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EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – SEPTEMBER 2019

State and local government compensation averaged \$51.66 per hour worked in September 2019, the U.S. Bureau of Labor Statistics reported today. Wages and salaries averaged \$32.19 per hour worked and represented 62.3 percent of total compensation costs, while benefit costs averaged \$19.47 and accounted for the remaining 37.7 percent. (See chart 1, and tables 1 and 3.)

Chart 1. Compensation costs in state and local government by occupational group, September 2019

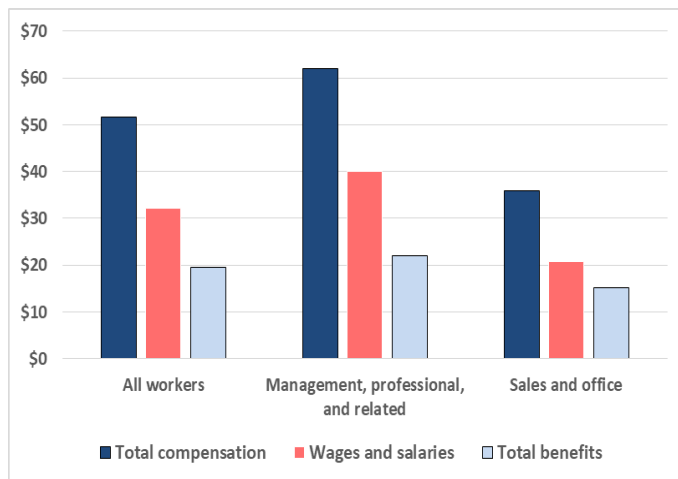
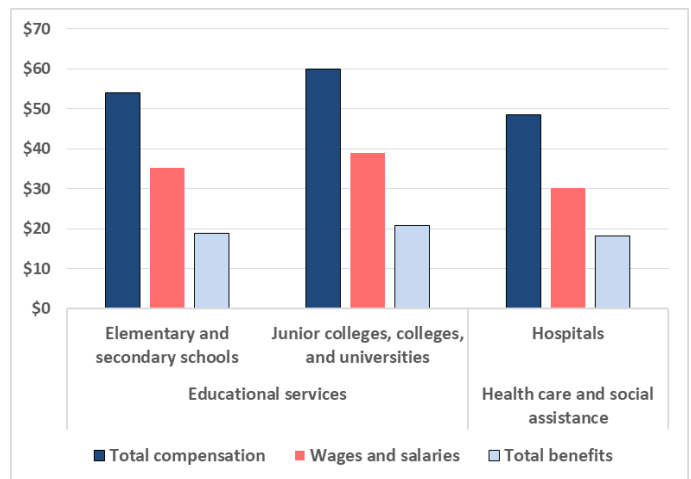


Chart 2. Compensation costs in state and local government by industry group, September 2019



Among state and local government occupational groups, total compensation costs ranged from \$35.85 per hour worked for sales and office to \$62.08 for management, professional, and related occupations. Among industry groups, total compensation costs were \$54.10 per hour worked in the education and health services industry and \$49.71 in public administration. (See charts 1 and 2 and table 3.)

State and local government wages and salaries ranged from \$20.68 per hour worked for sales and office to \$40.06 for management, professional, and related occupations. Wages and salaries accounted for 57.7 percent of total compensation for sales and office and 64.5 percent in management, professional, and related occupations. (See chart 1 and table 3.)

Total benefit costs (\$19.47) include paid leave (\$3.87), supplemental pay (\$0.51), insurance (\$6.07), retirement and savings (\$6.17), and legally required benefit (\$2.85) costs. The average total benefit costs in the public administration industry were \$20.95 or 42.1 percent of total compensation. (See charts 1 and 3 and tables 1 and 3.)

Benefit costs for state and local government workers - continued

Paid leave consists of vacation (\$1.47), holiday (\$1.10), sick (\$1.00), and personal (\$0.31) costs. The average cost for paid leave was \$3.87 per hour worked or 7.5 percent of total compensation. The largest paid leave cost among occupational groups was \$4.37 per hour worked or 7.0 percent of total compensation for management, professional, and related occupations. The average cost in the junior colleges, colleges and universities industry was \$5.22 or 8.7 percent of total compensation. (See charts 3 and 4 and tables 1 and 3.)

