.94	100.0	32.74	61.8	20.20	38.2	3.99	7.5	0.54	1.0	6.21	11.7	6.56	12.4	2.91	5.5
<b>Occupational group</b>																
Management, professional, and related.....	63.49	100.0	40.68	64.1	22.80	35.9	4.49	7.1	0.42	0.7	6.77	10.7	7.85	12.4	3.28	5.2
Professional and related.....	61.67	100.0	39.83	64.6	21.84	35.4	3.99	6.5	0.39	0.6	6.73	10.9	7.56	12.3	3.16	5.1
Teachers <sup>2</sup> .....	69.85	100.0	46.44	66.5	23.40	33.5	3.44	4.9	0.25	0.4	7.27	10.4	9.10	13.0	3.34	4.8
Primary, secondary, and special education school teachers.....	69.80	100.0	45.81	65.6	23.99	34.4	3.12	4.5	0.23	0.3	7.77	11.1	9.68	13.9	3.18	4.6
Sales and office.....	36.90	100.0	21.12	57.2	15.79	42.8	3.23	8.8	0.34	0.9	5.87	15.9	4.15	11.3	2.19	5.9
Office and administrative support....	37.05	100.0	21.15	57.1	15.90	42.9	3.24	8.7	0.34	0.9	5.95	16.0	4.18	11.3	2.19	5.9
Service.....	39.30	100.0	22.37	56.9	16.93	43.1	3.33	8.5	0.86	2.2	4.96	12.6	5.38	13.7	2.40	6.1
<b>Industry group</b>																
Education and health services.....	55.27	100.0	35.51	64.3	19.76	35.7	3.61	6.5	0.36	0.7	6.35	11.5	6.60	11.9	2.84	5.1
Educational services.....	56.80	100.0	36.75	64.7	20.05	35.3	3.43	6.0	0.26	0.5	6.47	11.4	7.05	12.4	2.84	5.0
Elementary and secondary schools.....	55.36	100.0	35.86	64.8	19.50	35.2	2.85	5.2	0.22	0.4	6.52	11.8	7.19	13.0	2.71	4.9
Junior colleges, colleges, and universities.....	61.16	100.0	39.45	64.5	21.71	35.5	5.25	8.6	0.34	0.6	6.29	10.3	6.59	10.8	3.24	5.3
Health care and social assistance....	46.88	100.0	28.74	61.3	18.13	38.7	4.57	9.7	0.93	2.0	5.66	12.1	4.13	8.8	2.84	6.1
Hospitals.....	49.53	100.0	30.91	62.4	18.61	37.6	4.84	9.8	1.07	2.2	5.66	11.4	4.06	8.2	2.98	6.0
Public administration.....	51.31	100.0	29.40	57.3	21.91	42.7	4.82	9.4	0.81	1.6	6.22	12.1	6.98	13.6	3.08	6.0

<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**  
 [Sept. 2020]

