

Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by major occupational and industry group, March 2004

Compensation component	Occupational group							
	All workers ¹		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$24.95	100.0	\$40.64	100.0	\$18.81	100.0	\$14.00	100.0
Wages and salaries	17.71	71.0	29.31	72.1	13.56	72.1	10.08	72.0
Total benefits	7.23	29.0	11.34	27.9	5.24	27.9	3.92	28.0
Paid leave	1.66	6.7	3.06	7.5	1.19	6.4	.79	5.7
Vacation .....	.76	3.1	1.37	3.4	.54	2.9	.36	2.6
Holiday .....	.57	2.3	1.03	2.5	.42	2.2	.26	1.8
Sick .....	.25	1.0	.49	1.2	.18	1.0	.14	1.0
Other .....	.08	.3	.17	.4	.05	.3	.04	.3
Supplemental pay .....	.60	2.4	.92	2.3	.38	2.0	.24	1.7
Overtime and premium ⁴ .....	.22	.9	.12	.3	.11	.6	.13	.9
Shift differentials .....	.06	.2	.08	.2	.02	.1	.05	.4
Nonproduction bonuses .....	.32	1.3	.72	1.8	.25	1.3	.06	.4
Insurance	1.93	7.7	2.83	7.0	1.57	8.3	1.08	7.7
Life .....	.04	.2	.08	.2	.03	.2	.02	.1
Health	1.81	7.2	2.62	6.5	1.48	7.8	1.03	7.3
Short-term disability .....	.04	.2	.06	.2	.03	.2	.02	.2
Long-term disability .....	.03	.1	.07	.2	.02	.1	(⁵)	(⁶)
Retirement and savings .....	.99	4.0	1.75	4.3	.57	3.1	.48	3.4
Defined benefit .....	.59	2.4	.99	2.4	.26	1.4	.36	2.6
Defined contribution .....	.40	1.6	.76	1.9	.31	1.7	.11	.8
Legally required benefits	2.01	8.1	2.71	6.7	1.51	8.0	1.32	9.4
Social Security and Medicare	1.42	5.7	2.23	5.5	1.13	6.0	.83	6.0
Social Security ⁷	1.13	4.5	1.76	4.3	.91	4.8	.67	4.8
Medicare .....	.29	1.2	.47	1.2	.22	1.2	.17	1.2
Federal unemployment insurance .....	.03	.1	.02	.1	.03	.2	.03	.2
State unemployment insurance .....	.12	.5	.12	.3	.11	.6	.11	.8
Workers' compensation .....	.44	1.8	.34	.8	.23	1.2	.35	2.5
Other benefits ⁸ .....	.04	.2	.07	.2	.02	.1	(⁵)	(⁶)

See footnotes at end of table.

Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by major occupational and industry group, March 2004 — Continued

Compensation component	Occupational group				Industry group			
	Natural resources, construction, and maintenance		Production, transportation, and material moving		Goods-producing ²		Service-providing ³	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$26.74	100.0	\$20.55	100.0	\$27.16	100.0	\$24.49	100.0
Wages and salaries	18.34	68.6	13.70	66.6	18.09	66.6	17.64	72.0
Total benefits	8.40	31.4	6.86	33.4	9.08	33.4	6.86	28.0
Paid leave	1.46	5.4	1.24	6.0	1.70	6.2	1.66	6.8
Vacation .....	.74	2.8	.60	2.9	.87	3.2	.74	3.0
Holiday .....	.48	1.8	.45	2.2	.62	2.3	.56	2.3
Sick .....	.16	.6	.14	.7	.14	.5	.27	1.1
Other .....	.07	.3	.05	.2	.07	.3	.09	.4
Supplemental pay .....	.80	3.0	.75	3.7	1.11	4.1	.50	2.0
Overtime and premium ⁴ .....	.59	2.2	.49	2.4	.56	2.1	.15	.6
Shift differentials .....	.04	.2	.09	.4	.08	.3	.05	.2
Nonproduction bonuses .....	.17	.7	.17	.8	.47	1.7	.29	1.2
Insurance	2.05	7.7	1.93	9.4	2.28	8.4	1.86	7.6
Life .....	.04	.2	.04	.2	.06	.2	.04	.2
Health	1.94	7.3	1.82	8.9	2.12	7.8	1.74	7.1
Short-term disability .....	.05	.2	.06	.3	.07	.3	.04	.2
Long-term disability .....	.02	.1	.02	.1	.03	.1	.03	.1
Retirement and savings	1.24	4.6	.86	4.2	1.32	4.9	.92	3.8
Defined benefit .....	.83	3.1	.59	2.9	.84	3.1	.54	2.2
Defined contribution .....	.41	1.5	.27	1.3	.49	1.8	.38	1.6
Legally required benefits	2.81	10.5	2.03	9.9	2.58	9.5	1.89	7.7
Social Security and Medicare	1.54	5.8	1.17	5.7	1.55	5.7	1.39	5.7
Social Security ⁷	1.24	4.6	.94	4.6	1.25	4.6	1.11	4.5
Medicare .....	.29	1.1	.22	1.1	.30	1.1	.29	1.2
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.1	.03	.1
State unemployment insurance .....	.15	.5	.15	.7	.17	.6	.11	.5
Workers' compensation	1.10	4.1	.68	3.3	.83	3.1	.36	1.5
Other benefits ⁸ .....	.03	.1	.05	.2	.08	.3	.03	.1

