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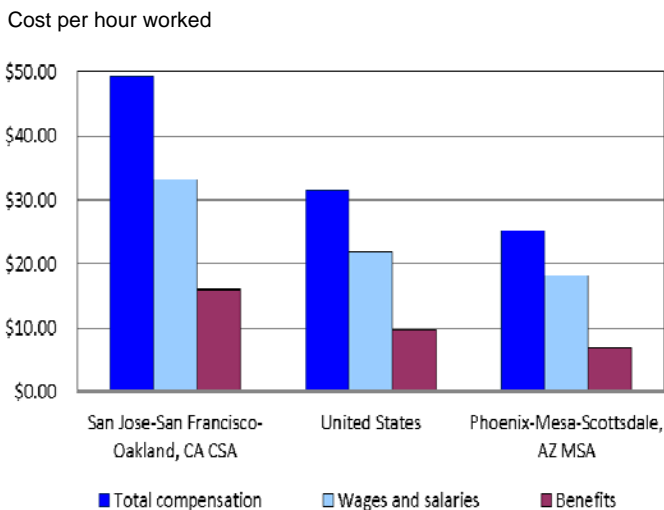
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## EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – MARCH 2015

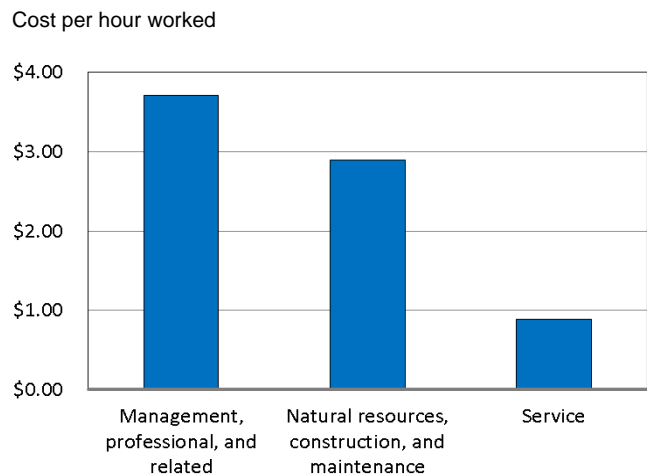
Employer costs for employee compensation averaged \$33.49 per hour worked in March 2015, the U.S. Bureau of Labor Statistics reported today. Wages and salaries averaged \$22.88 per hour worked and accounted for 68.3 percent of these costs, while benefits averaged \$10.61 and accounted for the remaining 31.7 percent. Total employer compensation costs for **private industry** workers averaged \$31.65 per hour worked in March 2015. Total employer compensation costs for **state and local government** workers averaged \$44.25 per hour worked in March 2015.

Employer Costs for Employee Compensation (ECEC), a product of the National Compensation Survey, measures employer costs for wages, salaries, and employee benefits for nonfarm private and state and local government workers.

**Chart 1. Employer costs per employee hour worked by selected metropolitan area and U.S., private industry, March 2015**



**Chart 2. Employer health insurance costs per employee hour worked by selected occupational group, private industry, March 2015**



### Metropolitan area costs in private industry

Total compensation, wages and salaries, and benefit costs in private industry are included in this release for 15 combined and metropolitan statistical areas (CSAs and MSAs). Total compensation costs for the 15 metropolitan areas ranged from \$49.26 per hour worked in the San Jose-San Francisco-Oakland, CA CSA, to \$25.14 per hour worked in the Phoenix-Mesa-Scottsdale, AZ MSA. (See chart 1 and table 15.)

## Health insurance costs in private industry

The average cost for **health insurance** benefits was \$2.43 per hour worked in **private industry** (7.7 percent of total compensation) in March 2015.

Among occupational groups, employer costs for health insurance benefits ranged from 89 cents per hour worked and 6.1 percent of total compensation for service workers, to \$3.71 and 6.6 percent of total compensation for management, professional, and related occupations. Among other occupational categories, employer costs for health benefits averaged \$2.09 (8.7 percent of total compensation) for sales and office occupations, lower than \$2.90 (8.5 percent) for natural resources, construction, and maintenance occupations, and \$2.74 (10.1 percent) for production, transportation, and material moving occupations. (See table 5 and chart 2.)

Employer costs for health insurance benefits were significantly higher for union workers, averaging \$5.65 per hour worked (12.1 percent of total compensation), than for nonunion workers, averaging \$2.11 (7.0 percent). (See table 5.)

In goods-producing industries, health insurance benefit costs were higher, at \$3.30 per hour worked (8.9 percent of total compensation), than in service-providing industries, at \$2.25 (7.4 percent). (See table 6.)

Among the four regions, costs for health insurance benefits ranged from \$2.06 per hour worked (7.1 percent of total compensation) in the South to \$2.98 (7.7 percent) in the Northeast. Health insurance costs were \$2.48 (8.5 percent) in the Midwest and \$2.47 (7.7 percent) in the West. (See table 7.)

Health insurance benefit costs increased, both in average hourly dollar amount and as a proportion of total compensation, with establishment size. Establishments with fewer than 50 workers averaged \$1.58 per hour worked (6.2 percent of total compensation); those with 50-99 workers averaged \$2.08 (7.1 percent); those with 100-499 employees averaged \$2.71 (8.5 percent); and those with 500 or more employees averaged \$4.13 (8.9 percent). (See table 8.)

For information on health insurance provisions, see *National Compensation Survey: Employee Benefits in the United States, March 2014*, at [www.bls.gov/ncs/ebs/benefits/2014/benefits.htm](http://www.bls.gov/ncs/ebs/benefits/2014/benefits.htm) and *National Compensation Survey: Health and Retirement Plan Provisions in the United States, 2014*, at [www.bls.gov/ncs/ebs/detailedprovisions/2014/ownership/private/ebbl0056.pdf](http://www.bls.gov/ncs/ebs/detailedprovisions/2014/ownership/private/ebbl0056.pdf)

## Other benefit categories in private industry

Private industry employer costs for **paid leave** averaged \$2.18 per hour worked (6.9 percent of total compensation), **supplemental pay** averaged \$1.12 (3.6 percent), **insurance** benefits averaged \$2.58 (8.2 percent), **retirement and savings** averaged \$1.31 (4.1 percent), and **legally required benefits** averaged \$2.51 (7.9 percent). (See table A and table 5.)

**Table A. Relative importance of employer costs for employee compensation, March 2015**

<b>Compensation component</b>	<b>Civilian workers</b>	<b>Private industry</b>	<b>State and local government</b>
Wages and salaries	68.3%	69.3%	64.0%
Benefits	31.7	30.7	36.0
Paid leave	7.0	6.9	7.3
Supplemental pay	3.0	3.6	0.8
Insurance	8.9	8.2	11.9
Health	8.4	7.7	11.6
Retirement and savings	5.3	4.1	10.2
Defined benefit	3.4	1.9	9.3
Defined contribution	1.9	2.2	0.9
Legally required	7.5	7.9	5.9

**Employer Costs for Employee Compensation for June 2015 is scheduled to be released on Wednesday, September 9, 2015, at 10:00 a.m. (EDT).**

Employer Costs for Employee Compensation data on total compensation, wages and salaries, and benefits in private industry are produced annually in the March reference period for 15 metropolitan areas. For further information about metropolitan area ECEC estimates see the September 2009 article: “BLS Introduces New Employer Costs for Employee Compensation Data for Private Industry Workers in 15 Metropolitan Areas,” at [www.bls.gov/opub/mlr/cwc/bls-introduces-new-employer-costs-for-employee-compensation-data-for-private-industry-workers-in-15-metropolitan-areas.pdf](http://www.bls.gov/opub/mlr/cwc/bls-introduces-new-employer-costs-for-employee-compensation-data-for-private-industry-workers-in-15-metropolitan-areas.pdf).

Supplemental tables with occupational, establishment size, and bargaining status series by industry group are available at [www.bls.gov/ncs/ect/sp/ecsuptc34.pdf](http://www.bls.gov/ncs/ect/sp/ecsuptc34.pdf) and [www.bls.gov/ncs/ect/sp/ecsuphst.pdf](http://www.bls.gov/ncs/ect/sp/ecsuphst.pdf).

Relative standard errors for all cost estimates in the most recent news release and supplementary tables are available at [www.bls.gov/ncs/ect/sp/ececrse.pdf](http://www.bls.gov/ncs/ect/sp/ececrse.pdf) and [www.bls.gov/ncs/ect/sp/ecsuprse.pdf](http://www.bls.gov/ncs/ect/sp/ecsuprse.pdf).

Historical ECEC data are available in three listings, all available at [www.bls.gov/ect/#tables](http://www.bls.gov/ect/#tables). The earliest historical listing covers data for the March reference periods from 1986 to 2001. These data use the Standard Industrial Classification (SIC) and Census of Population occupational classification systems. A second listing contains data for the March, June, September, and December reference periods from March 2002 to December 2003. These data are also based on the SIC and Census of Population occupational classification systems. The most recent listing includes data from March 2004 to the current reference period. These are based on the North American Industry Classification System (NAICS) and Standard Occupational Classification (SOC) systems.

The Consolidated Statistical Areas (CSAs) and Metropolitan Statistical Areas (MSAs) are defined by the Office of Management and Budget (OMB) 2003 area definitions. For more information on the area definitions, visit [www.census.gov/population/metro/data/pastmetro.html](http://www.census.gov/population/metro/data/pastmetro.html).

Information in this release will be made available to sensory impaired individuals upon request—Telephone: (202) 691-5200; Federal Relay Service: (800) 877-8339.

BLS news releases, including the ECEC, are available through an e-mail subscription service at: [www.bls.gov/bls/list.htm](http://www.bls.gov/bls/list.htm).

## TECHNICAL NOTE

Employer Costs for Employee Compensation (ECEC) measures the average cost to employers for wages and salaries and benefits per employee hour worked.

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.

### Sample size

Data for the March 2015 reference period were collected from a probability sample of approximately 37,400 occupational observations selected from a sample of about 8,600 private industry establishments and approximately 8,900 occupational observations selected from a sample of about 1,500 state and local government establishments that provided data at the initial interview.

### 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.

### ECEC quarterly publication focus

ECEC news releases are published quarterly, providing civilian, private industry, and state and local government cost per hour estimates as well as additional detail on a specific compensation cost topic of interest. This quarter focuses on employer compensation costs in selected metropolitan areas and health benefit costs in private industry. Topics of news releases for the upcoming reference periods are as follows:

- June 2015—Retirement and savings benefit costs in private industry
- September 2015—Compensation costs in state and local government
- December 2015—Supplemental pay benefit costs in private industry

### ECEC detailed information and measures

For detailed information on Employer Costs for Employee Compensation, see Chapter 8, "National Compensation Measures," of the *BLS Handbook of Methods* at: [www.bls.gov/opub/hom/pdf/homch8.pdf](http://www.bls.gov/opub/hom/pdf/homch8.pdf).

**Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by major occupational and industry group, March 2015**

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 .....	\$33.49	100.0	\$55.21	100.0	\$24.53	100.0	\$17.17	100.0
Wages and salaries .....	22.88	68.3	37.56	68.0	17.23	70.2	12.19	71.0
Total benefits .....	10.61	31.7	17.65	32.0	7.30	29.8	4.97	29.0
Paid leave .....	2.33	7.0	4.38	7.9	1.60	6.5	0.89	5.2
Vacation .....	1.15	3.4	2.12	3.8	0.80	3.3	0.43	2.5
Holiday .....	0.70	2.1	1.27	2.3	0.49	2.0	0.28	1.6
Sick .....	0.35	1.0	0.71	1.3	0.21	0.9	0.14	0.8
Personal .....	0.14	0.4	0.27	0.5	0.10	0.4	0.05	0.3
Supplemental pay .....	1.01	3.0	1.94	3.5	0.54	2.2	0.29	1.7
Overtime and premium <sup>4</sup> .....	0.25	0.7	0.16	0.3	0.15	0.6	0.15	0.9
Shift differentials .....	0.06	0.2	0.08	0.1	0.02	0.1	0.05	0.3
Nonproduction bonuses .....	0.70	2.1	1.70	3.1	0.37	1.5	0.09	0.5
Insurance .....	2.97	8.9	4.45	8.1	2.40	9.8	1.42	8.3
Life .....	0.05	0.1	0.08	0.1	0.03	0.1	0.02	0.1
Health .....	2.82	8.4	4.20	7.6	2.30	9.4	1.38	8.0
Short-term disability .....	0.06	0.2	0.09	0.2	0.04	0.2	0.02	0.1
Long-term disability .....	0.05	0.1	0.08	0.1	0.03	0.1	( <sup>5</sup> )	( <sup>6</sup> )
Retirement and savings .....	1.78	5.3	3.40	6.2	0.88	3.6	0.75	4.4
Defined benefit .....	1.13	3.4	2.13	3.9	0.44	1.8	0.61	3.5
Defined contribution .....	0.65	1.9	1.27	2.3	0.44	1.8	0.15	0.9
Legally required benefits .....	2.52	7.5	3.49	6.3	1.88	7.7	1.62	9.4
Social Security and Medicare .....	1.84	5.5	2.91	5.3	1.42	5.8	1.01	5.9
Social Security <sup>7</sup> .....	1.46	4.4	2.28	4.1	1.14	4.6	0.81	4.7
Medicare .....	0.38	1.1	0.63	1.1	0.28	1.1	0.20	1.2
Federal unemployment insurance .....	0.03	0.1	0.03	( <sup>6</sup> )	0.04	0.2	0.04	0.2
State unemployment insurance .....	0.20	0.6	0.18	0.3	0.19	0.8	0.17	1.0
Workers' compensation .....	0.45	1.4	0.37	0.7	0.24	1.0	0.40	2.3

See footnotes at end of table.

**Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by major occupational and industry group, March 2015 — 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 .....	\$34.40	100.0	\$27.29	100.0	\$37.26	100.0	\$32.84	100.0
Wages and salaries .....	22.68	65.9	17.86	65.5	24.64	66.1	22.57	68.7
Total benefits .....	11.72	34.1	9.43	34.5	12.63	33.9	10.27	31.3
Paid leave .....	1.95	5.7	1.68	6.2	2.47	6.6	2.31	7.0
Vacation .....	0.98	2.9	0.86	3.1	1.28	3.4	1.12	3.4
Holiday .....	0.64	1.8	0.56	2.0	0.86	2.3	0.68	2.1
Sick .....	0.21	0.6	0.20	0.7	0.23	0.6	0.37	1.1
Personal .....	0.12	0.3	0.07	0.3	0.09	0.2	0.14	0.4
Supplemental pay .....	0.99	2.9	0.98	3.6	1.42	3.8	0.94	2.9
Overtime and premium <sup>4</sup> .....	0.68	2.0	0.56	2.0	0.57	1.5	0.20	0.6
Shift differentials .....	0.05	0.1	0.09	0.3	0.08	0.2	0.05	0.2
Nonproduction bonuses .....	0.25	0.7	0.34	1.2	0.77	2.1	0.69	2.1
Insurance .....	3.26	9.5	3.01	11.0	3.53	9.5	2.87	8.8
Life .....	0.04	0.1	0.04	0.2	0.07	0.2	0.04	0.1
Health .....	3.09	9.0	2.84	10.4	3.32	8.9	2.74	8.3
Short-term disability .....	0.09	0.3	0.06	0.2	0.08	0.2	0.05	0.2
Long-term disability .....	0.03	0.1	0.07	0.3	0.06	0.2	0.04	0.1
Retirement and savings .....	2.29	6.7	1.19	4.3	2.04	5.5	1.73	5.3
Defined benefit .....	1.70	4.9	0.68	2.5	1.16	3.1	1.12	3.4
Defined contribution .....	0.59	1.7	0.51	1.9	0.88	2.4	0.61	1.9
Legally required benefits .....	3.24	9.4	2.57	9.4	3.17	8.5	2.41	7.3
Social Security and Medicare .....	1.92	5.6	1.52	5.6	2.09	5.6	1.79	5.5
Social Security <sup>7</sup> .....	1.55	4.5	1.22	4.5	1.68	4.5	1.42	4.3
Medicare .....	0.37	1.1	0.29	1.1	0.41	1.1	0.37	1.1
Federal unemployment insurance .....	0.03	0.1	0.04	0.1	0.04	0.1	0.03	0.1
State unemployment insurance .....	0.27	0.8	0.23	0.8	0.27	0.7	0.18	0.6
Workers' compensation .....	1.02	3.0	0.79	2.9	0.77	2.1	0.40	1.2

<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.

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

**Table 2. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by occupational and industry group, March 2015**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
Civilian workers <sup>1</sup> .....	\$33.49	\$22.88	\$10.61	\$2.33	\$1.01	\$2.97	\$1.78	\$2.52
<b>Occupational group</b>								
Management, professional, and related .....	55.21	37.56	17.65	4.38	1.94	4.45	3.40	3.49
Management, business, and financial .....	66.09	43.89	22.20	5.87	4.07	4.59	3.61	4.06
Professional and related .....	50.62	34.89	15.73	3.75	1.04	4.39	3.31	3.25
Teachers <sup>2</sup> .....	56.33	39.70	16.63	2.72	0.17	5.43	5.19	3.12
Primary, secondary, and special education school teachers .....	56.84	39.16	17.68	2.49	0.17	6.35	5.84	2.83
Registered nurses .....	51.04	34.98	16.05	4.25	1.53	4.27	2.34	3.65
Sales and office .....	24.53	17.23	7.30	1.60	0.54	2.40	0.88	1.88
Sales and related .....	23.81	17.95	5.87	1.32	0.54	1.57	0.57	1.87
Office and administrative support .....	24.96	16.81	8.15	1.76	0.54	2.89	1.07	1.89
Service .....	17.17	12.19	4.97	0.89	0.29	1.42	0.75	1.62
Natural resources, construction, and maintenance .....	34.40	22.68	11.72	1.95	0.99	3.26	2.29	3.24
Construction, extraction, farming, fishing, and forestry <sup>3</sup> .....	34.73	22.75	11.98	1.55	0.90	3.27	2.62	3.64
Installation, maintenance, and repair .....	34.12	22.62	11.51	2.29	1.06	3.24	2.02	2.90
Production, transportation, and material moving .....	27.29	17.86	9.43	1.68	0.98	3.01	1.19	2.57
Production .....	26.78	17.66	9.11	1.70	1.13	2.93	0.95	2.42
Transportation and material moving .....	27.76	18.04	9.72	1.66	0.84	3.09	1.41	2.72
<b>Industry group</b>								
Education and health services .....	37.70	25.96	11.75	2.65	0.46	3.78	2.38	2.48
Educational services .....	45.68	31.11	14.57	2.76	0.18	5.00	4.03	2.61
Elementary and secondary schools .....	44.82	30.30	14.52	2.30	0.17	5.33	4.35	2.38
Junior colleges, colleges, and universities .....	50.48	34.47	16.02	4.04	0.18	4.75	3.94	3.10
Health care and social assistance .....	32.25	22.43	9.82	2.57	0.65	2.95	1.26	2.39
Hospitals .....	42.91	28.26	14.66	3.86	1.31	4.43	2.10	2.96
Percent of total compensation								
Civilian workers <sup>1</sup> .....	100.0	68.3	31.7	7.0	3.0	8.9	5.3	7.5
<b>Occupational group</b>								
Management, professional, and related .....	100.0	68.0	32.0	7.9	3.5	8.1	6.2	6.3
Management, business, and financial .....	100.0	66.4	33.6	8.9	6.2	6.9	5.5	6.1
Professional and related .....	100.0	68.9	31.1	7.4	2.0	8.7	6.5	6.4
Teachers <sup>2</sup> .....	100.0	70.5	29.5	4.8	0.3	9.6	9.2	5.5
Primary, secondary, and special education school teachers .....	100.0	68.9	31.1	4.4	0.3	11.2	10.3	5.0
Registered nurses .....	100.0	68.5	31.5	8.3	3.0	8.4	4.6	7.1
Sales and office .....	100.0	70.2	29.8	6.5	2.2	9.8	3.6	7.7
Sales and related .....	100.0	75.4	24.6	5.5	2.3	6.6	2.4	7.8
Office and administrative support .....	100.0	67.4	32.6	7.1	2.2	11.6	4.3	7.6
Service .....	100.0	71.0	29.0	5.2	1.7	8.3	4.4	9.4
Natural resources, construction, and maintenance .....	100.0	65.9	34.1	5.7	2.9	9.5	6.7	9.4
Construction, extraction, farming, fishing, and forestry <sup>3</sup> .....	100.0	65.5	34.5	4.5	2.6	9.4	7.5	10.5
Installation, maintenance, and repair .....	100.0	66.3	33.7	6.7	3.1	9.5	5.9	8.5
Production, transportation, and material moving .....	100.0	65.5	34.5	6.2	3.6	11.0	4.3	9.4
Production .....	100.0	66.0	34.0	6.3	4.2	10.9	3.5	9.0
Transportation and material moving .....	100.0	65.0	35.0	6.0	3.0	11.1	5.1	9.8
<b>Industry group</b>								
Education and health services .....	100.0	68.8	31.2	7.0	1.2	10.0	6.3	6.6
Educational services .....	100.0	68.1	31.9	6.0	0.4	10.9	8.8	5.7
Elementary and secondary schools .....	100.0	67.6	32.4	5.1	0.4	11.9	9.7	5.3
Junior colleges, colleges, and universities .....	100.0	68.3	31.7	8.0	0.4	9.4	7.8	6.1
Health care and social assistance .....	100.0	69.6	30.4	8.0	2.0	9.2	3.9	7.4
Hospitals .....	100.0	65.8	34.2	9.0	3.1	10.3	4.9	6.9

<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.

