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EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – DECEMBER 2023

Employer costs for employee compensation for **civilian** workers averaged \$45.42 per hour worked in December 2023, the U.S. Bureau of Labor Statistics reported today. Wages and salaries averaged \$31.29, while benefit costs averaged \$14.13. (See chart 1 and tables 1 and 2.)

Total employer compensation costs for **private industry** workers averaged \$43.11 per hour worked in December 2023. Wages and salaries averaged \$30.33 per hour worked and accounted for 70.4 percent of employer costs, while benefit costs averaged \$12.77 per hour worked and accounted for the remaining 29.6 percent. (See chart 1 and tables 1 and 4.)

Total employer compensation costs for **state and local government** workers averaged \$60.56 per hour worked in December 2023. Wages and salaries averaged \$37.53 and accounted for 62.0 percent of employer costs, while benefit costs averaged \$23.03 and accounted for 38.0 percent. (See chart 1 and tables 1 and 3.)

Chart 1. Employer costs per employee hour worked by ownership, December 2023

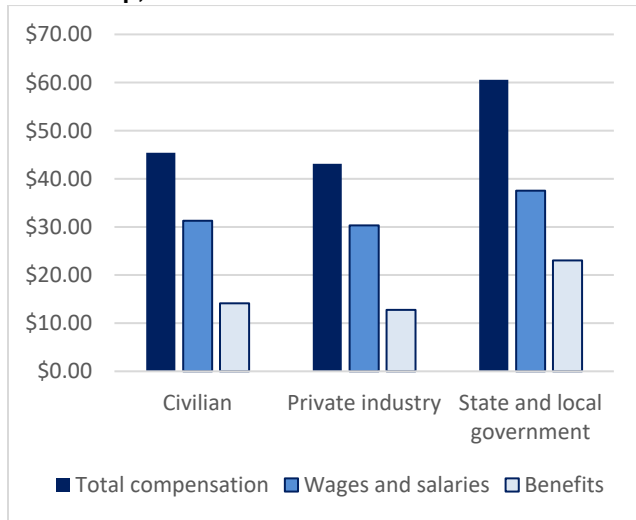
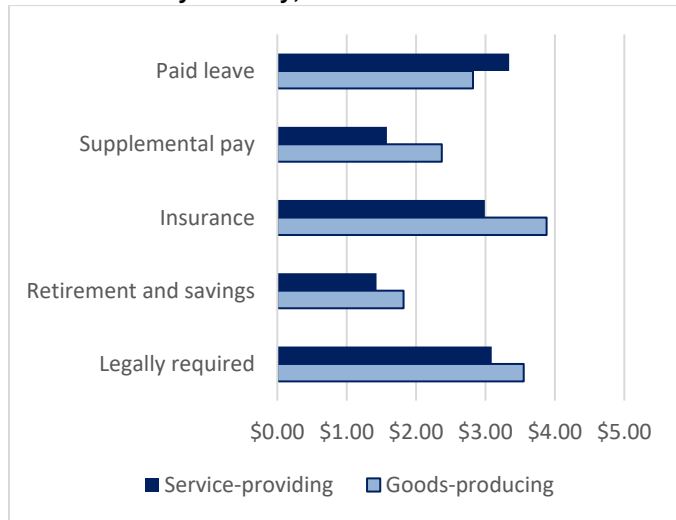


Chart 2. Private industry benefit costs per employee hour worked by industry, December 2023

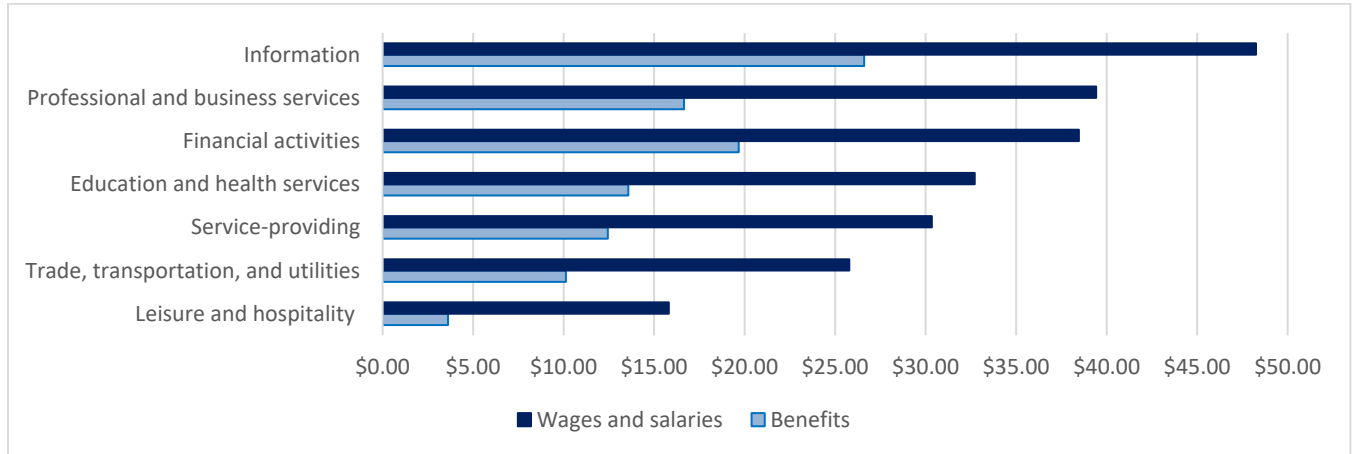


Wage and salary costs for private industry workers in goods-producing industries averaged \$30.31 per hour worked. Wage and salary costs for private industry workers in service-providing industries averaged \$30.34. Benefit costs averaged \$14.44 in goods-producing industries and \$12.44 in service-providing industries. Employer costs for employee paid leave components include costs for vacation, holiday, sick, and personal leave. Paid leave costs averaged \$2.82 in goods-producing industries and \$3.34 in service-providing industries. (See chart 2 and table 4.)

Private industry compensation costs

Among service-providing industries, compensation costs averaged \$46.28 for the education and health services industry sector. Wage and salary costs averaged \$32.71 and accounted for 70.7 percent of total compensation. Benefit costs averaged \$13.57 and accounted for 29.3 percent of total compensation. (See chart 3 and table 4.)

Chart 3. Compensation costs per hour worked for service-providing industries, December 2023



Within the educational services industry, employer costs for wages and salaries averaged \$38.92 per hour worked and accounted for 71.8 percent of total compensation. Within the health care and social assistance industry, employer costs for wages and salaries averaged \$31.84 per hour worked and accounted for 70.5 percent of total compensation. (See chart 4 and table 4.)

Chart 4. Compensation costs per hour worked in education and health services industries, December 2023

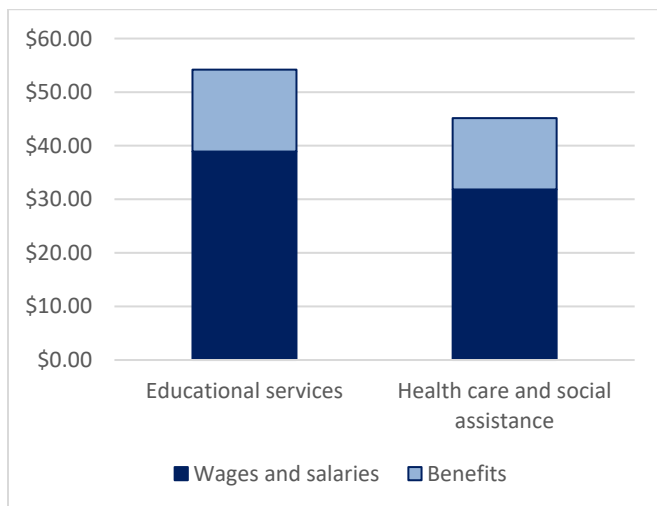
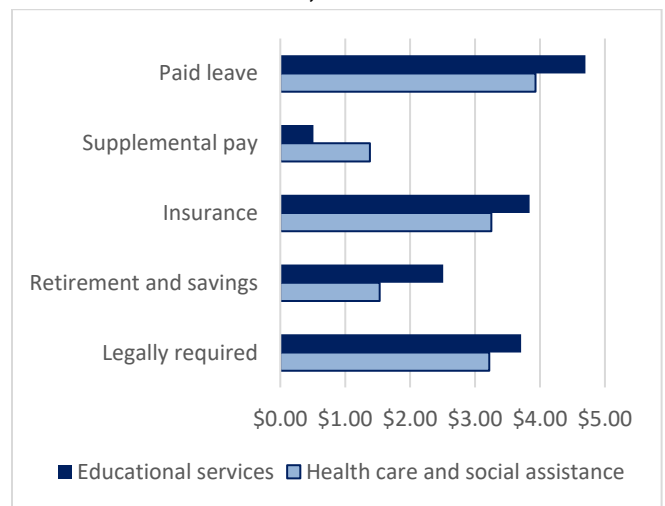


Chart 5. Benefit costs per hour worked in education and health services industries, December 2023



Within the educational services industry, paid leave cost employers \$4.70 per hour worked and accounted for 8.7 percent of total compensation. Within the health care and social assistance industry, paid leave cost employers \$3.93 per hour worked and accounted for 8.7 percent of total compensation. (See chart 5 and table 4.)

Employer Costs for Employee Compensation for March 2024 is scheduled to be released on Tuesday, June 18, 2024, at 10:00 a.m. (ET).

TECHNICAL NOTE

Employer Costs for Employee Compensation (ECEC), a product of the National Compensation Survey, provides the average employer cost for wages and salaries as well as benefits per hour worked. The ECEC covers the civilian economy, which includes data from both private industry and state and local government. Federal government workers are excluded. Additionally, the self-employed, private household workers, and the agricultural sector are excluded from the private industry.

