

Employer Costs for Employee Compensation

Supplementary Tables

National Compensation Survey

December 2018

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Supplementary table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in goods-producing industries, by occupational group, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in goods-producing industries ¹	\$39.49	\$26.35	\$13.14	\$2.55	\$1.68	\$3.63	\$1.94	\$3.34
Occupational group								
Management, professional, and related	69.00	46.59	22.41	6.04	2.72	5.12	3.94	4.59
Management, business, and financial	69.22	47.86	21.36	6.03	2.60	4.76	3.27	4.71
Professional and related	68.77	45.26	23.51	6.06	2.85	5.49	4.65	4.46
Sales and office	34.50	23.99	10.51	2.30	1.20	3.18	1.14	2.70
Office and administrative support	30.90	21.22	9.68	2.00	1.08	3.08	1.05	2.47
Natural resources, construction, and maintenance	37.23	24.99	12.24	1.55	1.39	3.25	2.21	3.84
Construction, extraction, farming, fishing, and forestry ²	37.36	25.05	12.31	1.35	1.28	3.16	2.49	4.02
Installation, maintenance, and repair	36.83	24.81	12.02	2.17	1.71	3.51	1.35	3.29
Production, transportation, and material moving	29.48	19.08	10.40	1.81	1.57	3.39	1.05	2.58
Production	29.24	18.91	10.33	1.84	1.58	3.41	1.00	2.50
Transportation and material moving	30.65	19.89	10.76	1.64	1.51	3.30	1.35	2.96
Percent of total compensation								
All workers in goods-producing industries ¹	100.0	66.7	33.3	6.5	4.3	9.2	4.9	8.4
Occupational group								
Management, professional, and related	100.0	67.5	32.5	8.8	3.9	7.4	5.7	6.7
Management, business, and financial	100.0	69.1	30.9	8.7	3.7	6.9	4.7	6.8
Professional and related	100.0	65.8	34.2	8.8	4.1	8.0	6.8	6.5
Sales and office	100.0	69.5	30.5	6.7	3.5	9.2	3.3	7.8
Office and administrative support	100.0	68.7	31.3	6.5	3.5	10.0	3.4	8.0
Natural resources, construction, and maintenance	100.0	67.1	32.9	4.2	3.7	8.7	5.9	10.3
Construction, extraction, farming, fishing, and forestry ²	100.0	67.1	32.9	3.6	3.4	8.5	6.7	10.8
Installation, maintenance, and repair	100.0	67.4	32.6	5.9	4.6	9.5	3.7	8.9
Production, transportation, and material moving	100.0	64.7	35.3	6.1	5.3	11.5	3.6	8.8
Production	100.0	64.7	35.3	6.3	5.4	11.7	3.4	8.6
Transportation and material moving	100.0	64.9	35.1	5.4	4.9	10.8	4.4	9.7

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

² Farming, fishing, and forestry occupations were combined with construction and extraction occupational group as of December 2006.

