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EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – DECEMBER 2017

Employer costs for employee compensation averaged \$35.87 per hour worked in December 2017, the U.S. Bureau of Labor Statistics reported today. Wages and salaries averaged \$24.49 per hour worked and accounted for 68.3 percent of these costs, while benefit costs averaged \$11.38 and accounted for the remaining 31.7 percent. Total employer compensation costs for **private industry** workers averaged \$33.72 per hour worked in December 2017. Total employer compensation costs for **state and local government** workers averaged \$49.19 per hour worked in December 2017.

Chart 1. Supplemental pay costs for private industry workers, December 2017

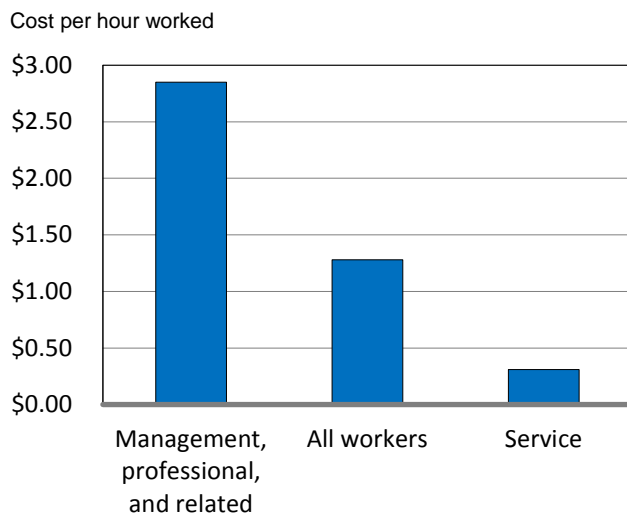
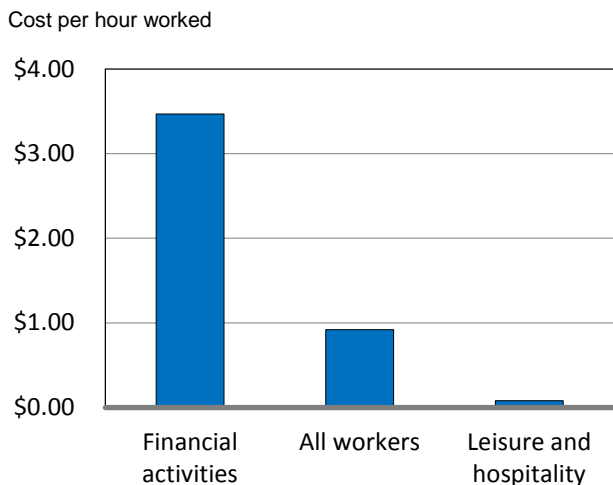


Chart 2. Nonproduction bonuses for private industry workers, December 2017



Supplemental pay benefit 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 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.

Additional highlights of employer compensation costs per hour worked for supplemental pay benefits in **private industry**, December 2017:

- **Supplemental pay** costs for private industry workers in December 2017 averaged \$1.28 per hour worked or 3.8 percent of total compensation. (See chart 1 and table 5.)

- Private industry employers spent an average of 92 cents per hour worked or 2.7 percent of total compensation on **nonproduction bonuses**. Costs for nonproduction bonuses by major industry group ranged from 8 cents for leisure and hospitality to \$3.47 for financial activities industry workers. (See chart 2 and tables 5 and 6.)
- Private industry employers spent an average of 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 7 cents per hour worked or 0.2 percent of total compensation on **shift differentials**. (See table 5.)
- Costs for supplemental pay by **bargaining status** averaged \$1.60 for union workers and \$1.24 for nonunion workers. (See table 5.)
- Supplemental pay costs by major **occupational group** ranged from 31 cents per hour worked for service workers to \$2.85 per hour worked for management, professional, and related workers. (See chart 1 and table 5.)
- Costs for supplemental pay by **census region** ranged from 95 cents in the West to \$2.63 in the Northeast. (See table 7.)
- Supplemental pay costs by **establishment employment size** ranged from \$1.04 for establishments with 1 to 49 workers to \$2.05 for 500 workers or more. (See table 8.)
- Supplemental pay costs for **part-time** workers (29 cents) were significantly lower than **full-time** workers (\$1.62). (See table 11.)

Benefit costs in private industry

Private industry employer costs for **paid leave** averaged \$2.36 per hour worked or 7.0 percent of total compensation, **supplemental pay** averaged \$1.28 or 3.8 percent, **insurance** benefits averaged \$2.70 or 8.0 percent, **retirement and savings** costs averaged \$1.29 or 3.8 percent, and **legally required benefits** averaged \$2.62 per hour worked or 7.8 percent. (See table A and table 5.)

Table A. Relative importance of employer costs for employee compensation, December 2017

Compensation component	Civilian workers ¹	Private industry	State and local government
Wages and salaries	68.3%	69.6%	62.6%
Benefits	31.7	30.4	37.4
Paid leave	7.1	7.0	7.6
Supplemental pay	3.3	3.8	1.0
Insurance	8.7	8.0	11.8
Health	8.3	7.6	11.5
Retirement and savings	5.3	3.8	11.5
Defined benefit	3.3	1.5	10.6
Defined contribution	2.0	2.3	0.8
Legally required	7.3	7.8	5.5

¹ 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 2018 is scheduled to be released on Friday, June 8, 2018, at 10:00 a.m. (EDT).

TECHNICAL NOTE

Employer Costs for Employee Compensation (ECEC) 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.

Sample size

Data for the December 2017 reference period were collected from a probability sample of approximately 27,600 occupational observations selected from a sample of about 6,600 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.

ECEC 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.

Comparing private and public sector data

Compensation cost levels in state and local government should not be directly compared with cost 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

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 2018—Compensation costs in selected metropolitan areas and health benefit costs in private industry
- June 2018—Retirement and savings benefit costs in private industry

For information on 2018 ECEC release dates, see www.bls.gov/schedule/news_release/ecec.htm.

ECEC detailed information and measures

For detailed information on ECEC, see "National Compensation Measures," of the *BLS Handbook of Methods* at www.bls.gov/opub/hom/ncs/home.htm.

The National Compensation Survey also produces data on the percentage of state and local government workers with access to and participating in employer-sponsored benefit plans, including health care as well as retirement and savings plans. Employer costs for retirement and savings plans are affected by several factors, including the percentage of employees participating in employer-sponsored plans. For the latest information on retirement and savings provisions, see www.bls.gov/eps.

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 2017

Compensation component	Occupational group							
	All workers ¹		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$35.87	100.0	\$59.89	100.0	\$25.64	100.0	\$18.50	100.0
Wages and salaries	24.49	68.3	40.61	67.8	17.98	70.1	13.16	71.2
Total benefits	11.38	31.7	19.29	32.2	7.66	29.9	5.34	28.8
Paid leave	2.55	7.1	4.92	8.2	1.73	6.7	0.95	5.2
Vacation	1.25	3.5	2.38	4.0	0.87	3.4	0.45	2.5
Holiday	0.76	2.1	1.41	2.4	0.52	2.0	0.29	1.6
Sick	0.39	1.1	0.80	1.3	0.23	0.9	0.15	0.8
Personal	0.16	0.4	0.32	0.5	0.12	0.5	0.06	0.3
Supplemental pay	1.17	3.3	2.22	3.7	0.64	2.5	0.36	2.0
Overtime and premium ⁴	0.28	0.8	0.18	0.3	0.16	0.6	0.17	0.9
Shift differentials	0.07	0.2	0.09	0.2	0.03	0.1	0.06	0.3
Nonproduction bonuses	0.82	2.3	1.95	3.2	0.45	1.8	0.13	0.7
Insurance	3.14	8.7	4.84	8.1	2.44	9.5	1.54	8.3
Life	0.05	0.1	0.08	0.1	0.03	0.1	0.02	0.1
Health	2.99	8.3	4.57	7.6	2.34	9.1	1.50	8.1
Short-term disability	0.06	0.2	0.10	0.2	0.04	0.2	(⁵)	(⁶)
Long-term disability	0.05	0.1	0.09	0.1	0.03	0.1	(⁵)	(⁶)
Retirement and savings	1.90	5.3	3.63	6.1	0.94	3.7	0.82	4.5
Defined benefit	1.18	3.3	2.25	3.8	0.46	1.8	0.64	3.5
Defined contribution	0.72	2.0	1.38	2.3	0.48	1.9	0.18	1.0
Legally required benefits	2.63	7.3	3.69	6.2	1.92	7.5	1.65	8.9
Social Security and Medicare	1.98	5.5	3.17	5.3	1.50	5.8	1.10	5.9
Social Security ⁷	1.57	4.4	2.48	4.1	1.21	4.7	0.88	4.7
Medicare	0.41	1.1	0.69	1.1	0.29	1.1	0.22	1.2
Federal unemployment insurance	0.03	0.1	0.02	(⁶)	0.03	0.1	0.04	0.2
State unemployment insurance	0.15	0.4	0.15	0.2	0.14	0.5	0.14	0.7
Workers' compensation	0.47	1.3	0.35	0.6	0.24	0.9	0.38	2.1