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.....	35.95	100.0	25.23	70.2	10.72	29.8	2.63	7.3	1.23	3.4	2.86	8.0	1.27	3.5	2.73	7.6
<b>Occupational group</b>																
Management, professional, and related.....	62.12	100.0	43.27	69.7	18.85	30.3	5.67	9.1	2.27	3.7	4.44	7.1	2.43	3.9	4.04	6.5
Management, business, and financial.....	71.01	100.0	49.25	69.4	21.77	30.6	6.73	9.5	3.28	4.6	4.60	6.5	2.68	3.8	4.48	6.3
Professional and related.....	56.98	100.0	39.82	69.9	17.17	30.1	5.06	8.9	1.69	3.0	4.34	7.6	2.29	4.0	3.80	6.7
Sales and office.....	27.12	100.0	19.48	71.8	7.65	28.2	1.77	6.5	0.75	2.8	2.38	8.8	0.73	2.7	2.01	7.4
Sales and related.....	26.10	100.0	19.89	76.2	6.21	23.8	1.45	5.6	0.69	2.6	1.51	5.8	0.56	2.2	2.00	7.7
Office and administrative support....	27.84	100.0	19.20	69.0	8.64	31.0	1.99	7.1	0.79	2.8	2.99	10.7	0.84	3.0	2.03	7.3
Service.....	17.93	100.0	13.57	75.7	4.36	24.3	0.78	4.4	0.39	2.2	1.24	6.9	0.30	1.7	1.64	9.2
Natural resources, construction, and maintenance.....	37.30	100.0	25.38	68.0	11.92	32.0	1.91	5.1	1.38	3.7	3.13	8.4	1.91	5.1	3.58	9.6
Construction, extraction, farming, fishing, and forestry.....	37.98	100.0	25.45	67.0	12.53	33.0	1.48	3.9	1.46	3.8	3.20	8.4	2.46	6.5	3.92	10.3
Installation, maintenance, and repair.....	36.55	100.0	25.30	69.2	11.25	30.8	2.39	6.5	1.29	3.5	3.06	8.4	1.30	3.6	3.20	8.8
Production, transportation, and material moving.....	29.73	100.0	19.81	66.6	9.92	33.4	1.81	6.1	1.29	4.4	3.01	10.1	1.15	3.9	2.66	8.9
Production.....	28.52	100.0	18.97	66.5	9.55	33.5	1.76	6.2	1.43	5.0	3.12	10.9	0.79	2.8	2.45	8.6
Transportation and material moving.....	30.89	100.0	20.62	66.8	10.27	33.2	1.85	6.0	1.17	3.8	2.90	9.4	1.49	4.8	2.86	9.3
<b>Industry group</b>																
Goods-producing <sup>2</sup> .....	40.49	100.0	27.27	67.4	13.21	32.6	2.60	6.4	1.71	4.2	3.72	9.2	1.80	4.4	3.38	8.3
Construction.....	40.49	100.0	27.98	69.1	12.52	30.9	1.79	4.4	1.39	3.4	3.29	8.1	2.16	5.3	3.90	9.6
Manufacturing.....	39.89	100.0	26.51	66.5	13.37	33.5	3.02	7.6	1.88	4.7	3.94	9.9	1.49	3.7	3.05	7.6
Aircraft manufacturing.....	72.71	100.0	44.99	61.9	27.71	38.1	6.79	9.3	3.86	5.3	7.21	9.9	5.17	7.1	4.69	6.4
Service-providing <sup>3</sup> .....	35.00	100.0	24.80	70.9	10.20	29.1	2.64	7.5	1.13	3.2	2.68	7.6	1.16	3.3	2.60	7.4
Trade, transportation, and utilities. ...	29.71	100.0	20.96	70.5	8.75	29.5	1.90	6.4	0.88	3.0	2.39	8.0	1.17	3.9	2.42	8.1
Wholesale trade.....	38.34	100.0	27.05	70.5	11.29	29.5	2.81	7.3	1.27	3.3	2.95	7.7	1.33	3.5	2.92	7.6
Retail trade.....	21.05	100.0	15.95	75.8	5.10	24.2	1.02	4.9	0.48	2.3	1.37	6.5	0.44	2.1	1.79	8.5
Transportation and warehousing..	41.11	100.0	26.70	64.9	14.41	35.1	2.98	7.2	1.44	3.5	4.17	10.1	2.41	5.9	3.41	8.3
Utilities.....	66.97	100.0	41.17	61.5	25.80	38.5	5.94	8.9	2.19	3.3	6.36	9.5	6.55	9.8	4.75	7.1
Information.....	57.13	100.0	38.35	67.1	18.78	32.9	5.18	9.1	2.65	4.6	5.01	8.8	2.21	3.9	3.73	6.5
Financial activities.....	50.68	100.0	33.97	67.0	16.72	33.0	4.45	8.8	2.94	5.8	4.38	8.6	1.75	3.4	3.20	6.3
Financial and insurance.....	55.96	100.0	36.96	66.1	19.00	33.9	5.05	9.0	3.61	6.5	4.87	8.7	2.09	3.7	3.38	6.0
Credit intermediation and related activities.....	48.85	100.0	32.56	66.6	16.29	33.4	4.49	9.2	2.52	5.2	4.54	9.3	1.71	3.5	3.03	6.2
Insurance carriers and related activities.....	52.36	100.0	34.21	65.3	18.15	34.7	4.63	8.9	3.20	6.1	4.84	9.2	2.19	4.2	3.29	6.3
Real estate and rental and leasing.....	34.95	100.0	25.04	71.6	9.91	28.4	2.66	7.6	0.93	2.7	2.90	8.3	0.72	2.1	2.70	7.7
Professional and business services.....	43.75	100.0	31.37	71.7	12.37	28.3	3.55	8.1	1.58	3.6	2.79	6.4	1.31	3.0	3.14	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**  
 [Sept. 2020]

