

Employer Costs for Employee Compensation

Supplementary Tables

National Compensation Survey

September 2018

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Supplementary table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in goods-producing industries, by occupational group, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in goods-producing industries ¹	\$39.80	\$26.59	\$13.21	\$2.56	\$1.63	\$3.73	\$1.96	\$3.34
Occupational group								
Management, professional, and related	69.77	47.25	22.52	6.05	2.77	5.17	3.91	4.61
Management, business, and financial	68.72	47.58	21.14	5.95	2.51	4.84	3.16	4.69
Professional and related	70.86	46.90	23.96	6.16	3.05	5.52	4.70	4.53
Sales and office	32.88	22.79	10.08	2.20	1.07	3.14	1.07	2.60
Office and administrative support	30.92	21.24	9.68	2.03	1.03	3.13	1.04	2.45
Natural resources, construction, and maintenance	37.76	25.28	12.49	1.56	1.29	3.44	2.34	3.85
Construction, extraction, farming, fishing, and forestry ²	38.33	25.62	12.71	1.38	1.16	3.39	2.71	4.07
Installation, maintenance, and repair	36.11	24.28	11.84	2.09	1.67	3.59	1.26	3.23
Production, transportation, and material moving	29.64	19.27	10.37	1.80	1.49	3.45	1.03	2.60
Production	29.41	19.10	10.31	1.84	1.50	3.46	1.00	2.51
Transportation and material moving	30.65	20.02	10.63	1.59	1.46	3.42	1.19	2.97
Percent of total compensation								
All workers in goods-producing industries ¹	100.0	66.8	33.2	6.4	4.1	9.4	4.9	8.4
Occupational group								
Management, professional, and related	100.0	67.7	32.3	8.7	4.0	7.4	5.6	6.6
Management, business, and financial	100.0	69.2	30.8	8.7	3.7	7.0	4.6	6.8
Professional and related	100.0	66.2	33.8	8.7	4.3	7.8	6.6	6.4
Sales and office	100.0	69.3	30.7	6.7	3.2	9.6	3.3	7.9
Office and administrative support	100.0	68.7	31.3	6.6	3.3	10.1	3.4	7.9
Natural resources, construction, and maintenance	100.0	66.9	33.1	4.1	3.4	9.1	6.2	10.2
Construction, extraction, farming, fishing, and forestry ²	100.0	66.8	33.2	3.6	3.0	8.8	7.1	10.6
Installation, maintenance, and repair	100.0	67.2	32.8	5.8	4.6	10.0	3.5	8.9
Production, transportation, and material moving	100.0	65.0	35.0	6.1	5.0	11.7	3.5	8.8
Production	100.0	64.9	35.1	6.3	5.1	11.8	3.4	8.5
Transportation and material moving	100.0	65.3	34.7	5.2	4.8	11.2	3.9	9.7

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

² 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.