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 2017 — Continued

Compensation component	Occupational group				Industry group			
	Natural resources, construction, and maintenance		Production, transportation, and material moving		Goods-producing ²		Service-providing ³	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$35.35	100.0	\$28.29	100.0	\$39.18	100.0	\$35.29	100.0
Wages and salaries	23.72	67.1	18.58	65.7	25.99	66.3	24.23	68.6
Total benefits	11.62	32.9	9.72	34.3	13.19	33.7	11.07	31.4
Paid leave	1.89	5.4	1.68	6.0	2.52	6.4	2.56	7.2
Vacation	0.95	2.7	0.84	3.0	1.28	3.3	1.24	3.5
Holiday	0.62	1.8	0.56	2.0	0.88	2.3	0.74	2.1
Sick	0.22	0.6	0.21	0.7	0.27	0.7	0.41	1.2
Personal	0.10	0.3	0.08	0.3	0.09	0.2	0.17	0.5
Supplemental pay	1.07	3.0	1.07	3.8	1.57	4.0	1.10	3.1
Overtime and premium ⁴	0.73	2.1	0.58	2.1	0.63	1.6	0.22	0.6
Shift differentials	0.04	0.1	0.09	0.3	0.10	0.2	0.06	0.2
Nonproduction bonuses	0.30	0.8	0.40	1.4	0.85	2.2	0.82	2.3
Insurance	3.25	9.2	3.00	10.6	3.76	9.6	3.03	8.6
Life	0.04	0.1	0.04	0.1	0.06	0.2	0.04	0.1
Health	3.09	8.7	2.85	10.1	3.57	9.1	2.88	8.2
Short-term disability	0.08	0.2	0.06	0.2	0.08	0.2	0.06	0.2
Long-term disability	0.03	0.1	0.05	0.2	0.05	0.1	0.04	0.1
Retirement and savings	2.04	5.8	1.33	4.7	2.03	5.2	1.87	5.3
Defined benefit	1.40	3.9	0.77	2.7	1.06	2.7	1.20	3.4
Defined contribution	0.64	1.8	0.56	2.0	0.97	2.5	0.68	1.9
Legally required benefits	3.37	9.5	2.63	9.3	3.30	8.4	2.52	7.1
Social Security and Medicare	2.00	5.7	1.59	5.6	2.22	5.7	1.94	5.5
Social Security ⁷	1.62	4.6	1.28	4.5	1.79	4.6	1.54	4.4
Medicare	0.39	1.1	0.31	1.1	0.43	1.1	0.40	1.1
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.22	0.6	0.16	0.6	0.22	0.6	0.14	0.4
Workers' compensation	1.12	3.2	0.85	3.0	0.84	2.1	0.41	1.1

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

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

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

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

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

⁶ Less than .05 percent.

⁷ 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 2017

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 ¹	\$35.87	\$24.49	\$11.38	\$2.55	\$1.17	\$3.14	\$1.90	\$2.63
Occupational group								
Management, professional, and related	59.89	40.61	19.29	4.92	2.22	4.84	3.63	3.69
Management, business, and financial	68.92	45.84	23.08	6.22	4.49	4.67	3.50	4.20
Professional and related	55.87	38.27	17.60	4.34	1.20	4.91	3.69	3.46
Teachers ²	61.56	42.20	19.37	3.18	0.24	6.23	6.52	3.20
Primary, secondary, and special education school teachers	60.96	40.78	20.18	2.91	0.22	6.73	7.40	2.93
Registered nurses	54.58	36.16	18.42	5.00	1.84	5.01	2.91	3.67
Sales and office	25.64	17.98	7.66	1.73	0.64	2.44	0.94	1.92
Sales and related	23.90	17.92	5.98	1.38	0.63	1.52	0.60	1.85
Office and administrative support	26.68	18.01	8.67	1.93	0.64	3.00	1.14	1.96
Service	18.50	13.16	5.34	0.95	0.36	1.54	0.82	1.65
Natural resources, construction, and maintenance	35.35	23.72	11.62	1.89	1.07	3.25	2.04	3.37
Construction, extraction, farming, fishing, and forestry ³	36.60	24.24	12.36	1.52	1.06	3.31	2.64	3.83
Installation, maintenance, and repair	34.17	23.24	10.93	2.24	1.08	3.19	1.47	2.95
Production, transportation, and material moving	28.29	18.58	9.72	1.68	1.07	3.00	1.33	2.63
Production	27.18	18.03	9.15	1.64	1.24	2.92	0.96	2.39
Transportation and material moving	29.29	19.06	10.22	1.72	0.92	3.07	1.67	2.84
Industry group								
Education and health services	41.89	28.45	13.44	3.14	0.59	4.19	2.88	2.63
Educational services	51.36	34.21	17.15	3.35	0.25	5.63	5.14	2.78
Elementary and secondary schools	49.74	32.83	16.92	2.69	0.20	5.78	5.72	2.53
Junior colleges, colleges, and universities	57.19	38.09	19.11	4.97	0.35	5.90	4.62	3.27
Health care and social assistance	35.90	24.81	11.09	3.01	0.81	3.29	1.44	2.54
Hospitals	46.91	30.52	16.39	4.43	1.59	4.80	2.46	3.09
Percent of total compensation								
Civilian workers ¹	100.0	68.3	31.7	7.1	3.3	8.7	5.3	7.3
Occupational group								
Management, professional, and related	100.0	67.8	32.2	8.2	3.7	8.1	6.1	6.2
Management, business, and financial	100.0	66.5	33.5	9.0	6.5	6.8	5.1	6.1
Professional and related	100.0	68.5	31.5	7.8	2.2	8.8	6.6	6.2
Teachers ²	100.0	68.5	31.5	5.2	0.4	10.1	10.6	5.2
Primary, secondary, and special education school teachers	100.0	66.9	33.1	4.8	0.4	11.0	12.1	4.8
Registered nurses	100.0	66.2	33.8	9.2	3.4	9.2	5.3	6.7
Sales and office	100.0	70.1	29.9	6.7	2.5	9.5	3.7	7.5
Sales and related	100.0	75.0	25.0	5.8	2.6	6.3	2.5	7.7
Office and administrative support	100.0	67.5	32.5	7.2	2.4	11.2	4.3	7.3
Service	100.0	71.2	28.8	5.2	2.0	8.3	4.5	8.9
Natural resources, construction, and maintenance	100.0	67.1	32.9	5.4	3.0	9.2	5.8	9.5
Construction, extraction, farming, fishing, and forestry ³	100.0	66.2	33.8	4.2	2.9	9.0	7.2	10.5
Installation, maintenance, and repair	100.0	68.0	32.0	6.6	3.2	9.3	4.3	8.6
Production, transportation, and material moving	100.0	65.7	34.3	6.0	3.8	10.6	4.7	9.3
Production	100.0	66.3	33.7	6.0	4.6	10.7	3.5	8.8
Transportation and material moving	100.0	65.1	34.9	5.9	3.1	10.5	5.7	9.7
Industry group								
Education and health services	100.0	67.9	32.1	7.5	1.4	10.0	6.9	6.3
Educational services	100.0	66.6	33.4	6.5	0.5	11.0	10.0	5.4
Elementary and secondary schools	100.0	66.0	34.0	5.4	0.4	11.6	11.5	5.1
Junior colleges, colleges, and universities	100.0	66.6	33.4	8.7	0.6	10.3	8.1	5.7
Health care and social assistance	100.0	69.1	30.9	8.4	2.3	9.2	4.0	7.1
Hospitals	100.0	65.1	34.9	9.4	3.4	10.2	5.3	6.6

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

² Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.

³ 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 2017

Compensation component	Occupational group ¹								Industry group	
	All workers		Management, professional, and related		Sales and office		Service		Service-providing ²	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$49.19	100.0	\$59.22	100.0	\$33.71	100.0	\$35.58	100.0	\$49.29	100.0
Wages and salaries	30.81	62.6	38.30	64.7	19.63	58.2	20.62	58.0	30.89	62.7
Total benefits	18.38	37.4	20.92	35.3	14.08	41.8	14.96	42.0	18.39	37.3
Paid leave	3.72	7.6	4.22	7.1	2.96	8.8	3.01	8.5	3.72	7.5
Vacation	1.41	2.9	1.45	2.5	1.32	3.9	1.33	3.7	1.41	2.9
Holiday	1.07	2.2	1.17	2.0	0.91	2.7	0.93	2.6	1.07	2.2
Sick	0.94	1.9	1.20	2.0	0.58	1.7	0.60	1.7	0.95	1.9
Personal	0.29	0.6	0.39	0.7	0.15	0.4	0.16	0.4	0.29	0.6
Supplemental pay	0.48	1.0	0.40	0.7	0.29	0.9	0.75	2.1	0.48	1.0
Overtime and premium ³	0.21	0.4	0.09	0.1	0.15	0.5	0.45	1.3	0.20	0.4
Shift differentials	0.05	0.1	0.04	0.1	0.02	0.1	0.08	0.2	0.05	0.1
Nonproduction bonuses	0.23	0.5	0.27	0.5	0.12	0.3	0.22	0.6	0.23	0.5
Insurance	5.82	11.8	6.46	10.9	5.33	15.8	4.49	12.6	5.82	11.8
Life	0.07	0.1	0.08	0.1	0.05	0.2	0.05	0.1	0.07	0.1
Health	5.68	11.5	6.29	10.6	5.22	15.5	4.39	12.4	5.68	11.5
Short-term disability	0.03	0.1	0.03	0.1	0.02	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	5.65	11.5	6.79	11.5	3.46	10.3	4.49	12.6	5.65	11.5
Defined benefit	5.23	10.6	6.23	10.5	3.23	9.6	4.28	12.0	5.23	10.6
Defined contribution	0.42	0.8	0.56	0.9	0.23	0.7	0.22	0.6	0.42	0.8
Legally required benefits	2.72	5.5	3.06	5.2	2.04	6.1	2.21	6.2	2.72	5.5
Social Security and Medicare	2.13	4.3	2.56	4.3	1.53	4.5	1.47	4.1	2.13	4.3
Social Security ⁴	1.62	3.3	1.94	3.3	1.20	3.6	1.12	3.2	1.63	3.3
Medicare	0.50	1.0	0.62	1.0	0.33	1.0	0.35	1.0	0.51	1.0
Federal unemployment insurance	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)	(⁵)	(⁶)
State unemployment insurance	0.06	0.1	0.06	0.1	0.05	0.2	0.06	0.2	0.06	0.1
Workers' compensation	0.53	1.1	0.44	0.7	0.46	1.4	0.68	1.9	0.52	1.1