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

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

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

⁶ Less than .05 percent.

⁷ Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

⁸ Includes severance pay and supplemental unemployment benefits.

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

Table 2. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by occupational and industry group, March 2004

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits ¹
Cost per hour worked									
Civilian workers ²	\$24.95	\$17.71	\$7.23	\$1.66	\$0.60	\$1.93	\$0.99	\$2.01	\$0.04
Occupational group									
Management, professional, and related	40.64	29.31	11.34	3.06	.92	2.83	1.75	2.71	.07
Management, business, and financial	45.25	32.05	13.20	3.77	1.67	2.87	1.84	2.94	.10
Professional and related	38.52	28.04	10.48	2.73	.58	2.82	1.71	2.60	.06
Teachers ³	44.50	33.48	11.03	2.28	.10	3.46	2.52	2.60	.06
Primary, secondary, and special education school teachers	42.45	31.56	10.89	2.25	.11	3.76	2.38	2.31	.08
Registered nurses	37.23	26.53	10.69	3.06	1.28	2.28	1.21	2.85	.02
Sales and office	18.81	13.56	5.24	1.19	.38	1.57	.57	1.51	.02
Sales and related	17.16	13.14	4.02	.81	.39	.96	.36	1.49	(⁴)
Office and administrative support	19.70	13.79	5.91	1.41	.37	1.90	.69	1.51	.03
Service	14.00	10.08	3.92	.79	.24	1.08	.48	1.32	(⁴)
Natural resources, construction, and maintenance	26.74	18.34	8.40	1.46	.80	2.05	1.24	2.81	.03
Construction and extraction	27.05	18.47	8.57	1.12	.76	2.01	1.47	3.18	.03
Installation, maintenance, and repair	26.80	18.46	8.34	1.86	.86	2.13	1.01	2.43	.04
Production, transportation, and material moving	20.55	13.70	6.86	1.24	.75	1.93	.86	2.03	.05
Production	21.33	13.90	7.43	1.38	.96	2.04	.96	2.02	.07
Transportation and material moving	19.74	13.48	6.26	1.08	.54	1.82	.76	2.03	.02
Industry group									
Education and health services	29.65	21.49	8.16	2.05	.32	2.48	1.26	2.02	.02
Educational services	35.91	26.14	9.77	2.25	.13	3.25	1.96	2.14	.04
Elementary and secondary schools	35.24	25.67	9.57	2.01	.11	3.52	1.89	1.98	.06
Junior colleges, colleges, and universities	38.65	27.97	10.68	2.87	.15	2.94	2.29	2.43	(⁴)
Health care and social assistance	24.28	17.50	6.78	1.88	.49	1.81	.65	1.93	(⁴)
Hospitals	29.53	20.37	9.16	2.59	.80	2.54	1.01	2.20	.02
Percent of total compensation									
Civilian workers ²	100.0	71.0	29.0	6.7	2.4	7.7	4.0	8.1	0.2
Occupational group									
Management, professional, and related	100.0	72.1	27.9	7.5	2.3	7.0	4.3	6.7	.2
Management, business, and financial	100.0	70.8	29.2	8.3	3.7	6.4	4.1	6.5	.2
Professional and related	100.0	72.8	27.2	7.1	1.5	7.3	4.4	6.7	.1
Teachers ³	100.0	75.2	24.8	5.1	.2	7.8	5.7	5.9	.1
Primary, secondary, and special education school teachers	100.0	74.3	25.7	5.3	.2	8.9	5.6	5.4	.2
Registered nurses	100.0	71.3	28.7	8.2	3.4	6.1	3.2	7.7	.1
Sales and office	100.0	72.1	27.9	6.4	2.0	8.3	3.1	8.0	.1
Sales and related	100.0	76.6	23.4	4.7	2.3	5.6	2.1	8.7	(⁵)
Office and administrative support	100.0	70.0	30.0	7.1	1.9	9.6	3.5	7.7	.2
Service	100.0	72.0	28.0	5.7	1.7	7.7	3.4	9.4	(⁵)
Natural resources, construction, and maintenance	100.0	68.6	31.4	5.4	3.0	7.7	4.6	10.5	.1
Construction and extraction	100.0	68.3	31.7	4.2	2.8	7.4	5.4	11.8	.1
Installation, maintenance, and repair	100.0	68.9	31.1	7.0	3.2	7.9	3.8	9.1	.2
Production, transportation, and material moving	100.0	66.6	33.4	6.0	3.7	9.4	4.2	9.9	.2
Production	100.0	65.2	34.8	6.5	4.5	9.6	4.5	9.5	.3
Transportation and material moving	100.0	68.3	31.7	5.5	2.7	9.2	3.9	10.3	.1
Industry group									
Education and health services	100.0	72.5	27.5	6.9	1.1	8.4	4.2	6.8	.1
Educational services	100.0	72.8	27.2	6.3	.4	9.1	5.5	6.0	.1
Elementary and secondary schools	100.0	72.8	27.2	5.7	.3	10.0	5.4	5.6	.2
Junior colleges, colleges, and universities	100.0	72.4	27.6	7.4	.4	7.6	5.9	6.3	(⁵)
Health care and social assistance	100.0	72.1	27.9	7.8	2.0	7.5	2.7	7.9	(⁵)
Hospitals	100.0	69.0	31.0	8.8	2.7	8.6	3.4	7.4	.1