Total benefit costs consist of five major categories and include 18 benefit costs:

- Paid leave - vacation, holiday, sick, and personal leave;
- Supplemental pay - overtime and premium, shift differentials, and nonproduction bonuses;
- Insurance - life, health, short-term and long-term disability;
- Retirement and savings - defined benefit and defined contribution; and
- Legally required benefits - Social Security [refers to Old-Age, Survivors, and Disability Insurance (OASDI) program], Medicare, federal and state unemployment insurance, and workers' compensation.

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 provides additional details on the sample design, calculation methodology, and resources explaining changes over time, see www.bls.gov/opub/hom/ncs/home.htm.

Sample size: Data for this reference period were collected from a probability sample of approximately 23,600 occupational observations selected from a sample of about 5,600 private industry establishments and approximately 7,500 occupational observations selected from a sample of about 1,400 state and local government establishments that provided data at the initial interview. From December 2021 to September 2023, an additional (fourth) private industry sample was used in estimation to mitigate the impact of decreasing response rates.

Measures of reliability: Relative standard errors (RSEs) provide users a tool to ascertain the quality of an estimate to ensure that it is within an acceptable range for their intended purpose. RSEs are available at www.bls.gov/web/ecec/ecec-rse.htm and the database query tool at www.bls.gov/ecec/data.htm.

Comparisons: Compensation cost levels in state and local government should not be directly compared with levels in private industry. Differences between these sectors stem from factors such as variation in work activities and occupational structures.

Classification systems: The National Compensation Survey publishes estimates of compensation costs and trends as well as benefit coverage by ownership, industry group, occupational group, and geographic areas, see www.bls.gov/eci/factsheets/national-compensation-survey-classification-systems-mapping-files.htm.

Additional information: Additional and historical ECEC estimates are available in the ECEC database query tool at www.bls.gov/ecec/data.htm and in xlsx format at www.bls.gov/ecec/tables.htm. The ECEC release schedule is available at www.bls.gov/schedule/news_release/ecec.htm. Subscribe to receive the BLS Economic News Release email at public.govdelivery.com/accounts/USDOLBLS/subscriber/new.

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Table 1. Employer Costs for Employee Compensation by ownership

[Dec. 2023]

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	45.42	100.0	43.11	100.0	60.56	100.0
Wages and salaries.....	31.29	68.9	30.33	70.4	37.53	62.0
Total benefits.....	14.13	31.1	12.77	29.6	23.03	38.0
Paid leave.....	3.41	7.5	3.26	7.6	4.43	7.3
Vacation.....	1.67	3.7	1.67	3.9	1.65	2.7
Holiday.....	1.00	2.2	0.96	2.2	1.28	2.1
Sick.....	0.52	1.2	0.43	1.0	1.14	1.9
Personal.....	0.22	0.5	0.20	0.5	0.35	0.6
Supplemental pay.....	1.56	3.4	1.71	4.0	0.59	1.0
Overtime and premium ³	0.40	0.9	0.43	1.0	0.26	0.4
Shift differentials.....	0.08	0.2	0.08	0.2	0.05	0.1
Nonproduction bonuses.....	1.08	2.4	1.20	2.8	0.27	0.5
Insurance.....	3.61	8.0	3.14	7.3	6.72	11.1
Life.....	0.05	0.1	0.05	0.1	0.09	0.1
Health.....	3.42	7.5	2.94	6.8	6.55	10.8
Short-term disability.....	0.09	0.2	0.10	0.2	0.03	0.1
Long-term disability.....	0.05	0.1	0.05	0.1	0.05	0.1
Retirement and savings.....	2.37	5.2	1.50	3.5	8.07	13.3
Defined benefit.....	1.36	3.0	0.42	1.0	7.51	12.4
Defined contribution.....	1.00	2.2	1.07	2.5	0.55	0.9
Legally Required benefits.....	3.18	7.0	3.17	7.4	3.23	5.3
Social Security and Medicare.....	2.57	5.7	2.57	6.0	2.58	4.3
Social Security ⁴	2.05	4.5	2.06	4.8	1.97	3.2
Medicare.....	0.52	1.2	0.51	1.2	0.62	1.0
Federal unemployment insurance.....	0.02	0.1	0.03	0.1	— ⁵	— ⁶
State unemployment insurance.....	0.13	0.3	0.14	0.3	0.07	0.1
Workers' compensation.....	0.45	1.0	0.43	1.0	0.58	1.0

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

[Dec. 2023]

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	45.42	100.0	31.29	68.9	14.13	31.1	3.41	7.5	1.56	3.4	3.61	8.0	2.37	5.2	3.18	7.0
Occupational group																
Management, professional, and related.....	72.02	100.0	48.90	67.9	23.12	32.1	6.33	8.8	2.58	3.6	5.46	7.6	4.33	6.0	4.42	6.1
Management, business and financial.....	82.10	100.0	55.29	67.3	26.81	32.7	7.97	9.7	4.01	4.9	5.87	7.1	4.02	4.9	4.95	6.0
Professional and related.....	67.50	100.0	46.03	68.2	21.46	31.8	5.60	8.3	1.94	2.9	5.28	7.8	4.47	6.6	4.17	6.2
Teachers ³	72.93	100.0	49.50	67.9	23.43	32.1	4.01	5.5	0.36	0.5	6.52	8.9	8.82	12.1	3.71	5.1
Primary, secondary, and special education school teachers.....	69.68	100.0	45.83	65.8	23.85	34.2	3.23	4.6	0.28	0.4	7.13	10.2	9.97	14.3	3.24	4.7
Registered nurses.....	72.48	100.0	48.01	66.2	24.47	33.8	7.14	9.9	3.18	4.4	5.49	7.6	3.72	5.1	4.93	6.8
Sales and office.....	33.15	100.0	23.58	71.1	9.57	28.9	2.30	7.0	0.89	2.7	2.82	8.5	1.18	3.6	2.39	7.2
Sales and related.....	31.96	100.0	24.40	76.3	7.57	23.7	1.94	6.1	0.84	2.6	1.65	5.2	0.73	2.3	2.40	7.5
Office and administrative support....	33.98	100.0	23.00	67.7	10.98	32.3	2.56	7.5	0.92	2.7	3.64	10.7	1.49	4.4	2.38	7.0
Service.....	24.62	100.0	17.89	72.6	6.74	27.4	1.29	5.2	0.58	2.4	1.66	6.8	1.14	4.6	2.06	8.4
Natural resources, construction, and maintenance.....	45.02	100.0	30.31	67.3	14.71	32.7	2.55	5.7	1.71	3.8	3.86	8.6	2.79	6.2	3.80	8.4
Construction, extraction, farming, fishing, and forestry.....	43.81	100.0	29.68	67.8	14.13	32.2	1.90	4.3	1.69	3.9	3.74	8.5	2.82	6.4	3.98	9.1
Installation, maintenance, and repair.....	46.30	100.0	30.98	66.9	15.33	33.1	3.23	7.0	1.73	3.7	3.99	8.6	2.77	6.0	3.61	7.8
Production, transportation, and material moving.....	34.76	100.0	23.58	67.8	11.18	32.2	2.11	6.1	1.57	4.5	3.33	9.6	1.32	3.8	2.85	8.2
Production.....	34.53	100.0	22.87	66.2	11.66	33.8	2.17	6.3	2.16	6.2	3.63	10.5	0.98	2.8	2.73	7.9
Transportation and material moving.....	34.89	100.0	23.99	68.8	10.90	31.2	2.08	6.0	1.22	3.5	3.15	9.0	1.52	4.3	2.93	8.4
Industry group																
Education and health services.....	51.65	100.0	35.14	68.0	16.51	32.0	4.02	7.8	1.00	1.9	4.46	8.6	3.80	7.4	3.24	6.3
Educational services.....	62.10	100.0	40.82	65.7	21.28	34.3	4.01	6.4	0.35	0.6	6.23	10.0	7.43	12.0	3.27	5.3
Elementary and secondary schools.....	60.69	100.0	39.32	64.8	21.37	35.2	3.16	5.2	0.26	0.4	6.61	10.9	8.38	13.8	2.97	4.9
Junior colleges, colleges, and universities.....	70.52	100.0	46.33	65.7	24.19	34.3	6.26	8.9	0.48	0.7	6.55	9.3	6.97	9.9	3.92	5.6
Health care and social assistance....	45.81	100.0	31.96	69.8	13.85	30.2	4.02	8.8	1.36	3.0	3.47	7.6	1.77	3.9	3.22	7.0
Hospitals.....	64.57	100.0	42.62	66.0	21.95	34.0	6.19	9.6	2.71	4.2	5.47	8.5	3.43	5.3	4.15	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
 [Dec. 2023]

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. . . .	60.56	100.0	37.53	62.0	23.03	38.0	4.43	7.3	0.59	1.0	6.72	11.1	8.07	13.3	3.23	5.3
Occupational group																
Management, professional, and related.....	72.08	100.0	46.10	64.0	25.97	36.0	4.89	6.8	0.45	0.6	7.30	10.1	9.73	13.5	3.61	5.0
Professional and related.....	69.93	100.0	45.03	64.4	24.90	35.6	4.33	6.2	0.43	0.6	7.26	10.4	9.39	13.4	3.48	5.0
Teachers ²	78.97	100.0	52.09	66.0	26.88	34.0	3.72	4.7	0.30	0.4	7.78	9.9	11.42	14.5	3.66	4.6
Primary, secondary, and special education school teachers.....	78.16	100.0	50.73	64.9	27.42	35.1	3.36	4.3	0.28	0.4	8.24	10.5	12.12	15.5	3.42	4.4
Sales and office.....	42.11	100.0	24.33	57.8	17.78	42.2	3.67	8.7	0.36	0.9	6.38	15.2	4.91	11.7	2.46	5.8
Office and administrative support....	42.31	100.0	24.38	57.6	17.92	42.4	3.69	8.7	0.36	0.9	6.46	15.3	4.95	11.7	2.46	5.8
Service.....	45.34	100.0	26.03	57.4	19.30	42.6	3.77	8.3	0.98	2.2	5.35	11.8	6.48	14.3	2.71	6.0
Industry group																
Education and health services.....	63.05	100.0	40.29	63.9	22.76	36.1	3.99	6.3	0.41	0.6	6.86	10.9	8.36	13.3	3.14	5.0
Educational services.....	64.50	100.0	41.40	64.2	23.10	35.8	3.79	5.9	0.30	0.5	6.96	10.8	8.93	13.8	3.13	4.8
Elementary and secondary schools.....	62.47	100.0	40.10	64.2	22.38	35.8	3.12	5.0	0.26	0.4	6.95	11.1	9.09	14.6	2.95	4.7
Junior colleges, colleges, and universities.....	70.36	100.0	45.14	64.2	25.22	35.8	5.74	8.2	0.38	0.5	6.97	9.9	8.50	12.1	3.62	5.2
Health care and social assistance....	54.25	100.0	33.55	61.8	20.70	38.2	5.21	9.6	1.09	2.0	6.28	11.6	4.90	9.0	3.23	6.0
Hospitals.....	56.76	100.0	35.82	63.1	20.93	36.9	5.41	9.5	1.24	2.2	6.23	11.0	4.70	8.3	3.36	5.9
Public administration.....	58.91	100.0	34.15	58.0	24.76	42.0	5.43	9.2	0.90	1.5	6.69	11.4	8.28	14.1	3.46	5.9