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.....	57.29	100.0	41.08	71.7	16.21	28.3	5.12	8.9	1.94	3.4	3.58	6.2	1.72	3.0	3.85	6.7
Administrative and waste services.....	24.36	100.0	18.38	75.5	5.98	24.5	1.21	5.0	0.71	2.9	1.52	6.3	0.36	1.5	2.18	8.9
Education and health services.....	37.56	100.0	26.34	70.1	11.22	29.9	3.16	8.4	0.81	2.2	3.32	8.8	1.32	3.5	2.61	6.9
Educational services.....	47.03	100.0	33.60	71.4	13.43	28.6	3.73	7.9	0.26	0.6	3.98	8.5	2.30	4.9	3.16	6.7
Junior colleges, colleges, universities and professional schools.....	59.56	100.0	41.27	69.3	18.28	30.7	5.30	8.9	0.43	0.7	5.53	9.3	3.22	5.4	3.81	6.4
Health care and social assistance.....	36.28	100.0	25.36	69.9	10.93	30.1	3.08	8.5	0.89	2.5	3.23	8.9	1.19	3.3	2.53	7.0
Leisure and hospitality.....	16.25	100.0	12.88	79.3	3.37	20.7	0.52	3.2	0.24	1.5	0.80	4.9	0.23	1.4	1.58	9.7
Accommodation and food services.....	15.65	100.0	12.42	79.4	3.23	20.6	0.47	3.0	0.25	1.6	0.75	4.8	0.22	1.4	1.54	9.8
Other services.....	28.38	100.0	21.41	75.4	6.98	24.6	1.74	6.1	0.45	1.6	1.67	5.9	0.74	2.6	2.37	8.4

<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**

[Sept. 2020]