¹ Includes severance pay and supplemental unemployment benefits.² Includes workers in the private nonfarm economy excluding households and the public sector excluding the Federal government.³ Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.⁴ Cost per hour worked is \$0.01 or less.⁵ Less than .05 percent.

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

Table 3. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: State and local government workers, by major occupational and industry group, March 2004

Compensation component	Occupational group ¹								Industry group	
	All workers		Management, professional, and related		Sales and office		Service		Service-providing ²	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$34.21	100.0	\$41.63	100.0	\$23.32	100.0	\$25.94	100.0	\$34.36	100.0
Wages and salaries	23.69	69.2	30.05	72.2	14.97	64.2	16.44	63.4	23.82	69.3
Total benefits	10.52	30.8	11.59	27.8	8.35	35.8	9.50	36.6	10.53	30.7
Paid leave	2.60	7.6	2.79	6.7	2.23	9.5	2.38	9.2	2.60	7.6
Vacation .....	.90	2.6	.80	1.9	.90	3.9	1.02	3.9	.89	2.6
Holiday .....	.86	2.5	.94	2.3	.73	3.1	.76	2.9	.86	2.5
Sick .....	.64	1.9	.80	1.9	.46	2.0	.43	1.7	.64	1.9
Other .....	.20	.6	.25	.6	.13	.6	.16	.6	.21	.6
Supplemental pay .....	.30	.9	.18	.4	.16	.7	.61	2.3	.30	.9
Overtime and premium ³ .....	.14	.4	.04	.1	.07	.3	.32	1.2	.13	.4
Shift differentials .....	.06	.2	.05	.1	.02	.1	.14	.5	.06	.2
Nonproduction bonuses .....	.10	.3	.10	.2	.07	.3	.16	.6	.10	.3
Insurance	3.48	10.2	3.82	9.2	3.18	13.6	2.82	10.9	3.48	10.1
Life .....	.06	.2	.07	.2	.05	.2	.04	.2	.06	.2
Health	3.35	9.8	3.68	8.8	3.08	13.2	2.68	10.3	3.35	9.7
Short-term disability .....	.03	.1	.02	.1	.02	.1	.08	.3	.04	.1
Long-term disability .....	.04	.1	.05	.1	.03	.1	.02	.1	.04	.1
Retirement and savings	2.07	6.1	2.43	5.8	1.27	5.4	2.00	7.7	2.08	6.1
Defined benefit	1.83	5.3	2.11	5.1	1.11	4.8	1.86	7.2	1.83	5.3
Defined contribution .....	.25	.7	.32	.8	.15	.7	.13	.5	.25	.7
Legally required benefits	2.02	5.9	2.31	5.6	1.48	6.4	1.64	6.3	2.02	5.9
Social Security and Medicare	1.57	4.6	1.95	4.7	1.14	4.9	1.02	3.9	1.58	4.6
Social Security ⁴	1.21	3.5	1.50	3.6	.90	3.9	.77	3.0	1.22	3.5
Medicare .....	.36	1.0	.45	1.1	.24	1.0	.25	1.0	.36	1.1
Federal unemployment insurance	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)
State unemployment insurance .....	.06	.2	.05	.1	.05	.2	.07	.3	.06	.2
Workers' compensation .....	.39	1.1	.31	.8	.29	1.2	.55	2.1	.39	1.1
Other benefits ⁷ .....	.05	.2	.06	.1	.03	.1	.05	.2	.05	.2