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

[Dec. 2023]

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.....	43.11	100.0	30.33	70.4	12.77	29.6	3.26	7.6	1.71	4.0	3.14	7.3	1.50	3.5	3.17	7.4	
Occupational group																	
Management, professional, and related occupations.....	72.00	100.0	49.72	69.1	22.28	30.9	6.76	9.4	3.21	4.5	4.92	6.8	2.74	3.8	4.65	6.5	
Management, business, and financial occupations.....	81.72	100.0	55.56	68.0	26.15	32.0	7.92	9.7	4.40	5.4	5.68	7.0	3.13	3.8	5.02	6.1	
Professional and related occupations.....	66.53	100.0	46.43	69.8	20.09	30.2	6.10	9.2	2.53	3.8	4.49	6.8	2.51	3.8	4.45	6.7	
Sales and office occupations.....	32.30	100.0	23.50	72.8	8.80	27.2	2.18	6.7	0.94	2.9	2.48	7.7	0.83	2.6	2.38	7.4	
Sales and related occupations.....	31.94	100.0	24.41	76.4	7.53	23.6	1.93	6.0	0.84	2.6	1.64	5.1	0.72	2.2	2.40	7.5	
Office and administrative support occupations.....	32.60	100.0	22.77	69.8	9.83	30.2	2.37	7.3	1.02	3.1	3.17	9.7	0.91	2.8	2.36	7.2	
Service occupations.....	21.55	100.0	16.68	77.4	4.87	22.6	0.92	4.3	0.52	2.4	1.12	5.2	0.35	1.6	1.96	9.1	
Natural resources, construction, and maintenance occupations.....	44.47	100.0	30.30	68.1	14.18	31.9	2.38	5.3	1.77	4.0	3.63	8.2	2.56	5.7	3.85	8.6	
Construction, extraction, farming, fishing, and forestry occupations..	43.19	100.0	29.66	68.7	13.54	31.3	1.68	3.9	1.77	4.1	3.46	8.0	2.58	6.0	4.04	9.4	
Installation, maintenance, and repair occupations.....	45.82	100.0	30.97	67.6	14.85	32.4	3.11	6.8	1.77	3.9	3.80	8.3	2.53	5.5	3.64	7.9	
Production, transportation, and material moving occupations.....	34.34	100.0	23.45	68.3	10.89	31.7	2.07	6.0	1.59	4.6	3.22	9.4	1.17	3.4	2.84	8.3	
Production occupations.....	34.20	100.0	22.72	66.4	11.48	33.6	2.12	6.2	2.17	6.3	3.57	10.5	0.89	2.6	2.72	8.0	
Transportation and material moving occupations.....	34.43	100.0	23.89	69.4	10.54	30.6	2.04	5.9	1.24	3.6	3.00	8.7	1.35	3.9	2.92	8.5	
Industry and occupational group																	
Goods-producing industries ²	44.75	100.0	30.31	67.7	14.44	32.3	2.82	6.3	2.37	5.3	3.88	8.7	1.82	4.1	3.55	7.9	
Management, professional, and related occupations.....	71.24	100.0	48.75	68.4	22.49	31.6	6.15	8.6	3.62	5.1	4.96	7.0	2.97	4.2	4.79	6.7	
Management, business, and financial occupations.....	74.56	100.0	51.77	69.4	22.80	30.6	6.31	8.5	3.83	5.1	4.90	6.6	2.76	3.7	5.00	6.7	
Professional and related occupations.....	66.96	100.0	44.85	67.0	22.10	33.0	5.95	8.9	3.36	5.0	5.03	7.5	3.24	4.8	4.52	6.7	
Sales and office occupations.....	41.55	100.0	30.10	72.5	11.44	27.5	2.61	6.3	1.57	3.8	3.23	7.8	0.97	2.3	3.06	7.4	
Office and administrative support occupations.....	34.77	100.0	24.68	71.0	10.09	29.0	2.19	6.3	1.32	3.8	3.11	9.0	0.79	2.3	2.67	7.7	
Natural resources, construction, and maintenance occupations.....	44.39	100.0	30.12	67.9	14.27	32.1	1.96	4.4	2.06	4.6	3.65	8.2	2.60	5.9	4.00	9.0	
Construction, extraction, farming, fishing and forestry occupations.....	42.90	100.0	29.50	68.8	13.40	31.2	1.62	3.8	1.83	4.3	3.40	7.9	2.55	5.9	4.01	9.4	
Installation, maintenance, and repair occupations.....	49.01	100.0	32.06	65.4	16.95	34.6	3.02	6.2	2.79	5.7	4.42	9.0	2.76	5.6	3.96	8.1	
Production, transportation, and material moving occupations.....	35.53	100.0	23.29	65.6	12.24	34.4	2.19	6.2	2.33	6.5	3.85	10.8	1.01	2.8	2.86	8.1	
Production occupations.....	35.54	100.0	23.13	65.1	12.40	34.9	2.25	6.3	2.44	6.9	3.96	11.1	0.95	2.7	2.80	7.9	

See footnotes at end of table.

Table 4. Employer Costs for Employee Compensation for private industry workers by occupational and industry group — Continued
 [Dec. 2023]

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
Transportation and material moving occupations.....	35.51	100.0	23.89	67.3	11.61	32.7	1.97	5.6	1.88	5.3	3.42	9.6	1.25	3.5	3.09	8.7
Construction industry.....	46.50	100.0	32.66	70.2	13.84	29.8	2.22	4.8	1.93	4.1	3.38	7.3	2.25	4.8	4.07	8.7
Manufacturing industry.....	43.68	100.0	28.91	66.2	14.76	33.8	3.22	7.4	2.60	5.9	4.17	9.6	1.55	3.5	3.23	7.4
Management, professional, and related occupations.....	72.69	100.0	49.09	67.5	23.61	32.5	6.59	9.1	3.55	4.9	5.33	7.3	3.39	4.7	4.75	6.5
Management, business, and financial occupations.....	77.56	100.0	53.10	68.5	24.46	31.5	7.03	9.1	3.67	4.7	5.49	7.1	3.28	4.2	4.99	6.4
Professional and related occupations.....	68.47	100.0	45.60	66.6	22.86	33.4	6.21	9.1	3.44	5.0	5.18	7.6	3.49	5.1	4.54	6.6
Sales and office occupations.....	39.58	100.0	27.58	69.7	12.01	30.3	2.94	7.4	1.76	4.4	3.40	8.6	1.11	2.8	2.81	7.1
Office and administrative support occupations.....	34.40	100.0	23.80	69.2	10.60	30.8	2.41	7.0	1.47	4.3	3.36	9.8	0.92	2.7	2.44	7.1
Natural resources, construction, and maintenance occupations..	48.72	100.0	31.23	64.1	17.48	35.9	3.32	6.8	3.19	6.5	5.03	10.3	2.19	4.5	3.76	7.7
Installation, maintenance, and repair occupations.....	49.17	100.0	31.74	64.6	17.43	35.4	3.56	7.2	3.10	6.3	5.00	10.2	2.01	4.1	3.76	7.6
Production, transportation, and material moving occupations....	34.89	100.0	22.68	65.0	12.22	35.0	2.22	6.4	2.38	6.8	3.88	11.1	0.97	2.8	2.77	7.9
Production occupations.....	35.15	100.0	22.74	64.7	12.41	35.3	2.26	6.4	2.49	7.1	3.97	11.3	0.95	2.7	2.75	7.8
Transportation and material moving occupations.....	33.66	100.0	22.37	66.5	11.29	33.5	2.04	6.1	1.90	5.6	3.46	10.3	1.06	3.1	2.84	8.4
Aircraft manufacturing industry....	75.86	100.0	47.20	62.2	28.66	37.8	6.86	9.0	4.63	6.1	7.50	9.9	4.62	6.1	5.05	6.7
Service-providing industries ³	42.78	100.0	30.34	70.9	12.44	29.1	3.34	7.8	1.58	3.7	2.99	7.0	1.43	3.4	3.09	7.2
Management, professional, and related occupations.....	72.08	100.0	49.83	69.1	22.25	30.9	6.82	9.5	3.16	4.4	4.92	6.8	2.71	3.8	4.64	6.4
Management, business, and financial occupations.....	82.98	100.0	56.23	67.8	26.75	32.2	8.21	9.9	4.50	5.4	5.82	7.0	3.20	3.9	5.02	6.0
Professional and related occupations.....	66.50	100.0	46.55	70.0	19.95	30.0	6.11	9.2	2.48	3.7	4.45	6.7	2.46	3.7	4.45	6.7
Sales and office occupations.....	31.59	100.0	22.99	72.8	8.60	27.2	2.14	6.8	0.89	2.8	2.42	7.7	0.81	2.6	2.33	7.4
Sales and related occupations....	30.73	100.0	23.50	76.5	7.23	23.5	1.85	6.0	0.79	2.6	1.57	5.1	0.68	2.2	2.33	7.6
Office and administrative support occupations.....	32.34	100.0	22.54	69.7	9.80	30.3	2.40	7.4	0.98	3.0	3.18	9.8	0.93	2.9	2.32	7.2
Service occupations.....	21.56	100.0	16.69	77.4	4.87	22.6	0.92	4.3	0.52	2.4	1.12	5.2	0.35	1.6	1.96	9.1
Natural resources, construction, and maintenance occupations.....	44.60	100.0	30.56	68.5	14.03	31.5	3.02	6.8	1.32	3.0	3.60	8.1	2.49	5.6	3.61	8.1
Installation, maintenance, and repair occupations.....	44.42	100.0	30.49	68.6	13.93	31.4	3.15	7.1	1.33	3.0	3.53	7.9	2.43	5.5	3.50	7.9
Production, transportation, and material moving occupations.....	33.66	100.0	23.54	69.9	10.12	30.1	2.00	5.9	1.17	3.5	2.86	8.5	1.27	3.8	2.83	8.4
Production occupations.....	29.88	100.0	21.37	71.5	8.50	28.5	1.71	5.7	1.28	4.3	2.34	7.8	0.70	2.3	2.48	8.3
Transportation and material moving occupations.....	34.28	100.0	23.89	69.7	10.39	30.3	2.04	6.0	1.15	3.4	2.94	8.6	1.36	4.0	2.89	8.4
Trade, transportation, and utilities industry.....	35.91	100.0	25.78	71.8	10.13	28.2	2.34	6.5	1.08	3.0	2.58	7.2	1.32	3.7	2.82	7.8