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

Supplementary table 2. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in manufacturing industries, by occupational group, establishment size and bargaining status, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in manufacturing	\$39.09	\$25.59	\$13.49	\$2.96	\$1.92	\$3.88	\$1.74	\$3.00
Occupational group								
Management, professional, and related	69.50	46.22	23.28	6.35	3.09	5.37	3.94	4.52
Management, business, and financial	71.80	48.73	23.08	6.72	3.08	5.09	3.52	4.67
Professional and related	67.78	44.35	23.43	6.08	3.10	5.58	4.26	4.40
Sales and office	35.07	23.79	11.28	2.61	1.33	3.44	1.31	2.58
Office and administrative support	30.97	20.77	10.20	2.19	1.15	3.34	1.19	2.32
Natural resources, construction, and maintenance	39.84	25.35	14.49	2.74	2.28	4.12	2.05	3.31
Installation, maintenance, and repair	40.53	25.83	14.70	2.95	2.18	4.33	1.98	3.26
Production, transportation, and material moving	28.87	18.59	10.28	1.83	1.56	3.41	0.99	2.49
Production	29.22	18.78	10.44	1.87	1.60	3.48	1.01	2.48
Transportation and material moving	26.60	17.34	9.26	1.57	1.31	2.98	0.86	2.54
Establishment size								
1-99 workers	29.64	20.96	8.68	1.89	1.02	2.57	0.64	2.56
1-49 workers	28.31	20.46	7.85	1.72	0.96	2.14	0.52	2.51
50-99 workers	31.71	21.73	9.98	2.16	1.11	3.24	0.83	2.64
100 workers or more	43.96	27.99	15.98	3.51	2.39	4.55	2.31	3.22
100-499 workers	37.43	24.85	12.58	2.88	1.60	3.73	1.43	2.94
500 workers or more	52.03	31.86	20.17	4.28	3.35	5.57	3.40	3.57
Bargaining status								
Union	43.94	24.66	19.28	3.25	2.75	6.96	2.94	3.38
Nonunion	38.33	25.74	12.59	2.91	1.79	3.40	1.55	2.94
Percent of total compensation								
All workers in manufacturing	100.0	65.5	34.5	7.6	4.9	9.9	4.5	7.7
Occupational group								
Management, professional, and related	100.0	66.5	33.5	9.1	4.5	7.7	5.7	6.5
Management, business, and financial	100.0	67.9	32.1	9.4	4.3	7.1	4.9	6.5
Professional and related	100.0	65.4	34.6	9.0	4.6	8.2	6.3	6.5
Sales and office	100.0	67.8	32.2	7.5	3.8	9.8	3.7	7.4
Office and administrative support	100.0	67.1	32.9	7.1	3.7	10.8	3.8	7.5
Natural resources, construction, and maintenance	100.0	63.6	36.4	6.9	5.7	10.3	5.1	8.3
Installation, maintenance, and repair	100.0	63.7	36.3	7.3	5.4	10.7	4.9	8.0
Production, transportation, and material moving	100.0	64.4	35.6	6.3	5.4	11.8	3.4	8.6
Production	100.0	64.3	35.7	6.4	5.5	11.9	3.5	8.5
Transportation and material moving	100.0	65.2	34.8	5.9	4.9	11.2	3.2	9.5
Establishment size								
1-99 workers	100.0	70.7	29.3	6.4	3.5	8.7	2.2	8.6
1-49 workers	100.0	72.3	27.7	6.1	3.4	7.6	1.8	8.9
50-99 workers	100.0	68.5	31.5	6.8	3.5	10.2	2.6	8.3
100 workers or more	100.0	63.7	36.3	8.0	5.4	10.4	5.3	7.3
100-499 workers	100.0	66.4	33.6	7.7	4.3	10.0	3.8	7.8
500 workers or more	100.0	61.2	38.8	8.2	6.4	10.7	6.5	6.9
Bargaining status								
Union	100.0	56.1	43.9	7.4	6.3	15.8	6.7	7.7
Nonunion	100.0	67.2	32.8	7.6	4.7	8.9	4.1	7.7

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

Supplementary table 3. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in service-providing industries, by occupational group, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in service providing industries ¹	\$32.95	\$23.34	\$9.61	\$2.42	\$0.98	\$2.53	\$1.19	\$2.50
Occupational group								
Management, professional, and related	58.34	40.86	17.48	5.21	1.96	4.10	2.37	3.84
Management, business, and financial	65.31	45.25	20.06	6.11	2.80	4.26	2.72	4.17
Professional and related	54.66	38.54	16.12	4.73	1.51	4.02	2.19	3.67
Sales and office	25.19	18.06	7.13	1.63	0.65	2.19	0.76	1.90
Sales and related	23.78	18.01	5.77	1.33	0.58	1.43	0.58	1.84
Office and administrative support	26.24	18.10	8.14	1.86	0.71	2.75	0.89	1.94
Service	16.75	12.64	4.11	0.71	0.34	1.18	0.29	1.59
Natural resources, construction, and maintenance	32.75	22.53	10.22	2.07	0.95	2.72	1.56	2.93
Installation, maintenance, and repair	33.45	23.10	10.34	2.21	0.96	2.80	1.48	2.90
Production, transportation, and material moving	27.78	18.66	9.12	1.62	0.85	2.59	1.39	2.66
Production	22.67	16.44	6.23	1.19	0.64	1.63	0.64	2.11
Transportation and material moving	29.34	19.34	10.00	1.75	0.92	2.89	1.62	2.83
Percent of total compensation								
All workers in service providing industries ¹	100.0	70.8	29.2	7.3	3.0	7.7	3.6	7.6
Occupational group								
Management, professional, and related	100.0	70.0	30.0	8.9	3.4	7.0	4.1	6.6
Management, business, and financial	100.0	69.3	30.7	9.4	4.3	6.5	4.2	6.4
Professional and related	100.0	70.5	29.5	8.7	2.8	7.4	4.0	6.7
Sales and office	100.0	71.7	28.3	6.5	2.6	8.7	3.0	7.5
Sales and related	100.0	75.7	24.3	5.6	2.4	6.0	2.5	7.8
Office and administrative support	100.0	69.0	31.0	7.1	2.7	10.5	3.4	7.4
Service	100.0	75.5	24.5	4.2	2.1	7.0	1.7	9.5
Natural resources, construction, and maintenance	100.0	68.8	31.2	6.3	2.9	8.3	4.8	8.9
Installation, maintenance, and repair	100.0	69.1	30.9	6.6	2.9	8.4	4.4	8.7
Production, transportation, and material moving	100.0	67.2	32.8	5.8	3.1	9.3	5.0	9.6
Production	100.0	72.5	27.5	5.3	2.8	7.2	2.8	9.3
Transportation and material moving	100.0	65.9	34.1	6.0	3.1	9.8	5.5	9.6

¹ 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; other services, except public administration; and public administration.