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

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

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

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

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

⁶ Less than .05 percent.

Table 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 2017

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	\$49.19	\$30.81	\$18.38	\$3.72	\$0.48	\$5.82	\$5.65	\$2.72
Occupational group								
Management, professional, and related	59.22	38.30	20.92	4.22	0.40	6.46	6.79	3.06
Professional and related	57.68	37.59	20.09	3.77	0.36	6.47	6.55	2.94
Teachers ¹	65.47	43.73	21.74	3.38	0.26	7.16	7.80	3.14
Primary, secondary, and special education school teachers	64.87	42.85	22.03	3.06	0.23	7.42	8.34	2.98
Sales and office	33.71	19.63	14.08	2.96	0.29	5.33	3.46	2.04
Office and administrative support	33.88	19.69	14.20	2.98	0.29	5.39	3.49	2.04
Service	35.58	20.62	14.96	3.01	0.75	4.49	4.49	2.21
Industry group								
Education and health services	51.67	33.46	18.22	3.46	0.33	6.07	5.71	2.65
Educational services	53.01	34.51	18.50	3.35	0.25	6.21	6.02	2.66
Elementary and secondary schools	51.25	33.44	17.81	2.73	0.22	6.13	6.24	2.51
Junior colleges, colleges, and universities	57.75	37.41	20.34	5.07	0.35	6.42	5.44	3.07
Health care and social assistance	43.48	26.99	16.48	4.16	0.83	5.16	3.75	2.59
Hospitals	45.91	29.10	16.81	4.38	1.00	5.10	3.59	2.74
Public administration	47.22	27.52	19.70	4.41	0.74	5.66	5.98	2.91
Percent of total compensation								
State and local government workers	100.0	62.6	37.4	7.6	1.0	11.8	11.5	5.5
Occupational group								
Management, professional, and related	100.0	64.7	35.3	7.1	0.7	10.9	11.5	5.2
Professional and related	100.0	65.2	34.8	6.5	0.6	11.2	11.4	5.1
Teachers ¹	100.0	66.8	33.2	5.2	0.4	10.9	11.9	4.8
Primary, secondary, and special education school teachers	100.0	66.0	34.0	4.7	0.4	11.4	12.9	4.6
Sales and office	100.0	58.2	41.8	8.8	0.9	15.8	10.3	6.1
Office and administrative support	100.0	58.1	41.9	8.8	0.9	15.9	10.3	6.0
Service	100.0	58.0	42.0	8.5	2.1	12.6	12.6	6.2
Industry group								
Education and health services	100.0	64.7	35.3	6.7	0.6	11.7	11.0	5.1
Educational services	100.0	65.1	34.9	6.3	0.5	11.7	11.4	5.0
Elementary and secondary schools	100.0	65.2	34.8	5.3	0.4	12.0	12.2	4.9
Junior colleges, colleges, and universities	100.0	64.8	35.2	8.8	0.6	11.1	9.4	5.3
Health care and social assistance	100.0	62.1	37.9	9.6	1.9	11.9	8.6	6.0
Hospitals	100.0	63.4	36.6	9.5	2.2	11.1	7.8	6.0
Public administration	100.0	58.3	41.7	9.3	1.6	12.0	12.7	6.2

¹ 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 2017

Compensation component	Occupational group							
	All workers		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$33.72	100.0	\$60.13	100.0	\$24.93	100.0	\$15.94	100.0
Wages and salaries	23.47	69.6	41.41	68.9	17.83	71.5	12.05	75.6
Total benefits	10.25	30.4	18.72	31.1	7.10	28.5	3.89	24.4
Paid leave	2.36	7.0	5.16	8.6	1.62	6.5	0.65	4.0
Vacation	1.22	3.6	2.71	4.5	0.83	3.3	0.32	2.0
Holiday	0.71	2.1	1.49	2.5	0.48	1.9	0.19	1.2
Sick	0.30	0.9	0.67	1.1	0.20	0.8	0.09	0.5
Personal	0.14	0.4	0.30	0.5	0.12	0.5	0.04	0.3
Supplemental pay	1.28	3.8	2.85	4.7	0.67	2.7	0.31	1.9
Overtime and premium ¹	0.29	0.9	0.21	0.3	0.16	0.6	0.12	0.8
Shift differentials	0.07	0.2	0.11	0.2	0.03	0.1	0.06	0.4
Nonproduction bonuses	0.92	2.7	2.53	4.2	0.48	1.9	0.12	0.8
Insurance	2.70	8.0	4.27	7.1	2.19	8.8	1.10	6.9
Life	0.04	0.1	0.08	0.1	0.03	0.1	(²)	(³)
Health	2.55	7.6	3.98	6.6	2.09	8.4	1.06	6.7
Short-term disability	0.06	0.2	0.12	0.2	0.04	0.2	(²)	(³)
Long-term disability	0.05	0.1	0.10	0.2	0.03	0.1	(²)	(³)
Retirement and savings	1.29	3.8	2.53	4.2	0.72	2.9	0.27	1.7
Defined benefit	0.52	1.5	0.87	1.4	0.21	0.9	0.10	0.6
Defined contribution	0.77	2.3	1.66	2.8	0.50	2.0	0.17	1.1
Legally required benefits	2.62	7.8	3.90	6.5	1.90	7.6	1.57	9.8
Social Security and Medicare	1.96	5.8	3.38	5.6	1.50	6.0	1.04	6.5
Social Security ⁴	1.57	4.6	2.67	4.4	1.21	4.8	0.84	5.3
Medicare	0.39	1.2	0.71	1.2	0.29	1.2	0.20	1.2
Federal unemployment insurance	0.03	0.1	0.03	(³)	0.04	0.1	0.04	0.3
State unemployment insurance	0.17	0.5	0.18	0.3	0.15	0.6	0.15	0.9
Workers' compensation	0.46	1.4	0.32	0.5	0.22	0.9	0.34	2.1

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 2017 — 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	\$34.87	100.0	\$27.93	100.0	\$47.88	100.0	\$32.36	100.0
Wages and salaries	23.69	67.9	18.45	66.1	28.75	60.0	22.96	71.0
Total benefits	11.18	32.1	9.48	33.9	19.13	40.0	9.40	29.0
Paid leave	1.74	5.0	1.64	5.9	3.31	6.9	2.27	7.0
Vacation	0.89	2.5	0.83	3.0	1.67	3.5	1.18	3.6
Holiday	0.58	1.7	0.55	2.0	0.96	2.0	0.68	2.1
Sick	0.18	0.5	0.19	0.7	0.50	1.0	0.28	0.9
Personal	0.10	0.3	0.07	0.3	0.19	0.4	0.13	0.4
Supplemental pay	1.10	3.1	1.08	3.9	1.60	3.3	1.24	3.8
Overtime and premium ¹	0.74	2.1	0.59	2.1	0.92	1.9	0.23	0.7
Shift differentials	0.04	0.1	0.09	0.3	0.21	0.4	0.06	0.2
Nonproduction bonuses	0.31	0.9	0.40	1.4	0.47	1.0	0.96	3.0
Insurance	3.07	8.8	2.90	10.4	6.42	13.4	2.35	7.2
Life	0.04	0.1	0.04	0.1	0.08	0.2	0.04	0.1
Health	2.91	8.4	2.75	9.8	6.07	12.7	2.21	6.8
Short-term disability	0.08	0.2	0.06	0.2	0.17	0.3	0.05	0.2
Long-term disability	0.03	0.1	0.05	0.2	0.10	0.2	0.04	0.1
Retirement and savings	1.85	5.3	1.23	4.4	4.12	8.6	1.02	3.1
Defined benefit	1.18	3.4	0.65	2.3	3.02	6.3	0.28	0.9
Defined contribution	0.67	1.9	0.58	2.1	1.10	2.3	0.74	2.3
Legally required benefits	3.42	9.8	2.63	9.4	3.68	7.7	2.52	7.8
Social Security and Medicare	2.01	5.8	1.59	5.7	2.45	5.1	1.91	5.9
Social Security ⁴	1.63	4.7	1.28	4.6	1.96	4.1	1.53	4.7
Medicare	0.38	1.1	0.31	1.1	0.49	1.0	0.38	1.2
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.23	0.7	0.16	0.6	0.21	0.4	0.16	0.5
Workers' compensation	1.15	3.3	0.85	3.0	0.99	2.1	0.41	1.3

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

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

³ Less than .05 percent.

