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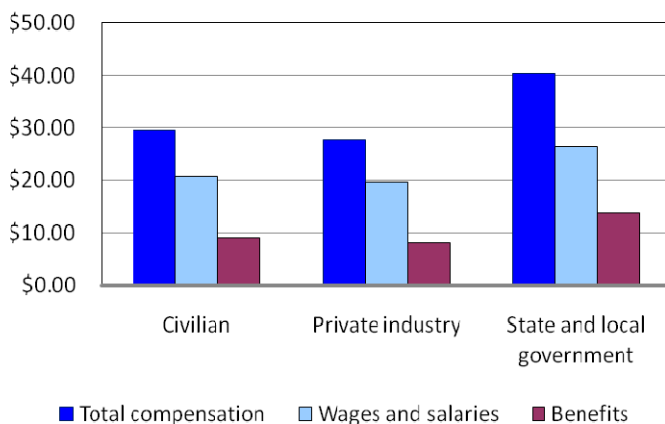
## EMPLOYER COSTS FOR EMPLOYEE COMPENSATION – DECEMBER 2010

**Private industry** employers spent an average of \$27.75 per hour worked for total employee compensation in December 2010, the U.S. Bureau of Labor Statistics reported today. Wages and salaries averaged \$19.64 per hour worked and accounted for 70.8 percent of these costs, while benefits averaged \$8.11 and accounted for the remaining 29.2 percent. Total compensation costs for **state and local government** workers averaged \$40.28 per hour worked in December 2010. Total employer compensation costs for **civilian** workers, which include private industry and state and local government workers, averaged \$29.72 per hour worked in December 2010. (See chart 1.)

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.

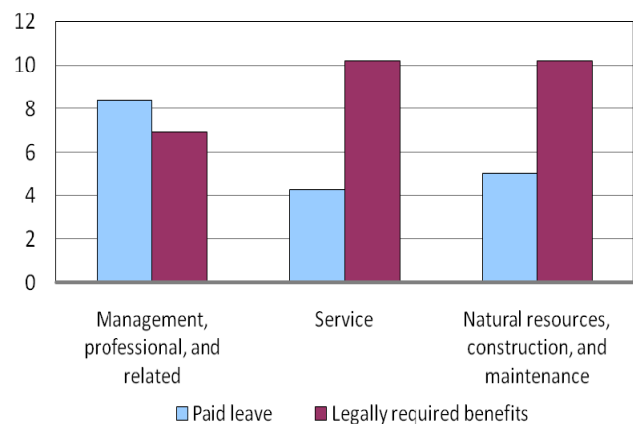
**Chart 1. Employer costs per hour worked: civilian, private industry, and state and local government workers, December 2010**

Cost per hour worked



**Chart 2. Employer costs as a percent of total compensation: paid leave and legally required benefit costs, selected occupational groups, private industry, December 2010**

Percent of total compensation



### Paid leave costs in private industry

**Private industry** employer costs for paid leave benefits averaged \$1.89 per hour worked. Private industry paid leave benefit costs were highest for management, professional, and related occupations, \$4.17 per hour, or 8.4 percent of total compensation, in December 2010. Costs were lowest among service occupations, 59 cents, or 4.3 percent of total compensation. (See chart 2 and table 5.) Included in this amount were employer costs for vacations, holidays, sick leave, and personal leave. Paid leave

benefit costs are often directly linked to wages; therefore, higher paid occupations or industries will typically show higher estimates for this compensation component.

Employer costs for **paid leave** benefits averaged \$2.77 per hour worked for union workers, significantly higher than the \$1.79 per hour average for nonunion workers. (See table 5.)

**Paid leave** costs in goods-producing industries were \$2.11, greater than the average for service-providing industries, \$1.84, in December 2010. The average cost per hour worked for paid leave in service-providing industries ranged from \$3.87 in information to 40 cents in leisure and hospitality. (See table 6.)

**Paid leave** costs varied widely by establishment size in private industry. Paid leave costs for establishments with fewer than 100 workers were \$1.28 per hour worked versus \$1.95 for establishments with 100 to 499 employees and \$3.44 with 500 employees or more. (See table 8.)

For information on **paid leave** provisions, see *National Compensation Survey: Employee Benefits in the United States, March 2010*, at <http://www.bls.gov/ncs/ebs/benefits/2010/benefits.htm>.

### **Legally required benefits costs in private industry**

The average cost for **legally required benefits** was \$2.28 per hour worked in private industry (8.2 percent of total compensation) in December 2010. Social Security comprises the largest legally required benefit cost component at \$1.32 per hour or 4.8 percent of total compensation. Legally required benefits such as Social Security and Medicare are often directly linked to wages; therefore, higher paid occupations or industries will typically show higher cost estimates for this compensation component. (See table 5.)

Costs for other **legally required benefits** include Workers' compensation, which averaged 42 cents per hour worked (1.5 percent of total compensation); State unemployment insurance, which averaged 18 cents per hour worked (0.7 percent); and Federal unemployment insurance, which averaged just 3 cents per hour worked (0.1 percent). (See table 5.)

Employer costs for **legally required benefits** varied by occupation, industry, bargaining status, and establishment size. The average cost per hour worked for legally required benefits ranged from \$3.43 for management, professional, and related occupations to \$1.42 per hour for service occupations. The proportion of total compensation represented by legally required benefits ranged from 10.2 percent for service and natural resources, construction, and maintenance workers to 6.9 percent for management, professional, and related workers. Worker's compensation employer costs for construction industry workers were especially notable, averaging \$1.32 per hour worked in December 2010. (See chart 2, table 5, and table 6.)

### **Other benefit categories in private industry**

Private industry employer costs averaged \$2.22 per hour worked for **insurance** benefits (life, health, and disability insurance), or 8.0 percent of total compensation. In addition to insurance, the other benefit categories were: **supplemental pay** (overtime and premium, shift differentials, and nonproduction bonuses), which averaged 75 cents per hour worked (2.7 percent); and **retirement and savings**, which averaged 97 cents per hour (3.5 percent). (See table A and table 5.)

**Table A. Relative importance of employer costs for employee compensation, December 2010**

Compensation component	Civilian workers	Private industry	State and local government
Wages and salaries	69.7%	70.8%	65.6%
Benefits	30.3	29.2	34.4
Paid leave	7.0	6.8	7.5
Supplemental pay	2.3	2.7	0.8
Insurance	8.8	8.0	11.9
Health benefits	8.4	7.5	11.6
Retirement and savings	4.5	3.5	8.1
Defined benefit	2.7	1.5	7.3
Defined contribution	1.8	2.0	0.8
Legally required	7.8	8.2	6.0

**The Employer Costs for Employee Compensation for March 2011 is scheduled to be released on Wednesday, June 8, 2011, 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 for 15 metropolitan areas. Metropolitan area data will be included in the March 2011 news release. For further information about metropolitan area ECEC estimates see: “BLS Introduces New Employer Costs for Employee Compensation Data for Private Industry Workers in 15 Metropolitan Areas,” at <http://www.bls.gov/opub/cwc/cm20090921ar01p1.htm>.

Supplemental tables with occupational, establishment size, and bargaining status series for detailed industries are available at <http://www.bls.gov/ncs/ect/sp/ecsuhst.pdf> and <http://www.bls.gov/ncs/ect/sp/ecsuptc17.pdf>.

Relative standard errors for all cost estimates in the most recent news release and supplementary tables are available at <ftp://ftp.bls.gov/pub/special.requests/ocwc/ect/ececrse.pdf> and <http://www.bls.gov/ncs/ect/sp/ecsuptc17.pdf>.

Historical ECEC data are available in three listings, all available at <http://www.bls.gov/ect/#tables>. The first 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. The 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 final listing includes data for March 2004 to the current reference period. These are based on the North American Industry Classification System (NAICS) and Standard Occupational Classification (SOC) systems.

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.

The cost levels for this quarter were collected from a probability sample of approximately 63,000 occupations selected from a sample of about 12,900 establishments in private industry and approximately 11,500 occupations from a sample of about 1,800 establishments in state and local government. Data are collected for the pay period including the 12<sup>th</sup> day of the survey months of March, June, September, and December.

### 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 estimates on civilian, private industry, and state and local government cost per hour worked as well as additional detail on a specific compensation cost topic of interest. This quarter focuses on paid leave and legally required benefits costs in private industry. Topics of news releases for the upcoming reference periods are as follows:

- March 2011—Health benefit costs in private industry
- June 2011—Retirement and savings benefit costs in private industry
- September 2011—Compensation costs in state and local government

### ECEC detailed information and measures

For detailed information on the Employer Costs for Employee Compensation, see Chapter 8, “National Compensation Measures,” of the *BLS Handbook of Methods* at: <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, December 2010**

