



For release 10:00 a.m. (EDT) Tuesday, March 19, 2019

USDL-19-0449

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## EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – DECEMBER 2018

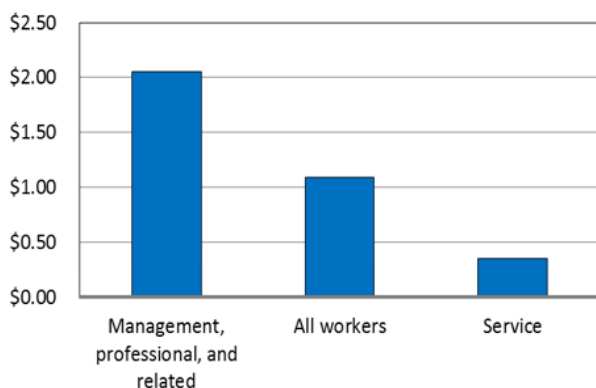
Employer costs for employee compensation averaged \$36.32 per hour worked in December 2018, the U.S. Bureau of Labor Statistics reported today. Wages and salaries averaged \$24.91 per hour worked and accounted for 68.6 percent of these costs, while benefit costs averaged \$11.41 and accounted for the remaining 31.4 percent. (See tables A and 1.)

Total employer compensation costs for **state and local government** workers averaged \$50.55 per hour worked in December 2018. Wages and salaries averaged \$31.59 per hour worked and accounted for 62.5 percent of these costs, while benefit costs averaged \$18.96 and accounted for the remaining 37.5 percent. For benefit costs by category, insurance and retirement and savings costs both averaged \$5.95 per hour worked or 11.8 percent of total compensation, and paid leave costs averaged \$3.79 per hour worked for 7.5 percent of total compensation. (See tables A and 3.)

Total employer compensation costs for **private industry** workers averaged \$34.05 per hour worked in December 2018. Wages and salaries averaged \$23.85 per hour worked and accounted for 70.0 percent of these costs, while benefit costs averaged \$10.20 and accounted for 30.0 percent. For benefit costs by category, insurance benefits costs averaged \$2.71 or 8.0 percent and legally required benefits costs averaged \$2.64 per hour worked or 7.7 percent. (See tables A and 5.)

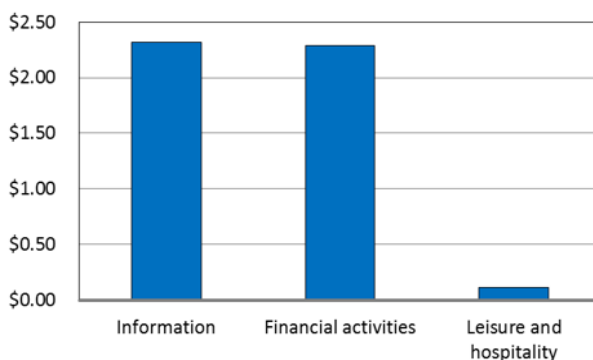
**Chart 1. Supplemental pay costs for private industry workers, December 2018**

Cost per hour worked



**Chart 2. Costs for nonproduction bonuses for private industry workers, December 2018**

Cost per hour worked



### Highlights of supplemental pay costs in private industry:

Supplemental pay includes employer costs for employee nonproduction bonuses, overtime and premium pay, and shift differentials. Nonproduction bonuses such as holiday bonuses and cash profit sharing are given at the discretion of the employer and are not tied to a production formula. Overtime and premium pay includes pay for work in addition to the regular work schedule. Shift differentials are extra payments for working a non-traditional work schedule.

- **Supplemental pay** costs for private industry workers averaged \$1.09 per hour worked or 3.2 percent of total compensation. (See chart 1 and table 5.)
- Supplemental pay costs by major **occupational group** ranged from 35 cents per hour worked for service workers to \$2.05 per hour worked for management, professional, and related workers. (See chart 1 and table 5.)
- Costs for supplemental pay by **bargaining status** averaged \$1.05 for nonunion workers and \$1.56 for union workers. (See table 5.)
- Costs for supplemental pay by **census region** averaged \$1.04 in the West, \$1.05 in the South, \$1.07 in the Midwest, and \$1.28 in the Northeast. (See table 7.)
- Supplemental pay costs by **establishment employment size** ranged from 68 cents for establishments with 1 to 99 workers to \$1.59 for 100 workers or more. (See table 8.)
- Supplemental pay costs for **part-time** workers were 30 cents and \$1.36 for **full-time** workers. (See table 11.)
- Private industry employers spent an average of 8 cents per hour worked or 0.2 percent of total compensation on **shift differentials** and 29 cents per hour worked or 0.9 percent of total compensation on **overtime and premium** pay. (See table 5.)
- Private industry employers spent an average of 72 cents per hour worked or 2.1 percent of total compensation on **nonproduction bonuses**. Costs for nonproduction bonuses by major industry group ranged from 11 cents for leisure and hospitality to \$2.32 for information industry workers. (See chart 2 and tables 5 and 6.)

**Table A. Relative importance of employer costs for employee compensation, December 2018**

<b>Compensation component</b>	<b>Civilian workers<sup>1</sup></b>	<b>Private industry</b>	<b>State and local government</b>
Wages and salaries	68.6%	70.0%	62.5%
Benefits	31.4	30.0	37.5
Paid leave	7.2	7.2	7.5
Supplemental pay	2.8	3.2	1.0
Insurance	8.7	8.0	11.8
Health	8.3	7.5	11.5
Retirement and savings	5.4	3.9	11.8
Defined benefit	3.4	1.6	10.9
Defined contribution	2.0	2.3	0.8
Legally required	7.3	7.7	5.5

<sup>1</sup> Includes workers in the private nonfarm economy except those in private households, and workers in the public sector, except the Federal government.

**Employer Costs for Employee Compensation for March 2019 is scheduled to be released on Tuesday, June 18, 2019, at 10:00 a.m. (EDT).**

#### **Compensation Costs and Metropolitan Area Definition Updates**

The news release and associated tables will be modified beginning with the March 2019 release to incorporate compensation costs by wage percentile and highlight data characteristics. Additional information on these upcoming changes will be available at [www.bls.gov/ect](http://www.bls.gov/ect).

Metropolitan area definitions will be updated with the March 2019 release based on Office of Management and Budget, Bulletin No. 13-01 dated February 28, 2013. For more information on metropolitan area definitions, see [www.census.gov/programs-surveys/metro-micro.html](http://www.census.gov/programs-surveys/metro-micro.html).

## TECHNICAL NOTE

Employer Costs for Employee Compensation (ECEC), a product of the National Compensation Survey, measures the average cost to employers for wages and salaries and benefits per employee hour worked. The ECEC includes the civilian economy, which includes data from both private industry and state and local government. Excluded from private industry are the self-employed and farm and private household workers. Federal government workers are excluded from the public sector. The private industry series and the state and local government series provide data for the two sectors separately. 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.

### Sample size

Data for the December 2018 reference period were collected from a probability sample of approximately 27,000 occupational observations selected from a sample of about 6,500 private industry establishments and approximately 8,000 occupational observations selected from a sample of about 1,400 state and local government establishments that provided data at the initial interview.

### Measures of reliability

Relative standard errors for all estimates in the most recent news release are available at [www.bls.gov/web/ecec/ececrse.txt](http://www.bls.gov/web/ecec/ececrse.txt). Footnotes have been added for estimates with relative standard errors greater than 30 percent. For more information on standard errors, see “Measuring Trends in the Structure and Levels of Employer Costs for Employee Compensation,” at [www.bls.gov/opub/mlr/cwc/measuring-trends-in-the-structure-and-levels-of-employer-costs-for-employee-compensation.pdf](http://www.bls.gov/opub/mlr/cwc/measuring-trends-in-the-structure-and-levels-of-employer-costs-for-employee-compensation.pdf).

### Benchmarking by establishment size and industry

For information on benchmarking by establishment size and industry, see “The Weighting Process Used in the Employer Costs for Employee Compensation Series for the National Compensation Survey,” at [www.bls.gov/osmr/pdf/st110220.pdf](http://www.bls.gov/osmr/pdf/st110220.pdf).

### Comparing private and public sector data

Compensation cost levels in state and local government should not be directly compared with levels in private industry. Differences between these sectors stem from factors such as variation in work activities and occupational structures. Manufacturing and sales, for example, make up a large part of private industry work activities but are rare in state and local government. Professional and administrative support occupations (including teachers) account for two-thirds of the state and local government workforce, compared with one-half of private industry.

### Quarterly publication focus

This quarter’s release focuses on supplemental pay benefit costs in private industry. Topics of news releases for the upcoming reference periods are as follows:

- March 2019—Compensation costs by wage percentile, and 15 metropolitan areas, as well as health benefit costs in private industry
- June 2019—Retirement and savings benefit costs in private industry

### Additional information

The “National Compensation Measures,” in the *BLS Handbook of Methods* at [www.bls.gov/opub/hom/ncs/home.htm](http://www.bls.gov/opub/hom/ncs/home.htm) provides explanations of survey design, estimation methodology and additional resources. For data on the percentage of workers with access to and participating in employer-sponsored benefit plans such as health care, see [www.bls.gov/ebs](http://www.bls.gov/ebs).

**Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: civilian workers, by major occupational and industry group, December 2018**

Compensation component	Occupational group							
	All workers <sup>1</sup>		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$36.32	100.0	\$59.86	100.0	\$26.50	100.0	\$19.28	100.0
Wages and salaries .....	24.91	68.6	40.94	68.4	18.57	70.1	13.73	71.2
Total benefits .....	11.41	31.4	18.92	31.6	7.93	29.9	5.55	28.8
Paid leave .....	2.62	7.2	5.04	8.4	1.78	6.7	1.01	5.2
Vacation .....	1.28	3.5	2.45	4.1	0.89	3.3	0.47	2.4
Holiday .....	0.78	2.1	1.45	2.4	0.53	2.0	0.31	1.6
Sick .....	0.40	1.1	0.83	1.4	0.24	0.9	0.16	0.8
Personal .....	0.16	0.4	0.31	0.5	0.12	0.5	0.07	0.3
Supplemental pay .....	1.01	2.8	1.63	2.7	0.65	2.5	0.40	2.1
Overtime and premium <sup>4</sup> .....	0.28	0.8	0.16	0.3	0.17	0.6	0.19	1.0
Shift differentials .....	0.07	0.2	0.10	0.2	0.03	0.1	0.07	0.4
Nonproduction bonuses .....	0.66	1.8	1.36	2.3	0.46	1.7	0.14	0.7
Insurance .....	3.16	8.7	4.81	8.0	2.52	9.5	1.62	8.4
Life .....	0.05	0.1	0.08	0.1	0.03	0.1	0.02	0.1
Health .....	3.00	8.3	4.54	7.6	2.41	9.1	1.57	8.1
Short-term disability .....	0.06	0.2	0.11	0.2	0.04	0.2	0.02	0.1
Long-term disability .....	0.04	0.1	0.09	0.1	0.03	0.1	( <sup>5</sup> )	( <sup>6</sup> )
Retirement and savings .....	1.95	5.4	3.72	6.2	1.02	3.8	0.84	4.4
Defined benefit .....	1.22	3.4	2.31	3.9	0.53	2.0	0.67	3.5
Defined contribution .....	0.73	2.0	1.41	2.4	0.48	1.8	0.18	0.9
Legally required benefits .....	2.66	7.3	3.73	6.2	1.96	7.4	1.68	8.7
Social Security and Medicare .....	2.03	5.6	3.22	5.4	1.55	5.9	1.14	5.9
Social Security <sup>7</sup> .....	1.62	4.5	2.54	4.2	1.25	4.7	0.91	4.7
Medicare .....	0.41	1.1	0.68	1.1	0.30	1.1	0.22	1.2
Federal unemployment insurance .....	0.03	0.1	0.02	( <sup>6</sup> )	0.04	0.1	0.04	0.2
State unemployment insurance .....	0.14	0.4	0.14	0.2	0.13	0.5	0.12	0.6
Workers' compensation .....	0.46	1.3	0.34	0.6	0.24	0.9	0.38	2.0

See footnotes at end of table.

**Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: civilian workers, by major occupational and industry group, December 2018 — Continued**

Compensation component	Occupational group				Industry group			
	Natural resources, construction, and maintenance		Production, transportation, and material moving		Goods-producing <sup>2</sup>		Service-providing <sup>3</sup>	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$35.92	100.0	\$28.90	100.0	\$39.53	100.0	\$35.77	100.0
Wages and salaries .....	24.06	67.0	18.98	65.7	26.33	66.6	24.67	69.0
Total benefits .....	11.86	33.0	9.93	34.3	13.20	33.4	11.10	31.0
Paid leave .....	1.92	5.4	1.74	6.0	2.57	6.5	2.63	7.4
Vacation .....	0.97	2.7	0.87	3.0	1.32	3.3	1.27	3.6
Holiday .....	0.62	1.7	0.58	2.0	0.87	2.2	0.76	2.1
Sick .....	0.24	0.7	0.22	0.8	0.29	0.7	0.42	1.2
Personal .....	0.10	0.3	0.08	0.3	0.09	0.2	0.17	0.5
Supplemental pay .....	1.17	3.3	1.15	4.0	1.67	4.2	0.90	2.5
Overtime and premium <sup>4</sup> .....	0.77	2.1	0.59	2.1	0.65	1.6	0.22	0.6
Shift differentials .....	0.05	0.1	0.11	0.4	0.11	0.3	0.07	0.2
Nonproduction bonuses .....	0.35	1.0	0.45	1.5	0.92	2.3	0.61	1.7
Insurance .....	3.23	9.0	3.04	10.5	3.66	9.3	3.07	8.6
Life .....	0.05	0.1	0.04	0.1	0.06	0.2	0.04	0.1
Health .....	3.07	8.6	2.89	10.0	3.46	8.7	2.92	8.2
Short-term disability .....	0.08	0.2	0.06	0.2	0.09	0.2	0.06	0.2
Long-term disability .....	0.03	0.1	0.04	0.1	0.05	0.1	0.04	0.1
Retirement and savings .....	2.12	5.9	1.37	4.7	1.98	5.0	1.95	5.5
Defined benefit .....	1.44	4.0	0.79	2.7	1.01	2.6	1.26	3.5
Defined contribution .....	0.68	1.9	0.58	2.0	0.97	2.4	0.69	1.9
Legally required benefits .....	3.41	9.5	2.63	9.1	3.33	8.4	2.54	7.1
Social Security and Medicare .....	2.04	5.7	1.64	5.7	2.26	5.7	1.99	5.6
Social Security <sup>7</sup> .....	1.65	4.6	1.32	4.6	1.82	4.6	1.58	4.4
Medicare .....	0.39	1.1	0.32	1.1	0.44	1.1	0.41	1.1
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.18	0.5	0.14	0.5	0.19	0.5	0.13	0.4
Workers' compensation .....	1.17	3.2	0.81	2.8	0.85	2.2	0.40	1.1

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

<sup>2</sup> Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

<sup>3</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; other services, except public administration; and public administration.

<sup>4</sup> Includes premium pay (such as overtime, weekends, and holidays) for work in addition to the regular work schedule.

<sup>5</sup> Cost per hour worked is \$0.01 or less.

<sup>6</sup> Less than .05 percent.

<sup>7</sup> Social Security refers to the Old-Age, Survivors, and Disability Insurance (OASDI) program.

**Table 2. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: civilian workers, by occupational and industry group, December 2018**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
<b>Cost per hour worked</b>								
Civilian workers <sup>1</sup> .....	\$36.32	\$24.91	\$11.41	\$2.62	\$1.01	\$3.16	\$1.95	\$2.66
<b>Occupational group</b>								
Management, professional, and related .....	59.86	40.94	18.92	5.04	1.63	4.81	3.72	3.73
Management, business, and financial .....	66.49	45.45	21.04	6.21	2.51	4.61	3.51	4.20
Professional and related .....	56.89	38.92	17.97	4.52	1.24	4.89	3.81	3.52
Teachers <sup>2</sup> .....	62.94	42.97	19.97	3.29	0.24	6.29	6.89	3.26
Primary, secondary, and special education school teachers .....	62.39	41.53	20.85	2.94	0.21	6.84	7.88	2.98
Registered nurses .....	56.11	36.79	19.32	5.30	2.04	5.20	3.04	3.73
Sales and office .....	26.50	18.57	7.93	1.78	0.65	2.52	1.02	1.96
Sales and related .....	24.56	18.52	6.04	1.40	0.60	1.51	0.63	1.90
Office and administrative support .....	27.69	18.60	9.09	2.02	0.68	3.13	1.26	2.00
Service .....	19.28	13.73	5.55	1.01	0.40	1.62	0.84	1.68
Natural resources, construction, and maintenance .....	35.92	24.06	11.86	1.92	1.17	3.23	2.12	3.41
Construction, extraction, farming, fishing, and forestry <sup>3</sup> .....	36.71	24.35	12.36	1.54	1.18	3.26	2.57	3.81
Installation, maintenance, and repair .....	35.09	23.76	11.33	2.32	1.16	3.20	1.65	3.00
Production, transportation, and material moving .....	28.90	18.98	9.93	1.74	1.15	3.04	1.37	2.63
Production .....	27.71	18.36	9.35	1.70	1.32	2.97	0.96	2.40
Transportation and material moving .....	30.01	19.55	10.46	1.78	0.99	3.10	1.74	2.84
<b>Industry group</b>								
Education and health services .....	42.39	28.78	13.61	3.20	0.64	4.18	2.95	2.64
Educational services .....	52.66	34.98	17.68	3.43	0.25	5.71	5.46	2.82
Elementary and secondary schools .....	51.45	33.76	17.70	2.77	0.20	5.94	6.20	2.59
Junior colleges, colleges, and universities .....	58.40	38.92	19.48	5.13	0.37	5.90	4.74	3.34
Health care and social assistance .....	36.10	24.99	11.11	3.06	0.88	3.23	1.41	2.52
Hospitals .....	49.42	31.95	17.47	4.76	1.74	5.14	2.63	3.19
<b>Percent of total compensation</b>								
Civilian workers <sup>1</sup> .....	100.0	68.6	31.4	7.2	2.8	8.7	5.4	7.3
<b>Occupational group</b>								
Management, professional, and related .....	100.0	68.4	31.6	8.4	2.7	8.0	6.2	6.2
Management, business, and financial .....	100.0	68.4	31.6	9.3	3.8	6.9	5.3	6.3
Professional and related .....	100.0	68.4	31.6	7.9	2.2	8.6	6.7	6.2
Teachers <sup>2</sup> .....	100.0	68.3	31.7	5.2	0.4	10.0	10.9	5.2
Primary, secondary, and special education school teachers .....	100.0	66.6	33.4	4.7	0.3	11.0	12.6	4.8
Registered nurses .....	100.0	65.6	34.4	9.4	3.6	9.3	5.4	6.6
Sales and office .....	100.0	70.1	29.9	6.7	2.5	9.5	3.8	7.4
Sales and related .....	100.0	75.4	24.6	5.7	2.5	6.1	2.5	7.7
Office and administrative support .....	100.0	67.2	32.8	7.3	2.5	11.3	4.5	7.2
Service .....	100.0	71.2	28.8	5.2	2.1	8.4	4.4	8.7
Natural resources, construction, and maintenance .....	100.0	67.0	33.0	5.4	3.3	9.0	5.9	9.5
Construction, extraction, farming, fishing, and forestry <sup>3</sup> .....	100.0	66.3	33.7	4.2	3.2	8.9	7.0	10.4
Installation, maintenance, and repair .....	100.0	67.7	32.3	6.6	3.3	9.1	4.7	8.6
Production, transportation, and material moving .....	100.0	65.7	34.3	6.0	4.0	10.5	4.7	9.1
Production .....	100.0	66.3	33.7	6.1	4.8	10.7	3.5	8.7
Transportation and material moving .....	100.0	65.1	34.9	5.9	3.3	10.3	5.8	9.5
<b>Industry group</b>								
Education and health services .....	100.0	67.9	32.1	7.5	1.5	9.9	7.0	6.2
Educational services .....	100.0	66.4	33.6	6.5	0.5	10.8	10.4	5.4
Elementary and secondary schools .....	100.0	65.6	34.4	5.4	0.4	11.5	12.0	5.0
Junior colleges, colleges, and universities .....	100.0	66.6	33.4	8.8	0.6	10.1	8.1	5.7
Health care and social assistance .....	100.0	69.2	30.8	8.5	2.4	9.0	3.9	7.0
Hospitals .....	100.0	64.7	35.3	9.6	3.5	10.4	5.3	6.4

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

<sup>2</sup> Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.

<sup>3</sup> Farming, fishing, and forestry occupations were combined with construction and extraction occupational group as of December 2006.