Supplementary table 2. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in manufacturing industries, by occupational group, establishment size and bargaining status, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in manufacturing	\$39.41	\$25.87	\$13.53	\$2.97	\$1.83	\$3.97	\$1.76	\$3.00
Occupational group								
Management, professional, and related	70.68	47.11	23.57	6.42	3.07	5.51	4.04	4.53
Management, business, and financial	70.64	47.81	22.83	6.61	2.92	5.28	3.43	4.58
Professional and related	70.71	46.60	24.11	6.28	3.18	5.68	4.49	4.49
Sales and office	33.79	22.99	10.80	2.47	1.19	3.41	1.22	2.52
Office and administrative support	31.32	21.05	10.28	2.24	1.10	3.44	1.17	2.33
Natural resources, construction, and maintenance	39.80	25.34	14.47	2.72	2.11	4.37	1.98	3.28
Installation, maintenance, and repair	40.08	25.66	14.42	2.82	2.06	4.43	1.88	3.24
Production, transportation, and material moving	28.96	18.71	10.25	1.83	1.45	3.48	0.98	2.49
Production	29.36	18.93	10.43	1.88	1.51	3.54	1.01	2.48
Transportation and material moving	26.55	17.37	9.18	1.56	1.10	3.13	0.83	2.57
Establishment size								
1-99 workers	31.28	22.05	9.23	2.01	1.04	2.75	0.78	2.65
1-49 workers	30.33	21.87	8.45	1.87	0.97	2.36	0.62	2.63
50-99 workers	32.55	22.30	10.25	2.18	1.13	3.27	0.99	2.68
100 workers or more	43.86	27.97	15.89	3.50	2.26	4.64	2.29	3.19
100-499 workers	37.38	24.78	12.60	2.80	1.54	3.91	1.41	2.94
500 workers or more	51.55	31.75	19.80	4.33	3.12	5.50	3.34	3.50
Bargaining status								
Union	42.54	24.14	18.40	3.08	2.44	6.77	2.77	3.33
Nonunion	38.92	26.14	12.78	2.96	1.74	3.54	1.60	2.95
Percent of total compensation								
All workers in manufacturing	100.0	65.7	34.3	7.5	4.6	10.1	4.5	7.6
Occupational group								
Management, professional, and related	100.0	66.6	33.4	9.1	4.3	7.8	5.7	6.4
Management, business, and financial	100.0	67.7	32.3	9.4	4.1	7.5	4.9	6.5
Professional and related	100.0	65.9	34.1	8.9	4.5	8.0	6.3	6.4
Sales and office	100.0	68.0	32.0	7.3	3.5	10.1	3.6	7.5
Office and administrative support	100.0	67.2	32.8	7.2	3.5	11.0	3.7	7.4
Natural resources, construction, and maintenance	100.0	63.7	36.3	6.8	5.3	11.0	5.0	8.2
Installation, maintenance, and repair	100.0	64.0	36.0	7.0	5.1	11.0	4.7	8.1
Production, transportation, and material moving	100.0	64.6	35.4	6.3	5.0	12.0	3.4	8.6
Production	100.0	64.5	35.5	6.4	5.2	12.1	3.4	8.5
Transportation and material moving	100.0	65.4	34.6	5.9	4.1	11.8	3.1	9.7
Establishment size								
1-99 workers	100.0	70.5	29.5	6.4	3.3	8.8	2.5	8.5
1-49 workers	100.0	72.1	27.9	6.2	3.2	7.8	2.1	8.7
50-99 workers	100.0	68.5	31.5	6.7	3.5	10.0	3.0	8.2
100 workers or more	100.0	63.8	36.2	8.0	5.2	10.6	5.2	7.3
100-499 workers	100.0	66.3	33.7	7.5	4.1	10.5	3.8	7.9
500 workers or more	100.0	61.6	38.4	8.4	6.1	10.7	6.5	6.8
Bargaining status								
Union	100.0	56.8	43.2	7.2	5.7	15.9	6.5	7.8
Nonunion	100.0	67.2	32.8	7.6	4.5	9.1	4.1	7.6

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

Supplementary table 3. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in service-providing industries, by occupational group, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in service providing industries ¹	\$33.42	\$23.52	\$9.90	\$2.38	\$1.26	\$2.53	\$1.22	\$2.51
Occupational group								
Management, professional, and related	60.21	41.55	18.66	5.16	3.00	4.21	2.41	3.88
Management, business, and financial	71.62	47.57	24.05	6.40	(¹)6.00	4.46	2.89	4.29
Professional and related	54.32	38.44	15.88	4.52	1.46	4.08	2.16	3.66
Sales and office	25.44	18.29	7.15	1.65	0.67	2.16	0.77	1.91
Sales and related	24.72	18.63	6.09	1.41	0.66	1.50	0.64	1.87
Office and administrative support	25.95	18.05	7.91	1.81	0.67	2.63	0.86	1.93
Service	16.23	12.34	3.89	0.63	0.29	1.11	0.28	1.57
Natural resources, construction, and maintenance	33.04	22.72	10.32	2.06	0.95	2.74	1.64	2.93
Installation, maintenance, and repair	33.92	23.27	10.65	2.19	0.97	2.88	1.71	2.90
Production, transportation, and material moving	28.06	18.90	9.16	1.62	0.83	2.58	1.42	2.71
Production	22.58	16.53	6.06	1.14	0.63	1.59	0.58	2.11
Transportation and material moving	29.72	19.62	10.10	1.77	0.89	2.88	1.67	2.89
Percent of total compensation								
All workers in service providing industries ¹	100.0	70.4	29.6	7.1	3.8	7.6	3.6	7.5
Occupational group								
Management, professional, and related	100.0	69.0	31.0	8.6	5.0	7.0	4.0	6.4
Management, business, and financial	100.0	66.4	33.6	8.9	8.4	6.2	4.0	6.0
Professional and related	100.0	70.8	29.2	8.3	2.7	7.5	4.0	6.7
Sales and office	100.0	71.9	28.1	6.5	2.6	8.5	3.0	7.5
Sales and related	100.0	75.4	24.6	5.7	2.7	6.1	2.6	7.6
Office and administrative support	100.0	69.5	30.5	7.0	2.6	10.1	3.3	7.4
Service	100.0	76.0	24.0	3.9	1.8	6.8	1.7	9.7
Natural resources, construction, and maintenance	100.0	68.8	31.2	6.2	2.9	8.3	5.0	8.9
Installation, maintenance, and repair	100.0	68.6	31.4	6.5	2.8	8.5	5.0	8.5
Production, transportation, and material moving	100.0	67.4	32.6	5.8	3.0	9.2	5.0	9.6
Production	100.0	73.2	26.8	5.1	2.8	7.1	2.6	9.4
Transportation and material moving	100.0	66.0	34.0	6.0	3.0	9.7	5.6	9.7