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

Supplementary table 4. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in trade, transportation, and utilities industries, by occupational group, establishment size and bargaining status, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in trade, transportation, and utilities	\$28.22	\$19.82	\$8.40	\$1.77	\$0.79	\$2.32	\$1.18	\$2.34
Occupational group								
Management, professional, and related	56.70	40.19	16.51	4.66	1.98	3.62	2.39	3.86
Management, business, and financial	62.22	43.97	18.24	5.18	2.52	3.83	2.55	4.16
Professional and related	49.13	35.00	14.13	3.94	1.24	3.34	2.17	3.44
Sales and office	21.41	15.88	5.53	1.15	0.46	1.62	0.58	1.73
Sales and related	20.24	15.56	4.68	0.97	0.43	1.19	0.43	1.66
Office and administrative support	23.68	16.50	7.18	1.48	0.51	2.46	0.86	1.86
Service	18.68	13.18	5.50	0.83	0.48	1.66	0.86	1.67
Natural resources, construction, and maintenance	35.39	24.01	11.38	2.36	1.17	3.04	1.72	3.10
Installation, maintenance, and repair	34.96	23.83	11.13	2.32	1.17	2.97	1.62	3.05
Production, transportation, and material moving	31.87	20.80	11.07	2.02	1.01	3.21	1.88	2.96
Transportation and material moving	32.21	20.91	11.30	2.04	1.01	3.27	1.95	3.03
Establishment size								
1-99 workers	25.06	18.66	6.41	1.37	0.57	1.63	0.65	2.18
1-49 workers	24.59	18.55	6.05	1.31	0.53	1.50	0.56	2.14
50-99 workers	26.70	19.03	7.67	1.57	0.70	2.09	0.97	2.34
100 workers or more	32.44	21.38	11.06	2.29	1.08	3.25	1.88	2.55
100-499 workers	26.80	18.43	8.37	1.69	0.83	2.51	1.17	2.17
500 workers or more	47.51	29.26	18.25	3.90	1.77	5.24	3.78	3.57
Bargaining status								
Union	43.84	25.69	18.16	3.30	1.26	6.02	4.21	3.37
Nonunion	25.79	18.91	6.88	1.53	0.72	1.75	0.71	2.18
Percent of total compensation								
All workers in trade, transportation, and utilities	100.0	70.2	29.8	6.3	2.8	8.2	4.2	8.3
Occupational group								
Management, professional, and related	100.0	70.9	29.1	8.2	3.5	6.4	4.2	6.8
Management, business, and financial	100.0	70.7	29.3	8.3	4.1	6.2	4.1	6.7
Professional and related	100.0	71.2	28.8	8.0	2.5	6.8	4.4	7.0
Sales and office	100.0	74.2	25.8	5.4	2.1	7.6	2.7	8.1
Sales and related	100.0	76.9	23.1	4.8	2.1	5.9	2.1	8.2
Office and administrative support	100.0	69.7	30.3	6.3	2.2	10.4	3.6	7.9
Service	100.0	70.5	29.5	4.5	2.6	8.9	4.6	8.9
Natural resources, construction, and maintenance	100.0	67.8	32.2	6.7	3.3	8.6	4.9	8.8
Installation, maintenance, and repair	100.0	68.2	31.8	6.6	3.3	8.5	4.6	8.7
Production, transportation, and material moving	100.0	65.3	34.7	6.3	3.2	10.1	5.9	9.3
Transportation and material moving	100.0	64.9	35.1	6.3	3.1	10.2	6.1	9.4
Establishment size								
1-99 workers	100.0	74.4	25.6	5.5	2.3	6.5	2.6	8.7
1-49 workers	100.0	75.4	24.6	5.3	2.2	6.1	2.3	8.7
50-99 workers	100.0	71.3	28.7	5.9	2.6	7.8	3.6	8.8
100 workers or more	100.0	65.9	34.1	7.1	3.3	10.0	5.8	7.9
100-499 workers	100.0	68.8	31.2	6.3	3.1	9.3	4.4	8.1
500 workers or more	100.0	61.6	38.4	8.2	3.7	11.0	8.0	7.5
Bargaining status								
Union	100.0	58.6	41.4	7.5	2.9	13.7	9.6	7.7
Nonunion	100.0	73.3	26.7	5.9	2.8	6.8	2.7	8.5