**Table 3. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: state and local government workers, by major occupational and industry group, December 2018**

Compensation component	Occupational group <sup>1</sup>								Industry group	
	All workers		Management, professional, and related		Sales and office		Service		Service-providing <sup>2</sup>	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$50.55	100.0	\$60.70	100.0	\$34.80	100.0	\$36.79	100.0	\$50.64	100.0
Wages and salaries .....	31.59	62.5	39.21	64.6	20.18	58.0	21.22	57.7	31.68	62.5
Total benefits .....	18.96	37.5	21.49	35.4	14.63	42.0	15.57	42.3	18.97	37.5
Paid leave .....	3.79	7.5	4.27	7.0	3.04	8.7	3.11	8.4	3.79	7.5
Vacation .....	1.44	2.8	1.47	2.4	1.35	3.9	1.38	3.7	1.43	2.8
Holiday .....	1.08	2.1	1.17	1.9	0.94	2.7	0.95	2.6	1.08	2.1
Sick .....	0.97	1.9	1.23	2.0	0.60	1.7	0.62	1.7	0.97	1.9
Personal .....	0.30	0.6	0.40	0.7	0.16	0.4	0.16	0.4	0.30	0.6
Supplemental pay .....	0.50	1.0	0.40	0.7	0.30	0.9	0.78	2.1	0.49	1.0
Overtime and premium <sup>3</sup> .....	0.21	0.4	0.09	0.1	0.16	0.5	0.46	1.3	0.21	0.4
Shift differentials .....	0.05	0.1	0.04	0.1	0.02	0.1	0.09	0.2	0.05	0.1
Nonproduction bonuses .....	0.24	0.5	0.27	0.4	0.13	0.4	0.23	0.6	0.24	0.5
Insurance .....	5.95	11.8	6.53	10.8	5.52	15.9	4.67	12.7	5.95	11.7
Life .....	0.07	0.1	0.08	0.1	0.06	0.2	0.05	0.1	0.07	0.1
Health .....	5.79	11.5	6.35	10.5	5.41	15.5	4.56	12.4	5.79	11.4
Short-term disability .....	0.03	0.1	0.04	0.1	0.03	0.1	0.02	0.1	0.03	0.1
Long-term disability .....	0.05	0.1	0.06	0.1	0.03	0.1	0.03	0.1	0.05	0.1
Retirement and savings .....	5.95	11.8	7.15	11.8	3.66	10.5	4.75	12.9	5.96	11.8
Defined benefit .....	5.52	10.9	6.58	10.8	3.42	9.8	4.52	12.3	5.53	10.9
Defined contribution .....	0.43	0.8	0.57	0.9	0.24	0.7	0.23	0.6	0.43	0.8
Legally required benefits .....	2.78	5.5	3.13	5.2	2.10	6.0	2.27	6.2	2.79	5.5
Social Security and Medicare .....	2.18	4.3	2.61	4.3	1.57	4.5	1.52	4.1	2.18	4.3
Social Security <sup>4</sup> .....	1.66	3.3	1.98	3.3	1.23	3.5	1.15	3.1	1.67	3.3
Medicare .....	0.52	1.0	0.63	1.0	0.34	1.0	0.36	1.0	0.52	1.0
Federal unemployment insurance .....	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )
State unemployment insurance .....	0.06	0.1	0.07	0.1	0.06	0.2	0.06	0.2	0.06	0.1
Workers' compensation .....	0.54	1.1	0.45	0.7	0.47	1.4	0.69	1.9	0.54	1.1

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

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

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

<sup>4</sup> Social Security refers to the Old-Age, Survivors, and Disability Insurance (OASDI) program.

<sup>5</sup> Cost per hour worked is \$0.01 or less.

<sup>6</sup> Less than .05 percent.

**Table 4. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: state and local government workers, by occupational and industry group, December 2018**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
<b>Cost per hour worked</b>								
State and local government workers .....	\$50.55	\$31.59	\$18.96	\$3.79	\$0.50	\$5.95	\$5.95	\$2.78
<b>Occupational group</b>								
Management, professional, and related .....	60.70	39.21	21.49	4.27	0.40	6.53	7.15	3.13
Professional and related .....	59.02	38.42	20.60	3.80	0.37	6.52	6.90	3.02
Teachers <sup>1</sup> .....	66.95	44.73	22.22	3.37	0.25	7.14	8.25	3.22
Primary, secondary, and special education school teachers .....	66.46	43.80	22.66	3.04	0.23	7.49	8.85	3.05
Sales and office .....	34.80	20.18	14.63	3.04	0.30	5.52	3.66	2.10
Office and administrative support .....	34.96	20.22	14.73	3.05	0.30	5.59	3.69	2.10
Service .....	36.79	21.22	15.57	3.11	0.78	4.67	4.75	2.27
<b>Industry group</b>								
Education and health services .....	52.95	34.24	18.71	3.50	0.34	6.13	6.03	2.71
Educational services .....	54.29	35.32	18.98	3.37	0.25	6.26	6.37	2.72
Elementary and secondary schools .....	52.69	34.28	18.41	2.76	0.21	6.24	6.63	2.57
Junior colleges, colleges, and universities .....	58.60	38.13	20.47	5.09	0.35	6.28	5.62	3.13
Health care and social assistance .....	44.63	27.54	17.09	4.27	0.87	5.35	3.93	2.66
Hospitals .....	47.15	29.70	17.45	4.52	1.05	5.28	3.80	2.79
Public administration .....	48.48	28.16	20.32	4.51	0.77	5.85	6.23	2.96
<b>Percent of total compensation</b>								
State and local government workers .....	100.0	62.5	37.5	7.5	1.0	11.8	11.8	5.5
<b>Occupational group</b>								
Management, professional, and related .....	100.0	64.6	35.4	7.0	0.7	10.8	11.8	5.2
Professional and related .....	100.0	65.1	34.9	6.4	0.6	11.1	11.7	5.1
Teachers <sup>1</sup> .....	100.0	66.8	33.2	5.0	0.4	10.7	12.3	4.8
Primary, secondary, and special education school teachers .....	100.0	65.9	34.1	4.6	0.3	11.3	13.3	4.6
Sales and office .....	100.0	58.0	42.0	8.7	0.9	15.9	10.5	6.0
Office and administrative support .....	100.0	57.9	42.1	8.7	0.9	16.0	10.6	6.0
Service .....	100.0	57.7	42.3	8.4	2.1	12.7	12.9	6.2
<b>Industry group</b>								
Education and health services .....	100.0	64.7	35.3	6.6	0.6	11.6	11.4	5.1
Educational services .....	100.0	65.0	35.0	6.2	0.5	11.5	11.7	5.0
Elementary and secondary schools .....	100.0	65.1	34.9	5.2	0.4	11.8	12.6	4.9
Junior colleges, colleges, and universities .....	100.0	65.1	34.9	8.7	0.6	10.7	9.6	5.3
Health care and social assistance .....	100.0	61.7	38.3	9.6	2.0	12.0	8.8	6.0
Hospitals .....	100.0	63.0	37.0	9.6	2.2	11.2	8.1	5.9
Public administration .....	100.0	58.1	41.9	9.3	1.6	12.1	12.8	6.1

<sup>1</sup> Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.



**Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by major occupational group and bargaining unit status, December 2018**

Compensation component	Occupational group							
	All workers		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$34.05	100.0	\$59.57	100.0	\$25.77	100.0	\$16.78	100.0
Wages and salaries .....	23.85	70.0	41.52	69.7	18.43	71.5	12.66	75.4
Total benefits .....	10.20	30.0	18.05	30.3	7.34	28.5	4.12	24.6
Paid leave .....	2.44	7.2	5.30	8.9	1.67	6.5	0.71	4.2
Vacation .....	1.26	3.7	2.78	4.7	0.85	3.3	0.34	2.0
Holiday .....	0.73	2.2	1.55	2.6	0.50	1.9	0.22	1.3
Sick .....	0.31	0.9	0.69	1.2	0.21	0.8	0.10	0.6
Personal .....	0.14	0.4	0.28	0.5	0.12	0.5	0.05	0.3
Supplemental pay .....	1.09	3.2	2.05	3.4	0.69	2.7	0.35	2.1
Overtime and premium <sup>1</sup> .....	0.29	0.9	0.19	0.3	0.17	0.6	0.16	0.9
Shift differentials .....	0.08	0.2	0.13	0.2	0.03	0.1	0.07	0.4
Nonproduction bonuses .....	0.72	2.1	1.73	2.9	0.49	1.9	0.13	0.8
Insurance .....	2.71	8.0	4.22	7.1	2.25	8.7	1.18	7.0
Life .....	0.04	0.1	0.08	0.1	0.03	0.1	0.02	0.1
Health .....	2.56	7.5	3.92	6.6	2.15	8.3	1.14	6.8
Short-term disability .....	0.07	0.2	0.13	0.2	0.05	0.2	0.02	0.1
Long-term disability .....	0.04	0.1	0.09	0.2	0.03	0.1	( <sup>2</sup> )	( <sup>3</sup> )
Retirement and savings .....	1.32	3.9	2.55	4.3	0.78	3.0	0.29	1.7
Defined benefit .....	0.54	1.6	0.86	1.4	0.28	1.1	0.12	0.7
Defined contribution .....	0.78	2.3	1.69	2.8	0.51	2.0	0.17	1.0
Legally required benefits .....	2.64	7.7	3.93	6.6	1.95	7.6	1.59	9.5
Social Security and Medicare .....	2.01	5.9	3.43	5.8	1.55	6.0	1.08	6.5
Social Security <sup>4</sup> .....	1.61	4.7	2.73	4.6	1.25	4.9	0.88	5.2
Medicare .....	0.40	1.2	0.70	1.2	0.30	1.2	0.21	1.2
Federal unemployment insurance .....	0.04	0.1	0.03	0.1	0.04	0.1	0.04	0.2
State unemployment insurance .....	0.15	0.4	0.16	0.3	0.13	0.5	0.13	0.8
Workers' compensation .....	0.45	1.3	0.31	0.5	0.22	0.9	0.34	2.0

See footnotes at end of table.

**Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by major occupational group and bargaining unit status, December 2018 — Continued**

Compensation component	Occupational group				Bargaining unit status			
	Natural resources, construction, and maintenance		Production, transportation, and material moving		Union		Nonunion	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$35.34	100.0	\$28.51	100.0	\$47.29	100.0	\$32.81	100.0
Wages and salaries .....	23.95	67.8	18.84	66.1	27.85	58.9	23.47	71.6
Total benefits .....	11.39	32.2	9.67	33.9	19.45	41.1	9.33	28.4
Paid leave .....	1.77	5.0	1.70	6.0	3.36	7.1	2.35	7.2
Vacation .....	0.91	2.6	0.86	3.0	1.71	3.6	1.21	3.7
Holiday .....	0.57	1.6	0.57	2.0	0.99	2.1	0.71	2.2
Sick .....	0.20	0.6	0.21	0.7	0.48	1.0	0.30	0.9
Personal .....	0.09	0.3	0.07	0.3	0.18	0.4	0.14	0.4
Supplemental pay .....	1.20	3.4	1.16	4.1	1.56	3.3	1.05	3.2
Overtime and premium <sup>1</sup> .....	0.79	2.2	0.60	2.1	0.77	1.6	0.25	0.8
Shift differentials .....	0.05	0.1	0.11	0.4	0.22	0.5	0.06	0.2
Nonproduction bonuses .....	0.37	1.0	0.45	1.6	0.57	1.2	0.74	2.3
Insurance .....	3.02	8.6	2.94	10.3	6.61	14.0	2.34	7.1
Life .....	0.04	0.1	0.04	0.1	0.08	0.2	0.04	0.1
Health .....	2.87	8.1	2.79	9.8	6.27	13.3	2.21	6.7
Short-term disability .....	0.08	0.2	0.06	0.2	0.18	0.4	0.06	0.2
Long-term disability .....	0.03	0.1	0.04	0.2	0.08	0.2	0.04	0.1
Retirement and savings .....	1.93	5.5	1.25	4.4	4.31	9.1	1.04	3.2
Defined benefit .....	1.23	3.5	0.65	2.3	3.16	6.7	0.29	0.9
Defined contribution .....	0.71	2.0	0.60	2.1	1.15	2.4	0.74	2.3
Legally required benefits .....	3.46	9.8	2.62	9.2	3.60	7.6	2.55	7.8
Social Security and Medicare .....	2.05	5.8	1.64	5.7	2.46	5.2	1.96	6.0
Social Security <sup>4</sup> .....	1.66	4.7	1.32	4.6	1.98	4.2	1.57	4.8
Medicare .....	0.39	1.1	0.31	1.1	0.48	1.0	0.39	1.2
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.04	0.1	0.04	0.1
State unemployment insurance .....	0.19	0.5	0.15	0.5	0.18	0.4	0.14	0.4
Workers' compensation .....	1.19	3.4	0.81	2.8	0.93	2.0	0.41	1.2

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

<sup>2</sup> Cost per hour worked is \$0.01 or less.

<sup>3</sup> Less than .05 percent.

<sup>4</sup> Social Security refers to the Old-Age, Survivors, and Disability Insurance (OASDI) program.

**Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by major industry group, December 2018**

Compensation component	Goods-producing <sup>1</sup>						Service-providing <sup>2</sup>					
	All goods-producing <sup>1</sup>		Construction		Manufacturing		All service-providing <sup>2</sup>		Trade, transportation, and utilities		Information	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$39.49	100.0	\$39.19	100.0	\$39.09	100.0	\$32.95	100.0	\$28.22	100.0	\$57.29	100.0
Wages and salaries .....	26.35	66.7	27.12	69.2	25.59	65.5	23.34	70.8	19.82	70.2	37.98	66.3
Total benefits .....	13.14	33.3	12.07	30.8	13.49	34.5	9.61	29.2	8.40	29.8	19.31	33.7
Paid leave .....	2.55	6.5	1.71	4.4	2.96	7.6	2.42	7.3	1.77	6.3	5.18	9.0
Vacation .....	1.31	3.3	0.89	2.3	1.52	3.9	1.24	3.8	0.92	3.3	2.72	4.8
Holiday .....	0.87	2.2	0.58	1.5	1.02	2.6	0.70	2.1	0.51	1.8	1.36	2.4
Sick .....	0.28	0.7	0.18	0.4	0.33	0.8	0.32	1.0	0.23	0.8	0.58	1.0
Personal .....	0.09	0.2	0.07	0.2	0.10	0.2	0.15	0.5	0.11	0.4	0.52	0.9
Supplemental pay .....	1.68	4.3	1.22	3.1	1.92	4.9	0.98	3.0	0.79	2.8	2.58	4.5
Overtime and premium <sup>3</sup> .....	0.65	1.6	0.72	1.8	0.60	1.5	0.22	0.7	0.28	1.0	0.23	0.4
Shift differentials .....	0.11	0.3	( <sup>4</sup> )	( <sup>5</sup> )	0.16	0.4	0.07	0.2	0.02	0.1	0.03	( <sup>5</sup> )
Nonproduction bonuses .....	0.93	2.3	0.49	1.2	1.16	3.0	0.68	2.1	0.48	1.7	2.32	4.1
Insurance .....	3.63	9.2	3.13	8.0	3.88	9.9	2.53	7.7	2.32	8.2	4.89	8.5
Life .....	0.06	0.2	0.04	0.1	0.07	0.2	0.04	0.1	0.03	0.1	0.08	0.1
Health .....	3.43	8.7	2.99	7.6	3.65	9.3	2.38	7.2	2.21	7.8	4.50	7.9
Short-term disability .....	0.09	0.2	0.06	0.2	0.11	0.3	0.06	0.2	0.05	0.2	0.23	0.4
Long-term disability .....	0.05	0.1	0.04	0.1	0.05	0.1	0.04	0.1	0.04	0.1	0.08	0.1
Retirement and savings .....	1.94	4.9	2.09	5.3	1.74	4.5	1.19	3.6	1.18	4.2	2.97	5.2
Defined benefit .....	0.96	2.4	1.27	3.2	0.73	1.9	0.45	1.4	0.58	2.1	( <sup>7</sup> )1.48	2.6
Defined contribution .....	0.97	2.5	0.83	2.1	1.01	2.6	0.74	2.2	0.60	2.1	1.48	2.6
Legally required benefits .....	3.34	8.4	3.92	10.0	3.00	7.7	2.50	7.6	2.34	8.3	3.70	6.5
Social Security and Medicare .....	2.26	5.7	2.27	5.8	2.24	5.7	1.95	5.9	1.66	5.9	3.18	5.6
Social Security <sup>6</sup> .....	1.82	4.6	1.83	4.7	1.80	4.6	1.57	4.8	1.34	4.7	2.53	4.4
Medicare .....	0.44	1.1	0.43	1.1	0.44	1.1	0.39	1.2	0.32	1.1	0.65	1.1
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.1	0.04	0.1	0.03	0.1
State unemployment insurance .....	0.19	0.5	0.26	0.7	0.16	0.4	0.14	0.4	0.12	0.4	0.16	0.3
Workers' compensation .....	0.85	2.2	1.36	3.5	0.57	1.5	0.37	1.1	0.53	1.9	0.32	0.6

See footnotes at end of table.

**Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by major industry group, December 2018 — Continued**

Compensation component	Service-providing <sup>2</sup>									
	Financial activities		Professional and business services		Education and health services		Leisure and hospitality		Other services	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$46.67	100.0	\$40.65	100.0	\$36.85	100.0	\$15.40	100.0	\$28.93	100.0
Wages and salaries .....	31.40	67.3	29.25	71.9	25.92	70.3	12.05	78.3	21.11	73.0
Total benefits .....	15.26	32.7	11.41	28.1	10.93	29.7	3.35	21.7	7.82	27.0
Paid leave .....	4.02	8.6	3.21	7.9	3.04	8.3	0.50	3.3	1.72	5.9
Vacation .....	2.12	4.5	1.67	4.1	1.51	4.1	0.28	1.8	0.84	2.9
Holiday .....	1.13	2.4	0.96	2.4	0.91	2.5	0.12	0.8	0.56	1.9
Sick .....	0.51	1.1	0.41	1.0	0.43	1.2	0.08	0.5	0.21	0.7
Personal .....	0.26	0.6	0.17	0.4	0.19	0.5	0.03	0.2	0.10	0.4
Supplemental pay .....	2.50	5.4	1.28	3.2	0.80	2.2	0.22	1.5	0.44	1.5
Overtime and premium <sup>3</sup> .....	0.20	0.4	0.25	0.6	0.22	0.6	0.10	0.7	0.19	0.7
Shift differentials .....	( <sup>4</sup> )	( <sup>5</sup> )	( <sup>*)</sup> 0.02	( <sup>5</sup> )	0.25	0.7	( <sup>4</sup> )	( <sup>5</sup> )	( <sup>4</sup> )	( <sup>5</sup> )
Nonproduction bonuses .....	2.29	4.9	1.02	2.5	0.33	0.9	0.11	0.7	( <sup>*)</sup> 0.23	0.8
Insurance .....	3.97	8.5	2.58	6.3	3.15	8.5	0.85	5.5	2.13	7.4
Life .....	0.06	0.1	0.04	0.1	0.04	0.1	( <sup>4</sup> )	( <sup>5</sup> )	0.03	0.1
Health .....	3.71	8.0	2.41	5.9	2.97	8.1	0.82	5.3	2.03	7.0
Short-term disability .....	0.14	0.3	0.07	0.2	0.07	0.2	( <sup>4</sup> )	( <sup>5</sup> )	0.05	0.2
Long-term disability .....	0.06	0.1	0.06	0.1	0.06	0.2	( <sup>4</sup> )	( <sup>5</sup> )	0.02	0.1
Retirement and savings .....	1.74	3.7	1.33	3.3	1.34	3.6	0.24	1.5	1.23	4.3
Defined benefit .....	0.45	1.0	0.48	1.2	0.39	1.0	( <sup>*)</sup> 0.07	0.5	0.62	2.1
Defined contribution .....	1.29	2.8	0.84	2.1	0.95	2.6	0.17	1.1	0.61	2.1
Legally required benefits .....	3.03	6.5	3.01	7.4	2.60	7.1	1.53	9.9	2.30	8.0
Social Security and Medicare .....	2.62	5.6	2.45	6.0	2.15	5.8	1.04	6.7	1.77	6.1
Social Security <sup>6</sup> .....	2.08	4.5	1.96	4.8	1.72	4.7	0.84	5.5	1.43	4.9
Medicare .....	0.54	1.2	0.48	1.2	0.43	1.2	0.20	1.3	0.34	1.2
Federal unemployment insurance .....	0.04	0.1	0.04	0.1	0.03	0.1	0.05	0.3	0.03	0.1
State unemployment insurance .....	0.14	0.3	0.19	0.5	0.14	0.4	0.12	0.8	0.12	0.4
Workers' compensation .....	0.23	0.5	0.34	0.8	0.29	0.8	0.32	2.1	0.38	1.3

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

<sup>2</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

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

<sup>4</sup> Cost per hour worked is \$0.01 or less.

<sup>5</sup> Less than .05 percent.