See footnotes at end of table.

Table 4. Employer Costs for Employee Compensation for private industry workers by occupational and industry group — Continued
 [Dec. 2023]

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
Management, professional, and related occupations.....	67.72	100.0	48.17	71.1	19.55	28.9	5.93	8.8	2.26	3.3	4.20	6.2	2.62	3.9	4.53	6.7
Management, business, and financial occupations.....	78.92	100.0	55.67	70.5	23.25	29.5	7.18	9.1	3.02	3.8	4.99	6.3	2.97	3.8	5.10	6.5
Professional and related occupations.....	56.85	100.0	40.90	71.9	15.96	28.1	4.72	8.3	1.53	2.7	3.43	6.0	2.29	4.0	3.98	7.0
Sales and office occupations.....	27.48	100.0	20.90	76.0	6.58	24.0	1.54	5.6	0.64	2.3	1.60	5.8	0.64	2.3	2.16	7.9
Sales and related occupations..	26.15	100.0	20.40	78.0	5.75	22.0	1.35	5.2	0.59	2.3	1.20	4.6	0.52	2.0	2.09	8.0
Office and administrative support occupations.....	32.39	100.0	22.73	70.2	9.66	29.8	2.25	7.0	0.82	2.5	3.05	9.4	1.09	3.4	2.44	7.5
Service occupations.....	22.39	100.0	17.03	76.1	5.36	23.9	0.96	4.3	0.60	2.7	1.24	5.6	0.58	2.6	1.98	8.8
Natural resources, construction, and maintenance occupations...	50.79	100.0	34.40	67.7	16.38	32.3	3.79	7.5	1.70	3.3	4.03	7.9	2.91	5.7	3.95	7.8
Installation, maintenance, and repair occupations.....	50.89	100.0	34.61	68.0	16.28	32.0	3.81	7.5	1.70	3.3	3.98	7.8	2.84	5.6	3.95	7.8
Production, transportation, and material moving occupations....	36.60	100.0	25.27	69.1	11.32	30.9	2.27	6.2	1.23	3.4	3.19	8.7	1.59	4.4	3.04	8.3
Transportation and material moving occupations.....	36.72	100.0	25.36	69.1	11.36	30.9	2.27	6.2	1.21	3.3	3.20	8.7	1.63	4.4	3.05	8.3
Wholesale trade industry.....	48.43	100.0	34.33	70.9	14.10	29.1	3.77	7.8	1.78	3.7	3.39	7.0	1.61	3.3	3.55	7.3
Sales and office occupations. ...	49.49	100.0	36.20	73.2	13.28	26.8	3.74	7.6	1.31	2.6	3.23	6.5	1.54	3.1	3.46	7.0
Office and administrative support occupations.....	33.15	100.0	23.65	71.3	9.50	28.7	2.39	7.2	0.92	2.8	2.92	8.8	0.81	2.4	2.47	7.4
Production, transportation, and material moving occupations.....	31.81	100.0	22.00	69.2	9.81	30.8	1.96	6.2	1.33	4.2	2.83	8.9	0.90	2.8	2.79	8.8
Transportation and material moving occupations.....	31.71	100.0	21.91	69.1	9.80	30.9	1.93	6.1	1.29	4.1	2.79	8.8	0.98	3.1	2.81	8.9
Retail trade industry.....	25.08	100.0	19.30	76.9	5.78	23.1	1.27	5.1	0.61	2.4	1.35	5.4	0.48	1.9	2.07	8.2
Sales and office occupations. ...	21.97	100.0	17.37	79.1	4.60	20.9	0.97	4.4	0.48	2.2	1.00	4.6	0.32	1.5	1.83	8.3
Sales and related occupations.....	21.39	100.0	17.05	79.7	4.34	20.3	0.89	4.1	0.46	2.1	0.90	4.2	0.30	1.4	1.80	8.4
Office and administrative support occupations.....	27.71	100.0	20.55	74.2	7.16	25.8	1.76	6.4	0.68	2.5	2.02	7.3	0.58	2.1	2.12	7.7
Production, transportation, and material moving occupations.....	23.65	100.0	17.47	73.9	6.18	26.1	1.18	5.0	0.70	3.0	1.66	7.0	0.60	2.5	2.05	8.6
Transportation and material moving occupations.....	23.36	100.0	17.27	73.9	6.09	26.1	1.15	4.9	0.70	3.0	1.63	7.0	0.59	2.5	2.02	8.7
Transportation and warehousing industry.....	47.45	100.0	32.02	67.5	15.43	32.5	3.26	6.9	1.49	3.1	4.36	9.2	2.55	5.4	3.77	7.9
Utilities industry.....	76.91	100.0	47.95	62.3	28.96	37.7	7.15	9.3	2.42	3.1	7.36	9.6	6.77	8.8	5.26	6.8
Information industry.....	74.85	100.0	48.25	64.5	26.60	35.5	7.66	10.2	3.65	4.9	6.67	8.9	3.94	5.3	4.67	6.2
Management, professional, and related occupations.....	92.94	100.0	60.84	65.5	32.11	34.5	10.18	11.0	5.03	5.4	7.55	8.1	3.64	3.9	5.70	6.1

See footnotes at end of table.

Table 4. Employer Costs for Employee Compensation for private industry workers by occupational and industry group — Continued
 [Dec. 2023]

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 related occupations.....	88.91	100.0	58.29	65.6	30.62	34.4	9.75	11.0	4.55	5.1	7.31	8.2	3.44	3.9	5.57	6.3
Sales and office occupations.....	49.88	100.0	32.43	65.0	17.44	35.0	4.39	8.8	1.96	3.9	5.37	10.8	2.53 ⁴	5.1	3.21	6.4
Financial activities industry.....	58.15	100.0	38.47	66.2	19.67	33.8	5.35	9.2	3.62	6.2	4.97	8.5	2.08	3.6	3.66	6.3
Management, professional, and related occupations.....	86.12	100.0	56.00	65.0	30.12	35.0	8.53	9.9	6.45	7.5	6.62	7.7	3.39	3.9	5.13	6.0
Management, business, and financial occupations.....	86.70	100.0	56.47	65.1	30.22	34.9	8.50	9.8	6.78	7.8	6.56	7.6	3.30	3.8	5.09	5.9
Professional and related occupations.....	84.17	100.0	54.41	64.6	29.76	35.4	8.65	10.3	5.34	6.3	6.83	8.1	3.70	4.4	5.24	6.2
Sales and office occupations.....	40.15	100.0	27.06	67.4	13.09	32.6	3.35	8.3	1.74	4.3	4.06	10.1	1.32	3.3	2.62	6.5
Sales and related occupations..	49.97	100.0	35.30	70.6	14.67	29.4	4.21	8.4	2.21	4.4	3.35	6.7	1.71	3.4	3.20	6.4
Office and administrative support occupations.....	36.48	100.0	23.98	65.7	12.50	34.3	3.02	8.3	1.57	4.3	4.32	11.9	1.18	3.2	2.41	6.6
Finance and insurance industry. ...	66.20	100.0	43.00	64.9	23.21	35.1	6.34	9.6	4.53	6.8	5.74	8.7	2.62	4.0	3.97	6.0
Credit intermediation and related activities industry.....	60.36	100.0	39.50	65.4	20.86	34.6	5.90	9.8	3.56	5.9	5.38	8.9	2.35	3.9	3.68	6.1
Insurance carriers and related activities industry.....	60.57	100.0	39.38	65.0	21.19	35.0	5.57	9.2	3.77	6.2	5.67	9.4	2.39	3.9	3.79	6.3
Real estate and rental and leasing industry.....	37.07	100.0	26.64	71.9	10.43	28.1	2.74	7.4	1.22	3.3	2.96	8.0	0.68	1.8	2.82	7.6
Professional and business services industry.....	56.06	100.0	39.42	70.3	16.65	29.7	4.67	8.3	2.70	4.8	3.82	6.8	1.65	2.9	3.81	6.8
Management, professional, and related occupations.....	82.41	100.0	56.92	69.1	25.49	30.9	7.75	9.4	4.43	5.4	5.33	6.5	2.78	3.4	5.19	6.3
Management, business, and financial occupations.....	89.78	100.0	60.46	67.3	29.32	32.7	8.98	10.0	5.67	6.3	6.09	6.8	3.20	3.6	5.39	6.0
Professional and related occupations.....	77.57	100.0	54.59	70.4	22.97	29.6	6.95	9.0	3.62	4.7	4.84	6.2	2.51	3.2	5.06	6.5
Sales and office occupations.....	36.95	100.0	26.82	72.6	10.13	27.4	2.65	7.2	1.16	3.1	2.95	8.0	0.77	2.1	2.60	7.0
Office and administrative support occupations.....	32.31	100.0	23.05	71.3	9.26	28.7	2.27	7.0	1.16	3.6	2.88	8.9	0.65	2.0	2.30	7.1
Service occupations.....	26.14	100.0	19.89	76.1	6.25	23.9	1.17	4.5	0.88	3.4	1.70	6.5	0.22	0.8	2.28	8.7
Production, transportation, and material moving occupations....	27.32	100.0	19.94	73.0	7.39	27.0	1.23	4.5	1.26	4.6	2.14	7.8	0.43	1.6	2.32	8.5
Transportation and material moving occupations.....	27.05	100.0	19.79	73.1	7.27	26.9	1.13	4.2	1.21	4.5	2.21	8.2	0.35 ⁴	1.3	2.36	8.7
Professional, scientific, and technical services industry.....	72.68	100.0	50.32	69.2	22.36	30.8	6.66	9.2	3.82	5.3	4.83	6.6	2.44	3.4	4.60	6.3
Administrative and waste services industry.....	33.26	100.0	24.69	74.2	8.57	25.8	1.80	5.4	1.22	3.7	2.25	6.8	0.56	1.7	2.74	8.2
Education and health services industry.....	46.28	100.0	32.71	70.7	13.57	29.3	4.03	8.7	1.28	2.8	3.33	7.2	1.65	3.6	3.28	7.1
Management, professional, and related occupations.....	62.01	100.0	43.61	70.3	18.40	29.7	5.82	9.4	1.76	2.8	4.23	6.8	2.44	3.9	4.16	6.7