Chart 3. Benefit costs in state and local government by occupational group, September 2019

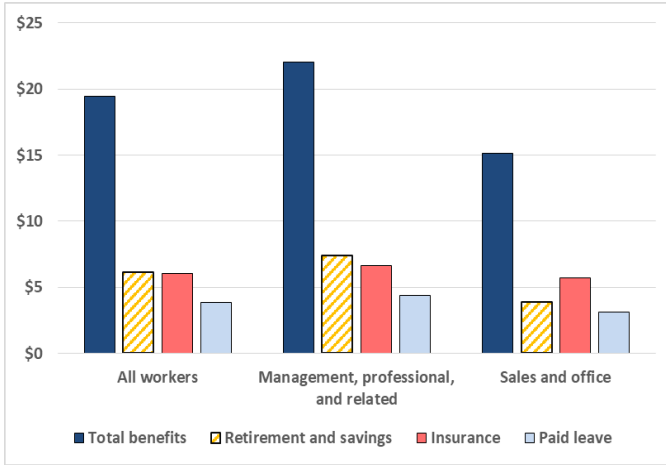
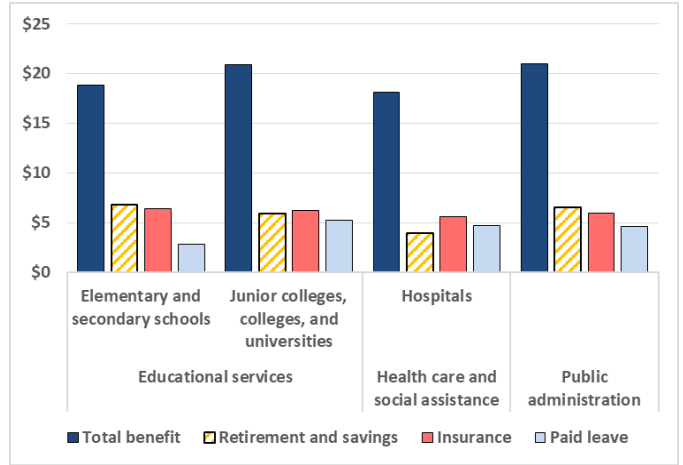


Chart 4. Benefit costs in state and local government by industry group, September 2019



Supplemental pay costs for state and local government workers averaged \$0.51 per hour worked or 1.0 percent of total compensation. These costs include shift differentials, \$0.05 (0.1 percent of total compensation), overtime and premium pay, \$0.22 (0.4 percent), and nonproduction bonuses¹ \$0.24 (0.5 percent). (See tables 1 and 3.)

Insurance costs were \$6.07 per employee hour worked, or 11.7 percent of total compensation. The largest component was health insurance at \$5.92 or 11.5 percent of total compensation. Insurance was the largest benefit cost for sales and office occupations at \$5.69 (15.9 percent of total compensation). (See chart 3 and tables 1 and 3.)

Retirement and savings benefit costs averaged \$6.17 per hour worked (11.9 percent of total compensation). These costs include defined benefit plans (\$5.74), and defined contribution plans (\$0.43). (See chart 3 and tables 1 and 3.)

Legally required benefit costs averaged \$2.85 per hour worked (5.5 percent of total compensation), including Social Security and Medicare (\$2.22), state and federal unemployment insurance (\$0.06), and workers' compensation (\$0.56). (See tables 1 and 3.)

Employer Costs for Employee Compensation for December 2019 is scheduled to be released on Thursday, March 19, 2020, at 10:00 a.m. (EDT).

¹ The percentage of workers with access to nonproduction bonus benefits are available as part of the Employee Benefits in the United States publication, see www.bls.gov/ncs/ebs/benefits/2019/benefits_other.htm.

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.

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,” of the *BLS Handbook of Methods*, 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.

Sample size

Data for this reference period were collected from a probability sample of approximately 26,300 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 and database query tools at 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.

Publication focus

This release focuses on compensation costs in state and local government. Topics for the upcoming news releases are as follows:

- December 2019—supplemental pay costs in private industry
- March 2020—compensation costs by wage percentile, and 15 metropolitan areas in private industry

For 2020 ECEC release dates, see www.bls.gov/schedule/news_release/ecec.htm.

Table 1. Employer Costs for Employee Compensation by ownership
 [Sept. 2019]

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	37.03	100.0	34.77	100.0	51.66	100.0
Wages and salaries.....	25.43	68.7	24.38	70.1	32.19	62.3
Total benefits.....	11.60	31.3	10.38	29.9	19.47	37.7
Paid leave.....	2.68	7.2	2.50	7.2	3.87	7.5
Vacation.....	1.31	3.5	1.29	3.7	1.47	2.8
Holiday.....	0.79	2.1	0.75	2.2	1.10	2.1
Sick.....	0.41	1.1	0.32	0.9	1.00	1.9
Personal.....	0.16	0.4	0.14	0.4	0.31	0.6
Supplemental pay.....	1.04	2.8	1.12	3.2	0.51	1.0
Overtime and premium ³	0.29	0.8	0.30	0.9	0.22	0.4
Shift differentials.....	0.08	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.....	3.22	8.7	2.78	8.0	6.07	11.7
Life.....	0.05	0.1	0.04	0.1	0.07	0.1
Health.....	3.06	8.3	2.62	7.5	5.92	11.5
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.....	1.96	5.3	1.31	3.8	6.17	11.9
Defined benefit.....	1.21	3.3	0.52	1.5	5.74	11.1
Defined contribution.....	0.74	2.0	0.79	2.3	0.43	0.8
Legally Required benefits.....	2.70	7.3	2.68	7.7	2.85	5.5
Social Security and Medicare.....	2.08	5.6	2.05	5.9	2.22	4.3
Social Security ⁴	1.65	4.5	1.65	4.7	1.70	3.3
Medicare.....	0.42	1.1	0.40	1.2	0.53	1.0
Federal unemployment insurance.....	0.02	0.1	0.03	0.1	— ⁵	— ⁶
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