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.....	49.74	100.0	29.62	59.6	20.12	40.4	3.55	7.1	1.82	3.7	6.86	13.8	4.14	8.3	3.74	7.5
Goods-producing <sup>2</sup> .....	53.41	100.0	30.58	57.2	22.84	42.8	2.96	5.5	2.49	4.7	7.75	14.5	5.25	9.8	4.39	8.2
Service-providing <sup>3</sup> .....	48.09	100.0	29.19	60.7	18.90	39.3	3.82	7.9	1.52	3.2	6.46	13.4	3.64	7.6	3.45	7.2
<b>Nonunion</b>																
All workers.....	34.72	100.0	24.84	71.5	9.88	28.5	2.55	7.3	1.18	3.4	2.50	7.2	1.02	2.9	2.64	7.6
Goods-producing <sup>2</sup> .....	38.28	100.0	26.71	69.8	11.57	30.2	2.54	6.6	1.58	4.1	3.03	7.9	1.21	3.2	3.21	8.4
Service-providing <sup>3</sup> .....	34.04	100.0	24.48	71.9	9.56	28.1	2.55	7.5	1.10	3.2	2.40	7.0	0.98	2.9	2.53	7.4
<b>Full-time</b>																
All workers.....	41.43	100.0	28.54	68.9	12.89	31.1	3.26	7.9	1.51	3.7	3.51	8.5	1.58	3.8	3.03	7.3
<b>Occupational group</b>																
Management, professional and related.....	64.45	100.0	44.56	69.1	19.89	30.9	6.03	9.4	2.42	3.8	4.71	7.3	2.59	4.0	4.13	6.4
Management, business, and financial.....	71.93	100.0	49.75	69.2	22.19	30.8	6.89	9.6	3.33	4.6	4.71	6.6	2.75	3.8	4.51	6.3
Professional and related.....	59.54	100.0	41.16	69.1	18.38	30.9	5.47	9.2	1.82	3.1	4.71	7.9	2.49	4.2	3.89	6.5
Sales and office.....	31.60	100.0	22.12	70.0	9.48	30.0	2.31	7.3	0.97	3.1	3.04	9.6	0.92	2.9	2.24	7.1
Sales and related.....	35.51	100.0	26.29	74.0	9.22	26.0	2.39	6.7	1.09	3.1	2.35	6.6	0.89	2.5	2.50	7.0
Office and administrative support.....	29.78	100.0	20.18	67.8	9.60	32.2	2.27	7.6	0.91	3.0	3.36	11.3	0.94	3.2	2.12	7.1
Service.....	21.41	100.0	15.32	71.6	6.08	28.4	1.23	5.7	0.57	2.6	2.04	9.5	0.46	2.2	1.78	8.3
Natural resources, construction, and maintenance.....	38.26	100.0	25.89	67.7	12.37	32.3	2.00	5.2	1.44	3.8	3.29	8.6	2.01	5.2	3.64	9.5
Construction, extraction, farming, fishing, and forestry.....	38.81	100.0	25.89	66.7	12.92	33.3	1.55	4.0	1.52	3.9	3.31	8.5	2.57	6.6	3.97	10.2
Installation, maintenance, and repair.....	37.65	100.0	25.88	68.8	11.76	31.2	2.51	6.7	1.35	3.6	3.26	8.7	1.38	3.7	3.26	8.7
Production, transportation, and material moving.....	31.76	100.0	20.92	65.9	10.83	34.1	2.05	6.5	1.45	4.6	3.32	10.5	1.27	4.0	2.74	8.6
Production.....	29.62	100.0	19.51	65.9	10.11	34.1	1.88	6.4	1.53	5.2	3.35	11.3	0.86	2.9	2.49	8.4
Transportation and material moving.....	34.25	100.0	22.57	65.9	11.68	34.1	2.25	6.6	1.36	4.0	3.29	9.6	1.74	5.1	3.03	8.8
<b>Industry group</b>																
Goods-producing <sup>2</sup> .....	40.98	100.0	27.54	67.2	13.44	32.8	2.66	6.5	1.74	4.3	3.80	9.3	1.84	4.5	3.40	8.3
Construction.....	41.03	100.0	28.24	68.8	12.79	31.2	1.83	4.5	1.42	3.5	3.39	8.3	2.22	5.4	3.92	9.6
Manufacturing.....	40.34	100.0	26.78	66.4	13.56	33.6	3.07	7.6	1.91	4.7	4.00	9.9	1.52	3.8	3.07	7.6
Service-providing <sup>3</sup> .....	41.56	100.0	28.83	69.4	12.73	30.6	3.44	8.3	1.45	3.5	3.42	8.2	1.50	3.6	2.92	7.0
Trade, transportation, and utilities.....	36.13	100.0	24.89	68.9	11.23	31.1	2.63	7.3	1.18	3.3	3.07	8.5	1.55	4.3	2.81	7.8
Information.....	62.77	100.0	41.86	66.7	20.91	33.3	5.82	9.3	2.97	4.7	5.57	8.9	2.51	4.0	4.04	6.4
Financial activities.....	53.09	100.0	35.37	66.6	17.72	33.4	4.76	9.0	3.13	5.9	4.65	8.8	1.87	3.5	3.31	6.2
Professional and business services.....	47.85	100.0	33.93	70.9	13.92	29.1	4.07	8.5	1.79	3.7	3.20	6.7	1.52	3.2	3.34	7.0
Education and health services. . .	40.61	100.0	27.98	68.9	12.64	31.1	3.64	9.0	0.87	2.1	3.90	9.6	1.52	3.7	2.71	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**  
 [Sept. 2020]