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

**Table 3. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: State and local government workers, by major occupational and industry group, March 2015**

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 .....	\$44.25	100.0	\$53.51	100.0	\$30.43	100.0	\$33.26	100.0	\$44.30	100.0
Wages and salaries .....	28.33	64.0	35.67	66.6	18.13	59.6	19.32	58.1	28.40	64.1
Total benefits .....	15.92	36.0	17.85	33.4	12.30	40.4	13.94	41.9	15.91	35.9
Paid leave .....	3.21	7.3	3.54	6.6	2.64	8.7	2.88	8.7	3.21	7.2
Vacation .....	1.19	2.7	1.16	2.2	1.18	3.9	1.24	3.7	1.19	2.7
Holiday .....	0.95	2.1	1.00	1.9	0.83	2.7	0.91	2.7	0.94	2.1
Sick .....	0.84	1.9	1.06	2.0	0.51	1.7	0.58	1.8	0.84	1.9
Personal .....	0.24	0.5	0.32	0.6	0.12	0.4	0.14	0.4	0.24	0.5
Supplemental pay .....	0.35	0.8	0.26	0.5	0.20	0.7	0.60	1.8	0.35	0.8
Overtime and premium <sup>3</sup> .....	0.19	0.4	0.08	0.1	0.12	0.4	0.41	1.2	0.19	0.4
Shift differentials .....	0.04	0.1	0.03	0.1	0.02	0.1	0.09	0.3	0.04	0.1
Nonproduction bonuses .....	0.12	0.3	0.15	0.3	0.06	0.2	0.10	0.3	0.12	0.3
Insurance .....	5.25	11.9	5.73	10.7	4.78	15.7	4.44	13.3	5.25	11.9
Life .....	0.06	0.1	0.06	0.1	0.05	0.2	0.05	0.2	0.06	0.1
Health .....	5.12	11.6	5.58	10.4	4.68	15.4	4.34	13.0	5.12	11.6
Short-term disability .....	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
Long-term disability .....	0.04	0.1	0.05	0.1	0.03	0.1	0.02	0.1	0.04	0.1
Retirement and savings .....	4.49	10.2	5.35	10.0	2.76	9.1	3.85	11.6	4.49	10.1
Defined benefit .....	4.11	9.3	4.84	9.0	2.53	8.3	3.64	11.0	4.11	9.3
Defined contribution .....	0.38	0.9	0.52	1.0	0.23	0.8	0.21	0.6	0.38	0.9
Legally required benefits .....	2.60	5.9	2.97	5.6	1.91	6.3	2.16	6.5	2.60	5.9
Social Security and Medicare .....	1.96	4.4	2.37	4.4	1.43	4.7	1.39	4.2	1.96	4.4
Social Security <sup>4</sup> .....	1.51	3.4	1.81	3.4	1.13	3.7	1.07	3.2	1.51	3.4
Medicare .....	0.45	1.0	0.56	1.1	0.30	1.0	0.32	1.0	0.46	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 .....	0.09	0.2	0.09	0.2	0.08	0.3	0.09	0.3	0.09	0.2
Workers' compensation .....	0.55	1.2	0.51	0.9	0.40	1.3	0.68	2.0	0.55	1.2

<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.

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



**Table 4. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: State and local government workers, by occupational and industry group, March 2015**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
State and local government workers .....	\$44.25	\$28.33	\$15.92	\$3.21	\$0.35	\$5.25	\$4.49	\$2.60
<b>Occupational group</b>								
Management, professional, and related .....	53.51	35.67	17.85	3.54	0.26	5.73	5.35	2.97
Professional and related .....	52.60	35.28	17.33	3.20	0.25	5.72	5.31	2.85
Teachers <sup>1</sup> .....	60.23	41.72	18.51	2.89	0.15	6.16	6.22	3.10
Primary, secondary, and special education school teachers .....	60.30	41.24	19.06	2.60	0.17	6.82	6.57	2.90
Sales and office .....	30.43	18.13	12.30	2.64	0.20	4.78	2.76	1.91
Office and administrative support .....	30.60	18.19	12.41	2.67	0.20	4.84	2.79	1.91
Service .....	33.26	19.32	13.94	2.88	0.60	4.44	3.85	2.16
<b>Industry group</b>								
Education and health services .....	46.17	30.69	15.48	2.88	0.22	5.39	4.47	2.53
Educational services .....	46.92	31.39	15.53	2.73	0.16	5.46	4.67	2.50
Elementary and secondary schools .....	46.02	30.83	15.19	2.35	0.17	5.59	4.71	2.37
Junior colleges, colleges, and universities .....	50.18	33.56	16.62	4.01	0.13	4.92	4.64	2.93
Health care and social assistance .....	41.43	26.26	15.18	3.80	0.60	4.92	3.16	2.70
Hospitals .....	46.25	29.68	16.57	4.34	0.77	5.19	3.44	2.83
Public administration .....	42.30	25.09	17.21	3.93	0.59	5.16	4.76	2.76
Percent of total compensation								
State and local government workers .....	100.0	64.0	36.0	7.3	0.8	11.9	10.2	5.9
<b>Occupational group</b>								
Management, professional, and related .....	100.0	66.6	33.4	6.6	0.5	10.7	10.0	5.6
Professional and related .....	100.0	67.1	32.9	6.1	0.5	10.9	10.1	5.4
Teachers <sup>1</sup> .....	100.0	69.3	30.7	4.8	0.2	10.2	10.3	5.1
Primary, secondary, and special education school teachers .....	100.0	68.4	31.6	4.3	0.3	11.3	10.9	4.8
Sales and office .....	100.0	59.6	40.4	8.7	0.7	15.7	9.1	6.3
Office and administrative support .....	100.0	59.4	40.6	8.7	0.7	15.8	9.1	6.2
Service .....	100.0	58.1	41.9	8.7	1.8	13.3	11.6	6.5
<b>Industry group</b>								
Education and health services .....	100.0	66.5	33.5	6.2	0.5	11.7	9.7	5.5
Educational services .....	100.0	66.9	33.1	5.8	0.3	11.6	10.0	5.3
Elementary and secondary schools .....	100.0	67.0	33.0	5.1	0.4	12.1	10.2	5.2
Junior colleges, colleges, and universities .....	100.0	66.9	33.1	8.0	0.3	9.8	9.2	5.8
Health care and social assistance .....	100.0	63.4	36.6	9.2	1.5	11.9	7.6	6.5
Hospitals .....	100.0	64.2	35.8	9.4	1.7	11.2	7.4	6.1
Public administration .....	100.0	59.3	40.7	9.3	1.4	12.2	11.3	6.5

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

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

**Table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major occupational group and bargaining unit status, March 2015**

Compensation component	Occupational group							
	All workers		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$31.65	100.0	\$55.82	100.0	\$24.01	100.0	\$14.48	100.0
Wages and salaries .....	21.94	69.3	38.25	68.5	17.15	71.4	11.00	76.0
Total benefits .....	9.71	30.7	17.58	31.5	6.86	28.6	3.48	24.0
Paid leave .....	2.18	6.9	4.68	8.4	1.50	6.3	0.56	3.9
Vacation .....	1.14	3.6	2.47	4.4	0.77	3.2	0.29	2.0
Holiday .....	0.66	2.1	1.37	2.4	0.46	1.9	0.17	1.2
Sick .....	0.26	0.8	0.59	1.1	0.18	0.8	0.06	0.4
Personal .....	0.12	0.4	0.25	0.4	0.09	0.4	0.03	0.2
Supplemental pay .....	1.12	3.6	2.54	4.5	0.57	2.4	0.24	1.6
Overtime and premium <sup>1</sup> .....	0.26	0.8	0.18	0.3	0.15	0.6	0.11	0.7
Shift differentials .....	0.06	0.2	0.09	0.2	0.02	0.1	0.04	0.3
Nonproduction bonuses .....	0.80	2.5	2.26	4.1	0.40	1.7	0.09	0.6
Insurance .....	2.58	8.2	3.99	7.1	2.19	9.1	0.92	6.4
Life .....	0.04	0.1	0.08	0.2	0.03	0.1	( <sup>2</sup> )	( <sup>3</sup> )
Health .....	2.43	7.7	3.71	6.6	2.09	8.7	0.89	6.1
Short-term disability .....	0.06	0.2	0.10	0.2	0.04	0.2	( <sup>2</sup> )	( <sup>3</sup> )
Long-term disability .....	0.05	0.2	0.09	0.2	0.03	0.1	( <sup>2</sup> )	( <sup>3</sup> )
Retirement and savings .....	1.31	4.1	2.70	4.8	0.72	3.0	0.24	1.6
Defined benefit .....	0.61	1.9	1.16	2.1	0.26	1.1	0.10	0.7
Defined contribution .....	0.70	2.2	1.53	2.7	0.46	1.9	0.14	1.0
Legally required benefits .....	2.51	7.9	3.67	6.6	1.88	7.8	1.52	10.5
Social Security and Medicare .....	1.82	5.7	3.10	5.6	1.42	5.9	0.94	6.5
Social Security <sup>4</sup> .....	1.45	4.6	2.44	4.4	1.14	4.7	0.76	5.3
Medicare .....	0.37	1.2	0.65	1.2	0.28	1.2	0.18	1.2
Federal unemployment insurance .....	0.04	0.1	0.04	0.1	0.04	0.2	0.05	0.3
State unemployment insurance .....	0.21	0.7	0.22	0.4	0.20	0.8	0.19	1.3
Workers' compensation .....	0.44	1.4	0.32	0.6	0.22	0.9	0.35	2.4