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 .....	\$29.72	100.0	\$49.30	100.0	\$22.27	100.0	\$16.39	100.0
Wages and salaries .....	20.71	69.7	34.50	70.0	15.74	70.7	11.65	71.1
Total benefits .....	9.02	30.3	14.80	30.0	6.53	29.3	4.73	28.9
Paid leave .....	2.07	7.0	3.93	8.0	1.45	6.5	0.91	5.5
Vacation .....	0.99	3.3	1.85	3.7	0.71	3.2	0.43	2.6
Holiday .....	0.64	2.2	1.17	2.4	0.46	2.1	0.29	1.8
Sick .....	0.32	1.1	0.68	1.4	0.21	0.9	0.15	0.9
Personal .....	0.11	0.4	0.23	0.5	0.07	0.3	0.05	0.3
Supplemental pay .....	0.69	2.3	1.13	2.3	0.42	1.9	0.29	1.8
Overtime and premium <sup>4</sup> .....	0.24	0.8	0.14	0.3	0.14	0.6	0.17	1.0
Shift differentials .....	0.06	0.2	0.11	0.2	0.02	0.1	0.05	0.3
Nonproduction bonuses .....	0.39	1.3	0.88	1.8	0.27	1.2	0.07	0.4
Insurance .....	2.62	8.8	3.96	8.0	2.16	9.7	1.39	8.5
Life .....	0.05	0.2	0.10	0.2	0.03	0.1	0.02	0.1
Health .....	2.49	8.4	3.72	7.5	2.07	9.3	1.35	8.2
Short-term disability .....	0.05	0.2	0.06	0.1	0.03	0.1	0.02	0.1
Long-term disability .....	0.04	0.1	0.08	0.2	0.03	0.1	( <sup>5</sup> )	( <sup>6</sup> )
Retirement and savings .....	1.33	4.5	2.54	5.2	0.75	3.4	0.63	3.9
Defined benefit .....	0.81	2.7	1.52	3.1	0.34	1.5	0.50	3.0
Defined contribution .....	0.52	1.8	1.02	2.1	0.41	1.9	0.14	0.8
Legally required benefits .....	2.30	7.8	3.23	6.6	1.74	7.8	1.51	9.2
Social Security and Medicare .....	1.68	5.6	2.69	5.5	1.31	5.9	0.98	5.9
Social Security <sup>7</sup> .....	1.34	4.5	2.12	4.3	1.05	4.7	0.78	4.8
Medicare .....	0.34	1.1	0.57	1.2	0.25	1.1	0.19	1.2
Federal unemployment insurance .....	0.03	0.1	0.02	( <sup>6</sup> )	0.03	0.1	0.03	0.2
State unemployment insurance .....	0.17	0.6	0.16	0.3	0.16	0.7	0.15	0.9
Workers' compensation .....	0.43	1.4	0.36	0.7	0.24	1.1	0.36	2.2

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 2010 — 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 .....	\$31.06	100.0	\$23.80	100.0	\$32.53	100.0	\$29.25	100.0
Wages and salaries .....	21.01	67.6	15.85	66.6	21.73	66.8	20.54	70.2
Total benefits .....	10.05	32.4	7.95	33.4	10.81	33.2	8.72	29.8
Paid leave .....	1.70	5.5	1.43	6.0	2.12	6.5	2.06	7.0
Vacation .....	0.88	2.8	0.73	3.1	1.12	3.5	0.97	3.3
Holiday .....	0.55	1.8	0.49	2.1	0.75	2.3	0.62	2.1
Sick .....	0.19	0.6	0.16	0.7	0.19	0.6	0.35	1.2
Personal .....	0.08	0.3	0.06	0.2	0.06	0.2	0.12	0.4
Supplemental pay .....	0.89	2.9	0.77	3.2	1.16	3.6	0.61	2.1
Overtime and premium <sup>4</sup> .....	0.62	2.0	0.50	2.1	0.55	1.7	0.19	0.6
Shift differentials .....	0.05	0.2	0.08	0.3	0.08	0.3	0.06	0.2
Nonproduction bonuses .....	0.22	0.7	0.19	0.8	0.53	1.6	0.36	1.2
Insurance .....	2.77	8.9	2.59	10.9	3.08	9.5	2.55	8.7
Life .....	0.05	0.2	0.04	0.2	0.07	0.2	0.05	0.2
Health .....	2.61	8.4	2.45	10.3	2.89	8.9	2.42	8.3
Short-term disability .....	0.08	0.3	0.06	0.2	0.08	0.3	0.04	0.1
Long-term disability .....	0.03	0.1	0.04	0.2	0.04	0.1	0.04	0.1
Retirement and savings .....	1.63	5.2	0.90	3.8	1.54	4.7	1.30	4.4
Defined benefit .....	1.15	3.7	0.56	2.3	0.91	2.8	0.80	2.7
Defined contribution .....	0.48	1.5	0.34	1.4	0.64	2.0	0.50	1.7
Legally required benefits .....	3.06	9.9	2.26	9.5	2.90	8.9	2.20	7.5
Social Security and Medicare .....	1.76	5.7	1.35	5.7	1.85	5.7	1.65	5.6
Social Security <sup>7</sup> .....	1.42	4.6	1.09	4.6	1.49	4.6	1.31	4.5
Medicare .....	0.34	1.1	0.26	1.1	0.36	1.1	0.34	1.1
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.21	0.7	0.20	0.9	0.25	0.8	0.15	0.5
Workers' compensation .....	1.06	3.4	0.67	2.8	0.78	2.4	0.37	1.3

<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 for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

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

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

<sup>7</sup> Comprises 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, December 2010**

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> .....	\$29.72	\$20.71	\$9.02	\$2.07	\$0.69	\$2.62	\$1.33	\$2.30
<b>Occupational group</b>								
Management, professional, and related .....	49.30	34.50	14.80	3.93	1.13	3.96	2.54	3.23
Management, business, and financial .....	56.63	39.01	17.62	5.16	2.12	4.01	2.69	3.64
Professional and related .....	46.56	32.82	13.74	3.48	0.76	3.94	2.49	3.08
Teachers <sup>2</sup> .....	53.85	38.57	15.28	2.79	0.14	5.29	3.97	3.10
Primary, secondary, and special education school teachers .....	53.82	38.04	15.78	2.52	0.15	6.00	4.21	2.90
Registered nurses .....	47.82	33.45	14.37	3.84	1.51	3.66	1.86	3.51
Sales and office .....	22.27	15.74	6.53	1.45	0.42	2.16	0.75	1.74
Sales and related .....	20.67	15.50	5.17	1.11	0.45	1.38	0.50	1.72
Office and administrative support .....	23.22	15.89	7.33	1.65	0.41	2.62	0.90	1.75
Service .....	16.39	11.65	4.73	0.91	0.29	1.39	0.63	1.51
Natural resources, construction, and maintenance .....	31.06	21.01	10.05	1.70	0.89	2.77	1.63	3.06
Construction, extraction, farming, fishing, and forestry <sup>3</sup> .....	31.19	20.87	10.32	1.30	0.96	2.64	1.99	3.43
Installation, maintenance, and repair .....	30.92	21.16	9.76	2.11	0.81	2.90	1.26	2.69
Production, transportation, and material moving .....	23.80	15.85	7.95	1.43	0.77	2.59	0.90	2.26
Production .....	24.41	16.17	8.24	1.58	0.92	2.69	0.80	2.25
Transportation and material moving .....	23.24	15.56	7.68	1.30	0.64	2.49	0.98	2.26
<b>Industry group</b>								
Education and health services .....	34.55	24.13	10.42	2.44	0.42	3.37	1.85	2.33
Educational services .....	42.60	29.52	13.08	2.70	0.15	4.68	3.05	2.50
Elementary and secondary schools .....	42.49	29.29	13.19	2.29	0.15	5.12	3.26	2.37
Junior colleges, colleges, and universities .....	45.39	31.43	13.96	3.77	0.14	4.24	3.00	2.81
Health care and social assistance .....	28.71	20.22	8.49	2.25	0.62	2.43	0.97	2.21
Hospitals .....	37.22	24.89	12.33	3.26	1.11	3.79	1.55	2.63
Percent of total compensation								
Civilian workers <sup>1</sup> .....	100.0	69.7	30.3	7.0	2.3	8.8	4.5	7.8
<b>Occupational group</b>								
Management, professional, and related .....	100.0	70.0	30.0	8.0	2.3	8.0	5.2	6.6
Management, business, and financial .....	100.0	68.9	31.1	9.1	3.7	7.1	4.8	6.4
Professional and related .....	100.0	70.5	29.5	7.5	1.6	8.5	5.3	6.6
Teachers <sup>2</sup> .....	100.0	71.6	28.4	5.2	0.3	9.8	7.4	5.8
Primary, secondary, and special education school teachers .....	100.0	70.7	29.3	4.7	0.3	11.1	7.8	5.4
Registered nurses .....	100.0	70.0	30.0	8.0	3.2	7.6	3.9	7.3
Sales and office .....	100.0	70.7	29.3	6.5	1.9	9.7	3.4	7.8
Sales and related .....	100.0	75.0	25.0	5.4	2.2	6.7	2.4	8.3
Office and administrative support .....	100.0	68.4	31.6	7.1	1.8	11.3	3.9	7.6
Service .....	100.0	71.1	28.9	5.5	1.8	8.5	3.9	9.2
Natural resources, construction, and maintenance .....	100.0	67.6	32.4	5.5	2.9	8.9	5.2	9.9
Construction, extraction, farming, fishing, and forestry <sup>3</sup> .....	100.0	66.9	33.1	4.2	3.1	8.5	6.4	11.0
Installation, maintenance, and repair .....	100.0	68.4	31.6	6.8	2.6	9.4	4.1	8.7
Production, transportation, and material moving .....	100.0	66.6	33.4	6.0	3.2	10.9	3.8	9.5
Production .....	100.0	66.2	33.8	6.5	3.8	11.0	3.3	9.2
Transportation and material moving .....	100.0	67.0	33.0	5.6	2.7	10.7	4.2	9.7
<b>Industry group</b>								
Education and health services .....	100.0	69.8	30.2	7.1	1.2	9.8	5.3	6.8
Educational services .....	100.0	69.3	30.7	6.3	0.3	11.0	7.2	5.9
Elementary and secondary schools .....	100.0	68.9	31.1	5.4	0.4	12.1	7.7	5.6
Junior colleges, colleges, and universities .....	100.0	69.2	30.8	8.3	0.3	9.3	6.6	6.2
Health care and social assistance .....	100.0	70.4	29.6	7.9	2.2	8.5	3.4	7.7
Hospitals .....	100.0	66.9	33.1	8.7	3.0	10.2	4.2	7.1

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

<sup>2</sup> Includes 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, December 2010**