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.....	21.29	100.0	15.84	74.4	5.45	25.6	1.09	5.1	0.43	2.0	1.65	7.7	0.47	2.2	1.81	8.5
Other services.....	33.19	100.0	24.21	72.9	8.99	27.1	2.42	7.3	0.54	1.6	2.39	7.2	1.07	3.2	2.58	7.8
<b>Part-time</b>																
All workers.....	18.98	100.0	14.98	78.9	4.00	21.1	0.67	3.5	0.34	1.8	0.85	4.5	0.33	1.8	1.81	9.5
<b>Occupational group</b>																
Management, professional and related.....	42.21	100.0	32.22	76.3	10.00	23.7	2.57	6.1	0.99	2.3	2.09	4.9	1.07	2.5	3.28	7.8
Professional and related.....	42.32	100.0	32.11	75.9	10.21	24.1	2.66	6.3	0.90	2.1	2.23	5.3	1.15	2.7	3.27	7.7
Sales and office.....	16.51	100.0	13.22	80.1	3.29	19.9	0.49	3.0	0.23	1.4	0.81	4.9	0.27	1.6	1.48	9.0
Sales and related.....	14.86	100.0	12.25	82.4	2.61	17.6	0.33	2.2	0.21	1.4	0.50	3.4	0.17	1.2	1.39	9.4
Office and administrative support.....	19.32	100.0	14.87	77.0	4.45	23.0	0.77	4.0	0.27	1.4	1.35	7.0	0.42	2.2	1.64	8.5
Service.....	14.30	100.0	11.74	82.1	2.56	17.9	0.32	2.2	0.21	1.5	0.41	2.8	0.13	0.9	1.50	10.5
Production, transportation, and material moving.....	19.59	100.0	14.26	72.8	5.33	27.2	0.57	2.9	0.51	2.6	1.44	7.4	0.56	2.9	2.25	11.5
Transportation and material moving.....	20.62	100.0	14.67	71.1	5.95	28.9	0.61	3.0	0.57	2.8	1.71	8.3	0.71	3.4	2.35	11.4
<b>Industry group</b>																
Service-providing <sup>3</sup> .....	18.91	100.0	14.93	79.0	3.98	21.0	0.67	3.5	0.34	1.8	0.85	4.5	0.33	1.8	1.79	9.5
Trade, transportation, and utilities.....	17.47	100.0	13.46	77.0	4.01	23.0	0.51	2.9	0.30	1.7	1.09	6.2	0.45	2.6	1.67	9.6
Professional and business services.....	21.17	100.0	17.30	81.7	3.87	18.3	0.70	3.3	0.44	2.1	0.54	2.5	0.12 <sup>4</sup>	0.6 <sup>4</sup>	2.08	9.8
Education and health services. . .	28.48	100.0	21.46	75.4	7.02	24.6	1.73	6.1	0.65	2.3	1.61	5.6	0.71	2.5	2.32	8.1
Leisure and hospitality.....	12.82	100.0	10.86	84.7	1.96	15.3	0.12	1.0	0.11	0.9	0.22	1.7	0.07	0.5	1.43	11.1

<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**  
 [Sept. 2020]