⁴ 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 2017

Compensation component	Goods-producing ¹						Service-providing ²					
	All goods-producing ¹		Construction		Manufacturing		All service-providing ²		Trade, transportation, and utilities		Information	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$39.15	100.0	\$38.70	100.0	\$38.98	100.0	\$32.60	100.0	\$27.34	100.0	\$56.37	100.0
Wages and salaries	26.01	66.4	26.78	69.2	25.43	65.2	22.94	70.4	19.23	70.3	37.18	66.0
Total benefits	13.13	33.6	11.92	30.8	13.55	34.8	9.66	29.6	8.11	29.7	19.19	34.0
Paid leave	2.51	6.4	1.66	4.3	2.92	7.5	2.33	7.2	1.70	6.2	5.22	9.3
Vacation	1.28	3.3	0.85	2.2	1.49	3.8	1.21	3.7	0.89	3.3	2.75	4.9
Holiday	0.88	2.2	0.59	1.5	1.02	2.6	0.67	2.1	0.49	1.8	1.36	2.4
Sick	0.26	0.7	0.14	0.4	0.32	0.8	0.30	0.9	0.22	0.8	0.57	1.0
Personal	0.09	0.2	0.08	0.2	0.10	0.3	0.15	0.5	0.10	0.4	0.54	1.0
Supplemental pay	1.58	4.0	1.08	2.8	1.77	4.5	1.21	3.7	0.75	2.8	2.67	4.7
Overtime and premium ³	0.63	1.6	0.67	1.7	0.59	1.5	0.22	0.7	0.28	1.0	0.24	0.4
Shift differentials	0.10	0.2	0.02	(⁴)	0.14	0.4	0.06	0.2	0.02	0.1	0.03	0.1
Nonproduction bonuses	0.86	2.2	0.40	1.0	1.05	2.7	0.93	2.9	0.45	1.6	2.40	4.3
Insurance	3.74	9.5	3.15	8.1	4.02	10.3	2.49	7.6	2.24	8.2	5.19	9.2
Life	0.06	0.2	0.05	0.1	0.07	0.2	0.04	0.1	0.03	0.1	0.07	0.1
Health	3.55	9.1	3.02	7.8	3.80	9.8	2.35	7.2	2.12	7.8	4.79	8.5
Short-term disability	0.08	0.2	0.05	0.1	0.09	0.2	0.06	0.2	0.04	0.2	0.24	0.4
Long-term disability	0.05	0.1	0.03	0.1	0.06	0.2	0.04	0.1	0.04	0.1	0.09	0.2
Retirement and savings	1.99	5.1	2.15	5.5	1.84	4.7	1.14	3.5	1.10	4.0	2.44	4.3
Defined benefit	1.02	2.6	1.33	3.4	0.81	2.1	0.42	1.3	0.52	1.9	0.86	1.5
Defined contribution	0.98	2.5	0.82	2.1	1.03	2.6	0.73	2.2	0.59	2.1	1.59	2.8
Legally required benefits	3.31	8.5	3.89	10.1	2.99	7.7	2.48	7.6	2.32	8.5	3.66	6.5
Social Security and Medicare	2.23	5.7	2.23	5.8	2.21	5.7	1.90	5.8	1.60	5.9	3.15	5.6
Social Security ⁶	1.79	4.6	1.80	4.6	1.78	4.6	1.52	4.7	1.29	4.7	2.51	4.4
Medicare	0.43	1.1	0.43	1.1	0.43	1.1	0.38	1.2	0.31	1.1	0.64	1.1
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.1	0.03	0.1
State unemployment insurance	0.22	0.6	0.30	0.8	0.18	0.5	0.15	0.5	0.13	0.5	0.17	0.3
Workers' compensation	0.84	2.1	1.34	3.5	0.57	1.5	0.38	1.2	0.55	2.0	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 2017 — Continued

Compensation component	Service-providing ²									
	Financial activities		Professional and business services		Education and health services		Leisure and hospitality		Other services	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation	\$47.98	100.0	\$41.31	100.0	\$36.68	100.0	\$14.73	100.0	\$26.45	100.0
Wages and salaries	31.56	65.8	29.24	70.8	25.79	70.3	11.56	78.5	19.56	74.0
Total benefits	16.41	34.2	12.08	29.2	10.90	29.7	3.17	21.5	6.88	26.0
Paid leave	4.05	8.4	3.05	7.4	2.98	8.1	0.44	3.0	1.60	6.1
Vacation	2.12	4.4	1.60	3.9	1.51	4.1	0.25	1.7	0.79	3.0
Holiday	1.14	2.4	0.90	2.2	0.87	2.4	0.11	0.8	0.50	1.9
Sick	0.53	1.1	0.38	0.9	0.41	1.1	0.06	0.4	0.21	0.8
Personal	0.26	0.5	0.18	0.4	0.19	0.5	0.02	0.2	0.10	0.4
Supplemental pay	3.68	7.7	2.24	5.4	0.73	2.0	0.16	1.1	0.35	1.3
Overtime and premium ³	0.20	0.4	0.30	0.7	0.19	0.5	0.08	0.5	0.14	0.5
Shift differentials	(⁵)	(⁴)	0.02	(⁴)	0.22	0.6	(⁵)	(⁴)	(⁵)	(⁴)
Nonproduction bonuses	3.47	7.2	1.92	4.6	0.32	0.9	0.08	0.5	0.20	0.8
Insurance	3.88	8.1	2.52	6.1	3.20	8.7	0.85	5.8	1.83	6.9
Life	0.06	0.1	0.05	0.1	0.05	0.1	(⁵)	(⁴)	0.03	0.1
Health	3.61	7.5	2.34	5.7	3.03	8.3	0.82	5.6	1.74	6.6
Short-term disability	0.14	0.3	0.07	0.2	0.06	0.2	(⁵)	(⁴)	0.03	0.1
Long-term disability	0.06	0.1	0.06	0.1	0.06	0.2	(⁵)	(⁴)	0.02	0.1
Retirement and savings	1.77	3.7	1.31	3.2	1.37	3.7	0.21	1.4	0.87	3.3
Defined benefit	0.47	1.0	0.52	1.3	0.39	1.1	0.07	0.5	0.40	1.5
Defined contribution	1.30	2.7	0.79	1.9	0.98	2.7	0.14	0.9	0.48	1.8
Legally required benefits	3.04	6.3	2.96	7.2	2.62	7.1	1.51	10.2	2.23	8.4
Social Security and Medicare	2.62	5.5	2.38	5.8	2.13	5.8	1.01	6.8	1.62	6.1
Social Security ⁶	2.05	4.3	1.89	4.6	1.71	4.7	0.81	5.5	1.30	4.9
Medicare	0.56	1.2	0.50	1.2	0.43	1.2	0.19	1.3	0.32	1.2
Federal unemployment insurance	0.03	0.1	0.03	0.1	0.02	0.1	0.05	0.3	0.03	0.1
State unemployment insurance	0.15	0.3	0.20	0.5	0.16	0.4	0.14	0.9	0.14	0.5
Workers' compensation	0.23	0.5	0.35	0.8	0.30	0.8	0.31	2.1	0.43	1.6

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

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

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

⁴ Less than .05 percent.