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, March 2015 — 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 .....	\$34.05	100.0	\$27.06	100.0	\$46.62	100.0	\$30.18	100.0
Wages and salaries .....	22.73	66.8	17.80	65.8	27.89	59.8	21.36	70.8
Total benefits .....	11.32	33.2	9.26	34.2	18.73	40.2	8.82	29.2
Paid leave .....	1.80	5.3	1.65	6.1	3.29	7.1	2.07	6.9
Vacation .....	0.92	2.7	0.85	3.2	1.67	3.6	1.09	3.6
Holiday .....	0.59	1.7	0.55	2.0	0.97	2.1	0.63	2.1
Sick .....	0.17	0.5	0.18	0.7	0.48	1.0	0.24	0.8
Personal .....	0.12	0.3	0.07	0.2	0.17	0.4	0.11	0.4
Supplemental pay .....	1.02	3.0	1.00	3.7	1.43	3.1	1.09	3.6
Overtime and premium <sup>1</sup> .....	0.71	2.1	0.56	2.1	0.88	1.9	0.20	0.7
Shift differentials .....	0.05	0.1	0.09	0.3	0.18	0.4	0.05	0.2
Nonproduction bonuses .....	0.27	0.8	0.35	1.3	0.37	0.8	0.85	2.8
Insurance .....	3.06	9.0	2.92	10.8	6.03	12.9	2.24	7.4
Life .....	0.04	0.1	0.04	0.2	0.08	0.2	0.04	0.1
Health .....	2.90	8.5	2.74	10.1	5.65	12.1	2.11	7.0
Short-term disability .....	0.10	0.3	0.06	0.2	0.18	0.4	0.05	0.2
Long-term disability .....	0.03	0.1	0.07	0.3	0.13	0.3	0.04	0.1
Retirement and savings .....	2.12	6.2	1.11	4.1	4.34	9.3	1.02	3.4
Defined benefit .....	1.49	4.4	0.58	2.2	3.20	6.9	0.36	1.2
Defined contribution .....	0.63	1.9	0.52	1.9	1.14	2.4	0.65	2.2
Legally required benefits .....	3.31	9.7	2.58	9.5	3.64	7.8	2.39	7.9
Social Security and Medicare .....	1.94	5.7	1.52	5.6	2.30	4.9	1.77	5.9
Social Security <sup>4</sup> .....	1.57	4.6	1.22	4.5	1.83	3.9	1.41	4.7
Medicare .....	0.37	1.1	0.29	1.1	0.47	1.0	0.36	1.2
Federal unemployment insurance .....	0.03	0.1	0.04	0.1	0.04	0.1	0.04	0.1
State unemployment insurance .....	0.29	0.9	0.23	0.9	0.29	0.6	0.21	0.7
Workers' compensation .....	1.05	3.1	0.79	2.9	1.00	2.2	0.38	1.3

<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.

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

**Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group, March 2015**

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 .....	\$37.24	100.0	\$36.04	100.0	\$36.87	100.0	\$30.50	100.0	\$26.07	100.0	\$55.99	100.0
Wages and salaries .....	24.66	66.2	24.95	69.2	24.04	65.2	21.38	70.1	18.31	70.2	34.43	61.5
Total benefits .....	12.58	33.8	11.09	30.8	12.83	34.8	9.11	29.9	7.77	29.8	21.56	38.5
Paid leave .....	2.46	6.6	1.60	4.4	2.78	7.5	2.13	7.0	1.62	6.2	4.86	8.7
Vacation .....	1.28	3.4	0.82	2.3	1.45	3.9	1.11	3.6	0.87	3.3	2.52	4.5
Holiday .....	0.86	2.3	0.58	1.6	0.97	2.6	0.62	2.0	0.47	1.8	1.20	2.1
Sick .....	0.23	0.6	0.13	0.3	0.27	0.7	0.27	0.9	0.20	0.8	0.57	1.0
Personal .....	0.09	0.2	0.08	0.2	0.10	0.3	0.12	0.4	0.08	0.3	0.58	1.0
Supplemental pay .....	1.43	3.8	0.90	2.5	1.55	4.2	1.06	3.5	0.66	2.5	2.84	5.1
Overtime and premium <sup>3</sup> .....	0.57	1.5	0.59	1.7	0.54	1.5	0.20	0.6	0.27	1.0	0.36	0.6
Shift differentials .....	0.08	0.2	( <sup>4</sup> )	( <sup>5</sup> )	0.12	0.3	0.05	0.2	0.02	0.1	0.06	0.1
Nonproduction bonuses .....	0.78	2.1	0.29	0.8	0.90	2.4	0.81	2.7	0.36	1.4	2.42	4.3
Insurance .....	3.51	9.4	2.88	8.0	3.75	10.2	2.39	7.8	2.27	8.7	5.14	9.2
Life .....	0.07	0.2	0.04	0.1	0.07	0.2	0.04	0.1	0.03	0.1	0.06	0.1
Health .....	3.30	8.9	2.76	7.7	3.53	9.6	2.25	7.4	2.14	8.2	4.72	8.4
Short-term disability .....	0.08	0.2	0.05	0.1	0.09	0.3	0.06	0.2	0.04	0.1	0.28	0.5
Long-term disability .....	0.06	0.1	0.03	0.1	0.06	0.2	0.05	0.2	0.05	0.2	0.07	0.1
Retirement and savings .....	2.01	5.4	1.96	5.4	1.86	5.0	1.17	3.8	0.98	3.7	5.17	9.2
Defined benefit .....	1.12	3.0	1.24	3.4	0.95	2.6	0.51	1.7	0.46	1.8	3.76	6.7
Defined contribution .....	0.89	2.4	0.71	2.0	0.91	2.5	0.66	2.2	0.52	2.0	1.41	2.5
Legally required benefits .....	3.17	8.5	3.76	10.4	2.88	7.8	2.37	7.8	2.25	8.6	3.55	6.3
Social Security and Medicare .....	2.09	5.6	2.07	5.7	2.07	5.6	1.76	5.8	1.51	5.8	2.99	5.3
Social Security <sup>6</sup> .....	1.68	4.5	1.67	4.6	1.66	4.5	1.40	4.6	1.21	4.7	2.38	4.3
Medicare .....	0.41	1.1	0.40	1.1	0.41	1.1	0.36	1.2	0.30	1.1	0.61	1.1
Federal unemployment insurance .....	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.2	0.04	0.1
State unemployment insurance .....	0.27	0.7	0.37	1.0	0.24	0.6	0.20	0.7	0.18	0.7	0.23	0.4
Workers' compensation .....	0.77	2.1	1.28	3.6	0.54	1.5	0.37	1.2	0.51	2.0	0.30	0.5

See footnotes at end of table.

**Table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by major industry group, March 2015 — 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 .....	\$45.00	100.0	\$39.42	100.0	\$32.86	100.0	\$13.31	100.0	\$25.74	100.0
Wages and salaries .....	29.56	65.7	27.87	70.7	23.25	70.7	10.41	78.2	18.64	72.4
Total benefits .....	15.44	34.3	11.55	29.3	9.61	29.3	2.89	21.8	7.10	27.6
Paid leave .....	3.80	8.4	2.83	7.2	2.51	7.7	0.42	3.1	1.54	6.0
Vacation .....	1.98	4.4	1.50	3.8	1.27	3.9	0.23	1.8	0.74	2.9
Holiday .....	1.09	2.4	0.86	2.2	0.74	2.2	0.12	0.9	0.51	2.0
Sick .....	0.52	1.2	0.31	0.8	0.37	1.1	0.05	0.3	0.19	0.7
Personal .....	0.22	0.5	0.16	0.4	0.14	0.4	0.02	0.2	0.10	0.4
Supplemental pay .....	3.25	7.2	1.92	4.9	0.59	1.8	0.14	1.1	0.37	1.4
Overtime and premium <sup>3</sup> .....	0.16	0.4	0.22	0.6	0.18	0.6	0.07	0.5	0.14	0.6
Shift differentials .....	( <sup>4</sup> )	( <sup>5</sup> )	0.02	( <sup>5</sup> )	0.17	0.5	( <sup>4</sup> )	( <sup>5</sup> )	0.02	0.1
Nonproduction bonuses .....	3.07	6.8	1.68	4.3	0.23	0.7	0.07	0.5	0.20	0.8
Insurance .....	3.74	8.3	2.51	6.4	2.87	8.7	0.73	5.5	1.91	7.4
Life .....	0.06	0.1	0.05	0.1	0.04	0.1	( <sup>4</sup> )	( <sup>5</sup> )	0.03	0.1
Health .....	3.50	7.8	2.33	5.9	2.72	8.3	0.70	5.3	1.83	7.1
Short-term disability .....	0.12	0.3	0.07	0.2	0.05	0.2	( <sup>4</sup> )	( <sup>5</sup> )	0.03	0.1
Long-term disability .....	0.06	0.1	0.06	0.2	0.05	0.2	( <sup>4</sup> )	( <sup>5</sup> )	0.02	0.1
Retirement and savings .....	1.78	3.9	1.40	3.6	1.19	3.6	0.20	1.5	1.09	4.2
Defined benefit .....	0.50	1.1	0.57	1.4	0.40	1.2	0.08	0.6	0.60	2.3
Defined contribution .....	1.27	2.8	0.83	2.1	0.79	2.4	0.11	0.9	0.49	1.9
Legally required benefits .....	2.88	6.4	2.88	7.3	2.45	7.5	1.41	10.6	2.19	8.5
Social Security and Medicare .....	2.42	5.4	2.22	5.6	1.91	5.8	0.90	6.8	1.54	6.0
Social Security <sup>6</sup> .....	1.90	4.2	1.76	4.5	1.53	4.7	0.73	5.5	1.24	4.8
Medicare .....	0.53	1.2	0.47	1.2	0.38	1.2	0.17	1.3	0.30	1.2
Federal unemployment insurance .....	0.04	0.1	0.04	0.1	0.03	0.1	0.05	0.4	0.04	0.1
State unemployment insurance .....	0.22	0.5	0.25	0.6	0.19	0.6	0.18	1.3	0.22	0.9
Workers' compensation .....	0.20	0.4	0.37	0.9	0.32	1.0	0.28	2.1	0.39	1.5

<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.