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 .....	\$40.28	100.0	\$48.93	100.0	\$27.80	100.0	\$29.99	100.0	\$40.32	100.0
Wages and salaries .....	26.42	65.6	33.36	68.2	16.94	60.9	17.95	59.9	26.47	65.6
Total benefits .....	13.86	34.4	15.58	31.8	10.86	39.1	12.04	40.1	13.86	34.4
Paid leave .....	3.03	7.5	3.38	6.9	2.48	8.9	2.64	8.8	3.03	7.5
Vacation .....	1.14	2.8	1.14	2.3	1.11	4.0	1.15	3.8	1.14	2.8
Holiday .....	0.89	2.2	0.95	1.9	0.78	2.8	0.85	2.8	0.89	2.2
Sick .....	0.78	1.9	0.99	2.0	0.48	1.7	0.52	1.7	0.78	1.9
Personal .....	0.22	0.5	0.30	0.6	0.11	0.4	0.12	0.4	0.22	0.5
Supplemental pay .....	0.33	0.8	0.24	0.5	0.20	0.7	0.55	1.8	0.33	0.8
Overtime and premium <sup>3</sup> .....	0.17	0.4	0.07	0.1	0.11	0.4	0.36	1.2	0.17	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	0.14	0.3	0.07	0.3	0.11	0.4	0.12	0.3
Insurance .....	4.81	11.9	5.34	10.9	4.36	15.7	3.90	13.0	4.81	11.9
Life .....	0.09	0.2	0.12	0.2	0.05	0.2	0.04	0.1	0.09	0.2
Health .....	4.66	11.6	5.14	10.5	4.27	15.3	3.81	12.7	4.66	11.6
Short-term disability .....	0.02	0.1	0.02	0.1	0.02	0.1	0.02	0.1	0.02	0.1
Long-term disability .....	0.04	0.1	0.06	0.1	0.03	0.1	0.02	0.1	0.04	0.1
Retirement and savings .....	3.27	8.1	3.84	7.9	2.07	7.5	2.93	9.8	3.27	8.1
Defined benefit .....	2.93	7.3	3.41	7.0	1.84	6.6	2.71	9.0	2.93	7.3
Defined contribution .....	0.34	0.8	0.43	0.9	0.24	0.8	0.22	0.7	0.34	0.8
Legally required benefits .....	2.42	6.0	2.78	5.7	1.75	6.3	2.02	6.7	2.42	6.0
Social Security and Medicare .....	1.87	4.6	2.28	4.7	1.34	4.8	1.32	4.4	1.87	4.6
Social Security <sup>4</sup> .....	1.45	3.6	1.76	3.6	1.06	3.8	1.02	3.4	1.45	3.6
Medicare .....	0.42	1.0	0.53	1.1	0.28	1.0	0.30	1.0	0.42	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 .....	0.46	1.1	0.40	0.8	0.33	1.2	0.60	2.0	0.46	1.1

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

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

<sup>3</sup> Includes premium pay for work in addition to the regular work schedule

(such as overtime, weekends, and holidays).

<sup>4</sup> Comprises 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, December 2010**

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 .....	\$40.28	\$26.42	\$13.86	\$3.03	\$0.33	\$4.81	\$3.27	\$2.42
<b>Occupational group</b>								
Management, professional, and related .....	48.93	33.36	15.58	3.38	0.24	5.34	3.84	2.78
Professional and related .....	48.09	32.95	15.14	3.06	0.23	5.34	3.80	2.71
Teachers <sup>1</sup> .....	55.76	39.39	16.36	2.87	0.14	5.87	4.46	3.03
Primary, secondary, and special education school teachers .....	56.35	39.59	16.75	2.60	0.15	6.46	4.63	2.92
Sales and office .....	27.80	16.94	10.86	2.48	0.20	4.36	2.07	1.75
Office and administrative support .....	28.05	17.04	11.01	2.52	0.20	4.44	2.11	1.75
Service .....	29.99	17.95	12.04	2.64	0.55	3.90	2.93	2.02
<b>Industry group</b>								
Education and health services .....	42.40	28.75	13.65	2.75	0.21	5.04	3.25	2.40
Educational services .....	43.43	29.66	13.76	2.68	0.15	5.12	3.40	2.42
Elementary and secondary schools .....	43.09	29.53	13.56	2.31	0.16	5.31	3.43	2.35
Junior colleges, colleges, and universities .....	44.78	30.29	14.49	3.83	0.13	4.56	3.34	2.62
Health care and social assistance .....	35.29	22.40	12.89	3.25	0.61	4.49	2.24	2.30
Hospitals .....	37.52	23.85	13.68	3.50	0.73	4.78	2.28	2.39
Public administration .....	38.17	23.34	14.83	3.64	0.55	4.60	3.56	2.47
Percent of total compensation								
State and local government workers .....	100.0	65.6	34.4	7.5	0.8	11.9	8.1	6.0
<b>Occupational group</b>								
Management, professional, and related .....	100.0	68.2	31.8	6.9	0.5	10.9	7.9	5.7
Professional and related .....	100.0	68.5	31.5	6.4	0.5	11.1	7.9	5.6
Teachers <sup>1</sup> .....	100.0	70.7	29.3	5.1	0.2	10.5	8.0	5.4
Primary, secondary, and special education school teachers .....	100.0	70.3	29.7	4.6	0.3	11.5	8.2	5.2
Sales and office .....	100.0	60.9	39.1	8.9	0.7	15.7	7.5	6.3
Office and administrative support .....	100.0	60.7	39.3	9.0	0.7	15.8	7.5	6.2
Service .....	100.0	59.9	40.1	8.8	1.8	13.0	9.8	6.7
<b>Industry group</b>								
Education and health services .....	100.0	67.8	32.2	6.5	0.5	11.9	7.7	5.7
Educational services .....	100.0	68.3	31.7	6.2	0.3	11.8	7.8	5.6
Elementary and secondary schools .....	100.0	68.5	31.5	5.4	0.4	12.3	8.0	5.5
Junior colleges, colleges, and universities .....	100.0	67.6	32.4	8.5	0.3	10.2	7.5	5.9
Health care and social assistance .....	100.0	63.5	36.5	9.2	1.7	12.7	6.3	6.5
Hospitals .....	100.0	63.6	36.4	9.3	1.9	12.7	6.1	6.4
Public administration .....	100.0	61.2	38.8	9.5	1.4	12.1	9.3	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, December 2010**

Compensation component	Occupational group							
	All workers		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$27.75	100.0	\$49.46	100.0	\$21.75	100.0	\$13.90	100.0
Wages and salaries .....	19.64	70.8	34.99	70.8	15.63	71.9	10.50	75.6
Total benefits .....	8.11	29.2	14.46	29.2	6.12	28.1	3.40	24.4
Paid leave .....	1.89	6.8	4.17	8.4	1.35	6.2	0.59	4.3
Vacation .....	0.96	3.5	2.15	4.3	0.67	3.1	0.30	2.1
Holiday .....	0.60	2.1	1.27	2.6	0.43	2.0	0.19	1.3
Sick .....	0.24	0.9	0.55	1.1	0.18	0.8	0.08	0.6
Personal .....	0.09	0.3	0.20	0.4	0.07	0.3	0.03	0.2
Supplemental pay .....	0.75	2.7	1.51	3.1	0.45	2.1	0.24	1.8
Overtime and premium <sup>1</sup> .....	0.25	0.9	0.17	0.3	0.14	0.6	0.13	1.0
Shift differentials .....	0.07	0.2	0.14	0.3	0.02	0.1	0.05	0.4
Nonproduction bonuses .....	0.44	1.6	1.20	2.4	0.28	1.3	0.06	0.5
Insurance .....	2.22	8.0	3.37	6.8	1.95	9.0	0.93	6.7
Life .....	0.04	0.2	0.09	0.2	0.03	0.1	( <sup>2</sup> )	( <sup>3</sup> )
Health .....	2.08	7.5	3.11	6.3	1.86	8.6	0.90	6.5
Short-term disability .....	0.05	0.2	0.08	0.2	0.03	0.2	( <sup>2</sup> )	( <sup>3</sup> )
Long-term disability .....	0.04	0.1	0.09	0.2	0.03	0.1	( <sup>2</sup> )	( <sup>3</sup> )
Retirement and savings .....	0.97	3.5	1.98	4.0	0.62	2.9	0.21	1.5
Defined benefit .....	0.41	1.5	0.71	1.4	0.20	0.9	0.09	0.7
Defined contribution .....	0.56	2.0	1.27	2.6	0.43	2.0	0.12	0.9
Legally required benefits .....	2.28	8.2	3.43	6.9	1.74	8.0	1.42	10.2
Social Security and Medicare .....	1.64	5.9	2.87	5.8	1.30	6.0	0.91	6.6
Social Security <sup>4</sup> .....	1.32	4.8	2.28	4.6	1.05	4.8	0.74	5.3
Medicare .....	0.32	1.2	0.59	1.2	0.25	1.2	0.17	1.2
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.04	0.2	0.04	0.3
State unemployment insurance .....	0.18	0.7	0.19	0.4	0.17	0.8	0.16	1.1
Workers' compensation .....	0.42	1.5	0.34	0.7	0.23	1.1	0.31	2.2