¹ 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.

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

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

Supplementary table 4. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in trade, transportation, and utilities industries, by occupational group, establishment size and bargaining status, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in trade, transportation, and utilities	\$28.63	\$20.10	\$8.53	\$1.78	\$0.81	\$2.32	\$1.22	\$2.39
Occupational group								
Management, professional, and related	57.24	40.85	16.39	4.71	1.94	3.55	2.31	3.88
Management, business, and financial	64.22	45.43	18.79	5.41	2.70	3.84	2.61	4.23
Professional and related	48.32	34.99	13.33	3.83	0.96	3.19	1.92	3.44
Sales and office	21.39	15.89	5.50	1.13	0.50	1.56	0.58	1.74
Sales and related	20.48	15.69	4.79	0.99	0.45	1.23	0.45	1.67
Office and administrative support	23.17	16.28	6.90	1.40	0.59	2.20	0.85	1.86
Service	18.27	12.91	5.36	0.79	0.42	1.69	0.81	1.64
Natural resources, construction, and maintenance	35.63	24.11	11.52	2.35	1.18	3.02	1.88	3.08
Installation, maintenance, and repair	35.27	23.99	11.28	2.33	1.18	2.96	1.76	3.05
Production, transportation, and material moving	32.96	21.49	11.47	2.08	1.03	3.28	1.98	3.10
Transportation and material moving	33.53	21.75	11.78	2.13	1.03	3.36	2.08	3.18
Establishment size								
1-99 workers	25.43	18.86	6.58	1.39	0.64	1.63	0.70	2.22
1-49 workers	24.75	18.60	6.15	1.33	0.62	1.45	0.59	2.16
50-99 workers	27.79	19.74	8.05	1.60	0.72	2.23	1.07	2.43
100 workers or more	32.90	21.76	11.15	2.31	1.05	3.25	1.92	2.62
100-499 workers	26.74	18.34	8.40	1.68	0.81	2.54	1.16	2.21
500 workers or more	52.53	32.63	19.90	4.30	1.82	5.50	4.35	3.93
Bargaining status								
Union	45.51	26.71	18.80	3.41	1.33	6.09	4.43	3.54
Nonunion	25.96	19.05	6.91	1.52	0.73	1.72	0.71	2.21
Percent of total compensation								
All workers in trade, transportation, and utilities	100.0	70.2	29.8	6.2	2.8	8.1	4.3	8.4
Occupational group								
Management, professional, and related	100.0	71.4	28.6	8.2	3.4	6.2	4.0	6.8
Management, business, and financial	100.0	70.7	29.3	8.4	4.2	6.0	4.1	6.6
Professional and related	100.0	72.4	27.6	7.9	2.0	6.6	4.0	7.1
Sales and office	100.0	74.3	25.7	5.3	2.3	7.3	2.7	8.1
Sales and related	100.0	76.6	23.4	4.8	2.2	6.0	2.2	8.2
Office and administrative support	100.0	70.2	29.8	6.0	2.6	9.5	3.7	8.0
Service	100.0	70.7	29.3	4.3	2.3	9.3	4.4	9.0
Natural resources, construction, and maintenance	100.0	67.7	32.3	6.6	3.3	8.5	5.3	8.7
Installation, maintenance, and repair	100.0	68.0	32.0	6.6	3.4	8.4	5.0	8.6
Production, transportation, and material moving	100.0	65.2	34.8	6.3	3.1	10.0	6.0	9.4
Transportation and material moving	100.0	64.9	35.1	6.3	3.1	10.0	6.2	9.5
Establishment size								
1-99 workers	100.0	74.1	25.9	5.5	2.5	6.4	2.7	8.7
1-49 workers	100.0	75.2	24.8	5.4	2.5	5.9	2.4	8.7
50-99 workers	100.0	71.0	29.0	5.7	2.6	8.0	3.9	8.7
100 workers or more	100.0	66.1	33.9	7.0	3.2	9.9	5.8	8.0
100-499 workers	100.0	68.6	31.4	6.3	3.0	9.5	4.3	8.3
500 workers or more	100.0	62.1	37.9	8.2	3.5	10.5	8.3	7.5
Bargaining status								
Union	100.0	58.7	41.3	7.5	2.9	13.4	9.7	7.8
Nonunion	100.0	73.4	26.6	5.9	2.8	6.6	2.8	8.5