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

**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, March 2015**

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 .....	\$38.93	100.0	\$38.35	100.0	\$39.14	100.0	\$29.04	100.0	\$30.02	100.0
Wages and salaries .....	26.05	66.9	27.28	71.2	25.60	65.4	20.57	70.8	21.25	70.8
Total benefits .....	12.88	33.1	11.06	28.8	13.54	34.6	8.47	29.2	8.77	29.2
Paid leave .....	2.87	7.4	2.72	7.1	2.92	7.5	1.97	6.8	2.14	7.1
Vacation .....	1.46	3.7	1.42	3.7	1.47	3.8	1.03	3.5	1.12	3.7
Holiday .....	0.84	2.2	0.82	2.1	0.85	2.2	0.60	2.1	0.64	2.1
Sick .....	0.38	1.0	0.32	0.8	0.40	1.0	0.23	0.8	0.25	0.8
Personal .....	0.19	0.5	0.16	0.4	0.20	0.5	0.11	0.4	0.13	0.4
Supplemental pay .....	2.19	5.6	1.05	2.7	2.61	6.7	0.89	3.1	0.83	2.8
Overtime and premium <sup>2</sup> .....	0.25	0.6	0.26	0.7	0.24	0.6	0.29	1.0	0.23	0.8
Shift differentials .....	0.08	0.2	0.09	0.2	0.07	0.2	0.05	0.2	0.06	0.2
Nonproduction bonuses .....	1.87	4.8	0.70	1.8	2.29	5.9	0.55	1.9	0.54	1.8
Insurance .....	3.19	8.2	2.95	7.7	3.27	8.4	2.20	7.6	2.29	7.6
Life .....	0.05	0.1	0.04	0.1	0.05	0.1	0.05	0.2	0.05	0.2
Health .....	2.98	7.7	2.77	7.2	3.06	7.8	2.06	7.1	2.14	7.1
Short-term disability .....	0.10	0.2	0.09	0.2	0.10	0.3	0.05	0.2	0.06	0.2
Long-term disability .....	0.06	0.1	0.05	0.1	0.06	0.2	0.04	0.1	0.05	0.2
Retirement and savings .....	1.65	4.2	1.41	3.7	1.74	4.4	1.18	4.1	1.22	4.1
Defined benefit .....	0.75	1.9	0.59	1.5	0.80	2.0	0.56	1.9	0.56	1.9
Defined contribution .....	0.90	2.3	0.82	2.1	0.93	2.4	0.63	2.2	0.66	2.2
Legally required benefits .....	2.98	7.7	2.92	7.6	3.00	7.7	2.23	7.7	2.29	7.6
Social Security and Medicare .....	2.10	5.4	2.17	5.7	2.08	5.3	1.72	5.9	1.77	5.9
Social Security <sup>3</sup> .....	1.65	4.2	1.72	4.5	1.63	4.2	1.38	4.7	1.42	4.7
Medicare .....	0.45	1.2	0.45	1.2	0.45	1.2	0.34	1.2	0.35	1.2
Federal unemployment insurance .....	0.04	0.1	0.04	0.1	0.04	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.32	0.8	0.31	0.8	0.33	0.8	0.14	0.5	0.15	0.5
Workers' compensation .....	0.51	1.3	0.40	1.0	0.55	1.4	0.34	1.2	0.34	1.1

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, March 2015 — 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 .....	\$24.87	100.0	\$29.41	100.0	\$29.08	100.0	\$29.46	100.0	\$28.29	100.0
Wages and salaries .....	17.64	70.9	20.85	70.9	20.11	69.2	20.26	68.8	19.81	70.0
Total benefits .....	7.23	29.1	8.56	29.1	8.97	30.8	9.20	31.2	8.49	30.0
Paid leave .....	1.57	6.3	1.87	6.4	1.99	6.8	2.00	6.8	1.97	7.0
Vacation .....	0.82	3.3	0.97	3.3	1.08	3.7	1.08	3.7	1.07	3.8
Holiday .....	0.51	2.1	0.58	2.0	0.60	2.1	0.60	2.1	0.60	2.1
Sick .....	0.17	0.7	0.21	0.7	0.21	0.7	0.21	0.7	0.21	0.8
Personal .....	0.07	0.3	0.11	0.4	0.10	0.3	0.10	0.4	0.09	0.3
Supplemental pay .....	0.72	2.9	1.07	3.6	0.82	2.8	0.90	3.1	0.66	2.3
Overtime and premium <sup>2</sup> .....	0.31	1.2	0.38	1.3	0.26	0.9	0.28	1.0	0.20	0.7
Shift differentials .....	0.04	0.1	0.05	0.2	0.06	0.2	0.07	0.2	0.06	0.2
Nonproduction bonuses .....	0.38	1.5	0.64	2.2	0.50	1.7	0.55	1.9	0.40	1.4
Insurance .....	2.12	8.5	2.09	7.1	2.64	9.1	2.69	9.1	2.52	8.9
Life .....	0.04	0.2	0.05	0.2	0.04	0.1	0.04	0.1	0.04	0.1
Health .....	2.00	8.0	1.96	6.7	2.48	8.5	2.54	8.6	2.37	8.4
Short-term disability .....	0.04	0.2	0.04	0.1	0.06	0.2	0.07	0.2	0.06	0.2
Long-term disability .....	0.04	0.2	0.04	0.1	0.05	0.2	0.05	0.2	0.05	0.2
Retirement and savings .....	0.82	3.3	1.29	4.4	1.17	4.0	1.21	4.1	1.10	3.9
Defined benefit .....	0.36	1.4	0.65	2.2	0.52	1.8	0.59	2.0	0.37	1.3
Defined contribution .....	0.46	1.8	0.64	2.2	0.66	2.3	0.62	2.1	0.73	2.6
Legally required benefits .....	1.99	8.0	2.24	7.6	2.35	8.1	2.40	8.2	2.24	7.9
Social Security and Medicare .....	1.50	6.0	1.73	5.9	1.70	5.8	1.71	5.8	1.67	5.9
Social Security <sup>3</sup> .....	1.21	4.9	1.38	4.7	1.37	4.7	1.38	4.7	1.35	4.8
Medicare .....	0.29	1.2	0.34	1.2	0.33	1.1	0.33	1.1	0.33	1.2
Federal unemployment insurance .....	0.03	0.1	0.02	0.1	0.04	0.1	0.05	0.2	0.03	0.1
State unemployment insurance .....	0.12	0.5	0.14	0.5	0.22	0.8	0.23	0.8	0.19	0.7
Workers' compensation .....	0.34	1.4	0.35	1.2	0.39	1.3	0.41	1.4	0.35	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, March 2015 — Continued**

Compensation component	Census region and division <sup>1</sup>					
	West		West divisions			
	Cost	Percent	Mountain		Pacific	
			Cost	Percent	Cost	Percent
Total compensation .....	\$32.23	100.0	\$27.91	100.0	\$34.25	100.0
Wages and salaries .....	22.54	69.9	20.05	71.8	23.70	69.2
Total benefits .....	9.70	30.1	7.87	28.2	10.55	30.8
Paid leave .....	2.14	6.6	1.72	6.2	2.34	6.8
Vacation .....	1.10	3.4	0.89	3.2	1.20	3.5
Holiday .....	0.67	2.1	0.53	1.9	0.73	2.1
Sick .....	0.28	0.9	0.21	0.7	0.32	0.9
Personal .....	0.09	0.3	0.10	0.3	0.09	0.3
Supplemental pay .....	0.89	2.8	0.73	2.6	0.97	2.8
Overtime and premium <sup>2</sup> .....	0.24	0.7	0.22	0.8	0.24	0.7
Shift differentials .....	0.04	0.1	0.03	0.1	0.05	0.1
Nonproduction bonuses .....	0.61	1.9	0.47	1.7	0.68	2.0
Insurance .....	2.58	8.0	2.20	7.9	2.76	8.1
Life .....	0.04	0.1	0.04	0.1	0.04	0.1
Health .....	2.47	7.7	2.08	7.5	2.65	7.7
Short-term disability .....	0.04	0.1	0.04	0.1	0.03	0.1
Long-term disability .....	0.04	0.1	0.04	0.2	0.04	0.1
Retirement and savings .....	1.38	4.3	0.97	3.5	1.58	4.6
Defined benefit .....	0.70	2.2	0.36	1.3	0.86	2.5
Defined contribution .....	0.68	2.1	0.61	2.2	0.71	2.1
Legally required benefits .....	2.70	8.4	2.25	8.1	2.91	8.5
Social Security and Medicare .....	1.85	5.7	1.66	6.0	1.94	5.7
Social Security <sup>3</sup> .....	1.48	4.6	1.34	4.8	1.55	4.5
Medicare .....	0.37	1.2	0.33	1.2	0.39	1.1
Federal unemployment insurance .....	0.05	0.2	0.03	0.1	0.06	0.2
State unemployment insurance .....	0.23	0.7	0.17	0.6	0.25	0.7
Workers' compensation .....	0.57	1.8	0.39	1.4	0.65	1.9

<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.

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



**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, March 2015**

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 .....	\$26.45	100.0	\$25.51	100.0	\$29.34	100.0	\$37.78	100.0	\$32.07	100.0	\$46.19	100.0
Wages and salaries .....	19.17	72.5	18.70	73.3	20.61	70.3	25.22	66.7	21.98	68.5	29.98	64.9
Total benefits .....	7.28	27.5	6.81	26.7	8.72	29.7	12.57	33.3	10.09	31.5	16.21	35.1
Paid leave .....	1.53	5.8	1.42	5.6	1.86	6.3	2.95	7.8	2.30	7.2	3.91	8.5
Vacation .....	0.79	3.0	0.73	2.9	0.96	3.3	1.56	4.1	1.22	3.8	2.05	4.4
Holiday .....	0.49	1.9	0.46	1.8	0.59	2.0	0.86	2.3	0.69	2.1	1.13	2.4
Sick .....	0.18	0.7	0.16	0.6	0.22	0.8	0.37	1.0	0.26	0.8	0.52	1.1
Personal .....	0.08	0.3	0.07	0.3	0.10	0.3	0.17	0.4	0.14	0.4	0.21	0.5
Supplemental pay .....	0.96	3.6	0.89	3.5	1.15	3.9	1.32	3.5	0.96	3.0	1.85	4.0
Overtime and premium <sup>1</sup> .....	0.18	0.7	0.17	0.6	0.23	0.8	0.36	0.9	0.33	1.0	0.39	0.8
Shift differentials .....	( <sup>2</sup> )	( <sup>3</sup> )	( <sup>2</sup> )	( <sup>3</sup> )	0.02	0.1	0.11	0.3	0.06	0.2	0.19	0.4
Nonproduction bonuses .....	0.76	2.9	0.72	2.8	0.89	3.0	0.85	2.3	0.57	1.8	1.28	2.8
Insurance .....	1.79	6.8	1.66	6.5	2.20	7.5	3.51	9.3	2.88	9.0	4.43	9.6
Life .....	0.03	0.1	0.03	0.1	0.04	0.1	0.06	0.2	0.05	0.2	0.07	0.2
Health .....	1.70	6.4	1.58	6.2	2.08	7.1	3.29	8.7	2.71	8.5	4.13	8.9
Short-term disability .....	0.03	0.1	0.03	0.1	0.04	0.1	0.09	0.2	0.07	0.2	0.12	0.3
Long-term disability .....	0.03	0.1	0.02	0.1	0.04	0.1	0.07	0.2	0.05	0.1	0.11	0.2
Retirement and savings .....	0.76	2.9	0.63	2.5	1.15	3.9	1.97	5.2	1.41	4.4	2.79	6.0
Defined benefit .....	0.32	1.2	0.24	1.0	0.53	1.8	0.97	2.6	0.66	2.1	1.42	3.1
Defined contribution .....	0.44	1.7	0.38	1.5	0.62	2.1	1.00	2.6	0.75	2.3	1.37	3.0
Legally required benefits .....	2.25	8.5	2.21	8.7	2.36	8.1	2.81	7.4	2.53	7.9	3.22	7.0
Social Security and Medicare .....	1.56	5.9	1.52	6.0	1.66	5.7	2.12	5.6	1.84	5.7	2.54	5.5
Social Security <sup>4</sup> .....	1.24	4.7	1.22	4.8	1.32	4.5	1.70	4.5	1.48	4.6	2.03	4.4
Medicare .....	0.32	1.2	0.31	1.2	0.34	1.2	0.43	1.1	0.36	1.1	0.51	1.1
Federal unemployment insurance .....	0.04	0.2	0.04	0.2	0.04	0.1	0.04	0.1	0.04	0.1	0.03	0.1
State unemployment insurance .....	0.21	0.8	0.21	0.8	0.22	0.8	0.21	0.6	0.22	0.7	0.21	0.5
Workers' compensation .....	0.44	1.6	0.43	1.7	0.44	1.5	0.44	1.2	0.44	1.4	0.43	0.9