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
[Sept. 2019]

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	37.03	100.0	25.43	68.7	11.60	31.3	2.68	7.2	1.04	2.8	3.22	8.7	1.96	5.3	2.70	7.3
Occupational group																
Management, professional, and related.....	61.11	100.0	41.79	68.4	19.32	31.6	5.19	8.5	1.68	2.7	4.89	8.0	3.76	6.1	3.80	6.2
Management, business and financial.....	68.28	100.0	46.70	68.4	21.58	31.6	6.40	9.4	2.60	3.8	4.76	7.0	3.53	5.2	4.29	6.3
Professional and related.....	57.89	100.0	39.59	68.4	18.30	31.6	4.64	8.0	1.27	2.2	4.95	8.6	3.86	6.7	3.58	6.2
Teachers ³	63.93	100.0	43.68	68.3	20.25	31.7	3.32	5.2	0.24	0.4	6.31	9.9	7.08	11.1	3.31	5.2
Primary, secondary, and special education school teachers.....	63.76	100.0	42.55	66.7	21.21	33.3	2.99	4.7	0.21	0.3	6.93	10.9	8.02	12.6	3.06	4.8
Registered nurses.....	57.12	100.0	37.36	65.4	19.75	34.6	5.46	9.6	2.08	3.6	5.32	9.3	3.09	5.4	3.80	6.6
Sales and office.....	27.43	100.0	19.25	70.2	8.18	29.8	1.87	6.8	0.69	2.5	2.61	9.5	1.01	3.7	2.00	7.3
Sales and related.....	25.83	100.0	19.50	75.5	6.33	24.5	1.52	5.9	0.63	2.4	1.59	6.2	0.63	2.4	1.96	7.6
Office and administrative support....	28.38	100.0	19.10	67.3	9.28	32.7	2.08	7.3	0.72	2.5	3.21	11.3	1.24	4.4	2.03	7.1
Service.....	19.75	100.0	14.11	71.4	5.65	28.6	1.03	5.2	0.41	2.1	1.64	8.3	0.86	4.4	1.70	8.6
Natural resources, construction, and maintenance.....	36.76	100.0	24.66	67.1	12.10	32.9	1.95	5.3	1.21	3.3	3.35	9.1	2.12	5.8	3.47	9.4
Construction, extraction, farming, fishing, and forestry.....	37.69	100.0	24.99	66.3	12.69	33.7	1.57	4.2	1.24	3.3	3.38	9.0	2.65	7.0	3.85	10.2
Installation, maintenance, and repair.....	35.76	100.0	24.30	68.0	11.46	32.0	2.37	6.6	1.17	3.3	3.31	9.3	1.55	4.3	3.05	8.5
Production, transportation, and material moving.....	29.30	100.0	19.29	65.8	10.01	34.2	1.74	5.9	1.19	4.0	3.09	10.6	1.35	4.6	2.64	9.0
Production.....	28.37	100.0	18.76	66.1	9.62	33.9	1.75	6.2	1.39	4.9	3.08	10.9	0.98	3.4	2.43	8.5
Transportation and material moving.....	30.16	100.0	19.79	65.6	10.38	34.4	1.74	5.8	1.00	3.3	3.11	10.3	1.69	5.6	2.84	9.4
Industry group																
Education and health services.....	43.08	100.0	29.26	67.9	13.82	32.1	3.27	7.6	0.65	1.5	4.23	9.8	2.99	6.9	2.68	6.2
Educational services.....	53.80	100.0	35.76	66.5	18.04	33.5	3.47	6.4	0.25	0.5	5.80	10.8	5.63	10.5	2.88	5.4
Elementary and secondary schools.....	52.73	100.0	34.66	65.7	18.06	34.3	2.84	5.4	0.20	0.4	6.06	11.5	6.31	12.0	2.66	5.0
Junior colleges, colleges, and universities.....	59.96	100.0	39.99	66.7	19.97	33.3	5.26	8.8	0.37	0.6	5.92	9.9	4.97	8.3	3.45	5.7
Health care and social assistance....	36.93	100.0	25.53	69.1	11.40	30.9	3.15	8.5	0.88	2.4	3.33	9.0	1.47	4.0	2.57	7.0
Hospitals.....	50.50	100.0	32.58	64.5	17.92	35.5	4.91	9.7	1.78	3.5	5.30	10.5	2.69	5.3	3.24	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
 [Sept. 2019]