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 2010 — 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 .....	\$30.72	100.0	\$23.53	100.0	\$37.35	100.0	\$26.72	100.0
Wages and salaries .....	21.03	68.5	15.75	66.9	22.86	61.2	19.30	72.2
Total benefits .....	9.69	31.5	7.78	33.1	14.49	38.8	7.43	27.8
Paid leave .....	1.55	5.0	1.40	5.9	2.77	7.4	1.79	6.7
Vacation .....	0.82	2.7	0.72	3.1	1.43	3.8	0.91	3.4
Holiday .....	0.51	1.6	0.48	2.0	0.81	2.2	0.57	2.1
Sick .....	0.15	0.5	0.14	0.6	0.38	1.0	0.22	0.8
Personal .....	0.08	0.3	0.05	0.2	0.15	0.4	0.08	0.3
Supplemental pay .....	0.92	3.0	0.78	3.3	1.08	2.9	0.72	2.7
Overtime and premium <sup>1</sup> .....	0.64	2.1	0.51	2.2	0.72	1.9	0.20	0.8
Shift differentials .....	0.04	0.1	0.08	0.4	0.17	0.5	0.06	0.2
Nonproduction bonuses .....	0.23	0.8	0.19	0.8	0.19	0.5	0.46	1.7
Insurance .....	2.58	8.4	2.50	10.6	4.90	13.1	1.93	7.2
Life .....	0.05	0.2	0.04	0.2	0.08	0.2	0.04	0.1
Health .....	2.42	7.9	2.36	10.0	4.60	12.3	1.81	6.8
Short-term disability .....	0.09	0.3	0.06	0.2	0.14	0.4	0.04	0.1
Long-term disability .....	0.03	0.1	0.04	0.2	0.08	0.2	0.04	0.1
Retirement and savings .....	1.50	4.9	0.84	3.6	2.60	7.0	0.80	3.0
Defined benefit .....	1.00	3.2	0.49	2.1	1.91	5.1	0.25	1.0
Defined contribution .....	0.51	1.7	0.35	1.5	0.70	1.9	0.54	2.0
Legally required benefits .....	3.14	10.2	2.26	9.6	3.14	8.4	2.19	8.2
Social Security and Medicare .....	1.78	5.8	1.35	5.7	2.00	5.4	1.60	6.0
Social Security <sup>4</sup> .....	1.44	4.7	1.09	4.6	1.62	4.3	1.29	4.8
Medicare .....	0.34	1.1	0.26	1.1	0.39	1.0	0.32	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	0.21	0.9	0.24	0.6	0.18	0.7
Workers' compensation .....	1.10	3.6	0.67	2.8	0.86	2.3	0.38	1.4

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

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

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

<sup>4</sup> Comprises 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, December 2010**

Compensation component	Goods-producing <sup>1</sup>						Service-providing <sup>2</sup>					
	All goods-producing <sup>1</sup>		Construction		Manufacturing		All service-providing <sup>3</sup>		Trade, transportation, and utilities		Information	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$32.50	100.0	\$31.32	100.0	\$32.22	100.0	\$26.78	100.0	\$23.50	100.0	\$41.77	100.0
Wages and salaries .....	21.73	66.9	21.79	69.6	21.25	65.9	19.21	71.7	16.55	70.4	28.59	68.4
Total benefits .....	10.77	33.1	9.54	30.4	10.97	34.1	7.57	28.3	6.95	29.6	13.19	31.6
Paid leave .....	2.11	6.5	1.16	3.7	2.44	7.6	1.84	6.9	1.40	6.0	3.87	9.3
Vacation .....	1.12	3.4	0.63	2.0	1.28	4.0	0.93	3.5	0.72	3.1	1.97	4.7
Holiday .....	0.74	2.3	0.41	1.3	0.86	2.7	0.56	2.1	0.43	1.8	1.03	2.5
Sick .....	0.18	0.6	0.09	0.3	0.22	0.7	0.25	0.9	0.18	0.8	0.48	1.2
Personal .....	0.06	0.2	0.04	0.1	0.07	0.2	0.10	0.4	0.07	0.3	0.38	0.9
Supplemental pay .....	1.17	3.6	1.01	3.2	1.17	3.6	0.67	2.5	0.65	2.8	1.01	2.4
Overtime and premium <sup>4</sup> .....	0.55	1.7	0.61	1.9	0.51	1.6	0.19	0.7	0.25	1.1	0.32	0.8
Shift differentials .....	0.08	0.3	( <sup>5</sup> )	( <sup>6</sup> )	0.12	0.4	0.06	0.2	0.02	0.1	0.06	0.1
Nonproduction bonuses .....	0.53	1.6	0.40	1.3	0.54	1.7	0.42	1.6	0.38	1.6	0.63	1.5
Insurance .....	3.07	9.4	2.28	7.3	3.35	10.4	2.04	7.6	2.05	8.7	3.85	9.2
Life .....	0.07	0.2	0.05	0.2	0.07	0.2	0.04	0.1	0.04	0.2	0.06	0.1
Health .....	2.87	8.8	2.15	6.9	3.14	9.7	1.92	7.2	1.94	8.2	3.56	8.5
Short-term disability .....	0.08	0.3	0.06	0.2	0.09	0.3	0.04	0.2	0.03	0.1	0.16	0.4
Long-term disability .....	0.04	0.1	0.02	0.1	0.05	0.2	0.04	0.1	0.04	0.2	0.07	0.2
Retirement and savings .....	1.53	4.7	1.63	5.2	1.36	4.2	0.86	3.2	0.81	3.4	1.58	3.8
Defined benefit .....	0.89	2.7	1.04	3.3	0.73	2.3	0.32	1.2	0.38	1.6	0.58	1.4
Defined contribution .....	0.64	2.0	0.59	1.9	0.63	2.0	0.54	2.0	0.43	1.8	0.99	2.4
Legally required benefits .....	2.90	8.9	3.45	11.0	2.65	8.2	2.15	8.0	2.04	8.7	2.89	6.9
Social Security and Medicare .....	1.85	5.7	1.80	5.7	1.83	5.7	1.60	6.0	1.37	5.8	2.42	5.8
Social Security <sup>7</sup> .....	1.49	4.6	1.45	4.6	1.48	4.6	1.28	4.8	1.10	4.7	1.93	4.6
Medicare .....	0.36	1.1	0.35	1.1	0.36	1.1	0.32	1.2	0.27	1.1	0.48	1.2
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.2	0.03	0.1
State unemployment insurance .....	0.25	0.8	0.30	1.0	0.23	0.7	0.17	0.6	0.17	0.7	0.19	0.5
Workers' compensation .....	0.78	2.4	1.32	4.2	0.56	1.7	0.35	1.3	0.46	2.0	0.25	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 2010 — 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 .....	\$37.65	100.0	\$33.25	100.0	\$29.72	100.0	\$12.15	100.0	\$24.28	100.0
Wages and salaries .....	25.62	68.1	24.33	73.2	21.29	71.6	9.64	79.3	18.06	74.4
Total benefits .....	12.03	31.9	8.92	26.8	8.43	28.4	2.51	20.7	6.22	25.6
Paid leave .....	3.09	8.2	2.38	7.1	2.25	7.6	0.40	3.3	1.48	6.1
Vacation .....	1.56	4.1	1.22	3.7	1.11	3.7	0.22	1.8	0.68	2.8
Holiday .....	0.93	2.5	0.77	2.3	0.66	2.2	0.12	1.0	0.54	2.2
Sick .....	0.44	1.2	0.28	0.9	0.35	1.2	0.04	0.3	0.20	0.8
Personal .....	0.16	0.4	0.09	0.3	0.14	0.5	0.02	0.1	0.05	0.2
Supplemental pay .....	1.72	4.6	0.78	2.4	0.56	1.9	0.12	1.0	0.55	2.3
Overtime and premium <sup>4</sup> .....	0.14	0.4	0.19	0.6	0.20	0.7	0.07	0.6	0.13	0.5
Shift differentials .....	( <sup>5</sup> )	( <sup>6</sup> )	0.03	0.1	0.21	0.7	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>5</sup> )	( <sup>6</sup> )
Nonproduction bonuses .....	1.56	4.1	0.56	1.7	0.14	0.5	0.04	0.4	0.41	1.7
Insurance .....	3.11	8.2	2.18	6.6	2.35	7.9	0.60	4.9	1.47	6.1
Life .....	0.06	0.2	0.06	0.2	0.03	0.1	( <sup>5</sup> )	( <sup>6</sup> )	0.06	0.2
Health .....	2.88	7.7	2.03	6.1	2.23	7.5	0.57	4.7	1.37	5.6
Short-term disability .....	0.10	0.3	0.05	0.1	0.03	0.1	( <sup>5</sup> )	( <sup>6</sup> )	0.03	0.1
Long-term disability .....	0.06	0.2	0.05	0.2	0.05	0.2	( <sup>5</sup> )	( <sup>6</sup> )	0.02	0.1
Retirement and savings .....	1.63	4.3	0.99	3.0	0.98	3.3	0.11	0.9	0.61	2.5
Defined benefit .....	0.61	1.6	0.33	1.0	0.29	1.0	0.04	0.3	0.23	0.9
Defined contribution .....	1.01	2.7	0.66	2.0	0.69	2.3	0.07	0.6	0.38	1.6
Legally required benefits .....	2.49	6.6	2.59	7.8	2.29	7.7	1.29	10.6	2.11	8.7
Social Security and Medicare .....	2.10	5.6	1.99	6.0	1.78	6.0	0.85	7.0	1.50	6.2
Social Security <sup>7</sup> .....	1.66	4.4	1.60	4.8	1.43	4.8	0.69	5.7	1.21	5.0
Medicare .....	0.44	1.2	0.40	1.2	0.35	1.2	0.16	1.3	0.29	1.2
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.3	0.03	0.1
State unemployment insurance .....	0.18	0.5	0.21	0.6	0.15	0.5	0.14	1.2	0.18	0.7
Workers' compensation .....	0.18	0.5	0.36	1.1	0.34	1.1	0.24	2.0	0.40	1.6

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

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

<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.