<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.

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

**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, March 2015**

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> .....	\$31.65	\$21.94	\$9.71	\$2.18	\$1.12	\$2.58	\$1.31	\$2.51
Management, professional, and related .....	55.82	38.25	17.58	4.68	2.54	3.99	2.70	3.67
Management, business, and financial .....	67.22	44.81	22.41	5.92	4.64	4.41	3.31	4.12
Professional and related .....	49.69	34.71	14.98	4.01	1.41	3.76	2.37	3.43
Sales and office .....	24.01	17.15	6.86	1.50	0.57	2.19	0.72	1.88
Sales and related .....	23.79	17.96	5.83	1.31	0.54	1.55	0.56	1.87
Office and administrative support .....	24.16	16.61	7.54	1.63	0.59	2.61	0.82	1.89
Service .....	14.48	11.00	3.48	0.56	0.24	0.92	0.24	1.52
Natural resources, construction, and maintenance .....	34.05	22.73	11.32	1.80	1.02	3.06	2.12	3.31
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	34.46	22.96	11.50	1.34	0.94	3.05	2.39	3.78
Installation, maintenance, and repair .....	33.71	22.54	11.17	2.18	1.09	3.07	1.90	2.93
Production, transportation, and material moving .....	27.06	17.80	9.26	1.65	1.00	2.92	1.11	2.58
Production .....	26.56	17.57	9.00	1.67	1.13	2.89	0.91	2.41
Transportation and material moving .....	27.55	18.03	9.51	1.63	0.87	2.96	1.30	2.75
<b>All workers, goods-producing industries<sup>2</sup></b> .....	37.24	24.66	12.58	2.46	1.43	3.51	2.01	3.17
Management, professional, and related .....	66.96	44.70	22.26	5.75	2.59	4.86	4.69	4.38
Sales and office .....	30.19	20.94	9.25	2.06	0.78	3.05	0.96	2.41
Natural resources, construction, and maintenance .....	35.26	23.32	11.94	1.52	1.15	3.23	2.30	3.74
Production, transportation, and material moving .....	27.74	17.98	9.76	1.72	1.27	3.24	0.98	2.54
<b>All workers, service-providing industries<sup>3</sup></b> .....	30.50	21.38	9.11	2.13	1.06	2.39	1.17	2.37
Management, professional, and related .....	54.27	37.35	16.92	4.53	2.53	3.87	2.42	3.57
Sales and office .....	23.55	16.87	6.68	1.46	0.55	2.13	0.70	1.84
Service .....	14.43	10.98	3.45	0.56	0.23	0.91	0.23	1.52
Natural resources, construction, and maintenance .....	32.68	22.06	10.62	2.13	0.88	2.88	1.90	2.82
Production, transportation, and material moving .....	26.48	17.65	8.83	1.59	0.77	2.65	1.21	2.61
Percent of total compensation								
<b>All workers in private industry</b> .....	100.0	69.3	30.7	6.9	3.6	8.2	4.1	7.9
Management, professional, and related .....	100.0	68.5	31.5	8.4	4.5	7.1	4.8	6.6
Management, business, and financial .....	100.0	66.7	33.3	8.8	6.9	6.6	4.9	6.1
Professional and related .....	100.0	69.9	30.1	8.1	2.8	7.6	4.8	6.9
Sales and office .....	100.0	71.4	28.6	6.3	2.4	9.1	3.0	7.8
Sales and related .....	100.0	75.5	24.5	5.5	2.3	6.5	2.3	7.8
Office and administrative support .....	100.0	68.8	31.2	6.8	2.4	10.8	3.4	7.8
Service .....	100.0	76.0	24.0	3.9	1.6	6.4	1.6	10.5
Natural resources, construction, and maintenance .....	100.0	66.8	33.2	5.3	3.0	9.0	6.2	9.7
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	100.0	66.6	33.4	3.9	2.7	8.9	6.9	11.0
Installation, maintenance, and repair .....	100.0	66.9	33.1	6.5	3.2	9.1	5.6	8.7
Production, transportation, and material moving .....	100.0	65.8	34.2	6.1	3.7	10.8	4.1	9.5
Production .....	100.0	66.1	33.9	6.3	4.2	10.9	3.4	9.1
Transportation and material moving .....	100.0	65.5	34.5	5.9	3.2	10.7	4.7	10.0
<b>All workers, goods-producing industries<sup>2</sup></b> .....	100.0	66.2	33.8	6.6	3.8	9.4	5.4	8.5
Management, professional, and related .....	100.0	66.8	33.2	8.6	3.9	7.3	7.0	6.5
Sales and office .....	100.0	69.4	30.6	6.8	2.6	10.1	3.2	8.0
Natural resources, construction, and maintenance .....	100.0	66.1	33.9	4.3	3.3	9.2	6.5	10.6
Production, transportation, and material moving .....	100.0	64.8	35.2	6.2	4.6	11.7	3.5	9.2
<b>All workers, service-providing industries<sup>3</sup></b> .....	100.0	70.1	29.9	7.0	3.5	7.8	3.8	7.8
Management, professional, and related .....	100.0	68.8	31.2	8.3	4.7	7.1	4.5	6.6
Sales and office .....	100.0	71.6	28.4	6.2	2.4	9.0	3.0	7.8
Service .....	100.0	76.1	23.9	3.8	1.6	6.3	1.6	10.5
Natural resources, construction, and maintenance .....	100.0	67.5	32.5	6.5	2.7	8.8	5.8	8.6
Production, transportation, and material moving .....	100.0	66.6	33.4	6.0	2.9	10.0	4.6	9.8

<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.

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

**Table 10. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by industry group, March 2015**

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> .....	\$37.24	\$24.66	\$12.58	\$2.46	\$1.43	\$3.51	\$2.01	\$3.17
Construction .....	36.04	24.95	11.09	1.60	0.90	2.88	1.96	3.76
Manufacturing .....	36.87	24.04	12.83	2.78	1.55	3.75	1.86	2.88
Aircraft manufacturing <sup>2</sup> .....	69.51	41.59	27.92	6.12	4.19	7.07	6.28	4.28
<b>All workers, service-providing industries<sup>3</sup></b> .....	30.50	21.38	9.11	2.13	1.06	2.39	1.17	2.37
Trade, transportation, and utilities .....	26.07	18.31	7.77	1.62	0.66	2.27	0.98	2.25
Wholesale trade .....	34.50	24.29	10.21	2.45	1.03	2.96	1.03	2.74
Retail trade .....	18.03	13.59	4.44	0.83	0.30	1.29	0.39	1.63
Transportation and warehousing .....	38.69	24.66	14.02	2.81	1.21	4.26	2.26	3.49
Utilities .....	62.46	38.10	24.36	5.55	2.46	6.15	5.96	4.24
Information .....	55.99	34.43	21.56	4.86	2.84	5.14	5.17	3.55
Financial activities .....	45.00	29.56	15.44	3.80	3.25	3.74	1.78	2.88
Finance and insurance .....	49.48	32.03	17.45	4.33	3.97	4.10	2.05	3.01
Credit intermediation and related activities .....	40.19	26.94	13.25	3.57	1.80	3.66	1.61	2.62
Insurance carriers and related activities .....	45.19	29.88	15.31	3.98	1.97	4.18	2.22	2.96
Real estate and rental and leasing .....	29.43	20.98	8.45	1.98	0.72	2.48	0.83	2.44
Professional and business services .....	39.42	27.87	11.55	2.83	1.92	2.51	1.40	2.88
Professional and technical services .....	49.52	35.52	14.00	4.08	1.38	3.31	1.85	3.38
Administrative and waste services .....	22.69	17.22	5.47	1.03	0.53	1.25	0.48	2.18
Education and health services .....	32.86	23.25	9.61	2.51	0.59	2.87	1.19	2.45
Educational services .....	41.44	30.16	11.28	2.85	0.22	3.41	1.84	2.96
Junior colleges, colleges, and universities .....	51.01	36.05	14.96	4.09	0.27	4.46	2.74	3.40
Health care and social assistance .....	31.42	22.08	9.33	2.46	0.65	2.78	1.08	2.37
Leisure and hospitality .....	13.31	10.41	2.89	0.42	0.14	0.73	0.20	1.41
Accommodation and food services .....	12.08	9.56	2.52	0.31	0.12	0.62	0.15	1.32
Other services .....	25.74	18.64	7.10	1.54	0.37	1.91	1.09	2.19
Percent of total compensation								
<b>All workers, goods-producing industries<sup>1</sup></b> .....	100.0	66.2	33.8	6.6	3.8	9.4	5.4	8.5
Construction .....	100.0	69.2	30.8	4.4	2.5	8.0	5.4	10.4
Manufacturing .....	100.0	65.2	34.8	7.5	4.2	10.2	5.0	7.8
Aircraft manufacturing <sup>2</sup> .....	100.0	59.8	40.2	8.8	6.0	10.2	9.0	6.2
<b>All workers, service-providing industries<sup>3</sup></b> .....	100.0	70.1	29.9	7.0	3.5	7.8	3.8	7.8
Trade, transportation, and utilities .....	100.0	70.2	29.8	6.2	2.5	8.7	3.7	8.6
Wholesale trade .....	100.0	70.4	29.6	7.1	3.0	8.6	3.0	7.9
Retail trade .....	100.0	75.4	24.6	4.6	1.6	7.2	2.2	9.0
Transportation and warehousing .....	100.0	63.7	36.3	7.3	3.1	11.0	5.8	9.0
Utilities .....	100.0	61.0	39.0	8.9	3.9	9.9	9.5	6.8
Information .....	100.0	61.5	38.5	8.7	5.1	9.2	9.2	6.3
Financial activities .....	100.0	65.7	34.3	8.4	7.2	8.3	3.9	6.4
Finance and insurance .....	100.0	64.7	35.3	8.7	8.0	8.3	4.1	6.1
Credit intermediation and related activities .....	100.0	67.0	33.0	8.9	4.5	9.1	4.0	6.5
Insurance carriers and related activities .....	100.0	66.1	33.9	8.8	4.4	9.2	4.9	6.5
Real estate and rental and leasing .....	100.0	71.3	28.7	6.7	2.5	8.4	2.8	8.3
Professional and business services .....	100.0	70.7	29.3	7.2	4.9	6.4	3.6	7.3
Professional and technical services .....	100.0	71.7	28.3	8.2	2.8	6.7	3.7	6.8
Administrative and waste services .....	100.0	75.9	24.1	4.5	2.3	5.5	2.1	9.6
Education and health services .....	100.0	70.7	29.3	7.7	1.8	8.7	3.6	7.5
Educational services .....	100.0	72.8	27.2	6.9	0.5	8.2	4.4	7.1
Junior colleges, colleges, and universities .....	100.0	70.7	29.3	8.0	0.5	8.7	5.4	6.7
Health care and social assistance .....	100.0	70.3	29.7	7.8	2.1	8.8	3.4	7.5
Leisure and hospitality .....	100.0	78.2	21.8	3.1	1.1	5.5	1.5	10.6
Accommodation and food services .....	100.0	79.1	20.9	2.6	1.0	5.2	1.2	10.9
Other services .....	100.0	72.4	27.6	6.0	1.4	7.4	4.2	8.5