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. . . .	51.66	100.0	32.19	62.3	19.47	37.7	3.87	7.5	0.51	1.0	6.07	11.7	6.17	11.9	2.85	5.5
Occupational group																
Management, professional, and related.....	62.08	100.0	40.06	64.5	22.02	35.5	4.37	7.0	0.41	0.7	6.64	10.7	7.40	11.9	3.21	5.2
Professional and related.....	60.26	100.0	39.19	65.0	21.06	35.0	3.87	6.4	0.37	0.6	6.60	11.0	7.12	11.8	3.09	5.1
Teachers ²	68.22	100.0	45.64	66.9	22.58	33.1	3.40	5.0	0.24	0.4	7.15	10.5	8.50	12.5	3.28	4.8
Primary, secondary, and special education school teachers.....	68.15	100.0	44.97	66.0	23.17	34.0	3.09	4.5	0.23	0.3	7.64	11.2	9.08	13.3	3.13	4.6
Sales and office.....	35.85	100.0	20.68	57.7	15.16	42.3	3.14	8.7	0.32	0.9	5.69	15.9	3.88	10.8	2.15	6.0
Office and administrative support....	36.02	100.0	20.74	57.6	15.28	42.4	3.15	8.7	0.32	0.9	5.76	16.0	3.91	10.9	2.14	6.0
Service.....	37.97	100.0	21.81	57.4	16.16	42.6	3.21	8.5	0.81	2.1	4.81	12.7	5.00	13.2	2.34	6.2
Industry group																
Education and health services.....	54.10	100.0	34.97	64.6	19.13	35.4	3.56	6.6	0.34	0.6	6.24	11.5	6.21	11.5	2.78	5.1
Educational services.....	55.56	100.0	36.18	65.1	19.39	34.9	3.41	6.1	0.25	0.5	6.36	11.4	6.58	11.9	2.79	5.0
Elementary and secondary schools.....	54.06	100.0	35.22	65.1	18.84	34.9	2.81	5.2	0.21	0.4	6.39	11.8	6.79	12.6	2.64	4.9
Junior colleges, colleges, and universities.....	59.91	100.0	39.02	65.1	20.89	34.9	5.22	8.7	0.34	0.6	6.18	10.3	5.92	9.9	3.23	5.4
Health care and social assistance....	45.80	100.0	28.11	61.4	17.69	38.6	4.42	9.6	0.88	1.9	5.59	12.2	4.05	8.8	2.76	6.0
Hospitals.....	48.39	100.0	30.27	62.6	18.12	37.4	4.68	9.7	1.05	2.2	5.55	11.5	3.93	8.1	2.91	6.0
Public administration.....	49.71	100.0	28.76	57.9	20.95	42.1	4.63	9.3	0.78	1.6	5.98	12.0	6.55	13.2	3.01	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
 [Sept. 2019]