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

Supplementary table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in wholesale trade industries, by occupational group and establishment size, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in wholesale trade	\$37.75	\$26.70	\$11.05	\$2.77	\$1.18	\$2.90	\$1.35	\$2.85
Occupational group								
Sales and office	35.31	25.75	9.56	2.49	0.82	2.70	1.01	2.54
Office and administrative support	26.17	18.40	7.76	1.77	0.70	2.62	0.69	1.99
Production, transportation, and material moving	26.67	18.05	8.62	1.57	0.92	2.53	1.12	2.48
Transportation and material moving	26.03	17.53	8.50	1.48	0.93	2.45	1.11	2.53
Establishment size								
1-99 workers	37.76	27.23	10.52	2.67	1.10	2.71	1.17	2.88
1-49 workers	37.92	27.48	10.44	2.63	1.06	2.68	1.19	2.89
100 workers or more	37.74	25.59	12.15	2.97	1.36	3.30	1.74	2.78
100-499 workers	35.46	24.62	10.84	2.69	0.91	3.04	1.50	2.70
Percent of total compensation								
All workers in wholesale trade	100.0	70.7	29.3	7.3	3.1	7.7	3.6	7.6
Occupational group								
Sales and office	100.0	72.9	27.1	7.1	2.3	7.7	2.9	7.2
Office and administrative support	100.0	70.3	29.7	6.8	2.7	10.0	2.6	7.6
Production, transportation, and material moving	100.0	67.7	32.3	5.9	3.4	9.5	4.2	9.3
Transportation and material moving	100.0	67.3	32.7	5.7	3.6	9.4	4.3	9.7
Establishment size								
1-99 workers	100.0	72.1	27.9	7.1	2.9	7.2	3.1	7.6
1-49 workers	100.0	72.5	27.5	6.9	2.8	7.1	3.1	7.6
100 workers or more	100.0	67.8	32.2	7.9	3.6	8.8	4.6	7.4
100-499 workers	100.0	69.4	30.6	7.6	2.6	8.6	4.2	7.6

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

Supplementary table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in retail trade industries, by occupational group, establishment size and bargaining status, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in retail trade	\$19.95	\$15.02	\$4.93	\$0.96	\$0.43	\$1.36	\$0.47	\$1.71
Occupational group								
Sales and office	17.67	13.46	4.21	0.77	0.36	1.20	0.38	1.50
Sales and related	17.14	13.32	3.82	0.69	0.37	0.99	0.30	1.48
Office and administrative support	19.37	13.93	5.44	1.03	0.35	1.87	0.65	1.55
Production, transportation, and material moving	18.86	13.50	5.35	0.85	0.38	1.63	0.51	1.98
Transportation and material moving	18.24	13.08	5.16	0.79	0.36	1.58	0.46	1.98
Establishment size								
1-99 workers	18.75	14.68	4.07	0.78	0.31	0.99	0.30	1.69
1-49 workers	18.34	14.53	3.82	0.75	0.31	0.87	0.22	1.67
50-99 workers	20.40	15.29	5.11	0.88	0.34	1.48	0.64	1.77
100 workers or more	21.82	15.55	6.27	1.24	0.62	1.95	0.73	1.74
100-499 workers	21.46	15.26	6.20	1.20	0.63	1.93	0.73	1.71
Bargaining status								
Union	23.98	13.98	10.00	1.32	0.36	4.19	2.26	1.87
Nonunion	19.61	15.10	4.51	0.93	0.44	1.13	0.32	1.70
Percent of total compensation								
All workers in retail trade	100.0	75.3	24.7	4.8	2.2	6.8	2.3	8.6
Occupational group								
Sales and office	100.0	76.2	23.8	4.3	2.1	6.8	2.1	8.5
Sales and related	100.0	77.7	22.3	4.0	2.1	5.8	1.7	8.6
Office and administrative support	100.0	71.9	28.1	5.3	1.8	9.6	3.3	8.0
Production, transportation, and material moving	100.0	71.6	28.4	4.5	2.0	8.7	2.7	10.5
Transportation and material moving	100.0	71.7	28.3	4.3	2.0	8.6	2.5	10.8
Establishment size								
1-99 workers	100.0	78.3	21.7	4.1	1.7	5.3	1.6	9.0
1-49 workers	100.0	79.2	20.8	4.1	1.7	4.7	1.2	9.1
50-99 workers	100.0	75.0	25.0	4.3	1.7	7.2	3.1	8.7
100 workers or more	100.0	71.3	28.7	5.7	2.8	8.9	3.3	8.0
100-499 workers	100.0	71.1	28.9	5.6	2.9	9.0	3.4	8.0
Bargaining status								
Union	100.0	58.3	41.7	5.5	1.5	17.5	9.4	7.8
Nonunion	100.0	77.0	23.0	4.7	2.2	5.7	1.6	8.6