See footnotes at end of table.

Table 4. Employer Costs for Employee Compensation for private industry workers by occupational and industry group — Continued
 [Dec. 2023]

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
Management, business, and financial occupations.....	74.34	100.0	52.25	70.3	22.09	29.7	7.88	10.6	1.45	1.9	5.12	6.9	3.20	4.3	4.44	6.0
Professional and related occupations.....	60.44	100.0	42.52	70.3	17.93	29.7	5.55	9.2	1.80	3.0	4.12	6.8	2.34	3.9	4.12	6.8
Sales and office occupations.....	30.34	100.0	21.63	71.3	8.70	28.7	2.33	7.7	0.47	1.5	2.84	9.4	0.75	2.5	2.31	7.6
Office and administrative support occupations.....	30.30	100.0	21.61	71.3	8.69	28.7	2.33	7.7	0.47	1.6	2.84	9.4	0.75	2.5	2.31	7.6
Service occupations.....	26.04	100.0	18.67	71.7	7.37	28.3	1.66	6.4	0.82	3.1	2.01	7.7	0.70	2.7	2.18	8.4
Educational services industry.....	54.20	100.0	38.92	71.8	15.28	28.2	4.70	8.7	0.51	0.9	3.84	7.1	2.51	4.6	3.71	6.9
Management, professional, and related occupations.....	58.99	100.0	42.52	72.1	16.46	27.9	5.19	8.8	0.53	0.9	4.03	6.8	2.71	4.6	4.00	6.8
Management, business, and financial occupations.....	67.77	100.0	47.99	70.8	19.78	29.2	7.36	10.9	0.57	0.8	4.46	6.6	3.16	4.7	4.23	6.2
Professional and related occupations.....	56.99	100.0	41.28	72.4	15.71	27.6	4.70	8.2	0.52	0.9	3.93	6.9	2.61	4.6	3.94	6.9
Sales and office occupations. ...	31.62	100.0	22.31	70.6	9.31	29.4	2.50	7.9	0.31	1.0	2.88	9.1	1.37	4.3	2.24	7.1
Office and administrative support occupations.....	31.60	100.0	22.29	70.5	9.31	29.5	2.51	8.0	0.31	1.0	2.88	9.1	1.38	4.4	2.24	7.1
Service occupations.....	32.58	100.0	22.91	70.3	9.67	29.7	2.22	6.8	0.41	1.3	2.81	8.6	1.60	4.9	2.63	8.1
Junior colleges, colleges, universities and professional schools industry.....	70.84	100.0	48.66	68.7	22.18	31.3	7.29	10.3	0.65	0.9	5.74	8.1	3.99	5.6	4.51	6.4
Health care and social assistance industry.....	45.16	100.0	31.84	70.5	13.32	29.5	3.93	8.7	1.38	3.1	3.25	7.2	1.53	3.4	3.22	7.1
Registered nurse occupations...	73.49	100.0	48.82	66.4	24.68	33.6	7.37	10.0	3.40	4.6	5.40	7.3	3.41	4.6	5.09	6.9
Management, professional, and related occupations.....	62.70	100.0	43.86	70.0	18.84	30.0	5.96	9.5	2.03	3.2	4.27	6.8	2.38	3.8	4.19	6.7
Professional and related occupations.....	61.15	100.0	42.77	69.9	18.38	30.1	5.73	9.4	2.06	3.4	4.15	6.8	2.29	3.7	4.16	6.8
Sales and office occupations. ...	30.20	100.0	21.56	71.4	8.64	28.6	2.31	7.7	0.49	1.6	2.84	9.4	0.68	2.3	2.32	7.7
Office and administrative support occupations.....	30.16	100.0	21.54	71.4	8.62	28.6	2.31	7.6	0.49	1.6	2.83	9.4	0.68	2.2	2.32	7.7
Service occupations.....	25.85	100.0	18.55	71.8	7.30	28.2	1.64	6.4	0.83	3.2	1.99	7.7	0.67	2.6	2.17	8.4
Hospitals industry.....	66.05	100.0	43.91	66.5	22.14	33.5	6.33	9.6	2.99	4.5	5.32	8.1	3.19	4.8	4.30	6.5
Management, professional, and related occupations....	78.86	100.0	52.84	67.0	26.02	33.0	7.78	9.9	3.55	4.5	5.81	7.4	3.84	4.9	5.04	6.4
Registered nurse occupations.....	74.57	100.0	48.61	65.2	25.96	34.8	7.31	9.8	3.94	5.3	5.90	7.9	3.74	5.0	5.07	6.8
Service occupations.....	33.80	100.0	21.50	63.6	12.30	36.4	2.57	7.6	1.86	5.5	3.72	11.0	1.68	5.0	2.47	7.3
Nursing and residential care facilities industry.....	30.98	100.0	22.70	73.3	8.28	26.7	2.20	7.1	0.85	2.7	2.28	7.4	0.45	1.5	2.50	8.1
Management, professional, and related occupations....	46.23	100.0	33.81	73.1	12.42	26.9	3.77	8.2	1.19	2.6	3.10	6.7	0.88	1.9	3.48	7.5
Service occupations.....	23.98	100.0	17.63	73.5	6.34	26.5	1.44	6.0	0.76	3.2	1.83	7.6	0.25	1.1	2.06	8.6
Nursing care facilities industry..	33.02	100.0	24.33	73.7	8.69	26.3	2.26	6.8	0.95	2.9	2.44	7.4	0.42	1.3	2.63	8.0

See footnotes at end of table.

Table 4. Employer Costs for Employee Compensation for private industry workers by occupational and industry group — Continued
 [Dec. 2023]

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
Management, professional, and related occupations.	46.72	100.0	35.02	75.0	11.70	25.0	3.39	7.2	1.26	2.7	2.82	6.0	0.63	1.4	3.60	7.7
Service occupations.	25.31	100.0	18.33	72.4	6.98	27.6	1.59	6.3	0.87	3.4	2.11	8.3	0.30	1.2	2.11	8.3
Leisure and hospitality industry.	19.42	100.0	15.81	81.4	3.61	18.6	0.63	3.2	0.29	1.5	0.65	3.3	0.22	1.1	1.84	9.5
Sales and office occupations.	19.17	100.0	15.66	81.7	3.51	18.3	0.70	3.6	0.27 ⁴	1.4	0.81	4.2	0.18 ⁴	1.0 ⁴	1.56	8.1
Service occupations.	17.37	100.0	14.36	82.6	3.02	17.4	0.41	2.4	0.26	1.5	0.45	2.6	0.17	1.0	1.72	9.9
Accommodation and food services industry.	17.81	100.0	14.60	82.0	3.21	18.0	0.49	2.7	0.29	1.6	0.53	3.0	0.17	1.0	1.74	9.7
Other services industry.	38.94	100.0	28.83	74.0	10.11	26.0	2.85	7.3	0.56	1.4	2.29	5.9	1.52	3.9	2.89	7.4

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, scientific, 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 equal to or greater than 30 percent.