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.....	34.77	100.0	24.38	70.1	10.38	29.9	2.50	7.2	1.12	3.2	2.78	8.0	1.31	3.8	2.68	7.7
Occupational group																
Management, professional, and related.....	60.79	100.0	42.36	69.7	18.43	30.3	5.45	9.0	2.10	3.4	4.32	7.1	2.56	4.2	4.00	6.6
Management, business, and financial.....	67.69	100.0	46.90	69.3	20.78	30.7	6.29	9.3	2.86	4.2	4.48	6.6	2.81	4.1	4.35	6.4
Professional and related.....	56.86	100.0	39.77	69.9	17.09	30.1	4.98	8.8	1.66	2.9	4.23	7.4	2.43	4.3	3.80	6.7
Sales and office.....	26.69	100.0	19.12	71.6	7.57	28.4	1.76	6.6	0.72	2.7	2.34	8.8	0.76	2.9	1.99	7.5
Sales and related.....	25.80	100.0	19.51	75.6	6.29	24.4	1.51	5.9	0.63	2.4	1.58	6.1	0.61	2.4	1.96	7.6
Office and administrative support....	27.29	100.0	18.87	69.1	8.43	30.9	1.93	7.1	0.78	2.9	2.85	10.4	0.86	3.2	2.01	7.4
Service.....	17.24	100.0	13.04	75.7	4.20	24.3	0.73	4.2	0.35	2.0	1.21	7.0	0.29	1.7	1.62	9.4
Natural resources, construction, and maintenance.....	36.18	100.0	24.56	67.9	11.61	32.1	1.80	5.0	1.24	3.4	3.14	8.7	1.93	5.3	3.51	9.7
Construction, extraction, farming, fishing, and forestry.....	37.23	100.0	24.97	67.1	12.27	32.9	1.39	3.7	1.29	3.5	3.16	8.5	2.49	6.7	3.93	10.6
Installation, maintenance, and repair.....	35.05	100.0	24.13	68.8	10.92	31.2	2.24	6.4	1.19	3.4	3.11	8.9	1.32	3.8	3.06	8.7
Production, transportation, and material moving.....	28.88	100.0	19.14	66.3	9.74	33.7	1.70	5.9	1.20	4.2	2.99	10.3	1.22	4.2	2.64	9.1
Production.....	28.11	100.0	18.64	66.3	9.47	33.7	1.72	6.1	1.39	4.9	3.03	10.8	0.91	3.2	2.42	8.6
Transportation and material moving.....	29.63	100.0	19.64	66.3	10.00	33.7	1.68	5.7	1.01	3.4	2.94	9.9	1.52	5.1	2.84	9.6
Industry group																
Goods-producing ²	40.50	100.0	27.06	66.8	13.44	33.2	2.61	6.4	1.74	4.3	3.74	9.2	1.96	4.8	3.39	8.4
Construction.....	40.45	100.0	28.05	69.4	12.40	30.6	1.78	4.4	1.31	3.2	3.26	8.1	2.08	5.2	3.97	9.8
Manufacturing.....	40.01	100.0	26.19	65.5	13.81	34.5	3.03	7.6	1.97	4.9	3.99	10.0	1.78	4.4	3.04	7.6
Aircraft manufacturing.....	71.69	100.0	43.49	60.7	28.20	39.3	6.40	8.9	4.94	6.9	6.97	9.7	5.33	7.4	4.55	6.4
Service-providing ³	33.58	100.0	23.83	71.0	9.75	29.0	2.47	7.4	1.00	3.0	2.58	7.7	1.18	3.5	2.53	7.5
Trade, transportation, and utilities. ...	28.82	100.0	20.30	70.4	8.53	29.6	1.80	6.2	0.82	2.8	2.38	8.3	1.15	4.0	2.38	8.3
Wholesale trade.....	37.80	100.0	26.71	70.7	11.08	29.3	2.75	7.3	1.20	3.2	2.92	7.7	1.32	3.5	2.89	7.6
Retail trade.....	20.54	100.0	15.54	75.6	5.00	24.4	0.99	4.8	0.46	2.2	1.40	6.8	0.41	2.0	1.75	8.5
Transportation and warehousing..	39.14	100.0	25.24	64.5	13.89	35.5	2.69	6.9	1.28	3.3	4.10	10.5	2.43	6.2	3.39	8.7
Utilities.....	63.68	100.0	38.47	60.4	25.21	39.6	5.42	8.5	2.26	3.5	6.30	9.9	6.77	10.6	4.46	7.0
Information.....	58.32	100.0	39.22	67.2	19.10	32.8	5.37	9.2	2.60	4.5	5.09	8.7	2.25	3.9	3.80	6.5
Financial activities.....	47.97	100.0	32.20	67.1	15.77	32.9	4.17	8.7	2.61	5.4	4.15	8.7	1.76	3.7	3.08	6.4
Financial and insurance.....	53.61	100.0	35.48	66.2	18.13	33.8	4.87	9.1	3.20	6.0	4.65	8.7	2.14	4.0	3.28	6.1
Credit intermediation and related activities.....	45.63	100.0	30.49	66.8	15.15	33.2	4.20	9.2	2.20	4.8	4.22	9.2	1.64	3.6	2.90	6.4
Insurance carriers and related activities.....	52.02	100.0	34.07	65.5	17.95	34.5	4.61	8.9	3.03	5.8	4.70	9.0	2.36	4.5	3.24	6.2
Real estate and rental and leasing.....	32.06	100.0	22.96	71.6	9.11	28.4	2.17	6.8	0.94	2.9	2.76	8.6	0.70	2.2	2.54	7.9
Professional and business services.....	41.48	100.0	29.87	72.0	11.62	28.0	3.30	7.9	1.32	3.2	2.60	6.3	1.34	3.2	3.05	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
 [Sept. 2019]

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.....	54.52	100.0	39.08	71.7	15.44	28.3	4.78	8.8	1.71	3.1	3.44	6.3	1.80	3.3	3.72	6.8
Administrative and waste services.....	23.87	100.0	18.10	75.8	5.77	24.2	1.17	4.9	0.65	2.7	1.39	5.8	0.38	1.6	2.18	9.1
Education and health services.....	37.58	100.0	26.41	70.3	11.17	29.7	3.12	8.3	0.81	2.1	3.23	8.6	1.38	3.7	2.64	7.0
Educational services.....	47.66	100.0	34.32	72.0	13.34	28.0	3.68	7.7	0.24	0.5	3.87	8.1	2.32	4.9	3.22	6.8
Junior colleges, colleges, universities and professional schools.....	60.04	100.0	41.80	69.6	18.25	30.4	5.33	8.9	0.42	0.7	5.44	9.1	3.20	5.3	3.86	6.4
Health care and social assistance.....	36.18	100.0	25.31	70.0	10.87	30.0	3.04	8.4	0.89	2.4	3.14	8.7	1.25	3.4	2.55	7.1
Leisure and hospitality.....	15.80	100.0	12.40	78.5	3.40	21.5	0.52	3.3	0.22	1.4	0.86	5.4	0.25	1.6	1.55	9.8
Accommodation and food services.....	14.68	100.0	11.53	78.5	3.15	21.5	0.46	3.1	0.21	1.5	0.78	5.3	0.24	1.6	1.46	9.9
Other services.....	29.52	100.0	21.58	73.1	7.94	26.9	1.77	6.0	0.42	1.4	2.18	7.4	1.22	4.1	2.35	8.0