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

Supplementary table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in transportation and warehousing industries, by establishment size and bargaining status, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in transportation and warehousing	\$38.80	\$24.96	\$13.84	\$2.71	\$1.26	\$4.03	\$2.44	\$3.39
Establishment size								
1-99 workers	29.43	20.91	8.52	1.60	0.73	2.32	0.88	2.99
1-49 workers	29.19	21.28	7.91	1.48	0.58	2.18	0.72	2.95
100 workers or more	44.87	27.59	17.29	3.43	1.61	5.14	3.45	3.65
100-499 workers	37.34	23.98	13.36	2.44	1.48	4.00	2.09	3.36
Bargaining status								
Union	54.69	31.98	22.71	4.43	1.77	7.11	5.22	4.18
Nonunion	30.96	21.50	9.46	1.87	1.02	2.51	1.07	3.00
Percent of total compensation								
All workers in transportation and warehousing	100.0	64.3	35.7	7.0	3.3	10.4	6.3	8.7
Establishment size								
1-99 workers	100.0	71.1	28.9	5.5	2.5	7.9	3.0	10.1
1-49 workers	100.0	72.9	27.1	5.1	2.0	7.5	2.5	10.1
100 workers or more	100.0	61.5	38.5	7.7	3.6	11.5	7.7	8.1
100-499 workers	100.0	64.2	35.8	6.5	4.0	10.7	5.6	9.0
Bargaining status								
Union	100.0	58.5	41.5	8.1	3.2	13.0	9.5	7.7
Nonunion	100.0	69.4	30.6	6.0	3.3	8.1	3.4	9.7

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

Supplementary table 8. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in information industries, by occupational group and establishment size, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in information	\$57.29	\$37.98	\$19.31	\$5.18	\$2.58	\$4.89	\$2.97	\$3.70
Occupational group								
Management, professional, and related	72.66	49.00	23.66	6.96	3.58	5.61	2.96	4.55
Professional and related	65.02	43.51	21.52	6.00	3.08	5.43	2.78	4.22
Sales and office	36.62	23.78	12.84	2.77	1.38	3.88	(*)2.31	2.49
Establishment size								
1-99 workers	42.88	29.71	13.17	3.55	1.22	3.51	(*)1.94	2.95
100 workers or more	67.72	43.97	23.75	6.35	3.57	5.89	3.71	4.24
100-499 workers	62.39	40.65	21.74	5.62	2.80	5.36	(*)3.89	4.06
500 workers or more	73.72	47.71	26.01	7.17	4.43	6.48	3.50	4.43
Percent of total compensation								
All workers in information	100.0	66.3	33.7	9.0	4.5	8.5	5.2	6.5
Occupational group								
Management, professional, and related	100.0	67.4	32.6	9.6	4.9	7.7	4.1	6.3
Professional and related	100.0	66.9	33.1	9.2	4.7	8.4	4.3	6.5
Sales and office	100.0	64.9	35.1	7.6	3.8	10.6	6.3	6.8
Establishment size								
1-99 workers	100.0	69.3	30.7	8.3	2.8	8.2	4.5	6.9
100 workers or more	100.0	64.9	35.1	9.4	5.3	8.7	5.5	6.3
100-499 workers	100.0	65.2	34.8	9.0	4.5	8.6	6.2	6.5
500 workers or more	100.0	64.7	35.3	9.7	6.0	8.8	4.7	6.0

(*) The relative standard error for this estimate is greater than 30 percent.

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

Supplementary table 9. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in financial activities industries, by occupational group and establishment size, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in financial activities	\$46.67	\$31.40	\$15.26	\$4.02	\$2.50	\$3.97	\$1.74	\$3.03
Occupational group								
Management, professional, and related	69.58	46.28	23.30	6.67	4.48	5.05	2.81	4.28
Management, business, and financial	69.79	46.32	23.46	6.61	4.89	4.94	2.78	4.25
Professional and related	68.95	46.15	22.80	6.85	3.26	5.40	2.90	4.40
Sales and office	32.95	22.52	10.44	2.45	1.35	3.37	1.07	2.18
Sales and related	45.14	33.05	12.08	3.18	1.77	2.99	1.38	2.77
Office and administrative support	29.44	19.48	9.96	2.24	1.23	3.49	0.98	2.02
Establishment size								
1-99 workers	37.45	26.10	11.34	2.86	1.63	3.11	1.14	2.60
1-49 workers	36.23	25.35	10.87	2.71	1.52	3.02	1.08	2.54
100 workers or more	57.94	37.88	20.06	5.44	3.57	5.03	2.47	3.55
100-499 workers	54.82	36.88	17.94	4.96	2.93	4.64	1.98	3.43
500 workers or more	60.37	38.66	21.71	5.80	4.06	5.34	2.86	3.64
Percent of total compensation								
All workers in financial activities	100.0	67.3	32.7	8.6	5.4	8.5	3.7	6.5
Occupational group								
Management, professional, and related	100.0	66.5	33.5	9.6	6.4	7.3	4.0	6.2
Management, business, and financial	100.0	66.4	33.6	9.5	7.0	7.1	4.0	6.1
Professional and related	100.0	66.9	33.1	9.9	4.7	7.8	4.2	6.4
Sales and office	100.0	68.3	31.7	7.4	4.1	10.2	3.2	6.6
Sales and related	100.0	73.2	26.8	7.0	3.9	6.6	3.1	6.1
Office and administrative support	100.0	66.2	33.8	7.6	4.2	11.8	3.3	6.9
Establishment size								
1-99 workers	100.0	69.7	30.3	7.6	4.3	8.3	3.0	7.0
1-49 workers	100.0	70.0	30.0	7.5	4.2	8.3	3.0	7.0
100 workers or more	100.0	65.4	34.6	9.4	6.2	8.7	4.3	6.1
100-499 workers	100.0	67.3	32.7	9.1	5.3	8.5	3.6	6.3
500 workers or more	100.0	64.0	36.0	9.6	6.7	8.8	4.7	6.0