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

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

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

<sup>7</sup> Comprises 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, December 2010**

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 .....	\$31.63	100.0	\$32.65	100.0	\$31.25	100.0	\$24.83	100.0	\$25.44	100.0
Wages and salaries .....	22.04	69.7	23.03	70.5	21.67	69.3	17.89	72.0	18.42	72.4
Total benefits .....	9.59	30.3	9.63	29.5	9.58	30.7	6.95	28.0	7.02	27.6
Paid leave .....	2.33	7.4	2.38	7.3	2.31	7.4	1.63	6.6	1.69	6.6
Vacation .....	1.16	3.7	1.21	3.7	1.14	3.6	0.82	3.3	0.85	3.4
Holiday .....	0.72	2.3	0.76	2.3	0.71	2.3	0.52	2.1	0.54	2.1
Sick .....	0.32	1.0	0.29	0.9	0.33	1.0	0.20	0.8	0.21	0.8
Personal .....	0.13	0.4	0.12	0.4	0.14	0.4	0.08	0.3	0.09	0.3
Supplemental pay .....	0.92	2.9	0.84	2.6	0.95	3.0	0.67	2.7	0.59	2.3
Overtime and premium <sup>2</sup> .....	0.25	0.8	0.24	0.7	0.25	0.8	0.25	1.0	0.23	0.9
Shift differentials .....	0.07	0.2	0.07	0.2	0.07	0.2	0.07	0.3	0.07	0.3
Nonproduction bonuses .....	0.61	1.9	0.53	1.6	0.63	2.0	0.35	1.4	0.29	1.1
Insurance .....	2.60	8.2	2.59	7.9	2.60	8.3	1.88	7.6	1.91	7.5
Life .....	0.05	0.1	0.05	0.2	0.04	0.1	0.04	0.2	0.04	0.2
Health .....	2.43	7.7	2.43	7.4	2.43	7.8	1.76	7.1	1.78	7.0
Short-term disability .....	0.08	0.2	0.06	0.2	0.08	0.3	0.04	0.2	0.04	0.2
Long-term disability .....	0.05	0.1	0.05	0.2	0.04	0.1	0.04	0.2	0.04	0.2
Retirement and savings .....	1.16	3.7	1.20	3.7	1.15	3.7	0.79	3.2	0.80	3.1
Defined benefit .....	0.48	1.5	0.47	1.4	0.48	1.5	0.30	1.2	0.27	1.1
Defined contribution .....	0.69	2.2	0.73	2.2	0.67	2.1	0.49	2.0	0.53	2.1
Legally required benefits .....	2.58	8.2	2.62	8.0	2.57	8.2	1.98	8.0	2.04	8.0
Social Security and Medicare .....	1.84	5.8	1.93	5.9	1.81	5.8	1.50	6.0	1.54	6.0
Social Security <sup>3</sup> .....	1.48	4.7	1.55	4.8	1.45	4.6	1.21	4.9	1.24	4.9
Medicare .....	0.37	1.2	0.38	1.2	0.36	1.2	0.29	1.2	0.30	1.2
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.27	0.8	0.27	0.8	0.27	0.9	0.12	0.5	0.12	0.5
Workers' compensation .....	0.44	1.4	0.38	1.2	0.46	1.5	0.33	1.3	0.35	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 2010 — 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 .....	\$22.35	100.0	\$24.97	100.0	\$26.78	100.0	\$27.28	100.0	\$25.68	100.0
Wages and salaries .....	15.84	70.9	17.94	71.9	18.75	70.0	18.95	69.5	18.30	71.2
Total benefits .....	6.50	29.1	7.02	28.1	8.03	30.0	8.33	30.5	7.38	28.8
Paid leave .....	1.41	6.3	1.62	6.5	1.78	6.6	1.83	6.7	1.66	6.5
Vacation .....	0.73	3.3	0.81	3.2	0.94	3.5	0.95	3.5	0.90	3.5
Holiday .....	0.45	2.0	0.53	2.1	0.57	2.1	0.59	2.1	0.52	2.0
Sick .....	0.16	0.7	0.20	0.8	0.19	0.7	0.19	0.7	0.18	0.7
Personal .....	0.07	0.3	0.08	0.3	0.09	0.3	0.10	0.4	0.06	0.2
Supplemental pay .....	0.57	2.5	0.85	3.4	0.65	2.4	0.70	2.6	0.55	2.1
Overtime and premium <sup>2</sup> .....	0.26	1.1	0.29	1.2	0.26	1.0	0.27	1.0	0.23	0.9
Shift differentials .....	0.08	0.3	0.06	0.2	0.08	0.3	0.09	0.3	0.06	0.2
Nonproduction bonuses .....	0.23	1.0	0.49	2.0	0.31	1.2	0.34	1.2	0.25	1.0
Insurance .....	1.96	8.8	1.80	7.2	2.39	8.9	2.52	9.2	2.10	8.2
Life .....	0.05	0.2	0.05	0.2	0.04	0.2	0.04	0.2	0.04	0.2
Health .....	1.85	8.3	1.68	6.7	2.25	8.4	2.37	8.7	1.99	7.7
Short-term disability .....	0.04	0.2	0.03	0.1	0.06	0.2	0.06	0.2	0.04	0.2
Long-term disability .....	0.03	0.2	0.03	0.1	0.04	0.1	0.04	0.1	0.04	0.1
Retirement and savings .....	0.68	3.1	0.82	3.3	1.01	3.8	1.04	3.8	0.95	3.7
Defined benefit .....	0.30	1.4	0.34	1.4	0.49	1.8	0.53	1.9	0.40	1.6
Defined contribution .....	0.38	1.7	0.48	1.9	0.53	2.0	0.52	1.9	0.55	2.1
Legally required benefits .....	1.88	8.4	1.94	7.8	2.20	8.2	2.24	8.2	2.12	8.3
Social Security and Medicare .....	1.38	6.2	1.49	6.0	1.58	5.9	1.60	5.9	1.52	5.9
Social Security <sup>3</sup> .....	1.11	5.0	1.20	4.8	1.27	4.7	1.29	4.7	1.23	4.8
Medicare .....	0.26	1.2	0.30	1.2	0.31	1.1	0.31	1.1	0.30	1.2
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.1
State unemployment insurance .....	0.12	0.5	0.11	0.5	0.19	0.7	0.19	0.7	0.18	0.7
Workers' compensation .....	0.35	1.6	0.30	1.2	0.40	1.5	0.41	1.5	0.39	1.5

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 2010 — Continued**

Compensation component	Census region and division <sup>1</sup>					
	West		West divisions			
	Cost	Percent	Mountain		Pacific	
			Cost	Percent	Cost	Percent
Total compensation .....	\$29.78	100.0	\$28.33	100.0	\$30.43	100.0
Wages and salaries .....	21.13	71.0	20.23	71.4	21.53	70.8
Total benefits .....	8.65	29.0	8.11	28.6	8.89	29.2
Paid leave .....	2.01	6.7	1.84	6.5	2.08	6.8
Vacation .....	1.04	3.5	0.96	3.4	1.08	3.5
Holiday .....	0.62	2.1	0.56	2.0	0.65	2.1
Sick .....	0.27	0.9	0.25	0.9	0.28	0.9
Personal .....	0.07	0.2	0.08	0.3	0.07	0.2
Supplemental pay .....	0.85	2.8	1.14	4.0	0.72	2.4
Overtime and premium <sup>2</sup> .....	0.24	0.8	0.21	0.7	0.26	0.8
Shift differentials .....	0.05	0.2	0.04	0.2	0.06	0.2
Nonproduction bonuses .....	0.55	1.8	0.88	3.1	0.40	1.3
Insurance .....	2.20	7.4	2.00	7.0	2.29	7.5
Life .....	0.04	0.2	0.06	0.2	0.04	0.1
Health .....	2.08	7.0	1.86	6.6	2.18	7.2
Short-term disability .....	0.03	0.1	0.03	0.1	0.04	0.1
Long-term disability .....	0.04	0.1	0.04	0.2	0.04	0.1
Retirement and savings .....	1.04	3.5	0.92	3.3	1.09	3.6
Defined benefit .....	0.46	1.6	0.31	1.1	0.53	1.7
Defined contribution .....	0.58	1.9	0.62	2.2	0.56	1.8
Legally required benefits .....	2.56	8.6	2.21	7.8	2.71	8.9
Social Security and Medicare .....	1.75	5.9	1.63	5.8	1.80	5.9
Social Security <sup>3</sup> .....	1.40	4.7	1.30	4.6	1.45	4.8
Medicare .....	0.35	1.2	0.34	1.2	0.35	1.2
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.20	0.7	0.14	0.5	0.23	0.8
Workers' compensation .....	0.57	1.9	0.41	1.4	0.65	2.1

<sup>1</sup> The States that comprise the census divisions are: 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 for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

<sup>3</sup> Comprises 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, December 2010**