<sup>6</sup> Social Security refers to the Old-Age, Survivors, and Disability Insurance (OASDI) program.

(<sup>\*)</sup> The relative standard error for this estimate is greater than 30 percent.

**Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by Census region and division, December 2018**

Compensation component	Census region and division <sup>1</sup>									
	Northeast		Northeast divisions				South		South divisions	
	Cost	Percent	New England		Middle Atlantic		Cost	Percent	South Atlantic	
			Cost	Percent	Cost	Percent			Cost	Percent
Total compensation .....	\$38.36	100.0	\$40.80	100.0	\$37.50	100.0	\$30.84	100.0	\$31.29	100.0
Wages and salaries .....	26.23	68.4	27.91	68.4	25.64	68.4	21.99	71.3	22.23	71.0
Total benefits .....	12.13	31.6	12.89	31.6	11.86	31.6	8.85	28.7	9.07	29.0
Paid leave .....	3.01	7.9	3.25	8.0	2.93	7.8	2.12	6.9	2.19	7.0
Vacation .....	1.54	4.0	1.71	4.2	1.47	3.9	1.08	3.5	1.13	3.6
Holiday .....	0.89	2.3	0.96	2.4	0.86	2.3	0.65	2.1	0.64	2.1
Sick .....	0.40	1.0	0.40	1.0	0.40	1.1	0.26	0.8	0.27	0.9
Personal .....	0.19	0.5	0.17	0.4	0.20	0.5	0.13	0.4	0.14	0.5
Supplemental pay .....	1.28	3.3	1.36	3.3	1.26	3.4	1.05	3.4	1.00	3.2
Overtime and premium <sup>2</sup> .....	0.29	0.8	0.26	0.6	0.30	0.8	0.30	1.0	0.27	0.9
Shift differentials .....	0.10	0.2	0.13	0.3	0.08	0.2	0.08	0.3	0.09	0.3
Nonproduction bonuses .....	0.90	2.3	0.97	2.4	0.88	2.3	0.67	2.2	0.64	2.0
Insurance .....	3.26	8.5	3.34	8.2	3.24	8.6	2.23	7.2	2.33	7.4
Life .....	0.04	0.1	0.05	0.1	0.04	0.1	0.04	0.1	0.04	0.1
Health .....	3.07	8.0	3.13	7.7	3.05	8.1	2.10	6.8	2.19	7.0
Short-term disability .....	0.10	0.3	0.08	0.2	0.11	0.3	0.06	0.2	0.06	0.2
Long-term disability .....	0.05	0.1	0.07	0.2	0.04	0.1	0.04	0.1	0.04	0.1
Retirement and savings .....	1.57	4.1	1.92	4.7	1.45	3.9	1.13	3.7	1.19	3.8
Defined benefit .....	0.73	1.9	0.72	1.8	0.74	2.0	0.46	1.5	0.49	1.6
Defined contribution .....	0.84	2.2	1.21	3.0	0.71	1.9	0.66	2.2	0.70	2.2
Legally required benefits .....	3.00	7.8	3.02	7.4	2.99	8.0	2.31	7.5	2.35	7.5
Social Security and Medicare .....	2.21	5.8	2.34	5.7	2.16	5.8	1.85	6.0	1.87	6.0
Social Security <sup>3</sup> .....	1.77	4.6	1.87	4.6	1.73	4.6	1.49	4.8	1.50	4.8
Medicare .....	0.44	1.1	0.47	1.1	0.43	1.1	0.36	1.2	0.37	1.2
Federal unemployment insurance .....	0.02	0.1	0.03	0.1	0.02	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.24	0.6	0.26	0.6	0.24	0.6	0.08	0.2	0.07	0.2
Workers' compensation .....	0.52	1.4	0.39	1.0	0.57	1.5	0.36	1.2	0.38	1.2

See footnotes at end of table.

**Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by Census region and division, December 2018 — Continued**

Compensation component	Census region and division <sup>1</sup>									
	South divisions				Midwest		Midwest divisions			
	East South Central		West South Central		Cost	Percent	East North Central		West North Central	
	Cost	Percent	Cost	Percent			Cost	Percent	Cost	Percent
Total compensation .....	\$27.35	100.0	\$31.72	100.0	\$31.50	100.0	\$31.71	100.0	\$31.04	100.0
Wages and salaries .....	19.21	70.2	22.90	72.2	21.83	69.3	21.93	69.2	21.61	69.6
Total benefits .....	8.14	29.8	8.82	27.8	9.67	30.7	9.78	30.8	9.43	30.4
Paid leave .....	1.86	6.8	2.14	6.7	2.16	6.9	2.16	6.8	2.16	6.9
Vacation .....	0.93	3.4	1.06	3.4	1.17	3.7	1.17	3.7	1.15	3.7
Holiday .....	0.60	2.2	0.68	2.1	0.64	2.0	0.64	2.0	0.62	2.0
Sick .....	0.20	0.7	0.27	0.8	0.25	0.8	0.24	0.7	0.27	0.9
Personal .....	0.12	0.4	0.13	0.4	0.11	0.4	0.11	0.3	0.12	0.4
Supplemental pay .....	0.93	3.4	1.18	3.7	1.07	3.4	1.10	3.5	1.00	3.2
Overtime and premium <sup>2</sup> .....	0.26	1.0	0.37	1.2	0.31	1.0	0.32	1.0	0.29	0.9
Shift differentials .....	0.10	0.4	0.04	0.1	0.09	0.3	0.10	0.3	0.09	0.3
Nonproduction bonuses .....	0.57	2.1	0.77	2.4	0.66	2.1	0.68	2.2	0.62	2.0
Insurance .....	2.26	8.3	2.05	6.5	2.73	8.7	2.77	8.7	2.66	8.6
Life .....	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.1
Health .....	2.13	7.8	1.93	6.1	2.57	8.2	2.60	8.2	2.50	8.1
Short-term disability .....	0.05	0.2	0.05	0.1	0.07	0.2	0.08	0.3	0.06	0.2
Long-term disability .....	0.04	0.1	0.04	0.1	0.05	0.1	0.04	0.1	0.05	0.2
Retirement and savings .....	1.05	3.8	1.06	3.4	1.23	3.9	1.26	4.0	1.17	3.8
Defined benefit .....	0.42	1.5	0.45	1.4	0.48	1.5	0.54	1.7	0.34	1.1
Defined contribution .....	0.63	2.3	0.62	2.0	0.75	2.4	0.71	2.3	0.83	2.7
Legally required benefits .....	2.06	7.5	2.38	7.5	2.47	7.9	2.49	7.8	2.44	7.9
Social Security and Medicare .....	1.65	6.0	1.91	6.0	1.88	6.0	1.89	6.0	1.87	6.0
Social Security <sup>3</sup> .....	1.33	4.9	1.53	4.8	1.52	4.8	1.52	4.8	1.51	4.9
Medicare .....	0.32	1.2	0.38	1.2	0.36	1.2	0.37	1.2	0.36	1.2
Federal unemployment insurance .....	0.03	0.1	0.02	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.06	0.2	0.10	0.3	0.15	0.5	0.16	0.5	0.11	0.4
Workers' compensation .....	0.32	1.2	0.34	1.1	0.42	1.3	0.41	1.3	0.44	1.4

See footnotes at end of table.

**Table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by Census region and division, December 2018 — Continued**

Compensation component	Census region and division <sup>1</sup>					
	West		West divisions			
	Cost	Percent	Mountain		Pacific	
			Cost	Percent	Cost	Percent
Total compensation .....	\$38.24	100.0	\$32.72	100.0	\$40.69	100.0
Wages and salaries .....	26.93	70.4	23.36	71.4	28.52	70.1
Total benefits .....	11.31	29.6	9.37	28.6	12.17	29.9
Paid leave .....	2.75	7.2	2.28	7.0	2.96	7.3
Vacation .....	1.40	3.7	1.15	3.5	1.51	3.7
Holiday .....	0.84	2.2	0.67	2.1	0.91	2.2
Sick .....	0.39	1.0	0.29	0.9	0.43	1.1
Personal .....	0.13	0.3	0.16	0.5	0.12	0.3
Supplemental pay .....	1.04	2.7	0.93	2.8	1.08	2.7
Overtime and premium <sup>2</sup> .....	0.26	0.7	0.22	0.7	0.28	0.7
Shift differentials .....	0.04	0.1	0.05	0.1	0.04	0.1
Nonproduction bonuses .....	0.73	1.9	0.67	2.0	0.76	1.9
Insurance .....	2.99	7.8	2.42	7.4	3.24	8.0
Life .....	0.04	0.1	0.04	0.1	0.05	0.1
Health .....	2.85	7.4	2.28	7.0	3.10	7.6
Short-term disability .....	0.05	0.1	0.06	0.2	0.05	0.1
Long-term disability .....	0.05	0.1	0.05	0.1	0.05	0.1
Retirement and savings .....	1.50	3.9	1.27	3.9	1.61	4.0
Defined benefit .....	0.56	1.5	0.40	1.2	0.63	1.5
Defined contribution .....	0.95	2.5	0.87	2.7	0.98	2.4
Legally required benefits .....	3.03	7.9	2.47	7.6	3.27	8.0
Social Security and Medicare .....	2.21	5.8	1.96	6.0	2.32	5.7
Social Security <sup>3</sup> .....	1.76	4.6	1.58	4.8	1.85	4.5
Medicare .....	0.44	1.2	0.38	1.2	0.47	1.2
Federal unemployment insurance .....	0.07	0.2	0.03	0.1	0.09	0.2
State unemployment insurance .....	0.18	0.5	0.13	0.4	0.20	0.5
Workers' compensation .....	0.57	1.5	0.35	1.1	0.66	1.6

<sup>1</sup> The Census divisions are defined as follows: New England: Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont; Middle Atlantic: New Jersey, New York, and Pennsylvania; South Atlantic: Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, South Carolina, Virginia, and West Virginia; East South Central: Alabama, Kentucky, Mississippi, and Tennessee; West South Central: Arkansas, Louisiana, Oklahoma, and Texas; East North Central: Illinois, Indiana, Michigan, Ohio, and Wisconsin; West North Central: Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South Dakota; Mountain: Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming; and Pacific: Alaska, California, Hawaii, Oregon, and Washington.

<sup>2</sup> Includes premium pay (such as overtime, weekends, and holidays) for work in addition to the regular work schedule.

<sup>3</sup> Social Security refers to the Old-Age, Survivors, and Disability Insurance (OASDI) program.