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

Supplementary table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in wholesale trade industries, by occupational group and establishment size, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in wholesale trade	\$37.53	\$26.58	\$10.95	\$2.72	\$1.24	\$2.81	\$1.31	\$2.87
Occupational group								
Sales and office	35.80	25.92	9.88	2.52	1.10	2.68	0.99	2.59
Office and administrative support	26.57	18.65	7.92	1.73	(*)1.01	2.46	0.66	2.05
Production, transportation, and material moving	25.78	17.69	8.09	1.47	0.85	2.35	0.95	2.47
Transportation and material moving	25.73	17.53	8.20	1.45	0.87	2.31	1.05	2.52
Establishment size								
1-99 workers	37.93	27.26	10.67	2.68	1.28	2.60	1.19	2.91
1-49 workers	38.35	27.71	10.65	2.71	1.29	2.56	1.17	2.91
100 workers or more	36.75	25.25	11.50	2.79	1.17	3.21	1.56	2.77
100-499 workers	33.76	23.72	10.03	2.47	0.85	2.96	1.13	2.62
Percent of total compensation								
All workers in wholesale trade	100.0	70.8	29.2	7.2	3.3	7.5	3.5	7.6
Occupational group								
Sales and office	100.0	72.4	27.6	7.0	3.1	7.5	2.8	7.2
Office and administrative support	100.0	70.2	29.8	6.5	3.8	9.3	2.5	7.7
Production, transportation, and material moving	100.0	68.6	31.4	5.7	3.3	9.1	3.7	9.6
Transportation and material moving	100.0	68.1	31.9	5.6	3.4	9.0	4.1	9.8
Establishment size								
1-99 workers	100.0	71.9	28.1	7.1	3.4	6.9	3.1	7.7
1-49 workers	100.0	72.2	27.8	7.1	3.4	6.7	3.1	7.6
100 workers or more	100.0	68.7	31.3	7.6	3.2	8.7	4.2	7.5
100-499 workers	100.0	70.3	29.7	7.3	2.5	8.8	3.4	7.7

(*) The relative standard error for this estimate is greater than 30 percent.