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 .....	\$22.91	100.0	\$22.11	100.0	\$25.37	100.0	\$33.26	100.0	\$28.36	100.0	\$40.01	100.0
Wages and salaries .....	16.95	74.0	16.50	74.6	18.36	72.3	22.70	68.2	19.90	70.2	26.55	66.4
Total benefits .....	5.96	26.0	5.62	25.4	7.02	27.7	10.56	31.8	8.46	29.8	13.46	33.6
Paid leave .....	1.28	5.6	1.18	5.4	1.58	6.2	2.58	7.8	1.95	6.9	3.44	8.6
Vacation .....	0.64	2.8	0.59	2.7	0.79	3.1	1.33	4.0	0.99	3.5	1.80	4.5
Holiday .....	0.43	1.9	0.40	1.8	0.51	2.0	0.79	2.4	0.62	2.2	1.01	2.5
Sick .....	0.16	0.7	0.14	0.6	0.21	0.8	0.33	1.0	0.24	0.8	0.46	1.1
Personal .....	0.06	0.2	0.05	0.2	0.08	0.3	0.13	0.4	0.10	0.3	0.17	0.4
Supplemental pay .....	0.55	2.4	0.54	2.4	0.59	2.3	0.99	3.0	0.72	2.5	1.37	3.4
Overtime and premium <sup>1</sup> .....	0.18	0.8	0.16	0.7	0.25	1.0	0.33	1.0	0.29	1.0	0.37	0.9
Shift differentials .....	0.02	0.1	( <sup>2</sup> )	( <sup>3</sup> )	0.03	0.1	0.13	0.4	0.07	0.2	0.20	0.5
Nonproduction bonuses .....	0.35	1.5	0.36	1.6	0.31	1.2	0.54	1.6	0.36	1.3	0.79	2.0
Insurance .....	1.51	6.6	1.39	6.3	1.90	7.5	3.02	9.1	2.48	8.8	3.76	9.4
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 .....	1.43	6.2	1.31	5.9	1.79	7.1	2.83	8.5	2.34	8.2	3.50	8.7
Short-term disability .....	0.03	0.1	0.02	0.1	0.04	0.2	0.07	0.2	0.06	0.2	0.10	0.2
Long-term disability .....	0.02	0.1	0.02	0.1	0.03	0.1	0.06	0.2	0.04	0.1	0.09	0.2
Retirement and savings .....	0.57	2.5	0.51	2.3	0.76	3.0	1.43	4.3	0.99	3.5	2.03	5.1
Defined benefit .....	0.21	0.9	0.18	0.8	0.28	1.1	0.65	2.0	0.41	1.4	0.99	2.5
Defined contribution .....	0.37	1.6	0.33	1.5	0.48	1.9	0.77	2.3	0.58	2.0	1.04	2.6
Legally required benefits .....	2.05	8.9	2.00	9.0	2.19	8.6	2.55	7.7	2.32	8.2	2.86	7.1
Social Security and Medicare .....	1.40	6.1	1.36	6.2	1.52	6.0	1.92	5.8	1.65	5.8	2.27	5.7
Social Security <sup>4</sup> .....	1.13	4.9	1.10	5.0	1.22	4.8	1.53	4.6	1.33	4.7	1.82	4.5
Medicare .....	0.27	1.2	0.27	1.2	0.30	1.2	0.38	1.1	0.33	1.2	0.45	1.1
Federal unemployment insurance .....	0.04	0.2	0.04	0.2	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.18	0.8	0.18	0.8	0.19	0.7	0.18	0.5	0.19	0.7	0.17	0.4
Workers' compensation .....	0.42	1.9	0.41	1.9	0.45	1.8	0.42	1.3	0.45	1.6	0.39	1.0

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

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

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

<sup>4</sup> Comprises 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, December 2010**

Series	Total compensation	Wages and salaries	Benefit costs					Legally required benefits
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	
Cost per hour worked								
<b>All workers in private industry</b> .....	\$27.75	\$19.64	\$8.11	\$1.89	\$0.75	\$2.22	\$0.97	\$2.28
Management, professional, and related .....	49.46	34.99	14.46	4.17	1.51	3.37	1.98	3.43
Management, business, and financial .....	57.24	39.70	17.54	5.16	2.49	3.75	2.41	3.74
Professional and related .....	45.75	32.75	13.00	3.70	1.04	3.19	1.78	3.28
Sales and office .....	21.75	15.63	6.12	1.35	0.45	1.95	0.62	1.74
Sales and related .....	20.63	15.50	5.13	1.10	0.45	1.36	0.49	1.72
Office and administrative support .....	22.49	15.72	6.78	1.52	0.44	2.35	0.71	1.76
Service .....	13.90	10.50	3.40	0.59	0.24	0.93	0.21	1.42
Natural resources, construction, and maintenance .....	30.72	21.03	9.69	1.55	0.92	2.58	1.50	3.14
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	30.97	20.97	10.00	1.11	1.01	2.44	1.89	3.55
Installation, maintenance, and repair .....	30.48	21.10	9.38	1.99	0.83	2.72	1.12	2.72
Production, transportation, and material moving .....	23.53	15.75	7.78	1.40	0.78	2.50	0.84	2.26
Production .....	24.22	16.07	8.14	1.55	0.92	2.66	0.78	2.24
Transportation and material moving .....	22.86	15.43	7.43	1.25	0.65	2.35	0.90	2.27
<b>All workers, goods-producing industries<sup>2</sup></b> .....	32.50	21.73	10.77	2.11	1.17	3.07	1.53	2.90
Management, professional, and related .....	58.18	39.46	18.72	5.17	2.13	4.28	3.20	3.94
Sales and office .....	27.87	19.49	8.38	1.88	0.63	2.75	0.89	2.23
Natural resources, construction, and maintenance .....	31.52	21.26	10.26	1.24	1.05	2.62	1.85	3.49
Production, transportation, and material moving .....	25.49	16.55	8.95	1.64	1.02	3.01	0.90	2.36
<b>All workers, service-providing industries<sup>3</sup></b> .....	26.78	19.21	7.57	1.84	0.67	2.04	0.86	2.15
Management, professional, and related .....	48.36	34.43	13.93	4.05	1.43	3.25	1.83	3.36
Sales and office .....	21.35	15.38	5.97	1.32	0.43	1.90	0.61	1.71
Service .....	13.82	10.47	3.36	0.59	0.24	0.92	0.20	1.41
Natural resources, construction, and maintenance .....	29.77	20.75	9.02	1.93	0.76	2.53	1.08	2.71
Production, transportation, and material moving .....	21.88	15.08	6.80	1.19	0.58	2.08	0.78	2.17
Percent of total compensation								
<b>All workers in private industry</b> .....	100.0	70.8	29.2	6.8	2.7	8.0	3.5	8.2
Management, professional, and related .....	100.0	70.8	29.2	8.4	3.1	6.8	4.0	6.9
Management, business, and financial .....	100.0	69.4	30.6	9.0	4.4	6.5	4.2	6.5
Professional and related .....	100.0	71.6	28.4	8.1	2.3	7.0	3.9	7.2
Sales and office .....	100.0	71.9	28.1	6.2	2.1	9.0	2.9	8.0
Sales and related .....	100.0	75.1	24.9	5.3	2.2	6.6	2.4	8.4
Office and administrative support .....	100.0	69.9	30.1	6.8	2.0	10.4	3.2	7.8
Service .....	100.0	75.6	24.4	4.3	1.8	6.7	1.5	10.2
Natural resources, construction, and maintenance .....	100.0	68.5	31.5	5.0	3.0	8.4	4.9	10.2
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	100.0	67.7	32.3	3.6	3.3	7.9	6.1	11.5
Installation, maintenance, and repair .....	100.0	69.2	30.8	6.5	2.7	8.9	3.7	8.9
Production, transportation, and material moving .....	100.0	66.9	33.1	5.9	3.3	10.6	3.6	9.6
Production .....	100.0	66.4	33.6	6.4	3.8	11.0	3.2	9.3
Transportation and material moving .....	100.0	67.5	32.5	5.5	2.8	10.3	3.9	9.9
<b>All workers, goods-producing industries<sup>2</sup></b> .....	100.0	66.9	33.1	6.5	3.6	9.4	4.7	8.9
Management, professional, and related .....	100.0	67.8	32.2	8.9	3.7	7.4	5.5	6.8
Sales and office .....	100.0	69.9	30.1	6.7	2.3	9.9	3.2	8.0
Natural resources, construction, and maintenance .....	100.0	67.5	32.5	3.9	3.3	8.3	5.9	11.1
Production, transportation, and material moving .....	100.0	64.9	35.1	6.4	4.0	11.8	3.5	9.3
<b>All workers, service-providing industries<sup>3</sup></b> .....	100.0	71.7	28.3	6.9	2.5	7.6	3.2	8.0
Management, professional, and related .....	100.0	71.2	28.8	8.4	3.0	6.7	3.8	7.0
Sales and office .....	100.0	72.0	28.0	6.2	2.0	8.9	2.8	8.0
Service .....	100.0	75.7	24.3	4.2	1.7	6.7	1.5	10.2
Natural resources, construction, and maintenance .....	100.0	69.7	30.3	6.5	2.6	8.5	3.6	9.1
Production, transportation, and material moving .....	100.0	68.9	31.1	5.4	2.7	9.5	3.6	9.9