<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.

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

**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, March 2015**

Series	Total compensation	Wages and salaries	Benefit costs					Legally required benefits
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	
<b>Cost per hour worked</b>								
<b>All full-time workers in private industry</b> .....	\$37.09	\$25.16	\$11.93	\$2.80	\$1.44	\$3.24	\$1.66	\$2.79
Management, professional, and related .....	58.33	39.43	18.90	5.10	2.78	4.33	2.95	3.74
Management, business, and financial .....	68.07	45.25	22.83	6.04	4.76	4.49	3.39	4.15
Professional and related .....	52.16	35.76	16.41	4.50	1.52	4.22	2.67	3.49
Sales and office .....	28.41	19.80	8.61	2.01	0.76	2.83	0.92	2.09
Sales and related .....	33.23	24.50	8.74	2.20	0.91	2.39	0.88	2.36
Office and administrative support .....	26.19	17.64	8.55	1.92	0.69	3.03	0.94	1.96
Service .....	17.86	12.75	5.12	0.99	0.39	1.63	0.39	1.71
Natural resources, construction, and maintenance .....	34.75	23.06	11.69	1.89	1.06	3.19	2.20	3.35
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	35.26	23.37	11.90	1.41	0.98	3.18	2.49	3.83
Installation, maintenance, and repair .....	34.34	22.82	11.52	2.27	1.12	3.20	1.97	2.97
Production, transportation, and material moving .....	29.03	18.97	10.06	1.87	1.13	3.20	1.19	2.67
Production .....	27.37	17.96	9.41	1.76	1.19	3.05	0.96	2.45
Transportation and material moving .....	31.10	20.23	10.87	2.01	1.06	3.38	1.47	2.95
<b>All part-time workers in private industry</b> .....	16.24	12.84	3.40	0.45	0.22	0.72	0.32	1.69
Management, professional, and related .....	38.02	29.81	8.21	1.68	0.85	1.58	0.94	3.16
Professional and related .....	37.93	29.75	8.18	1.66	0.86	1.55	0.95	3.16
Sales and office .....	13.77	10.99	2.79	0.33	0.12	0.70	0.24	1.40
Sales and related .....	12.21	9.95	2.26	0.22	0.09	0.53	0.16	1.26
Office and administrative support .....	16.09	12.53	3.56	0.48	0.16	0.97	0.35	1.60
Service .....	11.48	9.46	2.02	0.17	0.09	0.29	0.10	1.36
Production, transportation, and material moving .....	17.03	11.87	5.17	0.53	0.31	1.51	0.70	2.12
Transportation and material moving .....	17.55	11.86	5.69	0.57	0.35	1.75	0.83	2.19
<b>Percent of total compensation</b>								
<b>All full-time workers in private industry</b> .....	100.0	67.8	32.2	7.5	3.9	8.7	4.5	7.5
Management, professional, and related .....	100.0	67.6	32.4	8.7	4.8	7.4	5.1	6.4
Management, business, and financial .....	100.0	66.5	33.5	8.9	7.0	6.6	5.0	6.1
Professional and related .....	100.0	68.5	31.5	8.6	2.9	8.1	5.1	6.7
Sales and office .....	100.0	69.7	30.3	7.1	2.7	10.0	3.2	7.3
Sales and related .....	100.0	73.7	26.3	6.6	2.7	7.2	2.6	7.1
Office and administrative support .....	100.0	67.4	32.6	7.3	2.7	11.6	3.6	7.5
Service .....	100.0	71.4	28.6	5.6	2.2	9.1	2.2	9.6
Natural resources, construction, and maintenance .....	100.0	66.4	33.6	5.4	3.1	9.2	6.3	9.6
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	100.0	66.3	33.7	4.0	2.8	9.0	7.1	10.9
Installation, maintenance, and repair .....	100.0	66.4	33.6	6.6	3.3	9.3	5.7	8.6
Production, transportation, and material moving .....	100.0	65.3	34.7	6.4	3.9	11.0	4.1	9.2
Production .....	100.0	65.6	34.4	6.4	4.4	11.2	3.5	8.9
Transportation and material moving .....	100.0	65.0	35.0	6.4	3.4	10.9	4.7	9.5
<b>All part-time workers in private industry</b> .....	100.0	79.1	20.9	2.8	1.4	4.4	1.9	10.4
Management, professional, and related .....	100.0	78.4	21.6	4.4	2.2	4.2	2.5	8.3
Professional and related .....	100.0	78.4	21.6	4.4	2.3	4.1	2.5	8.3
Sales and office .....	100.0	79.8	20.2	2.4	0.9	5.1	1.7	10.2
Sales and related .....	100.0	81.5	18.5	1.8	0.8	4.3	1.3	10.3
Office and administrative support .....	100.0	77.9	22.1	3.0	1.0	6.0	2.2	9.9
Service .....	100.0	82.4	17.6	1.5	0.8	2.6	0.9	11.8
Production, transportation, and material moving .....	100.0	69.7	30.3	3.1	1.8	8.9	4.1	12.4
Transportation and material moving .....	100.0	67.6	32.4	3.3	2.0	10.0	4.7	12.5

<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, March 2015**

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> .....	\$37.09	\$25.16	\$11.93	\$2.80	\$1.44	\$3.24	\$1.66	\$2.79
Goods-producing <sup>1</sup> .....	37.80	24.95	12.85	2.53	1.46	3.60	2.06	3.20
Construction .....	36.72	25.31	11.41	1.67	0.92	3.00	2.04	3.79
Manufacturing .....	37.37	24.30	13.06	2.84	1.58	3.83	1.90	2.91
Service-providing <sup>2</sup> .....	36.89	25.22	11.67	2.87	1.44	3.13	1.55	2.68
Trade, transportation, and utilities .....	32.44	22.34	10.11	2.30	0.92	2.95	1.30	2.64
Information .....	58.60	35.82	22.78	5.13	3.02	5.43	5.50	3.68
Financial activities .....	47.44	30.98	16.46	4.09	3.52	3.96	1.90	2.99
Professional and business services .....	43.38	30.17	13.21	3.34	2.20	2.95	1.66	3.05
Education and health services .....	35.28	24.33	10.96	2.98	0.65	3.45	1.39	2.47
Leisure and hospitality .....	18.45	13.44	5.02	0.96	0.31	1.61	0.44	1.70
Other services .....	30.14	21.27	8.87	2.14	0.49	2.55	1.29	2.40
<b>All part-time workers in private industry</b> .....	16.24	12.84	3.40	0.45	0.22	0.72	0.32	1.69
Service-providing <sup>2</sup> .....	16.11	12.75	3.36	0.44	0.22	0.71	0.31	1.67
Trade, transportation, and utilities .....	14.19	10.79	3.41	0.36	0.16	1.00	0.37	1.51
Professional and business services .....	19.79	16.44	3.35	0.30	0.54	0.32	0.13	2.06
Education and health services .....	26.23	20.28	5.95	1.23	0.41	1.27	0.64	2.39
Leisure and hospitality .....	10.01	8.47	1.53	0.07	0.03	0.16	0.04	1.23
<b>Percent of total compensation</b>								
<b>All full-time workers in private industry</b> .....	100.0	67.8	32.2	7.5	3.9	8.7	4.5	7.5
Goods-producing <sup>1</sup> .....	100.0	66.0	34.0	6.7	3.9	9.5	5.5	8.5
Construction .....	100.0	68.9	31.1	4.5	2.5	8.2	5.5	10.3
Manufacturing .....	100.0	65.0	35.0	7.6	4.2	10.2	5.1	7.8
Service-providing <sup>2</sup> .....	100.0	68.4	31.6	7.8	3.9	8.5	4.2	7.3
Trade, transportation, and utilities .....	100.0	68.9	31.1	7.1	2.8	9.1	4.0	8.1
Information .....	100.0	61.1	38.9	8.8	5.2	9.3	9.4	6.3
Financial activities .....	100.0	65.3	34.7	8.6	7.4	8.3	4.0	6.3
Professional and business services .....	100.0	69.6	30.4	7.7	5.1	6.8	3.8	7.0
Education and health services .....	100.0	69.0	31.0	8.5	1.9	9.8	3.9	7.0
Leisure and hospitality .....	100.0	72.8	27.2	5.2	1.7	8.7	2.4	9.2
Other services .....	100.0	70.6	29.4	7.1	1.6	8.5	4.3	7.9
<b>All part-time workers in private industry</b> .....	100.0	79.1	20.9	2.8	1.4	4.4	1.9	10.4
Service-providing <sup>2</sup> .....	100.0	79.2	20.8	2.8	1.3	4.4	1.9	10.4
Trade, transportation, and utilities .....	100.0	76.0	24.0	2.5	1.1	7.0	2.6	10.7
Professional and business services .....	100.0	83.1	16.9	1.5	2.7	1.6	0.7	10.4
Education and health services .....	100.0	77.3	22.7	4.7	1.6	4.8	2.4	9.1
Leisure and hospitality .....	100.0	84.7	15.3	0.7	0.3	1.6	0.4	12.3

<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.