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

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

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

⁴ Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

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

⁶ Less than .05 percent.

⁷ Includes severance pay and supplemental unemployment benefits.

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

Table 4. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: State and local government workers, by occupational and industry group, March 2004

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits ¹
Cost per hour worked									
State and local government workers	\$34.21	\$23.69	\$10.52	\$2.60	\$0.30	\$3.48	\$2.07	\$2.02	\$0.05
Occupational group									
Management, professional, and related	41.63	30.05	11.59	2.79	.18	3.82	2.43	2.31	.06
Professional and related	41.36	30.17	11.19	2.49	.18	3.77	2.39	2.29	.06
Teachers ²	46.41	34.69	11.73	2.37	.10	3.87	2.84	2.48	.07
Primary, secondary, and special education school teachers	45.08	33.47	11.61	2.35	.10	4.08	2.66	2.33	.09
Sales and office	23.32	14.97	8.35	2.23	.16	3.18	1.27	1.48	.03
Office and administrative support	23.31	14.97	8.35	2.22	.16	3.18	1.27	1.48	.03
Service	25.94	16.44	9.50	2.38	.61	2.82	2.00	1.64	.05
Industry group									
Education and health services	36.08	25.95	10.13	2.37	.20	3.46	2.02	2.02	.05
Educational services	36.76	26.62	10.14	2.27	.13	3.54	2.12	2.02	.05
Elementary and secondary schools	35.96	26.13	9.83	2.03	.11	3.69	2.00	1.94	.07
Junior colleges, colleges, and universities	39.37	28.27	11.10	2.98	.17	3.14	2.52	2.28	(³)
Health care and social assistance	31.51	21.45	10.06	3.06	.68	2.93	1.32	2.04	.04
Hospitals	28.80	19.19	9.61	2.90	.70	2.69	1.26	2.01	.05
Public administration	31.39	20.25	11.15	2.98	.46	3.47	2.24	1.93	.06
Percent of total compensation									
State and local government workers	100.0	69.2	30.8	7.6	0.9	10.2	6.1	5.9	0.2
Occupational group									
Management, professional, and related	100.0	72.2	27.8	6.7	.4	9.2	5.8	5.6	.1
Professional and related	100.0	72.9	27.1	6.0	.4	9.1	5.8	5.5	.2
Teachers ²	100.0	74.7	25.3	5.1	.2	8.3	6.1	5.3	.2
Primary, secondary, and special education school teachers	100.0	74.2	25.8	5.2	.2	9.1	5.9	5.2	.2
Sales and office	100.0	64.2	35.8	9.5	.7	13.6	5.4	6.4	.1
Office and administrative support	100.0	64.2	35.8	9.5	.7	13.6	5.5	6.3	.1
Service	100.0	63.4	36.6	9.2	2.3	10.9	7.7	6.3	.2
Industry group									
Education and health services	100.0	71.9	28.1	6.6	.5	9.6	5.6	5.6	.1
Educational services	100.0	72.4	27.6	6.2	.3	9.6	5.8	5.5	.1
Elementary and secondary schools	100.0	72.7	27.3	5.6	.3	10.3	5.5	5.4	.2
Junior colleges, colleges, and universities	100.0	71.8	28.2	7.6	.4	8.0	6.4	5.8	(⁴)
Health care and social assistance	100.0	68.1	31.9	9.7	2.1	9.3	4.2	6.5	.1
Hospitals	100.0	66.6	33.4	10.1	2.4	9.3	4.4	7.0	.2
Public administration	100.0	64.5	35.5	9.5	1.5	11.1	7.1	6.1	.2

¹ Includes severance pay and supplemental unemployment benefits.² Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.³ Cost per hour worked is \$0.01 or less.⁴ Less than .05 percent.