<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, December 2010**

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> .....	\$32.50	\$21.73	\$10.77	\$2.11	\$1.17	\$3.07	\$1.53	\$2.90
Construction .....	31.32	21.79	9.54	1.16	1.01	2.28	1.63	3.45
Manufacturing .....	32.22	21.25	10.97	2.44	1.17	3.35	1.36	2.65
Aircraft manufacturing <sup>2</sup> .....	62.62	38.32	24.30	5.72	2.39	5.95	6.24	4.01
<b>All workers, service-providing industries<sup>3</sup></b> .....	26.78	19.21	7.57	1.84	0.67	2.04	0.86	2.15
Trade, transportation, and utilities .....	23.50	16.55	6.95	1.40	0.65	2.05	0.81	2.04
Wholesale trade .....	31.26	21.50	9.76	2.05	1.59	2.55	1.06	2.52
Retail trade .....	17.12	12.88	4.24	0.79	0.27	1.25	0.34	1.58
Transportation and warehousing .....	32.72	21.36	11.36	2.31	0.75	3.89	1.52	2.89
Utilities .....	54.98	33.84	21.15	4.92	1.93	4.98	5.49	3.82
Information .....	41.77	28.59	13.19	3.87	1.01	3.85	1.58	2.89
Financial activities .....	37.65	25.62	12.03	3.09	1.72	3.11	1.63	2.49
Finance and insurance .....	40.55	27.20	13.35	3.43	2.01	3.41	1.94	2.56
Credit intermediation and related activities .....	34.91	23.57	11.35	2.99	1.29	3.09	1.72	2.26
Insurance carriers and related activities .....	38.41	26.01	12.40	3.27	1.07	3.55	1.94	2.58
Real estate and rental and leasing .....	27.19	19.95	7.24	1.84	0.67	1.99	0.48	2.25
Professional and business services .....	33.25	24.33	8.92	2.38	0.78	2.18	0.99	2.59
Professional and technical services .....	43.05	31.33	11.72	3.47	1.03	2.84	1.32	3.05
Administrative and waste services .....	21.42	16.29	5.14	1.00	0.44	1.25	0.42	2.03
Education and health services .....	29.72	21.29	8.43	2.25	0.56	2.35	0.98	2.29
Educational services .....	39.46	28.99	10.47	2.80	0.14	2.97	1.74	2.82
Junior colleges, colleges, and universities .....	46.45	33.39	13.06	3.66	0.17	3.70	2.42	3.12
Health care and social assistance .....	28.12	20.02	8.10	2.16	0.63	2.24	0.85	2.21
Leisure and hospitality .....	12.15	9.64	2.51	0.40	0.12	0.60	0.11	1.29
Accommodation and food services .....	11.31	9.03	2.28	0.32	0.11	0.52	0.09	1.23
Other services .....	24.28	18.06	6.22	1.48	0.55	1.47	0.61	2.11
Percent of total compensation								
<b>All workers, goods-producing industries<sup>1</sup></b> .....	100.0	66.9	33.1	6.5	3.6	9.4	4.7	8.9
Construction .....	100.0	69.6	30.4	3.7	3.2	7.3	5.2	11.0
Manufacturing .....	100.0	65.9	34.1	7.6	3.6	10.4	4.2	8.2
Aircraft manufacturing <sup>2</sup> .....	100.0	61.2	38.8	9.1	3.8	9.5	10.0	6.4
<b>All workers, service-providing industries<sup>3</sup></b> .....	100.0	71.7	28.3	6.9	2.5	7.6	3.2	8.0
Trade, transportation, and utilities .....	100.0	70.4	29.6	6.0	2.8	8.7	3.4	8.7
Wholesale trade .....	100.0	68.8	31.2	6.6	5.1	8.1	3.4	8.0
Retail trade .....	100.0	75.3	24.7	4.6	1.6	7.3	2.0	9.2
Transportation and warehousing .....	100.0	65.3	34.7	7.1	2.3	11.9	4.6	8.8
Utilities .....	100.0	61.5	38.5	9.0	3.5	9.1	10.0	6.9
Information .....	100.0	68.4	31.6	9.3	2.4	9.2	3.8	6.9
Financial activities .....	100.0	68.1	31.9	8.2	4.6	8.2	4.3	6.6
Finance and insurance .....	100.0	67.1	32.9	8.5	5.0	8.4	4.8	6.3
Credit intermediation and related activities .....	100.0	67.5	32.5	8.6	3.7	8.9	4.9	6.5
Insurance carriers and related activities .....	100.0	67.7	32.3	8.5	2.8	9.2	5.0	6.7
Real estate and rental and leasing .....	100.0	73.4	26.6	6.8	2.5	7.3	1.8	8.3
Professional and business services .....	100.0	73.2	26.8	7.1	2.4	6.6	3.0	7.8
Professional and technical services .....	100.0	72.8	27.2	8.1	2.4	6.6	3.1	7.1
Administrative and waste services .....	100.0	76.0	24.0	4.7	2.1	5.8	1.9	9.5
Education and health services .....	100.0	71.6	28.4	7.6	1.9	7.9	3.3	7.7
Educational services .....	100.0	73.5	26.5	7.1	0.4	7.5	4.4	7.1
Junior colleges, colleges, and universities .....	100.0	71.9	28.1	7.9	0.4	8.0	5.2	6.7
Health care and social assistance .....	100.0	71.2	28.8	7.7	2.2	8.0	3.0	7.8
Leisure and hospitality .....	100.0	79.3	20.7	3.3	1.0	4.9	0.9	10.6
Accommodation and food services .....	100.0	79.8	20.2	2.9	1.0	4.6	0.8	10.9
Other services .....	100.0	74.4	25.6	6.1	2.3	6.1	2.5	8.7

<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, December 2010**

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> .....	\$32.00	\$22.26	\$9.75	\$2.38	\$0.90	\$2.72	\$1.23	\$2.51
Management, professional, and related .....	51.35	36.06	15.29	4.54	1.47	3.63	2.18	3.48
Management, business, and financial .....	57.05	39.74	17.31	5.24	2.09	3.79	2.45	3.74
Professional and related .....	48.12	33.97	14.15	4.14	1.12	3.53	2.03	3.33
Sales and office .....	25.29	17.78	7.50	1.77	0.59	2.46	0.78	1.91
Sales and related .....	27.31	20.08	7.23	1.74	0.72	1.95	0.75	2.07
Office and administrative support .....	24.30	16.66	7.64	1.78	0.52	2.71	0.80	1.83
Service .....	16.81	12.03	4.78	0.97	0.38	1.53	0.34	1.55
Natural resources, construction, and maintenance .....	31.26	21.29	9.97	1.63	0.95	2.68	1.58	3.14
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	31.40	21.21	10.20	1.15	1.02	2.50	1.98	3.54
Installation, maintenance, and repair .....	31.11	21.37	9.73	2.11	0.87	2.86	1.16	2.73
Production, transportation, and material moving .....	25.22	16.73	8.49	1.60	0.88	2.72	0.94	2.35
Production .....	25.02	16.47	8.55	1.64	0.97	2.82	0.83	2.29
Transportation and material moving .....	25.46	17.04	8.42	1.56	0.76	2.59	1.08	2.42
<b>All part-time workers in private industry</b> .....	15.56	12.14	3.42	0.47	0.34	0.76	0.24	1.61
Management, professional, and related .....	36.89	27.92	8.97	1.74	1.78	1.66	0.69	3.10
Professional and related .....	34.95	27.21	7.75	1.72	0.68	1.63	0.67	3.05
Sales and office .....	13.34	10.52	2.82	0.36	0.11	0.74	0.25	1.35
Sales and related .....	11.62	9.32	2.30	0.24	0.09	0.56	0.15	1.26
Office and administrative support .....	15.68	12.16	3.52	0.53	0.14	0.99	0.38	1.47
Service .....	10.95	8.95	2.00	0.21	0.11	0.32	0.08	1.28
Production, transportation, and material moving .....	15.26	10.96	4.30	0.40	0.32	1.45	0.32	1.81
Transportation and material moving .....	15.71	11.01	4.70	0.42	0.34	1.70	0.38	1.86
<b>Percent of total compensation</b>								
<b>All full-time workers in private industry</b> .....	100.0	69.5	30.5	7.4	2.8	8.5	3.8	7.9
Management, professional, and related .....	100.0	70.2	29.8	8.8	2.9	7.1	4.2	6.8
Management, business, and financial .....	100.0	69.7	30.3	9.2	3.7	6.6	4.3	6.5
Professional and related .....	100.0	70.6	29.4	8.6	2.3	7.3	4.2	6.9
Sales and office .....	100.0	70.3	29.7	7.0	2.3	9.7	3.1	7.6
Sales and related .....	100.0	73.5	26.5	6.4	2.6	7.1	2.7	7.6
Office and administrative support .....	100.0	68.6	31.4	7.3	2.1	11.1	3.3	7.5
Service .....	100.0	71.6	28.4	5.8	2.3	9.1	2.0	9.2
Natural resources, construction, and maintenance .....	100.0	68.1	31.9	5.2	3.0	8.6	5.0	10.1
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	100.0	67.5	32.5	3.7	3.2	8.0	6.3	11.3
Installation, maintenance, and repair .....	100.0	68.7	31.3	6.8	2.8	9.2	3.7	8.8
Production, transportation, and material moving .....	100.0	66.3	33.7	6.4	3.5	10.8	3.7	9.3
Production .....	100.0	65.8	34.2	6.6	3.9	11.3	3.3	9.1
Transportation and material moving .....	100.0	66.9	33.1	6.1	3.0	10.2	4.3	9.5
<b>All part-time workers in private industry</b> .....	100.0	78.0	22.0	3.0	2.2	4.9	1.6	10.4
Management, professional, and related .....	100.0	75.7	24.3	4.7	4.8	4.5	1.9	8.4
Professional and related .....	100.0	77.8	22.2	4.9	2.0	4.7	1.9	8.7
Sales and office .....	100.0	78.9	21.1	2.7	0.9	5.6	1.9	10.1
Sales and related .....	100.0	80.2	19.8	2.1	0.8	4.8	1.3	10.8
Office and administrative support .....	100.0	77.5	22.5	3.4	0.9	6.3	2.5	9.4
Service .....	100.0	81.7	18.3	1.9	1.0	3.0	0.8	11.7
Production, transportation, and material moving .....	100.0	71.8	28.2	2.6	2.1	9.5	2.1	11.9
Transportation and material moving .....	100.0	70.1	29.9	2.7	2.2	10.8	2.4	11.8

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

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

**Table 12. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by industry group and full-time and part-time status, December 2010**