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

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

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 2017

Compensation component	Census region and division ¹									
	Northeast		Northeast divisions				South		South divisions	
	Cost	Percent	New England		Middle Atlantic		Cost	Percent	South Atlantic	
			Cost	Percent	Cost	Percent			Cost	Percent
Total compensation	\$40.93	100.0	\$40.48	100.0	\$41.08	100.0	\$30.36	100.0	\$30.62	100.0
Wages and salaries	27.30	66.7	27.78	68.6	27.15	66.1	21.60	71.2	21.72	70.9
Total benefits	13.63	33.3	12.70	31.4	13.93	33.9	8.75	28.8	8.90	29.1
Paid leave	3.08	7.5	3.14	7.7	3.07	7.5	2.07	6.8	2.14	7.0
Vacation	1.58	3.9	1.63	4.0	1.56	3.8	1.06	3.5	1.11	3.6
Holiday	0.89	2.2	0.95	2.3	0.87	2.1	0.63	2.1	0.62	2.0
Sick	0.42	1.0	0.38	0.9	0.43	1.0	0.25	0.8	0.26	0.8
Personal	0.19	0.5	0.18	0.4	0.20	0.5	0.14	0.5	0.16	0.5
Supplemental pay	2.63	6.4	1.29	3.2	3.06	7.4	0.97	3.2	0.90	2.9
Overtime and premium ²	0.30	0.7	0.24	0.6	0.32	0.8	0.30	1.0	0.25	0.8
Shift differentials	0.09	0.2	0.14	0.4	0.08	0.2	0.07	0.2	0.08	0.3
Nonproduction bonuses	2.24	5.5	0.91	2.2	2.66	6.5	0.59	2.0	0.57	1.9
Insurance	3.34	8.2	3.54	8.7	3.28	8.0	2.30	7.6	2.37	7.7
Life	0.05	0.1	0.05	0.1	0.05	0.1	0.05	0.2	0.05	0.2
Health	3.14	7.7	3.33	8.2	3.08	7.5	2.16	7.1	2.21	7.2
Short-term disability	0.10	0.3	0.10	0.2	0.11	0.3	0.05	0.2	0.06	0.2
Long-term disability	0.05	0.1	0.07	0.2	0.05	0.1	0.04	0.1	0.04	0.1
Retirement and savings	1.53	3.7	1.80	4.5	1.44	3.5	1.12	3.7	1.19	3.9
Defined benefit	0.69	1.7	0.71	1.7	0.69	1.7	0.46	1.5	0.50	1.6
Defined contribution	0.83	2.0	1.10	2.7	0.75	1.8	0.66	2.2	0.69	2.2
Legally required benefits	3.06	7.5	2.93	7.2	3.09	7.5	2.30	7.6	2.31	7.5
Social Security and Medicare	2.26	5.5	2.30	5.7	2.24	5.5	1.80	5.9	1.81	5.9
Social Security ³	1.78	4.3	1.83	4.5	1.76	4.3	1.45	4.8	1.45	4.7
Medicare	0.48	1.2	0.47	1.2	0.48	1.2	0.36	1.2	0.36	1.2
Federal unemployment insurance	0.02	0.1	0.02	0.1	0.02	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.26	0.6	0.23	0.6	0.26	0.6	0.10	0.3	0.09	0.3
Workers' compensation	0.52	1.3	0.38	0.9	0.57	1.4	0.38	1.2	0.38	1.3

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 2017 — Continued

Compensation component	Census region and division ¹									
	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	\$26.00	100.0	\$32.01	100.0	\$30.65	100.0	\$30.80	100.0	\$30.30	100.0
Wages and salaries	18.24	70.2	23.03	71.9	21.23	69.3	21.28	69.1	21.11	69.7
Total benefits	7.76	29.8	8.98	28.1	9.42	30.7	9.52	30.9	9.19	30.3
Paid leave	1.69	6.5	2.14	6.7	2.07	6.7	2.09	6.8	2.01	6.6
Vacation	0.85	3.3	1.07	3.3	1.12	3.7	1.13	3.7	1.10	3.6
Holiday	0.57	2.2	0.67	2.1	0.61	2.0	0.63	2.0	0.57	1.9
Sick	0.18	0.7	0.26	0.8	0.22	0.7	0.22	0.7	0.23	0.8
Personal	0.09	0.3	0.13	0.4	0.11	0.4	0.11	0.4	0.11	0.4
Supplemental pay	0.86	3.3	1.13	3.5	0.99	3.2	1.02	3.3	0.93	3.1
Overtime and premium ²	0.27	1.0	0.41	1.3	0.31	1.0	0.32	1.0	0.27	0.9
Shift differentials	0.08	0.3	0.05	0.2	0.08	0.3	0.08	0.3	0.08	0.2
Nonproduction bonuses	0.51	2.0	0.67	2.1	0.61	2.0	0.62	2.0	0.58	1.9
Insurance	2.27	8.7	2.20	6.9	2.72	8.9	2.75	8.9	2.64	8.7
Life	0.04	0.2	0.05	0.2	0.04	0.1	0.04	0.1	0.04	0.1
Health	2.14	8.2	2.07	6.5	2.57	8.4	2.60	8.4	2.49	8.2
Short-term disability	0.05	0.2	0.04	0.1	0.06	0.2	0.07	0.2	0.06	0.2
Long-term disability	0.05	0.2	0.04	0.1	0.05	0.2	0.05	0.2	0.05	0.2
Retirement and savings	0.95	3.7	1.07	3.4	1.20	3.9	1.21	3.9	1.17	3.9
Defined benefit	0.38	1.4	0.42	1.3	0.44	1.4	0.48	1.6	0.34	1.1
Defined contribution	0.58	2.2	0.65	2.0	0.76	2.5	0.73	2.4	0.84	2.8
Legally required benefits	1.99	7.7	2.43	7.6	2.44	8.0	2.45	8.0	2.43	8.0
Social Security and Medicare	1.56	6.0	1.91	6.0	1.83	6.0	1.82	5.9	1.83	6.1
Social Security ³	1.26	4.9	1.53	4.8	1.47	4.8	1.47	4.8	1.48	4.9
Medicare	0.30	1.2	0.38	1.2	0.35	1.2	0.35	1.2	0.35	1.2
Federal unemployment insurance	0.02	0.1	0.02	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance	0.07	0.3	0.12	0.4	0.17	0.6	0.18	0.6	0.13	0.4
Workers' compensation	0.33	1.3	0.38	1.2	0.42	1.4	0.42	1.3	0.43	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 2017 — Continued

Compensation component	Census region and division ¹					
	West		West divisions			
	Cost	Percent	Mountain		Pacific	
			Cost	Percent	Cost	Percent
Total compensation	\$36.34	100.0	\$32.23	100.0	\$38.26	100.0
Wages and salaries	25.63	70.5	23.19	72.0	26.77	70.0
Total benefits	10.71	29.5	9.04	28.0	11.49	30.0
Paid leave	2.55	7.0	2.21	6.8	2.71	7.1
Vacation	1.30	3.6	1.13	3.5	1.38	3.6
Holiday	0.78	2.1	0.65	2.0	0.84	2.2
Sick	0.35	1.0	0.29	0.9	0.38	1.0
Personal	0.12	0.3	0.14	0.4	0.11	0.3
Supplemental pay	0.95	2.6	0.89	2.8	0.97	2.5
Overtime and premium ²	0.24	0.7	0.22	0.7	0.25	0.7
Shift differentials	0.04	0.1	0.05	0.1	0.03	0.1
Nonproduction bonuses	0.67	1.8	0.62	1.9	0.69	1.8
Insurance	2.79	7.7	2.26	7.0	3.05	8.0
Life	0.04	0.1	0.04	0.1	0.04	0.1
Health	2.67	7.3	2.12	6.6	2.92	7.6
Short-term disability	0.04	0.1	0.05	0.2	0.04	0.1
Long-term disability	0.05	0.1	0.05	0.2	0.04	0.1
Retirement and savings	1.47	4.0	1.16	3.6	1.61	4.2
Defined benefit	0.57	1.6	0.28	0.9	0.71	1.9
Defined contribution	0.89	2.5	0.88	2.7	0.90	2.3
Legally required benefits	2.95	8.1	2.52	7.8	3.15	8.2
Social Security and Medicare	2.10	5.8	1.96	6.1	2.17	5.7
Social Security ³	1.68	4.6	1.58	4.9	1.73	4.5
Medicare	0.42	1.2	0.38	1.2	0.44	1.2
Federal unemployment insurance	0.06	0.2	0.03	0.1	0.08	0.2
State unemployment insurance	0.20	0.5	0.15	0.5	0.22	0.6
Workers' compensation	0.59	1.6	0.39	1.2	0.68	1.8

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

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

³ 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 2017

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	\$28.30	100.0	\$27.72	100.0	\$30.11	100.0	\$40.08	100.0	\$34.55	100.0	\$48.50	100.0
Wages and salaries	20.51	72.5	20.33	73.4	21.05	69.9	26.94	67.2	23.89	69.1	31.59	65.1
Total benefits	7.79	27.5	7.39	26.6	9.06	30.1	13.14	32.8	10.66	30.9	16.91	34.9
Paid leave	1.68	6.0	1.61	5.8	1.93	6.4	3.16	7.9	2.49	7.2	4.19	8.6
Vacation	0.87	3.1	0.82	3.0	1.01	3.3	1.64	4.1	1.29	3.7	2.16	4.5
Holiday	0.52	1.9	0.51	1.8	0.57	1.9	0.92	2.3	0.74	2.1	1.20	2.5
Sick	0.20	0.7	0.18	0.7	0.23	0.8	0.41	1.0	0.31	0.9	0.57	1.2
Personal	0.10	0.3	0.09	0.3	0.12	0.4	0.19	0.5	0.15	0.4	0.25	0.5
Supplemental pay	1.12	4.0	1.04	3.7	1.38	4.6	1.46	3.6	1.07	3.1	2.05	4.2
Overtime and premium ¹	0.21	0.7	0.18	0.7	0.28	0.9	0.38	1.0	0.37	1.1	0.39	0.8
Shift differentials	(²)	(³)	(²)	(³)	0.04	0.1	0.13	0.3	0.08	0.2	0.22	0.5
Nonproduction bonuses	0.90	3.2	0.85	3.1	1.06	3.5	0.94	2.4	0.62	1.8	1.43	2.9
Insurance	1.89	6.7	1.75	6.3	2.34	7.8	3.65	9.1	3.05	8.8	4.57	9.4
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	1.80	6.4	1.66	6.0	2.22	7.4	3.43	8.6	2.88	8.3	4.28	8.8
Short-term disability	0.03	0.1	0.03	0.1	0.05	0.2	0.10	0.2	0.08	0.2	0.13	0.3
Long-term disability	0.03	0.1	0.03	0.1	0.03	0.1	0.07	0.2	0.05	0.1	0.10	0.2
Retirement and savings	0.73	2.6	0.66	2.4	0.95	3.2	1.95	4.9	1.39	4.0	2.79	5.8
Defined benefit	0.24	0.8	0.20	0.7	0.35	1.2	0.85	2.1	0.57	1.7	1.28	2.6
Defined contribution	0.49	1.7	0.46	1.6	0.60	2.0	1.09	2.7	0.82	2.4	1.51	3.1
Legally required benefits	2.36	8.3	2.33	8.4	2.46	8.2	2.92	7.3	2.66	7.7	3.32	6.8
Social Security and Medicare	1.70	6.0	1.68	6.0	1.76	5.8	2.27	5.7	1.98	5.7	2.70	5.6
Social Security ⁴	1.36	4.8	1.34	4.8	1.40	4.7	1.81	4.5	1.59	4.6	2.16	4.5
Medicare	0.34	1.2	0.34	1.2	0.35	1.2	0.45	1.1	0.40	1.1	0.54	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	0.17	0.6	0.17	0.6	0.18	0.6	0.16	0.4	0.17	0.5	0.15	0.3
Workers' compensation	0.46	1.6	0.45	1.6	0.49	1.6	0.46	1.1	0.47	1.4	0.44	0.9