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

Supplementary table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in retail trade industries, by occupational group, establishment size and bargaining status, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in retail trade	\$20.05	\$15.12	\$4.93	\$0.96	\$0.43	\$1.35	\$0.48	\$1.71
Occupational group								
Sales and office	17.58	13.43	4.15	0.75	0.35	1.17	0.38	1.49
Sales and related	17.14	13.32	3.82	0.68	0.35	1.01	0.31	1.47
Office and administrative support	18.96	13.80	5.16	0.98	0.36	1.67	0.61	1.54
Production, transportation, and material moving	18.42	13.23	5.19	0.82	0.34	1.60	0.50	1.93
Transportation and material moving	17.92	12.85	5.07	0.78	0.32	1.55	0.48	1.94
Establishment size								
1-99 workers	18.99	14.85	4.14	0.79	0.33	1.00	0.32	1.70
1-49 workers	18.27	14.46	3.81	0.75	0.31	0.86	0.24	1.66
50-99 workers	21.81	16.39	5.43	0.96	0.39	1.59	0.64	1.85
100 workers or more	21.78	15.55	6.22	1.24	0.60	1.92	0.74	1.74
100-499 workers	21.10	14.98	6.12	1.17	0.61	1.92	0.73	1.70
Bargaining status								
Union	23.40	13.79	9.62	1.31	0.32	3.93	2.17	1.88
Nonunion	19.76	15.23	4.52	0.93	0.44	1.12	0.33	1.70
Percent of total compensation								
All workers in retail trade	100.0	75.4	24.6	4.8	2.1	6.7	2.4	8.5
Occupational group								
Sales and office	100.0	76.4	23.6	4.3	2.0	6.7	2.2	8.5
Sales and related	100.0	77.7	22.3	3.9	2.1	5.9	1.8	8.6
Office and administrative support	100.0	72.8	27.2	5.2	1.9	8.8	3.2	8.1
Production, transportation, and material moving	100.0	71.8	28.2	4.5	1.9	8.7	2.7	10.5
Transportation and material moving	100.0	71.7	28.3	4.3	1.8	8.7	2.7	10.8
Establishment size								
1-99 workers	100.0	78.2	21.8	4.2	1.7	5.3	1.7	8.9
1-49 workers	100.0	79.1	20.9	4.1	1.7	4.7	1.3	9.1
50-99 workers	100.0	75.1	24.9	4.4	1.8	7.3	2.9	8.5
100 workers or more	100.0	71.4	28.6	5.7	2.7	8.8	3.4	8.0
100-499 workers	100.0	71.0	29.0	5.6	2.9	9.1	3.4	8.0
Bargaining status								
Union	100.0	58.9	41.1	5.6	1.4	16.8	9.3	8.0
Nonunion	100.0	77.1	22.9	4.7	2.2	5.7	1.7	8.6

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

Supplementary table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in transportation and warehousing industries, by establishment size and bargaining status, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in transportation and warehousing	\$40.39	\$25.91	\$14.48	\$2.79	\$1.32	\$4.11	\$2.65	\$3.61
Establishment size								
1-99 workers	30.61	21.46	9.15	1.62	0.86	2.38	1.04	3.25
1-49 workers	29.58	21.40	8.18	1.41	0.76	2.02	0.76	3.23
100 workers or more	46.27	28.59	17.68	3.49	1.59	5.15	3.61	3.83
100-499 workers	36.21	23.23	12.98	2.33	1.29	3.90	2.09	3.36
Bargaining status								
Union	58.34	34.19	24.15	4.66	1.91	7.43	5.63	4.51
Nonunion	31.34	21.74	9.60	1.85	1.02	2.44	1.14	3.16
Percent of total compensation								
All workers in transportation and warehousing	100.0	64.2	35.8	6.9	3.3	10.2	6.6	8.9
Establishment size								
1-99 workers	100.0	70.1	29.9	5.3	2.8	7.8	3.4	10.6
1-49 workers	100.0	72.3	27.7	4.7	2.6	6.8	2.6	10.9
100 workers or more	100.0	61.8	38.2	7.6	3.4	11.1	7.8	8.3
100-499 workers	100.0	64.2	35.8	6.4	3.6	10.8	5.8	9.3
Bargaining status								
Union	100.0	58.6	41.4	8.0	3.3	12.7	9.7	7.7
Nonunion	100.0	69.4	30.6	5.9	3.3	7.8	3.6	10.1

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

Supplementary table 8. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in information industries, by occupational group and establishment size, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in information	\$59.46	\$38.62	\$20.84	\$5.42	\$2.83	\$5.25	\$3.60	\$3.74
Occupational group								
Management, professional, and related	75.44	49.92	25.52	7.27	4.10	5.98	3.54	4.62
Professional and related	68.57	45.00	23.57	6.45	3.59	5.82	3.33	4.38
Sales and office	37.81	24.41	13.40	3.06	1.28	4.25	(*)2.32	2.48
Establishment size								
1-99 workers	48.54	31.66	16.87	4.23	1.91	4.32	3.21	3.20
100 workers or more	67.70	43.87	23.83	6.32	3.53	5.95	3.90	4.14
100-499 workers	60.62	39.00	21.62	5.29	3.20	5.37	(*)3.89	3.87
500 workers or more	75.47	49.21	26.26	7.45	3.89	6.59	3.91	4.43
Percent of total compensation								
All workers in information	100.0	65.0	35.0	9.1	4.8	8.8	6.1	6.3
Occupational group								
Management, professional, and related	100.0	66.2	33.8	9.6	5.4	7.9	4.7	6.1
Professional and related	100.0	65.6	34.4	9.4	5.2	8.5	4.9	6.4
Sales and office	100.0	64.6	35.4	8.1	3.4	11.2	6.1	6.6
Establishment size								
1-99 workers	100.0	65.2	34.8	8.7	3.9	8.9	6.6	6.6
100 workers or more	100.0	64.8	35.2	9.3	5.2	8.8	5.8	6.1
100-499 workers	100.0	64.3	35.7	8.7	5.3	8.9	6.4	6.4
500 workers or more	100.0	65.2	34.8	9.9	5.1	8.7	5.2	5.9

(*) The relative standard error for this estimate is greater than 30 percent.