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

[Sept. 2019]

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.....	47.56	100.0	28.17	59.2	19.40	40.8	3.33	7.0	1.58	3.3	6.74	14.2	4.11	8.6	3.63	7.6
Goods-producing ²	52.45	100.0	30.11	57.4	22.34	42.6	2.81	5.3	2.32	4.4	7.65	14.6	5.26	10.0	4.30	8.2
Service-providing ³	45.52	100.0	27.36	60.1	18.16	39.9	3.56	7.8	1.27	2.8	6.35	14.0	3.63	8.0	3.35	7.4
Nonunion																
All workers.....	33.54	100.0	24.02	71.6	9.52	28.4	2.42	7.2	1.08	3.2	2.39	7.1	1.04	3.1	2.59	7.7
Goods-producing ²	38.37	100.0	26.52	69.1	11.86	30.9	2.58	6.7	1.63	4.3	3.05	7.9	1.37	3.6	3.23	8.4
Service-providing ³	32.62	100.0	23.55	72.2	9.07	27.8	2.39	7.3	0.97	3.0	2.27	7.0	0.98	3.0	2.46	7.6
Full-time																
All workers.....	40.19	100.0	27.64	68.8	12.55	31.2	3.13	7.8	1.40	3.5	3.42	8.5	1.63	4.1	2.97	7.4
Occupational group																
Management, professional and related.....	63.07	100.0	43.56	69.1	19.51	30.9	5.82	9.2	2.24	3.6	4.63	7.3	2.75	4.4	4.08	6.5
Management, business, and financial.....	68.65	100.0	47.42	69.1	21.23	30.9	6.44	9.4	2.91	4.2	4.61	6.7	2.89	4.2	4.38	6.4
Professional and related.....	59.45	100.0	41.06	69.1	18.39	30.9	5.41	9.1	1.81	3.0	4.64	7.8	2.66	4.5	3.88	6.5
Sales and office.....	31.34	100.0	21.88	69.8	9.45	30.2	2.34	7.5	0.93	3.0	2.97	9.5	1.00	3.2	2.23	7.1
Sales and related.....	35.47	100.0	26.02	73.4	9.45	26.6	2.56	7.2	0.99	2.8	2.40	6.8	1.01	2.8	2.49	7.0
Office and administrative support.....	29.47	100.0	20.01	67.9	9.46	32.1	2.23	7.6	0.90	3.1	3.22	10.9	0.99	3.4	2.11	7.2
Service.....	20.10	100.0	14.41	71.7	5.69	28.3	1.15	5.7	0.50	2.5	1.89	9.4	0.45	2.2	1.71	8.5
Natural resources, construction, and maintenance.....	37.23	100.0	25.13	67.5	12.10	32.5	1.90	5.1	1.30	3.5	3.31	8.9	2.02	5.4	3.57	9.6
Construction, extraction, farming, fishing, and forestry.....	38.16	100.0	25.47	66.7	12.70	33.3	1.45	3.8	1.36	3.6	3.31	8.7	2.60	6.8	3.98	10.4
Installation, maintenance, and repair.....	36.24	100.0	24.77	68.4	11.46	31.6	2.37	6.5	1.24	3.4	3.31	9.1	1.41	3.9	3.13	8.6
Production, transportation, and material moving.....	30.93	100.0	20.30	65.6	10.63	34.4	1.93	6.2	1.36	4.4	3.29	10.7	1.31	4.2	2.73	8.8
Production.....	29.31	100.0	19.25	65.7	10.06	34.3	1.84	6.3	1.49	5.1	3.26	11.1	0.99	3.4	2.48	8.4
Transportation and material moving.....	32.84	100.0	21.54	65.6	11.29	34.4	2.04	6.2	1.21	3.7	3.33	10.1	1.68	5.1	3.04	9.2
Industry group																
Goods-producing ²	41.01	100.0	27.33	66.7	13.68	33.3	2.67	6.5	1.77	4.3	3.82	9.3	2.01	4.9	3.40	8.3
Construction.....	41.16	100.0	28.43	69.1	12.73	30.9	1.83	4.5	1.35	3.3	3.39	8.2	2.17	5.3	3.99	9.7
Manufacturing.....	40.40	100.0	26.42	65.4	13.98	34.6	3.08	7.6	2.00	4.9	4.04	10.0	1.81	4.5	3.06	7.6
Service-providing ³	39.95	100.0	27.73	69.4	12.22	30.6	3.26	8.2	1.29	3.2	3.30	8.3	1.53	3.8	2.85	7.1
Trade, transportation, and utilities.....	35.28	100.0	24.30	68.9	10.98	31.1	2.51	7.1	1.11	3.1	3.04	8.6	1.53	4.3	2.79	7.9
Information.....	62.62	100.0	41.93	67.0	20.69	33.0	5.85	9.3	2.83	4.5	5.51	8.8	2.46	3.9	4.04	6.5
Financial activities.....	51.00	100.0	34.02	66.7	16.98	33.3	4.56	8.9	2.82	5.5	4.49	8.8	1.89	3.7	3.22	6.3
Professional and business services.....	45.34	100.0	32.21	71.0	13.13	29.0	3.80	8.4	1.51	3.3	3.01	6.6	1.57	3.5	3.23	7.1
Education and health services. . .	40.60	100.0	28.01	69.0	12.59	31.0	3.61	8.9	0.88	2.2	3.78	9.3	1.62	4.0	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. 2019]