**Table 8. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by establishment employment size, December 2018**

Compensation component	1-99 workers						100 workers or more					
	1-99 workers		1-49 workers		50-99 workers		100 workers or more		100-499 workers		500 workers or more	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$28.14	100.0	\$27.58	100.0	\$29.95	100.0	\$41.08	100.0	\$34.75	100.0	\$49.85	100.0
Wages and salaries .....	20.80	73.9	20.58	74.6	21.53	71.9	27.47	66.9	23.96	69.0	32.34	64.9
Total benefits .....	7.34	26.1	7.01	25.4	8.41	28.1	13.60	33.1	10.79	31.0	17.51	35.1
Paid leave .....	1.70	6.0	1.63	5.9	1.92	6.4	3.32	8.1	2.55	7.3	4.39	8.8
Vacation .....	0.86	3.1	0.82	3.0	0.99	3.3	1.73	4.2	1.32	3.8	2.29	4.6
Holiday .....	0.54	1.9	0.53	1.9	0.58	1.9	0.96	2.3	0.76	2.2	1.24	2.5
Sick .....	0.21	0.7	0.20	0.7	0.24	0.8	0.44	1.1	0.32	0.9	0.61	1.2
Personal .....	0.09	0.3	0.09	0.3	0.10	0.3	0.19	0.5	0.15	0.4	0.25	0.5
Supplemental pay .....	0.68	2.4	0.65	2.3	0.78	2.6	1.59	3.9	1.12	3.2	2.24	4.5
Overtime and premium <sup>1</sup> .....	0.22	0.8	0.20	0.7	0.31	1.0	0.37	0.9	0.36	1.0	0.39	0.8
Shift differentials .....	0.02	0.1	( <sup>2</sup> )	( <sup>3</sup> )	0.04	0.1	0.15	0.4	0.08	0.2	0.24	0.5
Nonproduction bonuses .....	0.43	1.5	0.44	1.6	0.43	1.4	1.07	2.6	0.68	2.0	1.61	3.2
Insurance .....	1.85	6.6	1.73	6.3	2.27	7.6	3.73	9.1	3.02	8.7	4.72	9.5
Life .....	0.03	0.1	0.03	0.1	0.04	0.1	0.06	0.1	0.05	0.1	0.06	0.1
Health .....	1.76	6.3	1.64	5.9	2.14	7.2	3.51	8.5	2.84	8.2	4.43	8.9
Short-term disability .....	0.04	0.1	0.03	0.1	0.05	0.2	0.11	0.3	0.08	0.2	0.14	0.3
Long-term disability .....	0.03	0.1	0.03	0.1	0.03	0.1	0.06	0.1	0.05	0.1	0.08	0.2
Retirement and savings .....	0.74	2.6	0.67	2.4	0.99	3.3	2.00	4.9	1.43	4.1	2.79	5.6
Defined benefit .....	0.26	0.9	0.21	0.8	0.43	1.4	0.87	2.1	0.59	1.7	1.26	2.5
Defined contribution .....	0.48	1.7	0.46	1.7	0.56	1.9	1.13	2.8	0.84	2.4	1.54	3.1
Legally required benefits .....	2.36	8.4	2.33	8.5	2.47	8.2	2.96	7.2	2.67	7.7	3.37	6.8
Social Security and Medicare .....	1.73	6.2	1.71	6.2	1.81	6.0	2.33	5.7	2.00	5.8	2.78	5.6
Social Security <sup>4</sup> .....	1.40	5.0	1.38	5.0	1.46	4.9	1.86	4.5	1.60	4.6	2.22	4.5
Medicare .....	0.34	1.2	0.33	1.2	0.35	1.2	0.47	1.1	0.40	1.1	0.56	1.1
Federal unemployment insurance .....	0.04	0.1	0.04	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.15	0.5	0.15	0.6	0.14	0.5	0.15	0.4	0.15	0.4	0.14	0.3
Workers' compensation .....	0.44	1.6	0.43	1.6	0.48	1.6	0.46	1.1	0.49	1.4	0.42	0.8

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

<sup>2</sup> Cost per hour worked is \$0.01 or less.

<sup>3</sup> Less than .05 percent.

<sup>4</sup> Social Security refers to the Old-Age, Survivors, and Disability Insurance (OASDI) program.



**Table 9. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, goods-producing and 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								
<b>All workers in private industry</b> .....	\$34.05	\$23.85	\$10.20	\$2.44	\$1.09	\$2.71	\$1.32	\$2.64
Management, professional, and related .....	59.57	41.52	18.05	5.30	2.05	4.22	2.55	3.93
Management, business, and financial .....	65.95	45.68	20.27	6.10	2.77	4.34	2.81	4.25
Professional and related .....	55.92	39.14	16.78	4.85	1.63	4.15	2.41	3.74
Sales and office .....	25.77	18.43	7.34	1.67	0.69	2.25	0.78	1.95
Sales and related .....	24.52	18.51	6.00	1.39	0.61	1.50	0.61	1.90
Office and administrative support .....	26.63	18.36	8.27	1.87	0.74	2.78	0.90	1.98
Service .....	16.78	12.66	4.12	0.71	0.35	1.18	0.29	1.59
Natural resources, construction, and maintenance .....	35.34	23.95	11.39	1.77	1.20	3.02	1.93	3.46
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	36.22	24.30	11.93	1.36	1.23	3.04	2.41	3.89
Installation, maintenance, and repair .....	34.43	23.60	10.83	2.20	1.18	3.00	1.44	3.01
Production, transportation, and material moving .....	28.51	18.84	9.67	1.70	1.16	2.94	1.25	2.62
Production .....	27.46	18.24	9.22	1.66	1.33	2.93	0.90	2.40
Transportation and material moving .....	29.53	19.42	10.11	1.74	1.00	2.95	1.58	2.85
<b>All workers, goods-producing industries<sup>2</sup></b> .....	39.49	26.35	13.14	2.55	1.68	3.63	1.94	3.34
Management, professional, and related .....	69.00	46.59	22.41	6.04	2.72	5.12	3.94	4.59
Sales and office .....	34.50	23.99	10.51	2.30	1.20	3.18	1.14	2.70
Natural resources, construction, and maintenance .....	37.23	24.99	12.24	1.55	1.39	3.25	2.21	3.84
Production, transportation, and material moving .....	29.48	19.08	10.40	1.81	1.57	3.39	1.05	2.58
<b>All workers, service-providing industries<sup>3</sup></b> .....	32.95	23.34	9.61	2.42	0.98	2.53	1.19	2.50
Management, professional, and related .....	58.34	40.86	17.48	5.21	1.96	4.10	2.37	3.84
Sales and office .....	25.19	18.06	7.13	1.63	0.65	2.19	0.76	1.90
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
Production, transportation, and material moving .....	27.78	18.66	9.12	1.62	0.85	2.59	1.39	2.66
Percent of total compensation								
<b>All workers in private industry</b> .....	100.0	70.0	30.0	7.2	3.2	8.0	3.9	7.7
Management, professional, and related .....	100.0	69.7	30.3	8.9	3.4	7.1	4.3	6.6
Management, business, and financial .....	100.0	69.3	30.7	9.2	4.2	6.6	4.3	6.5
Professional and related .....	100.0	70.0	30.0	8.7	2.9	7.4	4.3	6.7
Sales and office .....	100.0	71.5	28.5	6.5	2.7	8.7	3.0	7.6
Sales and related .....	100.0	75.5	24.5	5.7	2.5	6.1	2.5	7.7
Office and administrative support .....	100.0	69.0	31.0	7.0	2.8	10.4	3.4	7.4
Service .....	100.0	75.4	24.6	4.2	2.1	7.0	1.7	9.5
Natural resources, construction, and maintenance .....	100.0	67.8	32.2	5.0	3.4	8.6	5.5	9.8
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	100.0	67.1	32.9	3.7	3.4	8.4	6.6	10.7
Installation, maintenance, and repair .....	100.0	68.5	31.5	6.4	3.4	8.7	4.2	8.8
Production, transportation, and material moving .....	100.0	66.1	33.9	6.0	4.1	10.3	4.4	9.2
Production .....	100.0	66.4	33.6	6.1	4.8	10.7	3.3	8.7
Transportation and material moving .....	100.0	65.8	34.2	5.9	3.4	10.0	5.4	9.6
<b>All workers, goods-producing industries<sup>2</sup></b> .....	100.0	66.7	33.3	6.5	4.3	9.2	4.9	8.4
Management, professional, and related .....	100.0	67.5	32.5	8.8	3.9	7.4	5.7	6.7
Sales and office .....	100.0	69.5	30.5	6.7	3.5	9.2	3.3	7.8
Natural resources, construction, and maintenance .....	100.0	67.1	32.9	4.2	3.7	8.7	5.9	10.3
Production, transportation, and material moving .....	100.0	64.7	35.3	6.1	5.3	11.5	3.6	8.8
<b>All workers, service-providing industries<sup>3</sup></b> .....	100.0	70.8	29.2	7.3	3.0	7.7	3.6	7.6
Management, professional, and related .....	100.0	70.0	30.0	8.9	3.4	7.0	4.1	6.6
Sales and office .....	100.0	71.7	28.3	6.5	2.6	8.7	3.0	7.5
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
Production, transportation, and material moving .....	100.0	67.2	32.8	5.8	3.1	9.3	5.0	9.6

<sup>1</sup> Farming, fishing, and forestry occupations were combined with construction and extraction occupational group as of December 2006.

<sup>2</sup> Includes mining, construction, and manufacturing. The agriculture, forestry, farming, and hunting sector is excluded.