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

Supplementary table 10. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in professional and business services industries, by occupational group and establishment size, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in professional and business services	\$40.65	\$29.25	\$11.41	\$3.21	\$1.28	\$2.58	\$1.33	\$3.01
Occupational group								
Management, professional, and related	60.92	43.34	17.58	5.41	2.03	3.72	2.33	4.09
Management, business, and financial	62.20	43.86	18.34	5.89	2.29	3.60	2.47	4.08
Professional and related	60.08	43.00	17.08	5.09	1.85	3.80	2.24	4.10
Sales and office	29.88	21.39	8.49	2.23	0.85	2.34	0.87	2.20
Office and administrative support	27.20	19.40	7.81	1.95	0.81	2.34	0.67	2.04
Service	18.24	14.02	4.22	0.73	0.44	1.03	0.22	1.79
Production, transportation, and material moving	19.82	14.92	4.90	0.71	0.64	1.17	0.22	2.17
Transportation and material moving	21.41	15.56	5.86	0.76	0.80	1.69	(*)0.24	2.37
Establishment size								
1-99 workers	38.14	28.41	9.74	2.75	0.95	2.26	0.86	2.91
1-49 workers	37.18	27.79	9.38	2.56	0.98	2.23	0.73	2.88
50-99 workers	40.93	30.17	10.76	3.29	0.88	2.34	(*)1.25	2.99
100 workers or more	43.24	30.11	13.12	3.68	1.62	2.90	1.81	3.12
100-499 workers	38.70	27.59	11.11	3.10	1.18	2.59	1.28	2.97
500 workers or more	48.36	32.97	15.39	4.33	2.13	3.25	2.40	3.29
Percent of total compensation								
All workers in professional and business services	100.0	71.9	28.1	7.9	3.2	6.3	3.3	7.4
Occupational group								
Management, professional, and related	100.0	71.1	28.9	8.9	3.3	6.1	3.8	6.7
Management, business, and financial	100.0	70.5	29.5	9.5	3.7	5.8	4.0	6.6
Professional and related	100.0	71.6	28.4	8.5	3.1	6.3	3.7	6.8
Sales and office	100.0	71.6	28.4	7.5	2.8	7.8	2.9	7.4
Office and administrative support	100.0	71.3	28.7	7.2	3.0	8.6	2.5	7.5
Service	100.0	76.9	23.1	4.0	2.4	5.7	1.2	9.8
Production, transportation, and material moving	100.0	75.3	24.7	3.6	3.2	5.9	1.1	10.9
Transportation and material moving	100.0	72.6	27.4	3.5	3.7	7.9	1.1	11.1
Establishment size								
1-99 workers	100.0	74.5	25.5	7.2	2.5	5.9	2.3	7.6
1-49 workers	100.0	74.8	25.2	6.9	2.6	6.0	2.0	7.7
50-99 workers	100.0	73.7	26.3	8.0	2.1	5.7	3.1	7.3
100 workers or more	100.0	69.6	30.4	8.5	3.8	6.7	4.2	7.2
100-499 workers	100.0	71.3	28.7	8.0	3.0	6.7	3.3	7.7
500 workers or more	100.0	68.2	31.8	8.9	4.4	6.7	5.0	6.8

(*) The relative standard error for this estimate is greater than 30 percent.