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

[Dec. 2023]

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 workers.....	56.80	100.0	34.41	60.6	22.39	39.4	4.06	7.2	2.37	4.2	7.00	12.3	4.79	8.4	4.16	7.3
Goods-producing industries ²	57.25	100.0	33.48	58.5	23.76	41.5	3.14	5.5	3.24	5.7	8.00	14.0	5.05	8.8	4.35	7.6
Manufacturing industry.....	49.69	100.0	28.33	57.0	21.36	43.0	3.44	6.9	3.89	7.8	7.79	15.7	2.60	5.2	3.65	7.3
Service-providing industries ³	56.60	100.0	34.83	61.5	21.77	38.5	4.48	7.9	1.99	3.5	6.56	11.6	4.68	8.3	4.07	7.2
Trade, transportation, and utilities industry.....	55.94	100.0	34.86	62.3	21.08	37.7	4.08	7.3	1.84	3.3	6.33	11.3	4.75	8.5	4.09	7.3
Retail trade industry.....	27.20	100.0	17.46	64.2	9.73	35.8	1.58	5.8	0.73	2.7	3.37	12.4	1.87	6.9	2.19	8.0
Transportation and warehousing industry.....	65.62	100.0	41.26	62.9	24.36	37.1	4.87	7.4	2.17	3.3	7.06	10.8	5.57	8.5	4.69	7.2
Education and health services industry.....	66.41	100.0	40.81	61.5	25.60	38.5	6.24	9.4	2.69	4.1	7.19	10.8	4.90	7.4	4.58	6.9
Health care and social assistance industry.....	66.26	100.0	40.45	61.0	25.81	39.0	6.31	9.5	2.90	4.4	7.11	10.7	4.91	7.4	4.59	6.9
Nonunion workers.....	41.86	100.0	29.96	71.6	11.90	28.4	3.18	7.6	1.65	3.9	2.79	6.7	1.20	2.9	3.08	7.4
Goods-producing industries ²	42.43	100.0	29.72	70.0	12.71	30.0	2.77	6.5	2.21	5.2	3.11	7.3	1.22	2.9	3.40	8.0
Manufacturing industries.....	42.63	100.0	29.02	68.1	13.62	31.9	3.18	7.5	2.37	5.6	3.55	8.3	1.37	3.2	3.16	7.4
Service-providing industries ³	41.76	100.0	30.01	71.9	11.75	28.1	3.26	7.8	1.55	3.7	2.73	6.5	1.19	2.9	3.02	7.2
Trade, transportation, and utilities industries.....	33.06	100.0	24.49	74.1	8.58	25.9	2.09	6.3	0.97	2.9	2.04	6.2	0.83	2.5	2.64	8.0
Retail trade industries.....	24.95	100.0	19.41	77.8	5.54	22.2	1.25	5.0	0.60	2.4	1.23	4.9	0.40	1.6	2.06	8.3
Transportation and warehousing industries.....	38.21	100.0	27.32	71.5	10.90	28.5	2.45	6.4	1.15	3.0	2.99	7.8	1.02	2.7	3.30	8.6
Education and health services industries.....	44.62	100.0	32.05	71.8	12.57	28.2	3.85	8.6	1.16	2.6	3.01	6.7	1.39	3.1	3.18	7.1
Health care and social assistance industries.....	43.35	100.0	31.10	71.7	12.25	28.3	3.73	8.6	1.25	2.9	2.92	6.7	1.24	2.9	3.11	7.2
Full-time workers.....	49.25	100.0	33.89	68.8	15.36	31.2	4.00	8.1	2.10	4.3	3.94	8.0	1.85	3.8	3.47	7.0
Occupational group																
Management, professional and related occupations.....	74.16	100.0	50.65	68.3	23.51	31.7	7.15	9.6	3.41	4.6	5.35	7.2	2.91	3.9	4.70	6.3
Management, business, and financial occupations.....	82.59	100.0	56.06	67.9	26.53	32.1	8.04	9.7	4.47	5.4	5.78	7.0	3.18	3.9	5.06	6.1
Professional and related occupations.....	68.64	100.0	47.10	68.6	21.54	31.4	6.57	9.6	2.71	3.9	5.07	7.4	2.73	4.0	4.46	6.5
Sales and office occupations.....	37.47	100.0	26.44	70.6	11.03	29.4	2.83	7.6	1.19	3.2	3.30	8.8	1.07	2.9	2.63	7.0
Sales and related occupations.....	43.16	100.0	31.87	73.8	11.29	26.2	3.15	7.3	1.30	3.0	2.70	6.3	1.14	2.6	3.00	6.9
Office and administrative support occupations.....	34.40	100.0	23.52	68.4	10.88	31.6	2.66	7.7	1.13	3.3	3.62	10.5	1.04	3.0	2.43	7.1
Service occupations.....	25.57	100.0	18.74	73.3	6.83	26.7	1.45	5.7	0.80	3.1	1.93	7.6	0.53	2.1	2.11	8.3
Natural resources, construction, and maintenance occupations.....	45.29	100.0	30.64	67.7	14.65	32.3	2.46	5.4	1.83	4.0	3.80	8.4	2.68	5.9	3.88	8.6
Construction, extraction, farming, fishing, and forestry occupations.....	43.62	100.0	29.78	68.3	13.84	31.7	1.71	3.9	1.79	4.1	3.60	8.3	2.67	6.1	4.06	9.3

See footnotes at end of table.

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

[Dec. 2023]

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
Installation, maintenance, and repair occupations.....	47.07	100.0	31.55	67.0	15.52	33.0	3.27	6.9	1.87	4.0	4.01	8.5	2.68	5.7	3.69	7.8
Production, transportation, and material moving occupations.....	37.06	100.0	24.92	67.2	12.14	32.8	2.34	6.3	1.84	5.0	3.67	9.9	1.33	3.6	2.97	8.0
Production occupations.....	34.87	100.0	23.05	66.1	11.82	33.9	2.19	6.3	2.23	6.4	3.71	10.6	0.93	2.7	2.76	7.9
Transportation and material moving occupations.....	38.86	100.0	26.45	68.1	12.41	31.9	2.46	6.3	1.51	3.9	3.64	9.4	1.65	4.3	3.14	8.1
Industry group																
Goods-producing industries ²	45.33	100.0	30.59	67.5	14.73	32.5	2.89	6.4	2.42	5.3	3.98	8.8	1.87	4.1	3.57	7.9
Construction industry.....	47.23	100.0	33.01	69.9	14.21	30.1	2.29	4.9	1.96	4.2	3.52	7.4	2.35	5.0	4.09	8.7
Manufacturing industry.....	44.21	100.0	29.19	66.0	15.01	34.0	3.28	7.4	2.64	6.0	4.26	9.6	1.58	3.6	3.26	7.4
Service-providing industries ³	50.30	100.0	34.77	69.1	15.53	30.9	4.30	8.5	2.01	4.0	3.93	7.8	1.85	3.7	3.44	6.8
Trade, transportation, and utilities industry.....	43.98	100.0	30.76	69.9	13.22	30.1	3.25	7.4	1.43	3.3	3.48	7.9	1.80	4.1	3.26	7.4
Information industry.....	78.90	100.0	50.58	64.1	28.33	35.9	8.18	10.4	3.88	4.9	7.15	9.1	4.22	5.4	4.89	6.2
Financial activities industry.....	60.13	100.0	39.56	65.8	20.57	34.2	5.61	9.3	3.81	6.3	5.22	8.7	2.18	3.6	3.74	6.2
Professional and business services industry.....	59.18	100.0	41.07	69.4	18.11	30.6	5.17	8.7	2.92	4.9	4.27	7.2	1.85	3.1	3.91	6.6
Education and health services industry.....	48.99	100.0	33.87	69.1	15.12	30.9	4.50	9.2	1.40	2.8	4.02	8.2	1.88	3.8	3.33	6.8
Leisure and hospitality industry. . .	25.19	100.0	19.35	76.8	5.84	23.2	1.24	4.9	0.53	2.1	1.49	5.9	0.45	1.8	2.13	8.4
Other services industry.....	46.04	100.0	33.17	72.0	12.87	28.0	3.77	8.2	0.71	1.6	3.08	6.7	2.05	4.5	3.25	7.1
Part-time workers.....	23.87	100.0	19.20	80.4	4.67	19.6	0.93	3.9	0.49	2.1	0.63	2.6	0.39	1.6	2.22	9.3
Occupational group																
Management, professional and related occupations.....	54.18	100.0	42.09	77.7	12.09	22.3	3.55	6.6	1.56	2.9	1.37	2.5	1.31	2.4	4.29	7.9
Professional and related occupations.....	55.26	100.0	42.88	77.6	12.38	22.4	3.64	6.6	1.61	2.9	1.40	2.5	1.35	2.4	4.38	7.9
Sales and office occupations.....	19.20	100.0	16.05	83.6	3.15	16.4	0.51	2.6	0.29	1.5	0.40	2.1	0.20	1.0	1.75	9.1
Sales and related occupations. . .	17.65	100.0	14.91	84.5	2.74	15.5	0.38	2.1	0.25	1.4	0.28	1.6	0.18	1.0	1.64	9.3
Office and administrative support occupations.....	22.78	100.0	18.68	82.0	4.10	18.0	0.80	3.5	0.38	1.6	0.68	3.0	0.24	1.0	2.01	8.8
Service occupations.....	17.44	100.0	14.57	83.5	2.87	16.5	0.38	2.2	0.24	1.4	0.28	1.6	0.17	1.0	1.80	10.3
Production, transportation, and material moving occupations.....	23.60	100.0	17.65	74.8	5.95	25.2	0.99	4.2	0.61	2.6	1.42	6.0	0.57	2.4	2.35	10.0
Transportation and material moving occupations.....	23.91	100.0	17.82	74.5	6.09	25.5	1.03	4.3	0.59	2.5	1.48	6.2	0.61	2.6	2.38	9.9
Industry group																
Service-providing industries ³	23.82	100.0	19.16	80.4	4.66	19.6	0.94	3.9	0.48	2.0	0.63	2.7	0.39	1.7	2.21	9.3
Trade, transportation, and utilities industry.....	21.14	100.0	16.66	78.8	4.48	21.2	0.68	3.2	0.44	2.1	0.92	4.4	0.43	2.1	2.00	9.5

See footnotes at end of table.

Table 5. Employer Costs for Employee Compensation for private industry workers by bargaining and work status — Continued
 [Dec. 2023]

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 business services industry.....	32.60	100.0	26.99	82.8	5.61	17.2	0.91	2.8 ⁴	1.07	3.3	0.39 ⁴	1.2 ⁴	0.20	0.6 ⁴	3.05	9.4
Education and health services industry.....	37.90	100.0	29.15	76.9	8.76	23.1	2.57	6.8	0.90	2.4	1.17	3.1	0.97	2.6	3.15	8.3
Leisure and hospitality industry. ...	15.60	100.0	13.46	86.3	2.14	13.7	0.21	1.4	0.13	0.8	0.09	0.5	0.07	0.4	1.65	10.6

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 equal to or greater than 30 percent.