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

Supplementary table 9. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in financial activities industries, by occupational group and establishment size, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in financial activities	\$49.46	\$32.51	\$16.95	\$4.20	(*)\$3.85	\$3.97	\$1.85	\$3.08
Occupational group								
Management, professional, and related	74.63	47.65	26.98	6.89	(*)7.70	5.04	2.99	4.36
Management, business, and financial	76.34	48.12	28.22	6.92	(*)9.03	4.94	2.97	4.37
Professional and related	68.96	46.08	22.88	6.81	3.26	5.38	3.08	4.35
Sales and office	34.95	23.82	11.14	2.70	1.58	3.44	1.17	2.25
Sales and related	53.18	38.15	15.03	4.06	3.01	3.15	1.79	3.02
Office and administrative support	29.73	19.71	10.02	2.31	1.17	3.52	1.00	2.03
Establishment size								
1-99 workers	42.76	28.29	14.48	3.23	(*)4.12	3.18	1.22	2.74
1-49 workers	37.06	26.12	10.94	2.77	1.50	3.02	1.08	2.57
100 workers or more	58.14	37.99	20.15	5.45	3.50	5.00	2.67	3.52
100-499 workers	55.46	37.34	18.12	5.02	2.86	4.59	2.25	3.40
500 workers or more	60.18	38.48	21.70	5.78	3.99	5.31	3.00	3.62
Percent of total compensation								
All workers in financial activities	100.0	65.7	34.3	8.5	7.8	8.0	3.7	6.2
Occupational group								
Management, professional, and related	100.0	63.8	36.2	9.2	10.3	6.8	4.0	5.8
Management, business, and financial	100.0	63.0	37.0	9.1	11.8	6.5	3.9	5.7
Professional and related	100.0	66.8	33.2	9.9	4.7	7.8	4.5	6.3
Sales and office	100.0	68.1	31.9	7.7	4.5	9.8	3.4	6.4
Sales and related	100.0	71.7	28.3	7.6	5.7	5.9	3.4	5.7
Office and administrative support	100.0	66.3	33.7	7.8	3.9	11.8	3.4	6.8
Establishment size								
1-99 workers	100.0	66.1	33.9	7.5	9.6	7.4	2.8	6.4
1-49 workers	100.0	70.5	29.5	7.5	4.1	8.1	2.9	6.9
100 workers or more	100.0	65.3	34.7	9.4	6.0	8.6	4.6	6.1
100-499 workers	100.0	67.3	32.7	9.1	5.2	8.3	4.1	6.1
500 workers or more	100.0	63.9	36.1	9.6	6.6	8.8	5.0	6.0

(*) The relative standard error for this estimate is greater than 30 percent.