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

Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major occupational group and bargaining status, March 2004

Compensation component	Occupational group							
	All workers		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$23.29	100.0	\$40.23	100.0	\$18.42	100.0	\$11.66	100.0
Wages and salaries	16.64	71.5	29.00	72.1	13.44	73.0	8.83	75.8
Total benefits	6.65	28.5	11.24	27.9	4.98	27.0	2.83	24.2
Paid leave	1.50	6.4	3.17	7.9	1.11	6.0	.48	4.1
Vacation .....	.74	3.2	1.61	4.0	.51	2.8	.23	2.0
Holiday .....	.52	2.2	1.06	2.6	.39	2.1	.16	1.3
Sick .....	.18	.8	.36	.9	.16	.8	.08	.7
Other .....	.06	.3	.14	.3	.05	.2	.02	.2
Supplemental pay .....	.66	2.8	1.23	3.1	.40	2.2	.17	1.5
Overtime and premium ¹ .....	.24	1.0	.15	.4	.12	.6	.10	.8
Shift differentials .....	.06	.2	.10	.2	.02	.1	.03	.3
Nonproduction bonuses .....	.36	1.6	.98	2.4	.26	1.4	.04	.4
Insurance	1.65	7.1	2.43	6.0	1.43	7.7	.74	6.3
Life .....	.04	.2	.08	.2	.03	.2	(²)	(³)
Health	1.53	6.6	2.19	5.4	1.34	7.3	.70	6.0
Short-term disability .....	.05	.2	.08	.2	.03	.2	(²)	(³)
Long-term disability .....	.03	.1	.08	.2	.02	.1	(²)	(³)
Retirement and savings .....	.80	3.4	1.47	3.6	.51	2.8	.18	1.5
Defined benefit .....	.37	1.6	.52	1.3	.19	1.0	.07	.6
Defined contribution .....	.43	1.8	.95	2.3	.32	1.8	.11	.9
Legally required benefits	2.01	8.6	2.87	7.1	1.51	8.2	1.25	10.8
Social Security and Medicare	1.39	6.0	2.35	5.8	1.13	6.1	.80	6.8
Social Security ⁴	1.12	4.8	1.86	4.6	.91	4.9	.65	5.5
Medicare .....	.27	1.2	.49	1.2	.22	1.2	.15	1.3
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.2	.04	.3
State unemployment insurance .....	.13	.6	.14	.4	.12	.6	.12	1.0
Workers' compensation .....	.45	1.9	.35	.9	.23	1.2	.31	2.6
Other benefits ⁵ .....	.04	.2	.07	.2	.02	.1	(²)	(³)

See footnotes at end of table.

Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major occupational group and bargaining status, March 2004 — Continued