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 full-time workers in private industry</b> .....	\$32.00	\$22.26	\$9.75	\$2.38	\$0.90	\$2.72	\$1.23	\$2.51
Goods-producing <sup>1</sup> .....	32.91	21.93	10.99	2.16	1.19	3.15	1.57	2.92
Construction .....	31.78	21.98	9.80	1.20	1.05	2.36	1.71	3.47
Manufacturing .....	32.61	21.45	11.16	2.49	1.19	3.42	1.39	2.67
Service-providing <sup>2</sup> .....	31.74	22.35	9.39	2.45	0.81	2.60	1.13	2.40
Trade, transportation, and utilities .....	28.11	19.62	8.49	1.92	0.67	2.51	1.08	2.31
Information .....	44.95	30.58	14.37	4.24	1.11	4.23	1.74	3.06
Financial activities .....	40.02	27.06	12.97	3.37	1.88	3.34	1.78	2.60
Professional and business services .....	37.26	26.88	10.38	2.90	0.90	2.59	1.21	2.78
Education and health services .....	31.76	22.34	9.42	2.63	0.60	2.74	1.12	2.33
Leisure and hospitality .....	15.85	11.89	3.96	0.82	0.23	1.22	0.21	1.47
Other services .....	28.45	20.30	8.15	2.03	0.78	2.10	0.89	2.34
<b>All part-time workers in private industry</b> .....	15.56	12.14	3.42	0.47	0.34	0.76	0.24	1.61
Service-providing <sup>2</sup> .....	15.49	12.07	3.42	0.47	0.34	0.76	0.24	1.60
Trade, transportation, and utilities .....	14.38	10.47	3.91	0.38	0.62	1.13	0.27	1.51
Professional and business services .....	17.90	14.58	3.32	0.35	0.33	0.62	0.15	1.87
Education and health services .....	24.01	18.36	5.65	1.20	0.43	1.23	0.59	2.20
Leisure and hospitality .....	9.40	7.97	1.44	0.08	0.04	0.14	0.03	1.15
Percent of total compensation								
<b>All full-time workers in private industry</b> .....	100.0	69.5	30.5	7.4	2.8	8.5	3.8	7.9
Goods-producing <sup>1</sup> .....	100.0	66.6	33.4	6.6	3.6	9.6	4.8	8.9
Construction .....	100.0	69.2	30.8	3.8	3.3	7.4	5.4	10.9
Manufacturing .....	100.0	65.8	34.2	7.6	3.7	10.5	4.3	8.2
Service-providing <sup>2</sup> .....	100.0	70.4	29.6	7.7	2.6	8.2	3.6	7.6
Trade, transportation, and utilities .....	100.0	69.8	30.2	6.8	2.4	8.9	3.8	8.2
Information .....	100.0	68.0	32.0	9.4	2.5	9.4	3.9	6.8
Financial activities .....	100.0	67.6	32.4	8.4	4.7	8.3	4.4	6.5
Professional and business services .....	100.0	72.1	27.9	7.8	2.4	7.0	3.2	7.5
Education and health services .....	100.0	70.3	29.7	8.3	1.9	8.6	3.5	7.3
Leisure and hospitality .....	100.0	75.0	25.0	5.2	1.5	7.7	1.3	9.3
Other services .....	100.0	71.4	28.6	7.1	2.7	7.4	3.1	8.2
<b>All part-time workers in private industry</b> .....	100.0	78.0	22.0	3.0	2.2	4.9	1.6	10.4
Service-providing <sup>2</sup> .....	100.0	77.9	22.1	3.0	2.2	4.9	1.6	10.3
Trade, transportation, and utilities .....	100.0	72.8	27.2	2.7	4.3	7.8	1.9	10.5
Professional and business services .....	100.0	81.5	18.5	2.0	1.8	3.5	0.8	10.4
Education and health services .....	100.0	76.5	23.5	5.0	1.8	5.1	2.5	9.2
Leisure and hospitality .....	100.0	84.7	15.3	0.9	0.4	1.5	0.3	12.2

<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, December 2010**

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>	\$32.50	\$21.73	\$10.77	\$2.11	\$1.17	\$3.07	\$1.53	\$2.90
1-99 workers .....	27.02	19.15	7.86	1.26	0.77	2.12	0.91	2.80
1-49 workers .....	26.08	18.67	7.41	1.14	0.72	1.90	0.83	2.82
50-99 workers .....	29.30	20.33	8.98	1.55	0.90	2.66	1.10	2.77
100 workers or more .....	37.15	23.91	13.24	2.82	1.50	3.87	2.05	2.99
100-499 workers .....	32.20	21.22	10.98	2.13	1.12	3.44	1.47	2.81
500 workers or more .....	44.13	27.71	16.43	3.81	2.03	4.48	2.87	3.25
Union .....	39.84	23.33	16.51	2.40	1.54	5.31	3.63	3.63
Nonunion .....	30.80	21.36	9.45	2.04	1.08	2.55	1.04	2.74
<b>All workers, service-providing industries<sup>2</sup> ..</b>	26.78	19.21	7.57	1.84	0.67	2.04	0.86	2.15
1-99 workers .....	22.21	16.58	5.63	1.28	0.51	1.41	0.51	1.92
1-49 workers .....	21.48	16.15	5.33	1.19	0.51	1.30	0.46	1.87
50-99 workers .....	24.55	17.94	6.61	1.59	0.52	1.74	0.69	2.07
100 workers or more .....	32.32	22.41	9.91	2.52	0.87	2.81	1.27	2.44
100-499 workers .....	27.41	19.57	7.84	1.90	0.62	2.24	0.87	2.20
500 workers or more .....	39.02	26.28	12.75	3.36	1.21	3.58	1.83	2.76
Union .....	36.13	22.63	13.50	2.95	0.86	4.70	2.10	2.90
Nonunion .....	25.99	18.92	7.07	1.75	0.66	1.82	0.75	2.09
Percent of total compensation								
<b>All workers, goods-producing industries<sup>1</sup> ...</b>	100.0	66.9	33.1	6.5	3.6	9.4	4.7	8.9
1-99 workers .....	100.0	70.9	29.1	4.7	2.9	7.8	3.4	10.4
1-49 workers .....	100.0	71.6	28.4	4.4	2.8	7.3	3.2	10.8
50-99 workers .....	100.0	69.4	30.6	5.3	3.1	9.1	3.8	9.4
100 workers or more .....	100.0	64.4	35.6	7.6	4.0	10.4	5.5	8.0
100-499 workers .....	100.0	65.9	34.1	6.6	3.5	10.7	4.6	8.7
500 workers or more .....	100.0	62.8	37.2	8.6	4.6	10.1	6.5	7.4
Union .....	100.0	58.6	41.4	6.0	3.9	13.3	9.1	9.1
Nonunion .....	100.0	69.3	30.7	6.6	3.5	8.3	3.4	8.9
<b>All workers, service-providing industries<sup>2</sup> ..</b>	100.0	71.7	28.3	6.9	2.5	7.6	3.2	8.0
1-99 workers .....	100.0	74.6	25.4	5.8	2.3	6.3	2.3	8.6
1-49 workers .....	100.0	75.2	24.8	5.5	2.4	6.1	2.1	8.7
50-99 workers .....	100.0	73.1	26.9	6.5	2.1	7.1	2.8	8.4
100 workers or more .....	100.0	69.3	30.7	7.8	2.7	8.7	3.9	7.6
100-499 workers .....	100.0	71.4	28.6	6.9	2.2	8.2	3.2	8.0
500 workers or more .....	100.0	67.3	32.7	8.6	3.1	9.2	4.7	7.1
Union .....	100.0	62.6	37.4	8.2	2.4	13.0	5.8	8.0
Nonunion .....	100.0	72.8	27.2	6.7	2.5	7.0	2.9	8.0

<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, December 2010**

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> .....	\$28.12	\$20.02	\$8.10	\$2.16	\$0.63	\$2.24	\$0.85	\$2.21
Management, professional, and related .....	40.80	29.13	11.67	3.43	0.94	2.95	1.34	3.01
Registered nurses .....	47.76	33.47	14.29	3.92	1.60	3.52	1.70	3.55
Sales and office .....	21.81	15.29	6.52	1.55	0.37	2.14	0.76	1.69
Service .....	16.51	11.79	4.72	1.00	0.39	1.47	0.34	1.51
<b>Hospitals</b> .....	37.16	25.10	12.06	3.21	1.18	3.59	1.40	2.68
Management, professional, and related .....	45.59	31.29	14.30	4.06	1.49	3.80	1.71	3.25
Registered nurses .....	48.90	33.42	15.48	4.30	1.91	3.86	1.86	3.54
Service .....	20.98	13.27	7.71	1.49	0.75	3.05	0.79	1.64
<b>Nursing and residential care facilities</b> .....	20.38	14.92	5.46	1.35	0.44	1.53	0.29	1.85
Management, professional, and related .....	31.66	23.52	8.14	2.28	0.68	2.04	0.53	2.61
Service .....	15.15	10.94	4.21	0.89	0.37	1.28	0.18	1.50
<b>Nursing care facilities<sup>1</sup></b> .....	21.97	16.10	5.87	1.48	0.53	1.58	0.29	1.98
Management, professional, and related .....	34.09	25.60	8.49	2.41	0.79	1.96	0.49	2.84
Service .....	16.02	11.45	4.57	0.99	0.45	1.37	0.19	1.56
Percent of total compensation								
<b>Health care and social assistance</b> .....	100.0	71.2	28.8	7.7	2.2	8.0	3.0	7.8
Management, professional, and related .....	100.0	71.4	28.6	8.4	2.3	7.2	3.3	7.4
Registered nurses .....	100.0	70.1	29.9	8.2	3.4	7.4	3.6	7.4
Sales and office .....	100.0	70.1	29.9	7.1	1.7	9.8	3.5	7.8
Service .....	100.0	71.4	28.6	6.1	2.4	8.9	2.0	9.2
<b>Hospitals</b> .....	100.0	67.5	32.5	8.6	3.2	9.7	3.8	7.2
Management, professional, and related .....	100.0	68.6	31.4	8.9	3.3	8.3	3.7	7.1
Registered nurses .....	100.0	68.3	31.7	8.8	3.9	7.9	3.8	7.2
Service .....	100.0	63.3	36.7	7.1	3.6	14.5	3.8	7.8
<b>Nursing and residential care facilities</b> .....	100.0	73.2	26.8	6.6	2.2	7.5	1.4	9.1
Management, professional, and related .....	100.0	74.3	25.7	7.2	2.1	6.4	1.7	8.3
Service .....	100.0	72.2	27.8	5.9	2.4	8.4	1.2	9.9
<b>Nursing care facilities<sup>1</sup></b> .....	100.0	73.3	26.7	6.7	2.4	7.2	1.3	9.0
Management, professional, and related .....	100.0	75.1	24.9	7.1	2.3	5.7	1.4	8.3
Service .....	100.0	71.5	28.5	6.2	2.8	8.6	1.2	9.8

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

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