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

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

³ Less than .05 percent.

⁴ 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 2017

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in private industry	\$33.72	\$23.47	\$10.25	\$2.36	\$1.28	\$2.70	\$1.29	\$2.62
Management, professional, and related	60.13	41.41	18.72	5.16	2.85	4.27	2.53	3.90
Management, business, and financial	69.04	46.33	22.71	6.14	5.04	4.42	2.83	4.27
Professional and related	55.03	38.59	16.44	4.60	1.59	4.19	2.36	3.69
Sales and office	24.93	17.83	7.10	1.62	0.67	2.19	0.72	1.90
Sales and related	23.87	17.93	5.94	1.38	0.63	1.50	0.59	1.84
Office and administrative support	25.65	17.77	7.88	1.78	0.69	2.66	0.80	1.94
Service	15.94	12.05	3.89	0.65	0.31	1.10	0.27	1.57
Natural resources, construction, and maintenance	34.87	23.69	11.18	1.74	1.10	3.07	1.85	3.42
Construction, extraction, farming, fishing, and forestry ¹	36.30	24.34	11.96	1.33	1.10	3.12	2.48	3.94
Installation, maintenance, and repair	33.56	23.09	10.47	2.13	1.10	3.02	1.28	2.95
Production, transportation, and material moving	27.93	18.45	9.48	1.64	1.08	2.90	1.23	2.63
Production	26.94	17.92	9.02	1.61	1.24	2.88	0.91	2.39
Transportation and material moving	28.85	18.94	9.91	1.68	0.93	2.93	1.53	2.85
All workers, goods-producing industries²	39.15	26.01	13.13	2.51	1.58	3.74	1.99	3.31
Management, professional, and related	68.17	45.96	22.21	5.87	2.56	5.28	3.98	4.52
Sales and office	32.47	22.07	10.39	2.15	1.10	3.47	1.11	2.57
Natural resources, construction, and maintenance	37.21	24.84	12.37	1.52	1.26	3.38	2.35	3.84
Production, transportation, and material moving	29.20	18.88	10.32	1.77	1.48	3.40	1.07	2.59
All workers, service-providing industries³	32.60	22.94	9.66	2.33	1.21	2.49	1.14	2.48
Management, professional, and related	59.00	40.77	18.23	5.06	2.89	4.13	2.33	3.82
Sales and office	24.44	17.56	6.88	1.58	0.64	2.11	0.69	1.86
Service	15.90	12.03	3.87	0.64	0.30	1.10	0.27	1.56
Natural resources, construction, and maintenance	32.02	22.28	9.74	2.01	0.89	2.68	1.24	2.91
Production, transportation, and material moving	26.99	18.13	8.86	1.55	0.78	2.53	1.34	2.65
Percent of total compensation								
All workers in private industry	100.0	69.6	30.4	7.0	3.8	8.0	3.8	7.8
Management, professional, and related	100.0	68.9	31.1	8.6	4.7	7.1	4.2	6.5
Management, business, and financial	100.0	67.1	32.9	8.9	7.3	6.4	4.1	6.2
Professional and related	100.0	70.1	29.9	8.4	2.9	7.6	4.3	6.7
Sales and office	100.0	71.5	28.5	6.5	2.7	8.8	2.9	7.6
Sales and related	100.0	75.1	24.9	5.8	2.6	6.3	2.5	7.7
Office and administrative support	100.0	69.3	30.7	6.9	2.7	10.4	3.1	7.6
Service	100.0	75.6	24.4	4.0	1.9	6.9	1.7	9.8
Natural resources, construction, and maintenance	100.0	67.9	32.1	5.0	3.1	8.8	5.3	9.8
Construction, extraction, farming, fishing, and forestry ¹	100.0	67.1	32.9	3.7	3.0	8.6	6.8	10.8
Installation, maintenance, and repair	100.0	68.8	31.2	6.3	3.3	9.0	3.8	8.8
Production, transportation, and material moving	100.0	66.1	33.9	5.9	3.9	10.4	4.4	9.4
Production	100.0	66.5	33.5	6.0	4.6	10.7	3.4	8.9
Transportation and material moving	100.0	65.7	34.3	5.8	3.2	10.1	5.3	9.9
All workers, goods-producing industries²	100.0	66.4	33.6	6.4	4.0	9.5	5.1	8.5
Management, professional, and related	100.0	67.4	32.6	8.6	3.7	7.7	5.8	6.6
Sales and office	100.0	68.0	32.0	6.6	3.4	10.7	3.4	7.9
Natural resources, construction, and maintenance	100.0	66.8	33.2	4.1	3.4	9.1	6.3	10.3
Production, transportation, and material moving	100.0	64.7	35.3	6.1	5.1	11.7	3.7	8.9
All workers, service-providing industries³	100.0	70.4	29.6	7.2	3.7	7.6	3.5	7.6
Management, professional, and related	100.0	69.1	30.9	8.6	4.9	7.0	4.0	6.5
Sales and office	100.0	71.8	28.2	6.5	2.6	8.6	2.8	7.6
Service	100.0	75.6	24.4	4.0	1.9	6.9	1.7	9.8
Natural resources, construction, and maintenance	100.0	69.6	30.4	6.3	2.8	8.4	3.9	9.1
Production, transportation, and material moving	100.0	67.2	32.8	5.8	2.9	9.4	5.0	9.8