Compensation component	Occupational group				Bargaining status			
	Natural resources, construction, and maintenance		Production, transportation, and material moving		Union		Nonunion	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$26.55	100.0	\$20.21	100.0	\$31.94	100.0	\$22.28	100.0
Wages and salaries	18.34	69.1	13.52	66.9	20.32	63.6	16.21	72.8
Total benefits	8.22	30.9	6.70	33.1	11.61	36.4	6.06	27.2
Paid leave	1.32	5.0	1.18	5.8	2.22	7.0	1.41	6.3
Vacation .....	.69	2.6	.58	2.8	1.12	3.5	.69	3.1
Holiday .....	.43	1.6	.44	2.2	.72	2.3	.49	2.2
Sick .....	.13	.5	.12	.6	.27	.9	.17	.8
Other .....	.06	.2	.04	.2	.10	.3	.06	.3
Supplemental pay .....	.84	3.1	.77	3.8	1.07	3.3	.61	2.7
Overtime and premium ¹ .....	.61	2.3	.50	2.5	.65	2.0	.19	.9
Shift differentials .....	.04	.2	.09	.5	.17	.5	.04	.2
Nonproduction bonuses .....	.18	.7	.18	.9	.24	.7	.38	1.7
Insurance	1.95	7.3	1.83	9.1	3.27	10.2	1.46	6.6
Life .....	.04	.1	.04	.2	.06	.2	.04	.2
Health	1.84	6.9	1.72	8.5	3.08	9.6	1.35	6.1
Short-term disability .....	.05	.2	.06	.3	.09	.3	.04	.2
Long-term disability .....	.02	.1	.02	.1	.05	.1	.03	.1
Retirement and savings	1.20	4.5	.83	4.1	2.15	6.7	.64	2.9
Defined benefit .....	.76	2.9	.57	2.8	1.67	5.2	.22	1.0
Defined contribution .....	.43	1.6	.27	1.3	.48	1.5	.42	1.9
Legally required benefits	2.89	10.9	2.03	10.1	2.79	8.7	1.92	8.6
Social Security and Medicare	1.55	5.9	1.16	5.7	1.76	5.5	1.35	6.1
Social Security ⁴	1.26	4.7	.94	4.6	1.42	4.4	1.08	4.9
Medicare .....	.30	1.1	.22	1.1	.34	1.1	.27	1.2
Federal unemployment insurance .....	.03	.1	.03	.2	.03	.1	.03	.1
State unemployment insurance .....	.15	.6	.15	.7	.18	.6	.13	.6
Workers' compensation	1.15	4.3	.69	3.4	.82	2.6	.40	1.8
Other benefits ⁵ .....	.03	.1	.05	.2	.10	.3	.03	.1

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

² Cost per hour worked is \$0.01 or less.

³ Less than .05 percent.

⁴ Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

⁵ Includes severance pay and supplemental unemployment benefits.

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

Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group, March 2004

Compensation component	Goods-producing ¹						Service-providing ²					
	All goods-producing ¹		Construction		Manufacturing		All service-providing ²		Trade, transportation, and utilities		Information	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$27.19	100.0	\$27.17	100.0	\$26.97	100.0	\$22.33	100.0	\$19.45	100.0	\$33.66	100.0
Wages and salaries	18.12	66.7	19.02	70.0	17.59	65.2	16.28	72.9	14.07	72.3	23.73	70.5
Total benefits	9.06	33.3	8.15	30.0	9.39	34.8	6.05	27.1	5.38	27.7	9.94	29.5
Paid leave	1.68	6.2	.94	3.5	1.99	7.4	1.45	6.5	1.11	5.7	2.76	8.2
Vacation .....	.86	3.2	.54	2.0	.99	3.7	.71	3.2	.54	2.8	1.35	4.0
Holiday .....	.61	2.3	.32	1.2	.74	2.7	.49	2.2	.37	1.9	.90	2.7
Sick .....	.13	.5	.06	.2	.17	.6	.19	.9	.15	.8	.30	.9
Other .....	.07	.3	.02	.1	.10	.4	.06	.3	.04	.2	.21	.6
Supplemental pay	1.12	4.1	1.01	3.7	1.17	4.4	.54	2.4	.44	2.2	1.02	3.0
Overtime and premium ⁵ .....	.56	2.1	.49	1.8	.59	2.2	.16	.7	.21	1.1	.31	.9
Shift differentials .....	.08	.3	(³)	(⁴)	.12	.4	.05	.2	.02	.1	.05	.2
Nonproduction bonuses .....	.48	1.8	.50	1.8	.47	1.7	.33	1.5	.20	1.0	.66	2.0
Insurance	2.26	8.3	1.76	6.5	2.45	9.1	1.50	6.7	1.43	7.4	2.57	7.6
Life .....	.06	.2	.03	.1	.06	.2	.04	.2	.04	.2	.06	.2
Health	2.11	7.8	1.69	6.2	2.27	8.4	1.39	6.2	1.33	6.9	2.33	6.9
Short-term disability .....	.07	.3	.03	.1	.08	.3	.04	.2	.04	.2	.11	.3
Long-term disability .....	.03	.1	(³)	(⁴)	.04	.1	.03	.2	.02	.1	.08	.2
Retirement and savings	1.32	4.8	1.25	4.6	1.33	4.9	.67	3.0	.62	3.2	1.12	3.3
Defined benefit .....	.82	3.0	.77	2.8	.84	3.1	.26	1.2	.33	1.7	.52	1.5
Defined contribution .....	.49	1.8	.48	1.7	.50	1.8	.41	1.8	.29	1.5	.60	1.8
Legally required benefits	2.59	9.5	3.19	11.8	2.31	8.6	1.86	8.3	1.77	9.1	2.36	7.0
Social Security and Medicare	1.56	5.7	1.59	5.8	1.53	5.7	1.35	6.1	1.16	6.0	1.94	5.8
Social Security ⁶	1.26	4.6	1.28	4.7	1.24	4.6	1.09	4.9	.94	4.8	1.55	4.6
Medicare .....	.30	1.1	.31	1.1	.30	1.1	.27	1.2	.22	1.2	.39	1.2
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.1	.03	.2	.04	.2	.03	.1
State unemployment insurance .....	.17	.6	.19	.7	.16	.6	.12	.6	.12	.6	.12	.4
Workers' compensation .....	.84	3.1	1.39	5.1	.58	2.2	.35	1.6	.46	2.3	.27	.8
Other benefits ⁷ .....	.08	.3	(³)	(⁴)	.12	.5	.02	.1	(³)	(⁴)	.09	.3