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

Supplementary table 11. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in education and health services industries, by occupational group, establishment size and bargaining status, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in education and health services	\$36.85	\$25.92	\$10.93	\$3.04	\$0.80	\$3.15	\$1.34	\$2.60
Occupational group								
Management, professional, and related	52.99	37.30	15.70	4.74	1.11	4.14	2.21	3.49
Management, business, and financial	68.61	47.94	20.67	7.21	1.10	4.77	3.35	4.25
Professional and related	51.25	36.11	15.14	4.47	1.11	4.07	2.09	3.41
Sales and office	26.11	17.94	8.16	2.04	0.44	3.03	0.79	1.87
Office and administrative support	26.19	17.98	8.21	2.05	0.44	3.04	0.81	1.87
Service	20.42	14.53	5.89	1.26	0.54	1.94	0.43	1.73
Establishment size								
1-99 workers	30.38	22.69	7.69	2.18	0.43	1.99	0.78	2.30
1-49 workers	31.02	23.33	7.69	2.33	0.41	1.84	0.80	2.32
50-99 workers	28.54	20.85	7.69	1.78	0.51	2.41	0.71	2.27
100 workers or more	41.75	28.37	13.38	3.69	1.08	4.03	1.76	2.82
100-499 workers	34.56	24.55	10.01	2.81	0.57	3.05	1.14	2.44
500 workers or more	47.59	31.47	16.12	4.40	1.50	4.82	2.27	3.13
Bargaining status								
Union	51.09	30.87	20.22	4.66	1.45	7.44	3.17	3.51
Nonunion	35.76	25.54	10.21	2.92	0.75	2.82	1.20	2.53
Percent of total compensation								
All workers in education and health services	100.0	70.3	29.7	8.3	2.2	8.5	3.6	7.1
Occupational group								
Management, professional, and related	100.0	70.4	29.6	8.9	2.1	7.8	4.2	6.6
Management, business, and financial	100.0	69.9	30.1	10.5	1.6	7.0	4.9	6.2
Professional and related	100.0	70.5	29.5	8.7	2.2	7.9	4.1	6.7
Sales and office	100.0	68.7	31.3	7.8	1.7	11.6	3.0	7.2
Office and administrative support	100.0	68.7	31.3	7.8	1.7	11.6	3.1	7.1
Service	100.0	71.1	28.9	6.2	2.7	9.5	2.1	8.5
Establishment size								
1-99 workers	100.0	74.7	25.3	7.2	1.4	6.6	2.6	7.6
1-49 workers	100.0	75.2	24.8	7.5	1.3	5.9	2.6	7.5
50-99 workers	100.0	73.1	26.9	6.2	1.8	8.5	2.5	8.0
100 workers or more	100.0	67.9	32.1	8.8	2.6	9.6	4.2	6.8
100-499 workers	100.0	71.0	29.0	8.1	1.6	8.8	3.3	7.1
500 workers or more	100.0	66.1	33.9	9.3	3.2	10.1	4.8	6.6
Bargaining status								
Union	100.0	60.4	39.6	9.1	2.8	14.6	6.2	6.9
Nonunion	100.0	71.4	28.6	8.2	2.1	7.9	3.4	7.1

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

Supplementary table 12. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in educational services industries, by occupational group and establishment size, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in educational services	\$46.85	\$33.76	\$13.09	\$3.63	\$0.24	\$3.77	\$2.26	\$3.19
Occupational group								
Management, professional, and related	51.53	37.66	13.87	3.93	0.23	3.80	2.43	3.48
Management, business, and financial	66.24	46.00	20.24	7.42	0.40	4.81	3.46	4.15
Professional and related	49.01	36.23	12.77	3.33	0.20	3.63	2.25	3.36
Sales and office	31.49	20.78	10.71	2.73	0.19	4.02	1.64	2.12
Office and administrative support	31.53	20.63	10.90	2.77	0.20	4.13	1.70	2.11
Service	26.26	17.13	9.13	2.16	0.33	3.13	1.53	1.99
Establishment size								
1-99 workers	34.04	26.31	7.73	1.64	0.10	2.16	1.27	2.56
100 workers or more	54.51	38.22	16.30	4.82	0.33	4.74	2.85	3.56
100-499 workers	43.96	31.71	12.25	3.66	0.08	3.53	1.81	3.17
500 workers or more	63.19	43.57	19.62	5.78	0.54	5.72	3.70	3.88
Percent of total compensation								
All workers in educational services	100.0	72.1	27.9	7.8	0.5	8.0	4.8	6.8
Occupational group								
Management, professional, and related	100.0	73.1	26.9	7.6	0.5	7.4	4.7	6.7
Management, business, and financial	100.0	69.4	30.6	11.2	0.6	7.3	5.2	6.3
Professional and related	100.0	73.9	26.1	6.8	0.4	7.4	4.6	6.9
Sales and office	100.0	66.0	34.0	8.7	0.6	12.8	5.2	6.7
Office and administrative support	100.0	65.4	34.6	8.8	0.6	13.1	5.4	6.7
Service	100.0	65.2	34.8	8.2	1.2	11.9	5.8	7.6
Establishment size								
1-99 workers	100.0	77.3	22.7	4.8	0.3	6.3	3.7	7.5
100 workers or more	100.0	70.1	29.9	8.8	0.6	8.7	5.2	6.5
100-499 workers	100.0	72.1	27.9	8.3	0.2	8.0	4.1	7.2
500 workers or more	100.0	68.9	31.1	9.1	0.9	9.1	5.9	6.1