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.....	29.67	100.0	21.97	74.0	7.70	26.0	1.84	6.2	0.75	2.5	1.95	6.6	0.72	2.4	2.45	8.3
1-49 workers.....	28.69	100.0	21.51	75.0	7.18	25.0	1.73	6.0	0.70	2.4	1.74	6.1	0.60	2.1	2.40	8.4
50-99 workers.....	33.15	100.0	23.58	71.1	9.57	28.9	2.20	6.6	0.92	2.8	2.69	8.1	1.12	3.4	2.63	7.9
100 workers or more.....	43.50	100.0	29.15	67.0	14.35	33.0	3.58	8.2	1.80	4.1	3.95	9.1	1.94	4.5	3.07	7.1
100-499 workers.....	36.74	100.0	25.50	69.4	11.25	30.6	2.74	7.5	1.19	3.2	3.16	8.6	1.38	3.8	2.77	7.5
500 workers or more.....	52.43	100.0	33.98	64.8	18.44	35.2	4.70	9.0	2.61	5.0	4.99	9.5	2.68	5.1	3.47	6.6
<b>Goods-producing<sup>2</sup></b>																
1-99 workers.....	34.40	100.0	24.52	71.3	9.87	28.7	1.72	5.0	1.16	3.4	2.62	7.6	1.17	3.4	3.20	9.3
1-49 workers.....	32.26	100.0	23.53	73.0	8.73	27.0	1.52	4.7	1.04	3.2	2.17	6.7	0.84	2.6	3.15	9.8
50-99 workers.....	39.33	100.0	26.80	68.2	12.52	31.8	2.18	5.5	1.44	3.7	3.67	9.3	1.91	4.9	3.32	8.5
100 workers or more.....	46.04	100.0	29.78	64.7	16.26	35.3	3.41	7.4	2.22	4.8	4.73	10.3	2.37	5.1	3.54	7.7
100-499 workers.....	43.01	100.0	28.45	66.1	14.56	33.9	2.97	6.9	1.76	4.1	4.27	9.9	2.11	4.9	3.46	8.0
500 workers or more.....	50.56	100.0	31.76	62.8	18.80	37.2	4.06	8.0	2.90	5.7	5.41	10.7	2.77	5.5	3.66	7.2
<b>Service-providing<sup>3</sup></b>																
1-99 workers.....	28.82	100.0	21.51	74.6	7.31	25.4	1.86	6.4	0.67	2.3	1.83	6.4	0.64	2.2	2.32	8.0
1-49 workers.....	28.13	100.0	21.20	75.4	6.93	24.6	1.76	6.3	0.65	2.3	1.68	6.0	0.56	2.0	2.28	8.1
50-99 workers.....	31.52	100.0	22.73	72.1	8.79	27.9	2.21	7.0	0.78	2.5	2.44	7.7	0.92	2.9	2.45	7.8
100 workers or more.....	42.86	100.0	28.99	67.6	13.87	32.4	3.63	8.5	1.70	4.0	3.75	8.8	1.83	4.3	2.95	6.9
100-499 workers.....	35.07	100.0	24.71	70.5	10.36	29.5	2.68	7.7	1.04	3.0	2.86	8.2	1.19	3.4	2.59	7.4
500 workers or more.....	52.86	100.0	34.50	65.3	18.36	34.7	4.84	9.2	2.55	4.8	4.90	9.3	2.66	5.0	3.42	6.5

<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**

[Sept. 2020]

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.....	40.58	100.0	27.88	68.7	12.69	31.3	3.23	8.0	1.43	3.5	3.38	8.3	1.53	3.8	3.13	7.7
New England.....	41.76	100.0	28.74	68.8	13.03	31.2	3.33	8.0	1.36	3.3	3.42	8.2	1.79	4.3	3.12	7.5
Middle Atlantic.....	40.15	100.0	27.58	68.7	12.58	31.3	3.20	8.0	1.45	3.6	3.36	8.4	1.43	3.6	3.14	7.8
South.....	31.59	100.0	22.71	71.9	8.87	28.1	2.19	6.9	1.12	3.5	2.21	7.0	1.01	3.2	2.34	7.4
South Atlantic.....	32.43	100.0	23.30	71.8	9.13	28.2	2.27	7.0	1.08	3.3	2.30	7.1	1.04	3.2	2.43	7.5
East South Central.....	28.89	100.0	20.59	71.3	8.30	28.7	1.98	6.8	0.97	3.3	2.25	7.8	0.97	3.4	2.13	7.4
West South Central.....	31.35	100.0	22.67	72.3	8.68	27.7	2.13	6.8	1.25	4.0	2.03	6.5	0.98	3.1	2.28	7.3
Midwest.....	34.14	100.0	23.58	69.1	10.56	30.9	2.40	7.0	1.29	3.8	3.03	8.9	1.25	3.7	2.59	7.6
East North Central.....	34.80	100.0	23.94	68.8	10.86	31.2	2.43	7.0	1.38	4.0	3.08	8.8	1.35	3.9	2.62	7.5
West North Central.....	32.70	100.0	22.80	69.7	9.90	30.3	2.32	7.1	1.11	3.4	2.93	9.0	1.03	3.1	2.51	7.7
West.....	40.82	100.0	28.69	70.3	12.13	29.7	3.06	7.5	1.16	2.8	3.26	8.0	1.49	3.6	3.16	7.7
Mountain.....	34.43	100.0	24.27	70.5	10.15	29.5	2.45	7.1	1.16	3.4	2.76	8.0	1.23	3.6	2.55	7.4
Pacific.....	43.55	100.0	30.58	70.2	12.97	29.8	3.33	7.6	1.16	2.7	3.47	8.0	1.60	3.7	3.42	7.8

<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.