See footnotes at end of table.

Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group, March 2004 — Continued

Compensation component	Service-providing ²									
	Financial activities		Professional and business services		Education and health services		Leisure and hospitality		Other services	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$31.03	100.0	\$26.98	100.0	\$25.08	100.0	\$10.39	100.0	\$20.27	100.0
Wages and salaries	21.70	69.9	19.90	73.8	18.31	73.0	8.23	79.3	14.90	73.5
Total benefits	9.33	30.1	7.08	26.2	6.76	27.0	2.16	20.7	5.37	26.5
Paid leave	2.21	7.1	1.86	6.9	1.83	7.3	.32	3.1	1.28	6.3
Vacation	1.07	3.5	.88	3.3	.91	3.6	.17	1.7	.60	3.0
Holiday .....	.75	2.4	.67	2.5	.59	2.4	.10	1.0	.45	2.2
Sick .....	.29	.9	.23	.9	.25	1.0	.04	.4	.19	.9
Other .....	.10	.3	.08	.3	.07	.3	(³)	(⁴)	.04	.2
Supplemental pay	1.34	4.3	.74	2.8	.41	1.6	.13	1.2	.32	1.6
Overtime and premium ⁵ .....	.09	.3	.16	.6	.16	.6	.08	.8	.12	.6
Shift differentials	(³)	(⁴)	.03	.1	.15	.6	(³)	(⁴)	.03	.2
Nonproduction bonuses	1.24	4.0	.55	2.0	.10	.4	.04	.4	.17	.9
Insurance	2.31	7.4	1.56	5.8	1.77	7.1	.42	4.0	1.34	6.6
Life .....	.07	.2	.05	.2	.04	.1	(³)	(⁴)	.03	.2
Health	2.12	6.8	1.42	5.3	1.66	6.6	.40	3.8	1.26	6.2
Short-term disability .....	.06	.2	.05	.2	.04	.1	(³)	(⁴)	.02	.1
Long-term disability .....	.06	.2	.05	.2	.04	.2	(³)	(⁴)	.03	.1
Retirement and savings	1.26	4.1	.75	2.8	.72	2.9	.10	1.0	.59	2.9
Defined benefit .....	.47	1.5	.28	1.0	.16	.7	.03	.3	.20	1.0
Defined contribution .....	.80	2.6	.47	1.8	.55	2.2	.08	.7	.39	1.9
Legally required benefits	2.11	6.8	2.13	7.9	2.02	8.1	1.18	11.4	1.83	9.0
Social Security and Medicare	1.72	5.6	1.63	6.0	1.54	6.1	.78	7.5	1.24	6.1
Social Security ⁶	1.36	4.4	1.30	4.8	1.24	4.9	.63	6.1	1.00	4.9
Medicare .....	.37	1.2	.33	1.2	.30	1.2	.15	1.4	.24	1.2
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.1	.04	.4	.03	.2
State unemployment insurance .....	.13	.4	.15	.6	.12	.5	.10	1.0	.13	.6
Workers' compensation .....	.22	.7	.32	1.2	.34	1.3	.26	2.5	.43	2.1
Other benefits ⁷ .....	.10	.3	.03	.1	(³)	(⁴)	(³)	(⁴)	(³)	(⁴)

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

² 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.

³ Cost per hour worked is \$0.01 or less.

⁴ Less than .05 percent.

⁵ Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

⁶ Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

⁷ Includes severance pay and supplemental unemployment benefits.

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