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

Supplementary table 10. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in professional and business services industries, by occupational group and establishment size, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in professional and business services	\$41.65	\$29.49	\$12.16	\$3.06	(*)\$2.25	\$2.56	\$1.31	\$2.99
Occupational group								
Management, professional, and related	63.80	44.15	19.64	5.24	(*)4.31	3.74	2.27	4.08
Management, business, and financial	74.26	48.67	25.59	6.25	(*)8.37	3.97	2.71	4.29
Professional and related	57.32	41.36	15.96	4.61	1.80	3.59	2.01	3.95
Sales and office	29.77	21.62	8.15	2.11	0.74	2.21	0.90	2.19
Office and administrative support	26.80	19.34	7.46	1.83	0.71	2.17	0.71	2.03
Service	17.55	13.56	4.00	0.64	0.42	0.98	(*)0.24	1.72
Production, transportation, and material moving	20.65	15.50	5.15	0.80	0.55	1.30	0.32	2.17
Transportation and material moving	21.19	15.44	5.75	0.76	0.57	1.74	(*)0.32	2.36
Establishment size								
1-99 workers	41.45	29.57	11.88	2.74	(*)3.01	2.28	0.91	2.94
1-49 workers	42.38	29.85	12.54	2.68	(*)3.76	2.28	0.86	2.96
50-99 workers	38.48	28.68	9.79	2.94	0.64	2.26	(*)1.06	2.89
100 workers or more	41.85	29.41	12.44	3.38	1.50	2.83	1.70	3.03
100-499 workers	40.11	28.62	11.49	3.13	1.25	2.61	1.44	3.05
500 workers or more	43.89	30.35	13.54	3.66	1.79	3.09	1.99	3.01
Percent of total compensation								
All workers in professional and business services	100.0	70.8	29.2	7.3	5.4	6.1	3.1	7.2
Occupational group								
Management, professional, and related	100.0	69.2	30.8	8.2	6.8	5.9	3.6	6.4
Management, business, and financial	100.0	65.5	34.5	8.4	11.3	5.3	3.6	5.8
Professional and related	100.0	72.2	27.8	8.0	3.1	6.3	3.5	6.9
Sales and office	100.0	72.6	27.4	7.1	2.5	7.4	3.0	7.3
Office and administrative support	100.0	72.2	27.8	6.8	2.7	8.1	2.7	7.6
Service	100.0	77.2	22.8	3.7	2.4	5.6	1.3	9.8
Production, transportation, and material moving	100.0	75.1	24.9	3.9	2.7	6.3	1.6	10.5
Transportation and material moving	100.0	72.9	27.1	3.6	2.7	8.2	1.5	11.1
Establishment size								
1-99 workers	100.0	71.3	28.7	6.6	7.3	5.5	2.2	7.1
1-49 workers	100.0	70.4	29.6	6.3	8.9	5.4	2.0	7.0
50-99 workers	100.0	74.5	25.5	7.6	1.7	5.9	2.8	7.5
100 workers or more	100.0	70.3	29.7	8.1	3.6	6.8	4.1	7.2
100-499 workers	100.0	71.3	28.7	7.8	3.1	6.5	3.6	7.6
500 workers or more	100.0	69.1	30.9	8.3	4.1	7.0	4.5	6.9

(*) The relative standard error for this estimate is greater than 30 percent.

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

Supplementary table 11. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in education and health services industries, by occupational group, establishment size and bargaining status, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in education and health services	\$37.30	\$26.32	\$10.99	\$3.00	\$0.73	\$3.24	\$1.37	\$2.64
Occupational group								
Management, professional, and related	53.53	37.73	15.80	4.63	1.02	4.32	2.28	3.54
Management, business, and financial	66.33	45.82	20.51	7.06	0.82	5.02	3.44	4.18
Professional and related	51.98	36.75	15.23	4.34	1.04	4.24	2.14	3.47
Sales and office	25.61	17.81	7.80	1.96	0.36	2.92	0.70	1.86
Office and administrative support	25.75	17.88	7.87	1.98	0.36	2.94	0.72	1.87
Service	20.17	14.43	5.74	1.21	0.51	1.87	0.41	1.73
Establishment size								
1-99 workers	30.26	22.71	7.55	2.08	0.36	2.08	0.73	2.30
1-49 workers	31.67	23.80	7.87	2.31	0.33	2.12	0.76	2.35
50-99 workers	26.34	19.67	6.68	1.46	0.45	1.97	0.63	2.16
100 workers or more	42.42	28.93	13.48	3.67	1.00	4.08	1.84	2.89
100-499 workers	38.34	26.85	11.49	3.20	0.61	3.55	1.47	2.66
500 workers or more	46.26	30.90	15.36	4.11	1.37	4.58	2.19	3.10
Bargaining status								
Union	53.90	33.24	20.66	4.96	1.50	7.18	3.40	3.62
Nonunion	35.99	25.77	10.22	2.85	0.67	2.93	1.21	2.56
Percent of total compensation								
All workers in education and health services	100.0	70.5	29.5	8.1	2.0	8.7	3.7	7.1
Occupational group								
Management, professional, and related	100.0	70.5	29.5	8.7	1.9	8.1	4.3	6.6
Management, business, and financial	100.0	69.1	30.9	10.6	1.2	7.6	5.2	6.3
Professional and related	100.0	70.7	29.3	8.3	2.0	8.2	4.1	6.7
Sales and office	100.0	69.5	30.5	7.7	1.4	11.4	2.7	7.3
Office and administrative support	100.0	69.5	30.5	7.7	1.4	11.4	2.8	7.3
Service	100.0	71.5	28.5	6.0	2.5	9.3	2.0	8.6
Establishment size								
1-99 workers	100.0	75.0	25.0	6.9	1.2	6.9	2.4	7.6
1-49 workers	100.0	75.2	24.8	7.3	1.0	6.7	2.4	7.4
50-99 workers	100.0	74.7	25.3	5.6	1.7	7.5	2.4	8.2
100 workers or more	100.0	68.2	31.8	8.7	2.4	9.6	4.3	6.8
100-499 workers	100.0	70.0	30.0	8.4	1.6	9.2	3.8	6.9
500 workers or more	100.0	66.8	33.2	8.9	3.0	9.9	4.7	6.7
Bargaining status								
Union	100.0	61.7	38.3	9.2	2.8	13.3	6.3	6.7
Nonunion	100.0	71.6	28.4	7.9	1.9	8.1	3.4	7.1