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

Supplementary table 13. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in health care and social assistance industries, by occupational group, establishment size and bargaining status, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in health care and social assistance	\$35.39	\$24.78	\$10.61	\$2.95	\$0.88	\$3.06	\$1.20	\$2.51
Occupational group								
Management, professional, and related	53.38	37.20	16.18	4.95	1.34	4.23	2.16	3.50
Professional and related	51.80	36.08	15.72	4.74	1.34	4.17	2.05	3.42
Sales and office	25.43	17.59	7.84	1.95	0.47	2.90	0.69	1.84
Office and administrative support	25.54	17.66	7.88	1.96	0.47	2.91	0.70	1.84
Service	20.25	14.46	5.80	1.23	0.55	1.90	0.40	1.72
Establishment size								
1-99 workers	29.92	22.24	7.68	2.25	0.47	1.97	0.72	2.27
1-49 workers	30.90	23.13	7.77	2.39	0.44	1.84	0.79	2.30
50-99 workers	26.93	19.51	7.43	1.83	0.58	2.35	0.47	2.19
100 workers or more	39.67	26.77	12.91	3.50	1.20	3.91	1.59	2.70
100-499 workers	33.02	23.37	9.64	2.67	0.65	2.97	(*)1.03	2.32
500 workers or more	45.07	29.52	15.55	4.18	1.66	4.67	2.04	3.01
Bargaining status								
Union	49.99	29.89	20.10	4.75	1.56	7.40	2.93	3.45
Nonunion	34.23	24.37	9.86	2.81	0.83	2.71	1.07	2.44
Percent of total compensation								
All workers in health care and social assistance	100.0	70.0	30.0	8.3	2.5	8.6	3.4	7.1
Occupational group								
Management, professional, and related	100.0	69.7	30.3	9.3	2.5	7.9	4.0	6.6
Professional and related	100.0	69.6	30.4	9.2	2.6	8.1	4.0	6.6
Sales and office	100.0	69.2	30.8	7.7	1.8	11.4	2.7	7.2
Office and administrative support	100.0	69.1	30.9	7.7	1.8	11.4	2.7	7.2
Service	100.0	71.4	28.6	6.1	2.7	9.4	2.0	8.5
Establishment size								
1-99 workers	100.0	74.3	25.7	7.5	1.6	6.6	2.4	7.6
1-49 workers	100.0	74.9	25.1	7.7	1.4	6.0	2.6	7.4
50-99 workers	100.0	72.4	27.6	6.8	2.2	8.7	1.8	8.1
100 workers or more	100.0	67.5	32.5	8.8	3.0	9.9	4.0	6.8
100-499 workers	100.0	70.8	29.2	8.1	2.0	9.0	3.1	7.0
500 workers or more	100.0	65.5	34.5	9.3	3.7	10.4	4.5	6.7
Bargaining status								
Union	100.0	59.8	40.2	9.5	3.1	14.8	5.9	6.9
Nonunion	100.0	71.2	28.8	8.2	2.4	7.9	3.1	7.1

(*) The relative standard error for this estimate is greater than 30 percent.

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

Supplementary table 14. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in leisure and hospitality industries, by occupational group and establishment size, December 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in leisure and hospitality	\$15.40	\$12.05	\$3.35	\$0.50	\$0.22	\$0.85	\$0.24	\$1.53
Occupational group								
Sales and office	18.38	14.00	4.37	0.91	0.25	1.36	(*)0.32	1.54
Service	13.75	10.91	2.83	0.35	0.19	0.70	0.17	1.43
Establishment size								
1-99 workers	13.56	11.00	2.56	0.30	0.17	0.54	0.11	1.44
1-49 workers	13.34	10.87	2.47	0.29	0.16	0.50	(*)0.09	1.44
50-99 workers	14.26	11.40	2.86	0.34	0.23	0.66	(*)0.17	1.46
100 workers or more	21.18	15.36	5.83	1.13	0.38	1.84	0.66	1.81
100-499 workers	20.12	14.89	5.23	0.99	0.37	1.51	0.57	1.79
500 workers or more	24.67	16.89	7.78	1.62	0.40	2.93	0.93	1.90
Percent of total compensation								
All workers in leisure and hospitality	100.0	78.3	21.7	3.3	1.5	5.5	1.5	9.9
Occupational group								
Sales and office	100.0	76.2	23.8	4.9	1.3	7.4	1.7	8.4
Service	100.0	79.4	20.6	2.5	1.4	5.1	1.2	10.4
Establishment size								
1-99 workers	100.0	81.1	18.9	2.2	1.3	4.0	0.8	10.6
1-49 workers	100.0	81.5	18.5	2.2	1.2	3.7	0.6	10.8
50-99 workers	100.0	79.9	20.1	2.4	1.6	4.6	1.2	10.2
100 workers or more	100.0	72.5	27.5	5.4	1.8	8.7	3.1	8.6
100-499 workers	100.0	74.0	26.0	4.9	1.9	7.5	2.8	8.9
500 workers or more	100.0	68.5	31.5	6.6	1.6	11.9	3.8	7.7

(*) The relative standard error for this estimate is greater than 30 percent.

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