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

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

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

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 2017

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers, goods-producing industries¹	\$39.15	\$26.01	\$13.13	\$2.51	\$1.58	\$3.74	\$1.99	\$3.31
Construction	38.70	26.78	11.92	1.66	1.08	3.15	2.15	3.89
Manufacturing	38.98	25.43	13.55	2.92	1.77	4.02	1.84	2.99
Aircraft manufacturing ²	74.90	41.32	33.58	6.21	4.05	7.05	11.91	4.37
All workers, service-providing industries³	32.60	22.94	9.66	2.33	1.21	2.49	1.14	2.48
Trade, transportation, and utilities	27.34	19.23	8.11	1.70	0.75	2.24	1.10	2.32
Wholesale trade	35.89	25.45	10.45	2.59	1.13	2.74	1.18	2.80
Retail trade	19.38	14.64	4.74	0.94	0.41	1.32	0.40	1.68
Transportation and warehousing	38.63	24.71	13.92	2.66	1.23	4.00	2.53	3.49
Utilities	61.07	36.84	24.23	5.25	2.23	6.17	6.20	4.37
Information	56.37	37.18	19.19	5.22	2.67	5.19	2.44	3.66
Financial activities	47.98	31.56	16.41	4.05	3.68	3.88	1.77	3.04
Finance and insurance	53.53	34.48	19.05	4.68	4.68	4.35	2.14	3.19
Credit intermediation and related activities	43.61	29.35	14.26	3.90	2.01	3.89	1.66	2.81
Insurance carriers and related activities	50.47	33.29	17.18	4.46	2.83	4.41	2.33	3.15
Real estate and rental and leasing	32.26	23.30	8.95	2.26	0.85	2.53	0.72	2.59
Professional and business services	41.31	29.24	12.08	3.05	2.24	2.52	1.31	2.96
Professional and technical services	51.60	36.89	14.71	4.50	1.60	3.34	1.73	3.54
Administrative and waste services	24.52	18.75	5.77	1.06	0.71	1.38	0.43	2.19
Education and health services	36.68	25.79	10.90	2.98	0.73	3.20	1.37	2.62
Educational services	45.81	33.20	12.61	3.37	0.23	3.65	2.19	3.17
Junior colleges, colleges, and universities	56.15	39.36	16.79	4.80	0.36	4.92	3.08	3.63
Health care and social assistance	35.25	24.62	10.63	2.91	0.81	3.12	1.24	2.53
Leisure and hospitality	14.73	11.56	3.17	0.44	0.16	0.85	0.21	1.51
Accommodation and food services	13.44	10.64	2.80	0.37	0.15	0.72	0.16	1.40
Other services	26.45	19.56	6.88	1.60	0.35	1.83	0.87	2.23
Percent of total compensation								
All workers, goods-producing industries¹	100.0	66.4	33.6	6.4	4.0	9.5	5.1	8.5
Construction	100.0	69.2	30.8	4.3	2.8	8.1	5.5	10.1
Manufacturing	100.0	65.2	34.8	7.5	4.5	10.3	4.7	7.7
Aircraft manufacturing ²	100.0	55.2	44.8	8.3	5.4	9.4	15.9	5.8
All workers, service-providing industries³	100.0	70.4	29.6	7.2	3.7	7.6	3.5	7.6
Trade, transportation, and utilities	100.0	70.3	29.7	6.2	2.8	8.2	4.0	8.5
Wholesale trade	100.0	70.9	29.1	7.2	3.1	7.6	3.3	7.8
Retail trade	100.0	75.5	24.5	4.8	2.1	6.8	2.0	8.7
Transportation and warehousing	100.0	64.0	36.0	6.9	3.2	10.4	6.6	9.0
Utilities	100.0	60.3	39.7	8.6	3.7	10.1	10.2	7.2
Information	100.0	66.0	34.0	9.3	4.7	9.2	4.3	6.5
Financial activities	100.0	65.8	34.2	8.4	7.7	8.1	3.7	6.3
Finance and insurance	100.0	64.4	35.6	8.7	8.7	8.1	4.0	6.0
Credit intermediation and related activities	100.0	67.3	32.7	8.9	4.6	8.9	3.8	6.4
Insurance carriers and related activities	100.0	66.0	34.0	8.8	5.6	8.7	4.6	6.2
Real estate and rental and leasing	100.0	72.2	27.8	7.0	2.6	7.8	2.2	8.0
Professional and business services	100.0	70.8	29.2	7.4	5.4	6.1	3.2	7.2
Professional and technical services	100.0	71.5	28.5	8.7	3.1	6.5	3.4	6.9
Administrative and waste services	100.0	76.5	23.5	4.3	2.9	5.6	1.7	8.9
Education and health services	100.0	70.3	29.7	8.1	2.0	8.7	3.7	7.1
Educational services	100.0	72.5	27.5	7.4	0.5	8.0	4.8	6.9
Junior colleges, colleges, and universities	100.0	70.1	29.9	8.6	0.6	8.8	5.5	6.5
Health care and social assistance	100.0	69.9	30.1	8.3	2.3	8.9	3.5	7.2
Leisure and hospitality	100.0	78.5	21.5	3.0	1.1	5.8	1.4	10.2
Accommodation and food services	100.0	79.2	20.8	2.7	1.1	5.4	1.2	10.4
Other services	100.0	74.0	26.0	6.1	1.3	6.9	3.3	8.4

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

² Data are available beginning with December 2006.

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

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 2017

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All full-time workers in private industry	\$39.19	\$26.69	\$12.51	\$3.00	\$1.62	\$3.37	\$1.61	\$2.92
Management, professional, and related	62.01	42.18	19.84	5.54	3.08	4.57	2.70	3.96
Management, business, and financial	69.57	46.55	23.02	6.24	5.13	4.49	2.88	4.28
Professional and related	56.96	39.25	17.71	5.07	1.70	4.62	2.57	3.74
Sales and office	29.78	20.71	9.07	2.20	0.89	2.88	0.95	2.16
Sales and related	33.81	24.55	9.26	2.41	1.05	2.42	1.00	2.39
Office and administrative support	27.99	19.01	8.98	2.10	0.82	3.08	0.93	2.05
Service	18.97	13.49	5.48	1.08	0.47	1.83	0.44	1.67
Natural resources, construction, and maintenance	35.94	24.24	11.70	1.85	1.16	3.25	1.95	3.49
Construction, extraction, farming, fishing, and forestry ¹	37.22	24.84	12.39	1.39	1.16	3.25	2.58	4.00
Installation, maintenance, and repair	34.75	23.69	11.06	2.27	1.15	3.24	1.37	3.02
Production, transportation, and material moving	30.08	19.70	10.38	1.88	1.23	3.22	1.31	2.74
Production	28.10	18.48	9.62	1.74	1.34	3.12	0.99	2.44
Transportation and material moving	32.27	21.05	11.22	2.04	1.10	3.33	1.67	3.07
All part-time workers in private industry	17.86	14.14	3.72	0.53	0.29	0.78	0.36	1.76
Management, professional, and related	45.21	35.33	9.88	2.17	1.05	1.92	1.25	3.49
Professional and related	45.16	35.23	9.94	2.20	1.03	1.96	1.29	3.46
Sales and office	14.60	11.70	2.90	0.38	0.20	0.73	0.22	1.37
Sales and related	13.19	10.81	2.38	0.27	0.18	0.52	0.15	1.26
Office and administrative support	16.80	13.09	3.72	0.56	0.24	1.06	0.33	1.53
Service	12.95	10.62	2.33	0.21	0.15	0.39	0.11	1.47
Production, transportation, and material moving	17.11	12.16	4.94	0.46	0.32	1.31	0.79	2.06
Transportation and material moving	17.72	12.08	5.65	0.51	0.35	1.62	1.05	2.12
Percent of total compensation								
All full-time workers in private industry	100.0	68.1	31.9	7.7	4.1	8.6	4.1	7.4
Management, professional, and related	100.0	68.0	32.0	8.9	5.0	7.4	4.3	6.4
Management, business, and financial	100.0	66.9	33.1	9.0	7.4	6.4	4.1	6.2
Professional and related	100.0	68.9	31.1	8.9	3.0	8.1	4.5	6.6
Sales and office	100.0	69.6	30.4	7.4	3.0	9.7	3.2	7.2
Sales and related	100.0	72.6	27.4	7.1	3.1	7.2	3.0	7.1
Office and administrative support	100.0	67.9	32.1	7.5	2.9	11.0	3.3	7.3
Service	100.0	71.1	28.9	5.7	2.5	9.6	2.3	8.8
Natural resources, construction, and maintenance	100.0	67.5	32.5	5.1	3.2	9.0	5.4	9.7
Construction, extraction, farming, fishing, and forestry ¹	100.0	66.7	33.3	3.7	3.1	8.7	6.9	10.7
Installation, maintenance, and repair	100.0	68.2	31.8	6.5	3.3	9.3	3.9	8.7
Production, transportation, and material moving	100.0	65.5	34.5	6.2	4.1	10.7	4.4	9.1
Production	100.0	65.8	34.2	6.2	4.8	11.1	3.5	8.7
Transportation and material moving	100.0	65.2	34.8	6.3	3.4	10.3	5.2	9.5
All part-time workers in private industry	100.0	79.2	20.8	2.9	1.6	4.4	2.0	9.8
Management, professional, and related	100.0	78.2	21.8	4.8	2.3	4.2	2.8	7.7
Professional and related	100.0	78.0	22.0	4.9	2.3	4.3	2.9	7.7
Sales and office	100.0	80.1	19.9	2.6	1.4	5.0	1.5	9.4
Sales and related	100.0	82.0	18.0	2.0	1.4	3.9	1.1	9.6
Office and administrative support	100.0	77.9	22.1	3.4	1.4	6.3	2.0	9.1
Service	100.0	82.0	18.0	1.6	1.1	3.0	0.9	11.3
Production, transportation, and material moving	100.0	71.1	28.9	2.7	1.9	7.7	4.6	12.0
Transportation and material moving	100.0	68.1	31.9	2.9	2.0	9.2	5.9	11.9