<sup>3</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

**Table 10. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by industry 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								
<b>All workers, goods-producing industries<sup>1</sup></b> .....	\$39.49	\$26.35	\$13.14	\$2.55	\$1.68	\$3.63	\$1.94	\$3.34
Construction .....	39.19	27.12	12.07	1.71	1.22	3.13	2.09	3.92
Manufacturing .....	39.09	25.59	13.49	2.96	1.92	3.88	1.74	3.00
Aircraft manufacturing <sup>2</sup> .....	70.06	42.42	27.64	6.22	4.99	7.01	4.98	4.45
<b>All workers, service-providing industries<sup>3</sup></b> .....	32.95	23.34	9.61	2.42	0.98	2.53	1.19	2.50
Trade, transportation, and utilities .....	28.22	19.82	8.40	1.77	0.79	2.32	1.18	2.34
Wholesale trade .....	37.75	26.70	11.05	2.77	1.18	2.90	1.35	2.85
Retail trade .....	19.95	15.02	4.93	0.96	0.43	1.36	0.47	1.71
Transportation and warehousing .....	38.80	24.96	13.84	2.71	1.26	4.03	2.44	3.39
Utilities .....	61.87	37.60	24.27	5.31	2.23	6.10	6.25	4.38
Information .....	57.29	37.98	19.31	5.18	2.58	4.89	2.97	3.70
Financial activities .....	46.67	31.40	15.26	4.02	2.50	3.97	1.74	3.03
Finance and insurance .....	52.20	34.62	17.58	4.70	3.08	4.45	2.12	3.23
Credit intermediation and related activities .....	44.13	29.48	14.64	4.00	2.13	4.04	1.63	2.85
Insurance carriers and related activities .....	50.74	33.29	17.44	4.47	2.96	4.49	2.34	3.19
Real estate and rental and leasing .....	31.30	22.47	8.83	2.12	0.88	2.66	0.68	2.48
Professional and business services .....	40.65	29.25	11.41	3.21	1.28	2.58	1.33	3.01
Professional and technical services .....	53.19	38.13	15.05	4.61	1.64	3.40	1.75	3.65
Administrative and waste services .....	23.49	17.75	5.74	1.14	0.65	1.42	0.37	2.16
Education and health services .....	36.85	25.92	10.93	3.04	0.80	3.15	1.34	2.60
Educational services .....	46.85	33.76	13.09	3.63	0.24	3.77	2.26	3.19
Junior colleges, colleges, and universities .....	58.00	40.43	17.57	5.20	0.40	5.17	3.05	3.75
Health care and social assistance .....	35.39	24.78	10.61	2.95	0.88	3.06	1.20	2.51
Leisure and hospitality .....	15.40	12.05	3.35	0.50	0.22	0.85	0.24	1.53
Accommodation and food services .....	14.28	11.18	3.09	0.45	0.22	0.78	0.22	1.44
Other services .....	28.93	21.11	7.82	1.72	0.44	2.13	1.23	2.30
Percent of total compensation								
<b>All workers, goods-producing industries<sup>1</sup></b> .....	100.0	66.7	33.3	6.5	4.3	9.2	4.9	8.4
Construction .....	100.0	69.2	30.8	4.4	3.1	8.0	5.3	10.0
Manufacturing .....	100.0	65.5	34.5	7.6	4.9	9.9	4.5	7.7
Aircraft manufacturing <sup>2</sup> .....	100.0	60.5	39.5	8.9	7.1	10.0	7.1	6.4
<b>All workers, service-providing industries<sup>3</sup></b> .....	100.0	70.8	29.2	7.3	3.0	7.7	3.6	7.6
Trade, transportation, and utilities .....	100.0	70.2	29.8	6.3	2.8	8.2	4.2	8.3
Wholesale trade .....	100.0	70.7	29.3	7.3	3.1	7.7	3.6	7.6
Retail trade .....	100.0	75.3	24.7	4.8	2.2	6.8	2.3	8.6
Transportation and warehousing .....	100.0	64.3	35.7	7.0	3.3	10.4	6.3	8.7
Utilities .....	100.0	60.8	39.2	8.6	3.6	9.9	10.1	7.1
Information .....	100.0	66.3	33.7	9.0	4.5	8.5	5.2	6.5
Financial activities .....	100.0	67.3	32.7	8.6	5.4	8.5	3.7	6.5
Finance and insurance .....	100.0	66.3	33.7	9.0	5.9	8.5	4.1	6.2
Credit intermediation and related activities .....	100.0	66.8	33.2	9.1	4.8	9.1	3.7	6.5
Insurance carriers and related activities .....	100.0	65.6	34.4	8.8	5.8	8.9	4.6	6.3
Real estate and rental and leasing .....	100.0	71.8	28.2	6.8	2.8	8.5	2.2	7.9
Professional and business services .....	100.0	71.9	28.1	7.9	3.2	6.3	3.3	7.4
Professional and technical services .....	100.0	71.7	28.3	8.7	3.1	6.4	3.3	6.9
Administrative and waste services .....	100.0	75.6	24.4	4.9	2.7	6.0	1.6	9.2
Education and health services .....	100.0	70.3	29.7	8.3	2.2	8.5	3.6	7.1
Educational services .....	100.0	72.1	27.9	7.8	0.5	8.0	4.8	6.8
Junior colleges, colleges, and universities .....	100.0	69.7	30.3	9.0	0.7	8.9	5.3	6.5
Health care and social assistance .....	100.0	70.0	30.0	8.3	2.5	8.6	3.4	7.1
Leisure and hospitality .....	100.0	78.3	21.7	3.3	1.5	5.5	1.5	9.9
Accommodation and food services .....	100.0	78.3	21.7	3.1	1.5	5.4	1.5	10.1
Other services .....	100.0	73.0	27.0	5.9	1.5	7.4	4.3	8.0

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

<sup>2</sup> Data are available beginning with December 2006.

<sup>3</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

**Table 11. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by occupational group and full-time and part-time status, December 2018**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
<b>Cost per hour worked</b>								
<b>All full-time workers in private industry</b> .....	\$39.43	\$27.09	\$12.34	\$3.06	\$1.36	\$3.35	\$1.64	\$2.93
Management, professional, and related .....	61.75	42.65	19.11	5.66	2.19	4.53	2.73	4.00
Management, business, and financial .....	66.82	46.13	20.69	6.25	2.82	4.46	2.88	4.28
Professional and related .....	58.44	40.37	18.07	5.27	1.78	4.57	2.64	3.82
Sales and office .....	30.34	21.15	9.19	2.23	0.89	2.88	1.00	2.18
Sales and related .....	33.63	24.63	9.00	2.36	0.97	2.31	0.97	2.39
Office and administrative support .....	28.82	19.54	9.28	2.17	0.86	3.15	1.02	2.08
Service .....	19.63	14.04	5.60	1.12	0.50	1.86	0.44	1.68
Natural resources, construction, and maintenance .....	36.39	24.52	11.86	1.86	1.26	3.19	2.03	3.52
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	37.13	24.80	12.34	1.42	1.29	3.18	2.51	3.94
Installation, maintenance, and repair .....	35.61	24.24	11.37	2.33	1.23	3.21	1.53	3.08
Production, transportation, and material moving .....	30.65	20.06	10.59	1.95	1.33	3.26	1.34	2.72
Production .....	28.67	18.83	9.84	1.80	1.43	3.18	0.98	2.44
Transportation and material moving .....	32.96	21.48	11.47	2.12	1.20	3.36	1.76	3.04
<b>All part-time workers in private industry</b> .....	18.10	14.24	3.86	0.59	0.30	0.82	0.36	1.78
Management, professional, and related .....	41.44	32.17	9.27	2.35	0.86	1.69	1.03	3.33
Professional and related .....	41.77	32.26	9.51	2.46	0.81	1.80	1.11	3.33
Sales and office .....	15.51	12.32	3.20	0.43	0.22	0.84	0.29	1.42
Sales and related .....	14.03	11.48	2.56	0.28	0.19	0.56	0.20	1.32
Office and administrative support .....	17.90	13.67	4.22	0.66	0.26	1.30	0.43	1.57
Service .....	13.77	11.21	2.57	0.28	0.19	0.46	0.13	1.50
Production, transportation, and material moving .....	18.05	12.90	5.16	0.49	0.35	1.36	0.79	2.16
Transportation and material moving .....	18.97	13.06	5.91	0.54	0.39	1.68	1.04	2.26
<b>Percent of total compensation</b>								
<b>All full-time workers in private industry</b> .....	100.0	68.7	31.3	7.8	3.5	8.5	4.2	7.4
Management, professional, and related .....	100.0	69.1	30.9	9.2	3.5	7.3	4.4	6.5
Management, business, and financial .....	100.0	69.0	31.0	9.3	4.2	6.7	4.3	6.4
Professional and related .....	100.0	69.1	30.9	9.0	3.0	7.8	4.5	6.5
Sales and office .....	100.0	69.7	30.3	7.3	2.9	9.5	3.3	7.2
Sales and related .....	100.0	73.2	26.8	7.0	2.9	6.9	2.9	7.1
Office and administrative support .....	100.0	67.8	32.2	7.5	3.0	10.9	3.5	7.2
Service .....	100.0	71.5	28.5	5.7	2.5	9.5	2.2	8.6
Natural resources, construction, and maintenance .....	100.0	67.4	32.6	5.1	3.5	8.8	5.6	9.7
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	100.0	66.8	33.2	3.8	3.5	8.6	6.7	10.6
Installation, maintenance, and repair .....	100.0	68.1	31.9	6.5	3.4	9.0	4.3	8.6
Production, transportation, and material moving .....	100.0	65.4	34.6	6.4	4.3	10.6	4.4	8.9
Production .....	100.0	65.7	34.3	6.3	5.0	11.1	3.4	8.5
Transportation and material moving .....	100.0	65.2	34.8	6.4	3.6	10.2	5.3	9.2
<b>All part-time workers in private industry</b> .....	100.0	78.7	21.3	3.3	1.7	4.5	2.0	9.9
Management, professional, and related .....	100.0	77.6	22.4	5.7	2.1	4.1	2.5	8.0
Professional and related .....	100.0	77.2	22.8	5.9	1.9	4.3	2.7	8.0
Sales and office .....	100.0	79.4	20.6	2.8	1.4	5.4	1.9	9.1
Sales and related .....	100.0	81.8	18.2	2.0	1.4	4.0	1.4	9.4
Office and administrative support .....	100.0	76.4	23.6	3.7	1.5	7.3	2.4	8.8
Service .....	100.0	81.4	18.6	2.0	1.4	3.4	0.9	10.9
Production, transportation, and material moving .....	100.0	71.4	28.6	2.7	2.0	7.5	4.4	12.0
Transportation and material moving .....	100.0	68.9	31.1	2.9	2.1	8.9	5.5	11.9

<sup>1</sup> 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.