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.....	20.01	100.0	14.76	73.7	5.25	26.3	1.04	5.2	0.38	1.9	1.64	8.2	0.48	2.4	1.72	8.6
Other services.....	34.80	100.0	24.56	70.6	10.24	29.4	2.45	7.0	0.51	1.5	3.06	8.8	1.63	4.7	2.59	7.5
Part-time																
All workers.....	18.55	100.0	14.63	78.9	3.91	21.1	0.61	3.3	0.31	1.7	0.85	4.6	0.34	1.8	1.80	9.7
Occupational group																
Management, professional and related.....	41.83	100.0	32.36	77.4	9.48	22.6	2.43	5.8	0.89	2.1	1.76	4.2	1.05	2.5	3.35	8.0
Professional and related.....	42.25	100.0	32.50	76.9	9.75	23.1	2.55	6.0	0.83	2.0	1.88	4.5	1.13	2.7	3.36	7.9
Sales and office.....	16.07	100.0	12.81	79.7	3.25	20.3	0.44	2.7	0.24	1.5	0.90	5.6	0.23	1.4	1.45	9.0
Sales and related.....	14.55	100.0	11.93	82.0	2.62	18.0	0.29	2.0	0.21	1.4	0.62	4.2	0.15	1.1	1.35	9.3
Office and administrative support.....	18.46	100.0	14.21	77.0	4.25	23.0	0.67	3.6	0.29	1.6	1.34	7.2	0.35	1.9	1.61	8.7
Service.....	14.19	100.0	11.59	81.7	2.60	18.3	0.29	2.0	0.19	1.4	0.47	3.3	0.13	0.9	1.52	10.7
Production, transportation, and material moving.....	18.53	100.0	13.29	71.7	5.24	28.3	0.53	2.9	0.37	2.0	1.42	7.7	0.78	4.2	2.14	11.6
Transportation and material moving.....	19.69	100.0	13.72	69.7	5.97	30.3	0.58	3.0	0.41	2.1	1.72	8.7	1.01	5.1	2.25	11.4
Industry group																
Service-providing ³	18.46	100.0	14.57	78.9	3.89	21.1	0.61	3.3	0.30	1.6	0.85	4.6	0.34	1.9	1.78	9.6
Trade, transportation, and utilities.....	16.76	100.0	12.81	76.4	3.95	23.6	0.46	2.7	0.28	1.7	1.16	6.9	0.45	2.7	1.61	9.6
Professional and business services.....	21.63	100.0	17.79	82.2	3.84	17.8	0.67	3.1	0.38	1.8	0.50	2.3	0.17 ⁴	0.8 ⁴	2.12	9.8
Education and health services. . .	28.64	100.0	21.70	75.7	6.95	24.3	1.67	5.8	0.58	2.0	1.61	5.6	0.67	2.3	2.42	8.4
Leisure and hospitality.....	12.47	100.0	10.54	84.6	1.92	15.4	0.10	0.8	0.10	0.8	0.24	1.9	0.08	0.6	1.41	11.3

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.

⁴ 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. 2019]