¹ 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 2017

Series	Total compensation	Wages and salaries	Benefit costs					Legally required benefits
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	
Cost per hour worked								
All full-time workers in private industry	\$39.19	\$26.69	\$12.51	\$3.00	\$1.62	\$3.37	\$1.61	\$2.92
Goods-producing ¹	39.73	26.30	13.43	2.58	1.62	3.84	2.06	3.33
Construction	39.70	27.29	12.41	1.74	1.13	3.32	2.27	3.95
Manufacturing	39.36	25.63	13.73	2.97	1.80	4.08	1.88	3.00
Service-providing ²	39.04	26.80	12.25	3.12	1.61	3.23	1.48	2.80
Trade, transportation, and utilities	34.13	23.49	10.64	2.42	1.04	2.95	1.47	2.77
Information	59.70	39.24	20.46	5.59	2.86	5.54	2.63	3.85
Financial activities	50.75	33.17	17.58	4.39	4.00	4.14	1.90	3.15
Professional and business services	44.62	30.99	13.63	3.55	2.55	2.90	1.50	3.13
Education and health services	39.65	27.28	12.37	3.50	0.81	3.77	1.61	2.68
Leisure and hospitality	19.11	14.04	5.07	0.93	0.32	1.72	0.41	1.69
Other services	32.20	23.03	9.17	2.35	0.44	2.70	1.15	2.53
All part-time workers in private industry	17.86	14.14	3.72	0.53	0.29	0.78	0.36	1.76
Service-providing ²	17.75	14.06	3.69	0.53	0.29	0.78	0.36	1.73
Trade, transportation, and utilities	15.14	11.57	3.57	0.40	0.24	0.97	0.44	1.52
Professional and business services	24.78	20.47	4.31	0.53	0.70	0.59	0.36	2.13
Education and health services	28.01	21.44	6.57	1.45	0.50	1.51	0.68	2.43
Leisure and hospitality	11.43	9.69	1.74	0.08	0.05	0.19	0.06	1.37
Percent of total compensation								
All full-time workers in private industry	100.0	68.1	31.9	7.7	4.1	8.6	4.1	7.4
Goods-producing ¹	100.0	66.2	33.8	6.5	4.1	9.7	5.2	8.4
Construction	100.0	68.7	31.3	4.4	2.9	8.4	5.7	9.9
Manufacturing	100.0	65.1	34.9	7.5	4.6	10.4	4.8	7.6
Service-providing ²	100.0	68.6	31.4	8.0	4.1	8.3	3.8	7.2
Trade, transportation, and utilities	100.0	68.8	31.2	7.1	3.0	8.6	4.3	8.1
Information	100.0	65.7	34.3	9.4	4.8	9.3	4.4	6.4
Financial activities	100.0	65.4	34.6	8.6	7.9	8.2	3.7	6.2
Professional and business services	100.0	69.5	30.5	8.0	5.7	6.5	3.4	7.0
Education and health services	100.0	68.8	31.2	8.8	2.1	9.5	4.1	6.8
Leisure and hospitality	100.0	73.5	26.5	4.9	1.7	9.0	2.1	8.8
Other services	100.0	71.5	28.5	7.3	1.4	8.4	3.6	7.9
All part-time workers in private industry	100.0	79.2	20.8	2.9	1.6	4.4	2.0	9.8
Service-providing ²	100.0	79.2	20.8	3.0	1.6	4.4	2.0	9.8
Trade, transportation, and utilities	100.0	76.4	23.6	2.6	1.6	6.4	2.9	10.0
Professional and business services	100.0	82.6	17.4	2.2	2.8	2.4	1.4	8.6
Education and health services	100.0	76.5	23.5	5.2	1.8	5.4	2.4	8.7
Leisure and hospitality	100.0	84.8	15.2	0.7	0.4	1.7	0.5	12.0

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

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

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 2017

Series	Total compensation	Wages and salaries	Benefit costs					Legally required benefits
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	
Cost per hour worked								
All workers, goods-producing industries¹ ...	\$39.15	\$26.01	\$13.13	\$2.51	\$1.58	\$3.74	\$1.99	\$3.31
1-99 workers	32.93	23.07	9.86	1.67	1.02	2.78	1.19	3.21
1-49 workers	32.08	22.81	9.27	1.53	0.96	2.49	1.06	3.22
50-99 workers	34.88	23.65	11.23	1.99	1.15	3.45	1.47	3.17
100 workers or more	44.66	28.62	16.03	3.25	2.08	4.58	2.71	3.41
100-499 workers	39.56	26.05	13.51	2.60	1.53	4.11	2.01	3.26
500 workers or more	51.72	32.19	19.53	4.16	2.84	5.24	3.68	3.61
Union	49.97	28.73	21.24	2.62	1.98	7.17	5.24	4.23
Nonunion	37.21	25.53	11.68	2.49	1.51	3.12	1.41	3.15
All workers, service-providing industries² ..	32.60	22.94	9.66	2.33	1.21	2.49	1.14	2.48
1-99 workers	27.49	20.06	7.43	1.69	1.14	1.74	0.65	2.22
1-49 workers	27.03	19.94	7.09	1.62	1.05	1.64	0.59	2.19
50-99 workers	29.02	20.45	8.56	1.91	1.44	2.08	0.83	2.30
100 workers or more	38.96	26.53	12.43	3.14	1.31	3.42	1.76	2.80
100-499 workers	33.39	23.39	10.00	2.47	0.97	2.80	1.25	2.52
500 workers or more	47.66	31.43	16.23	4.19	1.84	4.39	2.56	3.24
Union	47.01	28.76	18.25	3.61	1.44	6.11	3.65	3.44
Nonunion	31.45	22.48	8.97	2.23	1.20	2.20	0.94	2.40
Percent of total compensation								
All workers, goods-producing industries¹ ...	100.0	66.4	33.6	6.4	4.0	9.5	5.1	8.5
1-99 workers	100.0	70.0	30.0	5.1	3.1	8.5	3.6	9.7
1-49 workers	100.0	71.1	28.9	4.8	3.0	7.8	3.3	10.0
50-99 workers	100.0	67.8	32.2	5.7	3.3	9.9	4.2	9.1
100 workers or more	100.0	64.1	35.9	7.3	4.7	10.3	6.1	7.6
100-499 workers	100.0	65.8	34.2	6.6	3.9	10.4	5.1	8.3
500 workers or more	100.0	62.2	37.8	8.0	5.5	10.1	7.1	7.0
Union	100.0	57.5	42.5	5.3	4.0	14.4	10.5	8.5
Nonunion	100.0	68.6	31.4	6.7	4.1	8.4	3.8	8.5
All workers, service-providing industries² ..	100.0	70.4	29.6	7.2	3.7	7.6	3.5	7.6
1-99 workers	100.0	73.0	27.0	6.1	4.1	6.3	2.4	8.1
1-49 workers	100.0	73.8	26.2	6.0	3.9	6.1	2.2	8.1
50-99 workers	100.0	70.5	29.5	6.6	5.0	7.2	2.9	7.9
100 workers or more	100.0	68.1	31.9	8.1	3.4	8.8	4.5	7.2
100-499 workers	100.0	70.0	30.0	7.4	2.9	8.4	3.7	7.5
500 workers or more	100.0	66.0	34.0	8.8	3.9	9.2	5.4	6.8
Union	100.0	61.2	38.8	7.7	3.1	13.0	7.8	7.3
Nonunion	100.0	71.5	28.5	7.1	3.8	7.0	3.0	7.6

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

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

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 2017

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
Health care and social assistance	\$35.25	\$24.62	\$10.63	\$2.91	\$0.81	\$3.12	\$1.24	\$2.53
Management, professional, and related	52.34	36.39	15.95	4.73	1.19	4.36	2.19	3.48
Registered nurses	54.92	36.41	18.50	5.09	1.97	4.99	2.70	3.76
Sales and office	24.60	17.10	7.49	1.86	0.40	2.76	0.65	1.81
Service	19.56	13.91	5.65	1.21	0.55	1.81	0.37	1.71
Hospitals	47.11	30.81	16.30	4.44	1.71	4.74	2.24	3.17
Management, professional, and related	56.95	37.54	19.41	5.58	1.99	5.27	2.80	3.76
Registered nurses	58.59	38.01	20.58	5.76	2.32	5.53	3.04	3.93
Service	24.50	15.47	9.03	1.80	1.29	3.16	0.95	1.83
Nursing and residential care facilities	23.42	16.79	6.63	1.56	0.56	2.14	0.37	2.00
Management, professional, and related	35.69	25.91	9.79	2.60	0.84	2.91	0.71	2.73
Service	17.96	12.75	5.21	1.07	0.47	1.76	0.23	1.69
Nursing care facilities¹	25.95	18.61	7.34	1.73	0.68	2.31	0.51	2.11
Management, professional, and related	39.80	29.16	10.64	2.76	0.98	3.03	0.86	3.01
Service	18.90	13.28	5.62	1.17	0.56	1.91	0.34	1.66
Percent of total compensation								
Health care and social assistance	100.0	69.9	30.1	8.3	2.3	8.9	3.5	7.2
Management, professional, and related	100.0	69.5	30.5	9.0	2.3	8.3	4.2	6.6
Registered nurses	100.0	66.3	33.7	9.3	3.6	9.1	4.9	6.8
Sales and office	100.0	69.5	30.5	7.6	1.6	11.2	2.6	7.4
Service	100.0	71.1	28.9	6.2	2.8	9.2	1.9	8.8
Hospitals	100.0	65.4	34.6	9.4	3.6	10.1	4.8	6.7
Management, professional, and related	100.0	65.9	34.1	9.8	3.5	9.3	4.9	6.6
Registered nurses	100.0	64.9	35.1	9.8	4.0	9.4	5.2	6.7
Service	100.0	63.2	36.8	7.4	5.3	12.9	3.9	7.5
Nursing and residential care facilities	100.0	71.7	28.3	6.7	2.4	9.1	1.6	8.6
Management, professional, and related	100.0	72.6	27.4	7.3	2.4	8.1	2.0	7.6
Service	100.0	71.0	29.0	5.9	2.6	9.8	1.3	9.4
Nursing care facilities¹	100.0	71.7	28.3	6.7	2.6	8.9	2.0	8.1
Management, professional, and related	100.0	73.3	26.7	6.9	2.5	7.6	2.2	7.6
Service	100.0	70.3	29.7	6.2	2.9	10.1	1.8	8.8

¹ Data are available beginning with December 2006.

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