Table 6. Employer Costs for Employee Compensation for private industry workers by establishment size and industry group

[Dec. 2023]

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.....	43.11	100.0	30.33	70.4	12.77	29.6	3.26	7.6	1.71	4.0	3.14	7.3	1.50	3.5	3.17	7.4
1-99 workers.....	34.71	100.0	25.80	74.3	8.90	25.7	2.17	6.2	1.01	2.9	2.12	6.1	0.84	2.4	2.76	8.0
1-49 workers.....	33.98	100.0	25.53	75.1	8.45	24.9	2.07	6.1	0.93	2.7	1.96	5.8	0.76	2.2	2.73	8.0
50-99 workers.....	36.99	100.0	26.67	72.1	10.32	27.9	2.48	6.7	1.25	3.4	2.61	7.1	1.12	3.0	2.87	7.8
100 workers or more.....	52.95	100.0	35.64	67.3	17.30	32.7	4.53	8.6	2.53	4.8	4.34	8.2	2.26	4.3	3.64	6.9
100-499 workers.....	45.32	100.0	31.54	69.6	13.78	30.4	3.65	8.0	1.76	3.9	3.54	7.8	1.61	3.6	3.22	7.1
500 workers or more.....	62.73	100.0	40.90	65.2	21.82	34.8	5.67	9.0	3.51	5.6	5.36	8.5	3.10	4.9	4.19	6.7
Goods-producing industries ²	44.75	100.0	30.31	67.7	14.44	32.3	2.82	6.3	2.37	5.3	3.88	8.7	1.82	4.1	3.55	7.9
1-99 workers.....	39.09	100.0	28.22	72.2	10.87	27.8	1.96	5.0	1.57	4.0	2.63	6.7	1.28	3.3	3.43	8.8
1-49 workers.....	38.26	100.0	27.94	73.0	10.32	27.0	1.83	4.8	1.42	3.7	2.38	6.2	1.22	3.2	3.46	9.0
50-99 workers.....	41.00	100.0	28.87	70.4	12.13	29.6	2.27	5.5	1.91	4.7	3.21	7.8	1.40	3.4	3.35	8.2
100 workers or more.....	49.60	100.0	32.10	64.7	17.51	35.3	3.56	7.2	3.07	6.2	4.94	10.0	2.28	4.6	3.65	7.4
100-499 workers.....	45.30	100.0	30.39	67.1	14.91	32.9	3.09	6.8	2.22	4.9	4.25	9.4	1.87	4.1	3.47	7.7
500 workers or more.....	55.63	100.0	34.49	62.0	21.14	38.0	4.22	7.6	4.25	7.6	5.91	10.6	2.86	5.1	3.90	7.0
Manufacturing industry.....	43.68	100.0	28.91	66.2	14.76	33.8	3.22	7.4	2.60	5.9	4.17	9.6	1.55	3.5	3.23	7.4
1-99 workers.....	34.90	100.0	25.22	72.3	9.68	27.7	2.22	6.3	1.28	3.7	2.70	7.7	0.62	1.8	2.87	8.2
1-49 workers.....	32.92	100.0	24.25	73.7	8.67	26.3	2.06	6.3	1.02	3.1	2.32	7.0	0.49	1.5	2.78	8.4
50-99 workers.....	37.98	100.0	26.73	70.4	11.26	29.6	2.45	6.5	1.67	4.4	3.29	8.7	0.83	2.2	3.01	7.9
100 workers or more.....	48.27	100.0	30.85	63.9	17.43	36.1	3.74	7.7	3.29	6.8	4.94	10.2	2.03	4.2	3.42	7.1
100-499 workers.....	42.13	100.0	28.13	66.8	14.00	33.2	3.17	7.5	2.25	5.4	4.01	9.5	1.43	3.4	3.13	7.4
500 workers or more.....	55.21	100.0	33.92	61.4	21.29	38.6	4.38	7.9	4.45	8.1	6.00	10.9	2.71	4.9	3.75	6.8
Service-providing industries ³	42.78	100.0	30.34	70.9	12.44	29.1	3.34	7.8	1.58	3.7	2.99	7.0	1.43	3.4	3.09	7.2
1-99 workers.....	33.99	100.0	25.41	74.8	8.58	25.2	2.20	6.5	0.92	2.7	2.03	6.0	0.77	2.3	2.65	7.8
1-49 workers.....	33.34	100.0	25.17	75.5	8.17	24.5	2.11	6.3	0.86	2.6	1.90	5.7	0.69	2.1	2.62	7.9
50-99 workers.....	36.13	100.0	26.20	72.5	9.93	27.5	2.52	7.0	1.11	3.1	2.48	6.9	1.06	2.9	2.77	7.7
100 workers or more.....	53.74	100.0	36.49	67.9	17.25	32.1	4.76	8.9	2.40	4.5	4.19	7.8	2.26	4.2	3.64	6.8
100-499 workers.....	45.32	100.0	31.83	70.2	13.50	29.8	3.78	8.4	1.65	3.6	3.36	7.4	1.55	3.4	3.16	7.0
500 workers or more.....	64.32	100.0	42.34	65.8	21.98	34.2	5.99	9.3	3.34	5.2	5.24	8.1	3.15	4.9	4.25	6.6
Trade, transportation, and utilities industry.....	35.91	100.0	25.78	71.8	10.13	28.2	2.34	6.5	1.08	3.0	2.58	7.2	1.32	3.7	2.82	7.8
1-99 workers.....	32.21	100.0	24.36	75.6	7.85	24.4	1.87	5.8	0.75	2.3	1.91	5.9	0.70	2.2	2.62	8.1
1-49 workers.....	31.77	100.0	24.37	76.7	7.40	23.3	1.79	5.6	0.69	2.2	1.72	5.4	0.61	1.9	2.58	8.1
50-99 workers.....	33.74	100.0	24.34	72.1	9.40	27.9	2.13	6.3	0.94	2.8	2.55	7.6	1.03	3.1	2.75	8.1
100 workers or more.....	40.13	100.0	27.40	68.3	12.74	31.7	2.88	7.2	1.46	3.6	3.33	8.3	2.01	5.0	3.05	7.6
100-499 workers.....	33.69	100.0	23.79	70.6	9.90	29.4	2.24	6.7	1.18	3.5	2.62	7.8	1.20	3.6	2.66	7.9
500 workers or more.....	55.12	100.0	35.79	64.9	19.33	35.1	4.36	7.9	2.12	3.9	5.00	9.1	3.90	7.1	3.95	7.2
Wholesale trade industry.....	48.43	100.0	34.33	70.9	14.10	29.1	3.77	7.8	1.78	3.7	3.39	7.0	1.61	3.3	3.55	7.3
1-99 workers.....	45.36	100.0	32.82	72.4	12.54	27.6	3.29	7.3	1.47	3.2	3.09	6.8	1.27	2.8	3.42	7.5
1-49 workers.....	45.07	100.0	33.07	73.4	12.01	26.6	3.15	7.0	1.34	3.0	2.90	6.4	1.22	2.7	3.40	7.5
100 workers or more.....	54.14	100.0	37.14	68.6	17.00	31.4	4.64	8.6	2.37	4.4	3.96	7.3	2.24	4.1	3.77	7.0

See footnotes at end of table.

Table 6. Employer Costs for Employee Compensation for private industry workers by establishment size and industry group — Continued
 [Dec. 2023]