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.....	28.81	100.0	21.30	74.0	7.50	26.0	1.75	6.1	0.70	2.4	1.90	6.6	0.75	2.6	2.40	8.3
1-49 workers.....	28.06	100.0	20.95	74.7	7.11	25.3	1.67	5.9	0.67	2.4	1.74	6.2	0.67	2.4	2.36	8.4
50-99 workers.....	31.22	100.0	22.44	71.9	8.78	28.1	2.00	6.4	0.80	2.6	2.41	7.7	1.01	3.2	2.56	8.2
100 workers or more.....	41.98	100.0	28.11	67.0	13.87	33.0	3.40	8.1	1.64	3.9	3.84	9.1	1.98	4.7	3.01	7.2
100-499 workers.....	36.02	100.0	24.84	69.0	11.18	31.0	2.67	7.4	1.17	3.2	3.18	8.8	1.43	4.0	2.74	7.6
500 workers or more.....	50.08	100.0	32.56	65.0	17.52	35.0	4.40	8.8	2.28	4.5	4.74	9.5	2.74	5.5	3.37	6.7
Goods-producing²																
1-99 workers.....	33.87	100.0	23.98	70.8	9.89	29.2	1.69	5.0	1.11	3.3	2.65	7.8	1.20	3.5	3.24	9.6
1-49 workers.....	32.36	100.0	23.32	72.1	9.04	27.9	1.54	4.8	1.04	3.2	2.21	6.8	1.04	3.2	3.21	9.9
50-99 workers.....	37.53	100.0	25.57	68.1	11.96	31.9	2.06	5.5	1.28	3.4	3.70	9.8	1.60	4.3	3.32	8.9
100 workers or more.....	46.17	100.0	29.70	64.3	16.47	35.7	3.40	7.4	2.27	4.9	4.68	10.1	2.61	5.6	3.52	7.6
100-499 workers.....	40.99	100.0	27.10	66.1	13.90	33.9	2.78	6.8	1.68	4.1	4.10	10.0	1.97	4.8	3.36	8.2
500 workers or more.....	53.93	100.0	33.59	62.3	20.33	37.7	4.32	8.0	3.16	5.9	5.54	10.3	3.56	6.6	3.75	7.0
Service-providing³																
1-99 workers.....	27.95	100.0	20.85	74.6	7.10	25.4	1.76	6.3	0.63	2.3	1.77	6.3	0.68	2.4	2.26	8.1
1-49 workers.....	27.40	100.0	20.59	75.1	6.81	24.9	1.69	6.2	0.61	2.2	1.67	6.1	0.62	2.3	2.23	8.1
50-99 workers.....	29.85	100.0	21.76	72.9	8.09	27.1	1.99	6.7	0.69	2.3	2.13	7.1	0.89	3.0	2.39	8.0
100 workers or more.....	40.91	100.0	27.71	67.7	13.20	32.3	3.41	8.3	1.47	3.6	3.62	8.9	1.82	4.5	2.88	7.0
100-499 workers.....	34.67	100.0	24.23	69.9	10.45	30.1	2.64	7.6	1.03	3.0	2.92	8.4	1.28	3.7	2.57	7.4
500 workers or more.....	49.16	100.0	32.31	65.7	16.85	34.3	4.41	9.0	2.06	4.2	4.55	9.3	2.54	5.2	3.28	6.7

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
 [Sept. 2019]

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.....	39.38	100.0	26.97	68.5	12.41	31.5	3.10	7.9	1.31	3.3	3.37	8.6	1.55	3.9	3.07	7.8
New England.....	41.83	100.0	28.68	68.6	13.14	31.4	3.31	7.9	1.34	3.2	3.42	8.2	2.00	4.8	3.07	7.3
Middle Atlantic.....	38.52	100.0	26.37	68.5	12.15	31.5	3.03	7.9	1.30	3.4	3.35	8.7	1.40	3.6	3.07	8.0
South.....	31.51	100.0	22.49	71.4	9.02	28.6	2.18	6.9	1.09	3.5	2.28	7.2	1.12	3.5	2.36	7.5
South Atlantic.....	31.85	100.0	22.67	71.2	9.19	28.8	2.23	7.0	1.02	3.2	2.36	7.4	1.17	3.7	2.40	7.5
East South Central.....	28.06	100.0	19.73	70.3	8.33	29.7	1.92	6.8	0.97	3.5	2.29	8.2	1.04	3.7	2.10	7.5
West South Central.....	32.56	100.0	23.49	72.2	9.07	27.8	2.21	6.8	1.25	3.8	2.13	6.5	1.06	3.3	2.42	7.4
Midwest.....	31.98	100.0	22.19	69.4	9.79	30.6	2.17	6.8	1.09	3.4	2.81	8.8	1.20	3.8	2.50	7.8
East North Central.....	32.11	100.0	22.22	69.2	9.89	30.8	2.17	6.7	1.12	3.5	2.86	8.9	1.24	3.9	2.51	7.8
West North Central.....	31.68	100.0	22.13	69.9	9.55	30.1	2.20	6.9	1.02	3.2	2.71	8.6	1.12	3.5	2.50	7.9
West.....	39.03	100.0	27.54	70.6	11.49	29.4	2.84	7.3	1.06	2.7	3.03	7.8	1.53	3.9	3.04	7.8
Mountain.....	33.77	100.0	24.10	71.4	9.67	28.6	2.37	7.0	0.97	2.9	2.50	7.4	1.29	3.8	2.54	7.5
Pacific.....	41.39	100.0	29.08	70.3	12.30	29.7	3.05	7.4	1.10	2.7	3.26	7.9	1.64	4.0	3.26	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.