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

**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, March 2015**

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>	\$37.24	\$24.66	\$12.58	\$2.46	\$1.43	\$3.51	\$2.01	\$3.17
1-99 workers .....	30.92	21.85	9.07	1.59	0.84	2.50	1.08	3.04
1-49 workers .....	30.02	21.48	8.53	1.42	0.77	2.25	1.05	3.05
50-99 workers .....	33.33	22.82	10.51	2.06	1.05	3.19	1.17	3.04
100 workers or more .....	42.43	26.97	15.46	3.17	1.91	4.33	2.77	3.28
100-499 workers .....	36.69	23.94	12.75	2.50	1.39	3.90	1.82	3.14
500 workers or more .....	50.55	31.26	19.29	4.12	2.64	4.95	4.11	3.48
Union .....	45.83	26.74	19.09	2.57	1.65	6.26	4.57	4.03
Nonunion .....	35.50	24.24	11.26	2.44	1.38	2.95	1.49	3.00
<b>All workers, service-providing industries<sup>2</sup> ..</b>	30.50	21.38	9.11	2.13	1.06	2.39	1.17	2.37
1-99 workers .....	25.71	18.72	6.99	1.52	0.97	1.67	0.70	2.12
1-49 workers .....	24.79	18.25	6.54	1.43	0.91	1.56	0.56	2.08
50-99 workers .....	28.59	20.20	8.39	1.82	1.16	2.01	1.15	2.24
100 workers or more .....	36.59	24.77	11.82	2.90	1.17	3.30	1.76	2.69
100-499 workers .....	30.90	21.48	9.42	2.26	0.85	2.63	1.30	2.38
500 workers or more .....	45.04	29.65	15.39	3.85	1.65	4.30	2.44	3.15
Union .....	46.99	28.43	18.56	3.64	1.33	5.92	4.23	3.45
Nonunion .....	29.19	20.82	8.37	2.01	1.04	2.11	0.93	2.28
Percent of total compensation								
<b>All workers, goods-producing industries<sup>1</sup> ...</b>	100.0	66.2	33.8	6.6	3.8	9.4	5.4	8.5
1-99 workers .....	100.0	70.7	29.3	5.2	2.7	8.1	3.5	9.8
1-49 workers .....	100.0	71.6	28.4	4.7	2.6	7.5	3.5	10.1
50-99 workers .....	100.0	68.5	31.5	6.2	3.1	9.6	3.5	9.1
100 workers or more .....	100.0	63.6	36.4	7.5	4.5	10.2	6.5	7.7
100-499 workers .....	100.0	65.2	34.8	6.8	3.8	10.6	5.0	8.5
500 workers or more .....	100.0	61.8	38.2	8.1	5.2	9.8	8.1	6.9
Union .....	100.0	58.3	41.7	5.6	3.6	13.7	10.0	8.8
Nonunion .....	100.0	68.3	31.7	6.9	3.9	8.3	4.2	8.4
<b>All workers, service-providing industries<sup>2</sup> ..</b>	100.0	70.1	29.9	7.0	3.5	7.8	3.8	7.8
1-99 workers .....	100.0	72.8	27.2	5.9	3.8	6.5	2.7	8.2
1-49 workers .....	100.0	73.6	26.4	5.7	3.7	6.3	2.3	8.4
50-99 workers .....	100.0	70.7	29.3	6.4	4.1	7.0	4.0	7.8
100 workers or more .....	100.0	67.7	32.3	7.9	3.2	9.0	4.8	7.3
100-499 workers .....	100.0	69.5	30.5	7.3	2.8	8.5	4.2	7.7
500 workers or more .....	100.0	65.8	34.2	8.6	3.7	9.5	5.4	7.0
Union .....	100.0	60.5	39.5	7.7	2.8	12.6	9.0	7.3
Nonunion .....	100.0	71.3	28.7	6.9	3.6	7.2	3.2	7.8

<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.

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

**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, March 2015**

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> .....	\$31.42	\$22.08	\$9.33	\$2.46	\$0.65	\$2.78	\$1.08	\$2.37
Management, professional, and related .....	44.36	31.05	13.32	3.77	0.92	3.70	1.83	3.10
Registered nurses .....	51.17	35.06	16.11	4.36	1.65	4.26	2.15	3.68
Sales and office .....	22.38	15.61	6.77	1.60	0.32	2.62	0.51	1.71
Service .....	17.97	12.90	5.07	1.05	0.44	1.59	0.33	1.66
<b>Hospitals</b> .....	42.21	27.96	14.25	3.75	1.43	4.27	1.81	2.99
Management, professional, and related .....	51.47	34.49	16.98	4.74	1.73	4.65	2.28	3.57
Registered nurses .....	54.19	36.04	18.15	4.88	2.14	4.82	2.49	3.81
Service .....	23.04	14.60	8.44	1.64	0.98	3.16	0.84	1.82
<b>Nursing and residential care facilities</b> .....	21.37	15.37	6.00	1.45	0.43	1.86	0.31	1.95
Management, professional, and related .....	32.63	23.70	8.93	2.42	0.58	2.65	0.59	2.69
Service .....	16.24	11.59	4.64	1.00	0.38	1.47	0.19	1.61
<b>Nursing care facilities<sup>1</sup></b> .....	23.49	16.75	6.74	1.65	0.53	2.08	0.38	2.11
Management, professional, and related .....	36.10	26.15	9.95	2.71	0.71	2.84	0.71	2.98
Service .....	17.15	12.02	5.13	1.10	0.45	1.68	0.22	1.67
Percent of total compensation								
<b>Health care and social assistance</b> .....	100.0	70.3	29.7	7.8	2.1	8.8	3.4	7.5
Management, professional, and related .....	100.0	70.0	30.0	8.5	2.1	8.3	4.1	7.0
Registered nurses .....	100.0	68.5	31.5	8.5	3.2	8.3	4.2	7.2
Sales and office .....	100.0	69.8	30.2	7.2	1.4	11.7	2.3	7.6
Service .....	100.0	71.8	28.2	5.9	2.5	8.8	1.8	9.2
<b>Hospitals</b> .....	100.0	66.2	33.8	8.9	3.4	10.1	4.3	7.1
Management, professional, and related .....	100.0	67.0	33.0	9.2	3.4	9.0	4.4	6.9
Registered nurses .....	100.0	66.5	33.5	9.0	4.0	8.9	4.6	7.0
Service .....	100.0	63.4	36.6	7.1	4.2	13.7	3.7	7.9
<b>Nursing and residential care facilities</b> .....	100.0	71.9	28.1	6.8	2.0	8.7	1.4	9.1
Management, professional, and related .....	100.0	72.6	27.4	7.4	1.8	8.1	1.8	8.3
Service .....	100.0	71.4	28.6	6.2	2.3	9.0	1.2	9.9
<b>Nursing care facilities<sup>1</sup></b> .....	100.0	71.3	28.7	7.0	2.2	8.8	1.6	9.0
Management, professional, and related .....	100.0	72.4	27.6	7.5	2.0	7.9	2.0	8.2
Service .....	100.0	70.1	29.9	6.4	2.6	9.8	1.3	9.7

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

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

**Table 15. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by census region and selected metropolitan area,<sup>1</sup> March 2015**

	Total compensation		Wages and salaries		Total benefits	
	Cost	Percent	Cost	Percent	Cost	Percent
<b>Northeast</b>						
Boston-Worcester-Manchester, MA-NH CSA .....	\$39.66	100.0	\$27.94	70.4	\$11.73	29.6
New York-Newark-Bridgeport, NY-NJ-CT-PA CSA ..	42.34	100.0	28.09	66.3	14.25	33.7
Philadelphia-Camden-Vineland, PA-NJ-DE-MD CSA .....	34.67	100.0	23.98	69.2	10.69	30.8
<b>South</b>						
Atlanta-Sandy Springs-Gainesville, GA-AL CSA .....	32.72	100.0	22.74	69.5	9.99	30.5
Dallas-Fort Worth, TX CSA .....	30.04	100.0	21.52	71.6	8.52	28.4
Houston-Baytown-Huntsville, TX CSA .....	36.02	100.0	25.11	69.7	10.90	30.3
Miami-Fort Lauderdale-Pompano Beach, FL MSA ...	26.29	100.0	19.07	72.5	7.22	27.5
Washington-Baltimore-Northern Virginia, DC-MD-VA-WV CSA .....	40.72	100.0	28.15	69.1	12.57	30.9
<b>Midwest</b>						
Chicago-Naperville-Michigan City, IL-IN-WI CSA .....	33.64	100.0	23.07	68.6	10.57	31.4
Detroit-Warren-Flint, MI CSA .....	36.53	100.0	24.67	67.5	11.86	32.5
Minneapolis-St. Paul-St. Cloud, MN-WI CSA .....	36.19	100.0	25.60	70.7	10.60	29.3
<b>West</b>						
Los Angeles-Long Beach-Riverside, CA CSA .....	32.67	100.0	23.00	70.4	9.67	29.6
Phoenix-Mesa-Scottsdale, AZ MSA .....	25.14	100.0	18.10	72.0	7.05	28.0
San Jose-San Francisco-Oakland, CA CSA .....	49.26	100.0	33.25	67.5	16.01	32.5
Seattle-Tacoma-Olympia, WA CSA .....	36.11	100.0	24.71	68.4	11.41	31.6

<sup>1</sup> The Consolidated Statistical Areas (CSAs) and Metropolitan Statistical Areas (MSAs) are defined by the Office of Management and Budget (OMB) 2003 area definitions. For more information on the area definitions, visit <http://www.census.gov/population/metro/data/pastmetro.html>.  
Note: The sum of individual items may not equal totals due to rounding.