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
100-499 workers.....	52.06	100.0	36.28	69.7	15.79	30.3	4.29	8.2	2.10	4.0	3.71	7.1	1.98	3.8	3.70	7.1
Retail trade industry.....	25.08	100.0	19.30	76.9	5.78	23.1	1.27	5.1	0.61	2.4	1.35	5.4	0.48	1.9	2.07	8.2
1-99 workers.....	24.27	100.0	19.35	79.7	4.92	20.3	1.09	4.5	0.40	1.6	1.05	4.3	0.32	1.3	2.05	8.5
1-49 workers.....	24.06	100.0	19.31	80.3	4.75	19.7	1.06	4.4	0.39	1.6	0.99	4.1	0.28	1.2	2.03	8.4
50-99 workers.....	25.09	100.0	19.53	77.9	5.55	22.1	1.24	4.9	0.42	1.7	1.27	5.1	0.50	2.0	2.13	8.5
100 workers or more.....	26.25	100.0	19.22	73.2	7.03	26.8	1.52	5.8	0.92	3.5	1.79	6.8	0.71	2.7	2.09	8.0
100-499 workers.....	25.74	100.0	18.89	73.4	6.84	26.6	1.46	5.7	0.87	3.4	1.77	6.9	0.69	2.7	2.06	8.0
Transportation and warehousing industry.....	47.45	100.0	32.02	67.5	15.43	32.5	3.26	6.9	1.49	3.1	4.36	9.2	2.55	5.4	3.77	7.9
1-99 workers.....	41.29	100.0	30.13	73.0	11.16	27.0	2.44	5.9	0.95	2.3	3.24	7.9	1.00	2.4	3.51	8.5
1-49 workers.....	41.89	100.0	31.54	75.3	10.35	24.7	2.50 ⁴	6.0	0.81	1.9 ⁴	2.72	6.5	0.76 ⁴	1.8	3.57	8.5
100 workers or more.....	50.33	100.0	32.90	65.4	17.43	34.6	3.65	7.2	1.74	3.5	4.88	9.7	3.28	6.5	3.88	7.7
100-499 workers.....	39.21	100.0	26.49	67.6	12.72	32.4	2.57	6.5	1.29	3.3	3.84	9.8	1.62	4.1	3.40	8.7
Information industry.....	74.85	100.0	48.25	64.5	26.60	35.5	7.66	10.2	3.65	4.9	6.67	8.9	3.94	5.3	4.67	6.2
1-99 workers.....	56.34	100.0	37.33	66.3	19.00	33.7	5.07	9.0	1.76	3.1	5.10	9.1	3.28 ⁴	5.8 ⁴	3.79	6.7
100 workers or more.....	93.27	100.0	59.12	63.4	34.15	36.6	10.23	11.0	5.53	5.9	8.23	8.8	4.60	4.9	5.55	6.0
100-499 workers.....	74.94	100.0	48.51	64.7	26.42	35.3	7.70	10.3	3.47	4.6	7.10	9.5	3.55	4.7	4.60	6.1
500 workers or more.....	108.34	100.0	67.84	62.6	40.50	37.4	12.31	11.4	7.23	6.7	9.17	8.5	5.46	5.0	6.34	5.8
Financial activities industry.....	58.15	100.0	38.47	66.2	19.67	33.8	5.35	9.2	3.62	6.2	4.97	8.5	2.08	3.6	3.66	6.3
1-99 workers.....	48.40	100.0	33.43	69.1	14.98	30.9	4.16	8.6	2.25	4.6	4.02	8.3	1.34	2.8	3.21	6.6
1-49 workers.....	46.38	100.0	32.27	69.6	14.11	30.4	3.88	8.4	2.14	4.6	3.76	8.1	1.21	2.6	3.12	6.7
100 workers or more.....	71.83	100.0	45.56	63.4	26.27	36.6	7.02	9.8	5.54	7.7	6.31	8.8	3.12	4.3	4.28	6.0
100-499 workers.....	65.61	100.0	42.14	64.2	23.47	35.8	6.17	9.4	4.98	7.6	5.77	8.8	2.61	4.0	3.94	6.0
500 workers or more.....	75.78	100.0	47.73	63.0	28.05	37.0	7.56	10.0	5.90	7.8	6.65	8.8	3.45	4.5	4.50	5.9
Professional and business services industry.....	56.06	100.0	39.42	70.3	16.65	29.7	4.67	8.3	2.70	4.8	3.82	6.8	1.65	2.9	3.81	6.8
1-99 workers.....	47.99	100.0	34.99	72.9	13.00	27.1	3.47	7.2	1.93	4.0	3.00	6.2	1.10	2.3	3.51	7.3
1-49 workers.....	46.15	100.0	33.80	73.2	12.35	26.8	3.23	7.0	1.83	4.0	2.85	6.2	0.99	2.1	3.45	7.5
50-99 workers.....	53.09	100.0	38.28	72.1	14.81	27.9	4.12	7.8	2.20	4.2	3.41	6.4	1.40	2.6	3.67	6.9
100 workers or more.....	63.20	100.0	43.33	68.6	19.87	31.4	5.74	9.1	3.38	5.3	4.54	7.2	2.14	3.4	4.07	6.4
100-499 workers.....	57.67	100.0	40.30	69.9	17.36	30.1	5.21	9.0	2.39	4.1	4.32	7.5	1.74	3.0	3.70	6.4
500 workers or more.....	69.34	100.0	46.69	67.3	22.65	32.7	6.32	9.1	4.48	6.5	4.79	6.9	2.58	3.7	4.47	6.5
Education and health services industry.....	46.28	100.0	32.71	70.7	13.57	29.3	4.03	8.7	1.28	2.8	3.33	7.2	1.65	3.6	3.28	7.1
1-99 workers.....	32.86	100.0	24.87	75.7	7.99	24.3	2.32	7.0	0.49	1.5	1.98	6.0	0.64	1.9	2.56	7.8
1-49 workers.....	31.70	100.0	24.28	76.6	7.42	23.4	2.14	6.8	0.44	1.4	1.76	5.6	0.56	1.8	2.51	7.9
50-99 workers.....	37.56	100.0	27.29	72.7	10.27	27.3	3.02	8.0	0.71	1.9	2.88	7.7	0.93	2.5	2.75	7.3
100 workers or more.....	57.96	100.0	39.54	68.2	18.42	31.8	5.52	9.5	1.96	3.4	4.49	7.8	2.54	4.4	3.92	6.8
100-499 workers.....	51.47	100.0	36.71	71.3	14.76	28.7	4.70	9.1	1.25	2.4	3.53	6.9	1.77	3.4	3.50	6.8
500 workers or more.....	63.06	100.0	41.76	66.2	21.30	33.8	6.16	9.8	2.51	4.0	5.25	8.3	3.14	5.0	4.24	6.7

See footnotes at end of table.

Table 6. Employer Costs for Employee Compensation for private industry workers by establishment size and industry group — Continued
 [Dec. 2023]

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
Educational services industry.....	54.20	100.0	38.92	71.8	15.28	28.2	4.70	8.7	0.51	0.9	3.84	7.1	2.51	4.6	3.71	6.9
1-99 workers.....	39.58	100.0	30.80	77.8	8.78	22.2	2.15	5.4	0.38 ⁴	1.0 ⁴	2.01	5.1	1.23	3.1	3.00	7.6
100 workers or more.....	65.00	100.0	44.92	69.1	20.08	30.9	6.59	10.1	0.60	0.9	5.20	8.0	3.45	5.3	4.24	6.5
100-499 workers.....	50.43	100.0	36.37	72.1	14.06	27.9	4.59	9.1	0.22 ⁴	0.4 ⁴	3.79	7.5	1.81	3.6	3.64	7.2
500 workers or more.....	75.66	100.0	51.17	67.6	24.49	32.4	8.05	10.6	0.87	1.2	6.23	8.2	4.65	6.1	4.68	6.2
Health care and social assistance industry.....	45.16	100.0	31.84	70.5	13.32	29.5	3.93	8.7	1.38	3.1	3.25	7.2	1.53	3.4	3.22	7.1
1-99 workers.....	32.01	100.0	24.12	75.4	7.89	24.6	2.34	7.3	0.51	1.6	1.98	6.2	0.56	1.7	2.50	7.8
1-49 workers.....	31.02	100.0	23.63	76.2	7.39	23.8	2.19	7.0	0.44	1.4	1.79	5.8	0.51 ⁴	1.6	2.46	7.9
50-99 workers.....	35.93	100.0	26.06	72.5	9.87	27.5	2.94	8.2	0.75	2.1	2.75	7.7	0.76	2.1	2.66	7.4
100 workers or more.....	56.89	100.0	38.71	68.1	18.17	31.9	5.35	9.4	2.16	3.8	4.39	7.7	2.40	4.2	3.87	6.8
100-499 workers.....	51.63	100.0	36.76	71.2	14.87	28.8	4.72	9.1	1.40	2.7	3.49	6.8	1.77	3.4	3.48	6.7
500 workers or more.....	61.06	100.0	40.27	65.9	20.80	34.1	5.86	9.6	2.77	4.5	5.09	8.3	2.90	4.8	4.17	6.8
Leisure and hospitality industry.....	19.42	100.0	15.81	81.4	3.61	18.6	0.63	3.2	0.29	1.5	0.65	3.3	0.22	1.1	1.84	9.5
1-99 workers.....	17.64	100.0	14.70	83.3	2.94	16.7	0.38	2.2	0.24	1.3	0.47	2.7	0.11	0.6	1.75	9.9
1-49 workers.....	17.80	100.0	14.92	83.8	2.88	16.2	0.40	2.2	0.22	1.2	0.43	2.4	0.10	0.5	1.73	9.7
50-99 workers.....	17.25	100.0	14.17	82.2	3.08	17.8	0.34	2.0	0.27	1.6	0.56	3.2	0.13	0.8	1.77	10.3
100 workers or more.....	25.80	100.0	19.77	76.6	6.04	23.4	1.50	5.8	0.46	1.8	1.28	4.9	0.62	2.4	2.18	8.4
100-499 workers.....	24.19	100.0	18.83	77.8	5.37	22.2	1.32	5.5	0.46	1.9	1.05	4.3	0.47	1.9	2.06	8.5
500 workers or more.....	29.80	100.0	22.09	74.1	7.71	25.9	1.95	6.5	0.47 ⁴	1.6 ⁴	1.84	6.2	1.00	3.3	2.46	8.3

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 equal to or greater than 30 percent.

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

[Dec. 2023]

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.....	52.32	100.0	36.11	69.0	16.21	31.0	4.31	8.2	2.03	3.9	3.97	7.6	2.11	4.0	3.80	7.3
New England.....	51.73	100.0	35.15	67.9	16.58	32.1	4.24	8.2	2.71	5.2	4.04	7.8	1.96	3.8	3.64	7.0
Middle Atlantic.....	52.53	100.0	36.44	69.4	16.09	30.6	4.34	8.3	1.79	3.4	3.94	7.5	2.16	4.1	3.86	7.4
South.....	38.48	100.0	27.64	71.8	10.83	28.2	2.83	7.4	1.45	3.8	2.61	6.8	1.17	3.0	2.77	7.2
South Atlantic.....	40.34	100.0	28.91	71.7	11.43	28.3	3.10	7.7	1.43	3.5	2.73	6.8	1.25	3.1	2.92	7.2
East South Central.....	31.82	100.0	22.92	72.0	8.89	28.0	2.06	6.5	1.26	4.0	2.46	7.7	0.81	2.5	2.32	7.3
West South Central.....	38.33	100.0	27.63	72.1	10.70	27.9	2.73	7.1	1.59	4.1	2.47	6.5	1.19	3.1	2.72	7.1
Midwest.....	40.81	100.0	28.26	69.3	12.54	30.7	2.94	7.2	1.87	4.6	3.33	8.2	1.46	3.6	2.94	7.2
East North Central.....	41.90	100.0	29.01	69.2	12.89	30.8	3.05	7.3	1.94	4.6	3.31	7.9	1.60	3.8	3.00	7.2
West North Central.....	38.45	100.0	26.65	69.3	11.80	30.7	2.71	7.1	1.71	4.5	3.37	8.8	1.17	3.0	2.83	7.3
West.....	45.15	100.0	31.95	70.8	13.20	29.2	3.39	7.5	1.68	3.7	3.09	6.8	1.55	3.4	3.49	7.7
Mountain.....	37.88	100.0	27.24	71.9	10.64	28.1	2.62	6.9	1.41	3.7	2.59	6.8	1.15	3.0	2.87	7.6
Pacific.....	49.03	100.0	34.46	70.3	14.57	29.7	3.80	7.8	1.82	3.7	3.36	6.9	1.76	3.6	3.83	7.8

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.