**Table 12. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by industry group and full-time and part-time status, December 2018**

Series	Total compensation	Wages and salaries	Benefit costs					Legally required benefits
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	
Cost per hour worked								
<b>All full-time workers in private industry</b> .....	\$39.43	\$27.09	\$12.34	\$3.06	\$1.36	\$3.35	\$1.64	\$2.93
Goods-producing <sup>1</sup> .....	40.07	26.66	13.41	2.62	1.72	3.72	1.99	3.35
Construction .....	40.03	27.55	12.48	1.78	1.26	3.28	2.20	3.95
Manufacturing .....	39.52	25.85	13.67	3.01	1.95	3.93	1.78	3.01
Service-providing <sup>2</sup> .....	39.26	27.21	12.04	3.19	1.26	3.24	1.54	2.81
Trade, transportation, and utilities .....	34.78	23.93	10.85	2.49	1.08	3.00	1.53	2.75
Information .....	61.51	40.58	20.93	5.64	2.81	5.30	3.25	3.93
Financial activities .....	49.56	33.14	16.42	4.39	2.70	4.30	1.87	3.16
Professional and business services .....	44.36	31.51	12.86	3.70	1.46	2.97	1.55	3.18
Education and health services .....	39.94	27.55	12.39	3.54	0.88	3.72	1.58	2.67
Leisure and hospitality .....	19.58	14.41	5.17	1.01	0.39	1.62	0.46	1.69
Other services .....	34.45	24.27	10.19	2.41	0.55	3.02	1.66	2.55
<b>All part-time workers in private industry</b> .....	18.10	14.24	3.86	0.59	0.30	0.82	0.36	1.78
Service-providing <sup>2</sup> .....	18.01	14.18	3.83	0.59	0.29	0.82	0.36	1.76
Trade, transportation, and utilities .....	16.12	12.24	3.88	0.43	0.26	1.08	0.53	1.58
Professional and business services .....	21.30	17.48	3.83	0.65	0.37	0.52	( <sup>1</sup> )0.17	2.11
Education and health services .....	27.90	21.21	6.69	1.59	0.57	1.51	0.64	2.38
Leisure and hospitality .....	12.08	10.18	1.90	0.10	0.09	0.24	0.06	1.41
Percent of total compensation								
<b>All full-time workers in private industry</b> .....	100.0	68.7	31.3	7.8	3.5	8.5	4.2	7.4
Goods-producing <sup>1</sup> .....	100.0	66.5	33.5	6.5	4.3	9.3	5.0	8.4
Construction .....	100.0	68.8	31.2	4.5	3.1	8.2	5.5	9.9
Manufacturing .....	100.0	65.4	34.6	7.6	4.9	9.9	4.5	7.6
Service-providing <sup>2</sup> .....	100.0	69.3	30.7	8.1	3.2	8.3	3.9	7.2
Trade, transportation, and utilities .....	100.0	68.8	31.2	7.2	3.1	8.6	4.4	7.9
Information .....	100.0	66.0	34.0	9.2	4.6	8.6	5.3	6.4
Financial activities .....	100.0	66.9	33.1	8.9	5.5	8.7	3.8	6.4
Professional and business services .....	100.0	71.0	29.0	8.3	3.3	6.7	3.5	7.2
Education and health services .....	100.0	69.0	31.0	8.9	2.2	9.3	4.0	6.7
Leisure and hospitality .....	100.0	73.6	26.4	5.2	2.0	8.3	2.4	8.6
Other services .....	100.0	70.4	29.6	7.0	1.6	8.8	4.8	7.4
<b>All part-time workers in private industry</b> .....	100.0	78.7	21.3	3.3	1.7	4.5	2.0	9.9
Service-providing <sup>2</sup> .....	100.0	78.7	21.3	3.3	1.6	4.6	2.0	9.8
Trade, transportation, and utilities .....	100.0	75.9	24.1	2.7	1.6	6.7	3.3	9.8
Professional and business services .....	100.0	82.0	18.0	3.1	1.7	2.4	0.8	9.9
Education and health services .....	100.0	76.0	24.0	5.7	2.0	5.4	2.3	8.5
Leisure and hospitality .....	100.0	84.3	15.7	0.8	0.8	2.0	0.5	11.6

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

<sup>2</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

(<sup>1</sup>) The relative standard error for this estimate is greater than 30 percent.

**Table 13. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers, by major industry group and establishment employment size and bargaining unit 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								
<b>All workers, goods-producing industries<sup>1</sup> ...</b>	\$39.49	\$26.35	\$13.14	\$2.55	\$1.68	\$3.63	\$1.94	\$3.34
1-99 workers .....	32.64	23.13	9.51	1.64	1.05	2.53	1.10	3.18
1-49 workers .....	31.56	22.71	8.85	1.50	0.99	2.18	1.00	3.18
50-99 workers .....	35.42	24.22	11.19	2.01	1.20	3.45	1.38	3.16
100 workers or more .....	45.28	29.07	16.21	3.32	2.22	4.56	2.64	3.47
100-499 workers .....	40.15	26.51	13.64	2.70	1.65	3.94	2.03	3.32
500 workers or more .....	53.06	32.95	20.11	4.25	3.08	5.49	3.58	3.70
Union .....	51.34	29.46	21.87	2.83	2.30	7.41	5.11	4.23
Nonunion .....	37.42	25.81	11.62	2.50	1.58	2.97	1.39	3.18
<b>All workers, service-providing industries<sup>2</sup> ..</b>	32.95	23.34	9.61	2.42	0.98	2.53	1.19	2.50
1-99 workers .....	27.39	20.41	6.98	1.70	0.62	1.74	0.68	2.23
1-49 workers .....	26.97	20.25	6.72	1.65	0.59	1.66	0.62	2.20
50-99 workers .....	28.82	20.98	7.84	1.90	0.69	2.03	0.91	2.32
100 workers or more .....	40.03	27.07	12.96	3.32	1.43	3.52	1.84	2.84
100-499 workers .....	33.34	23.30	10.04	2.51	0.98	2.77	1.27	2.50
500 workers or more .....	49.10	32.20	16.91	4.42	2.05	4.54	2.61	3.29
Union .....	45.64	27.18	18.46	3.58	1.26	6.29	3.98	3.35
Nonunion .....	31.94	23.04	8.91	2.32	0.95	2.23	0.97	2.43
Percent of total compensation								
<b>All workers, goods-producing industries<sup>1</sup> ...</b>	100.0	66.7	33.3	6.5	4.3	9.2	4.9	8.4
1-99 workers .....	100.0	70.9	29.1	5.0	3.2	7.8	3.4	9.7
1-49 workers .....	100.0	72.0	28.0	4.8	3.2	6.9	3.2	10.1
50-99 workers .....	100.0	68.4	31.6	5.7	3.4	9.7	3.9	8.9
100 workers or more .....	100.0	64.2	35.8	7.3	4.9	10.1	5.8	7.7
100-499 workers .....	100.0	66.0	34.0	6.7	4.1	9.8	5.0	8.3
500 workers or more .....	100.0	62.1	37.9	8.0	5.8	10.4	6.7	7.0
Union .....	100.0	57.4	42.6	5.5	4.5	14.4	10.0	8.2
Nonunion .....	100.0	69.0	31.0	6.7	4.2	7.9	3.7	8.5
<b>All workers, service-providing industries<sup>2</sup> ..</b>	100.0	70.8	29.2	7.3	3.0	7.7	3.6	7.6
1-99 workers .....	100.0	74.5	25.5	6.2	2.2	6.4	2.5	8.1
1-49 workers .....	100.0	75.1	24.9	6.1	2.2	6.1	2.3	8.2
50-99 workers .....	100.0	72.8	27.2	6.6	2.4	7.0	3.1	8.1
100 workers or more .....	100.0	67.6	32.4	8.3	3.6	8.8	4.6	7.1
100-499 workers .....	100.0	69.9	30.1	7.5	2.9	8.3	3.8	7.5
500 workers or more .....	100.0	65.6	34.4	9.0	4.2	9.2	5.3	6.7
Union .....	100.0	59.6	40.4	7.8	2.8	13.8	8.7	7.3
Nonunion .....	100.0	72.1	27.9	7.3	3.0	7.0	3.0	7.6

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

<sup>2</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

**Table 14. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry health care and social assistance workers, by industry and 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								
<b>Health care and social assistance</b> .....	\$35.39	\$24.78	\$10.61	\$2.95	\$0.88	\$3.06	\$1.20	\$2.51
Management, professional, and related .....	53.38	37.20	16.18	4.95	1.34	4.23	2.16	3.50
Registered nurses .....	56.30	37.02	19.28	5.38	2.22	5.09	2.77	3.82
Sales and office .....	25.43	17.59	7.84	1.95	0.47	2.90	0.69	1.84
Service .....	20.25	14.46	5.80	1.23	0.55	1.90	0.40	1.72
<b>Hospitals</b> .....	49.88	32.40	17.47	4.81	1.88	5.12	2.40	3.26
Management, professional, and related .....	60.41	39.72	20.69	6.07	2.19	5.57	2.97	3.89
Registered nurses .....	61.07	39.24	21.83	6.19	2.54	5.85	3.21	4.05
Service .....	26.44	16.16	10.29	1.97	1.40	3.83	1.15	1.93
<b>Nursing and residential care facilities</b> .....	23.25	16.78	6.47	1.53	0.57	2.05	0.36	1.95
Management, professional, and related .....	35.93	26.13	9.81	2.75	0.85	2.84	0.68	2.69
Service .....	18.00	12.94	5.06	1.01	0.49	1.69	0.22	1.65
<b>Nursing care facilities<sup>1</sup></b> .....	25.32	18.34	6.98	1.67	0.67	2.13	0.47	2.04
Management, professional, and related .....	38.48	28.43	10.05	2.75	0.91	2.75	0.75	2.88
Service .....	18.78	13.38	5.39	1.10	0.59	1.76	0.33	1.62
Percent of total compensation								
<b>Health care and social assistance</b> .....	100.0	70.0	30.0	8.3	2.5	8.6	3.4	7.1
Management, professional, and related .....	100.0	69.7	30.3	9.3	2.5	7.9	4.0	6.6
Registered nurses .....	100.0	65.8	34.2	9.5	3.9	9.0	4.9	6.8
Sales and office .....	100.0	69.2	30.8	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
<b>Hospitals</b> .....	100.0	65.0	35.0	9.7	3.8	10.3	4.8	6.5
Management, professional, and related .....	100.0	65.7	34.3	10.1	3.6	9.2	4.9	6.4
Registered nurses .....	100.0	64.3	35.7	10.1	4.2	9.6	5.3	6.6
Service .....	100.0	61.1	38.9	7.5	5.3	14.5	4.3	7.3
<b>Nursing and residential care facilities</b> .....	100.0	72.2	27.8	6.6	2.5	8.8	1.5	8.4
Management, professional, and related .....	100.0	72.7	27.3	7.7	2.4	7.9	1.9	7.5
Service .....	100.0	71.9	28.1	5.6	2.7	9.4	1.2	9.2
<b>Nursing care facilities<sup>1</sup></b> .....	100.0	72.4	27.6	6.6	2.7	8.4	1.8	8.0
Management, professional, and related .....	100.0	73.9	26.1	7.1	2.4	7.1	2.0	7.5
Service .....	100.0	71.3	28.7	5.8	3.1	9.4	1.7	8.6

<sup>1</sup> Data are available beginning with December 2006.

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