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

Supplementary table 12. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in educational services industries, by occupational group and establishment size, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in educational services	\$46.20	\$33.54	\$12.67	\$3.34	\$0.24	\$3.70	\$2.19	\$3.20
Occupational group								
Management, professional, and related	51.72	38.07	13.65	3.65	0.24	3.79	2.43	3.54
Management, business, and financial	65.60	45.31	20.29	7.33	0.39	4.86	3.57	4.13
Professional and related	49.53	36.93	12.60	3.07	0.21	3.62	2.25	3.44
Sales and office	29.88	20.19	9.69	2.49	0.15	3.59	1.37	2.08
Office and administrative support	30.05	20.23	9.82	2.52	0.15	3.63	1.43	2.08
Service	26.16	17.64	8.52	1.93	0.26	2.90	1.38	2.05
Establishment size								
1-99 workers	35.71	28.02	7.69	1.56	(*)0.12	2.00	1.17	2.84
100 workers or more	51.03	36.08	14.96	4.16	0.29	4.48	2.66	3.37
100-499 workers	42.49	30.47	12.02	3.34	(*)0.12	3.64	1.96	2.97
500 workers or more	57.23	40.14	17.09	4.75	0.42	5.09	3.17	3.66
Percent of total compensation								
All workers in educational services	100.0	72.6	27.4	7.2	0.5	8.0	4.7	6.9
Occupational group								
Management, professional, and related	100.0	73.6	26.4	7.1	0.5	7.3	4.7	6.8
Management, business, and financial	100.0	69.1	30.9	11.2	0.6	7.4	5.4	6.3
Professional and related	100.0	74.6	25.4	6.2	0.4	7.3	4.6	7.0
Sales and office	100.0	67.6	32.4	8.3	0.5	12.0	4.6	7.0
Office and administrative support	100.0	67.3	32.7	8.4	0.5	12.1	4.8	6.9
Service	100.0	67.4	32.6	7.4	1.0	11.1	5.3	7.8
Establishment size								
1-99 workers	100.0	78.5	21.5	4.4	0.3	5.6	3.3	7.9
100 workers or more	100.0	70.7	29.3	8.1	0.6	8.8	5.2	6.6
100-499 workers	100.0	71.7	28.3	7.9	0.3	8.6	4.6	7.0
500 workers or more	100.0	70.1	29.9	8.3	0.7	8.9	5.5	6.4

(*) The relative standard error for this estimate is greater than 30 percent.

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

Supplementary table 13. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in health care and social assistance industries, by occupational group, establishment size and bargaining status, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in health care and social assistance	\$36.00	\$25.26	\$10.74	\$2.95	\$0.81	\$3.17	\$1.25	\$2.56
Occupational group								
Management, professional, and related	53.98	37.64	16.33	4.88	1.21	4.45	2.25	3.55
Professional and related	52.56	36.70	15.86	4.64	1.24	4.39	2.12	3.47
Sales and office	25.07	17.51	7.56	1.90	0.39	2.83	0.61	1.83
Office and administrative support	25.22	17.59	7.62	1.91	0.39	2.85	0.63	1.84
Service	19.97	14.32	5.65	1.19	0.52	1.84	0.38	1.72
Establishment size								
1-99 workers	29.68	22.15	7.54	2.14	0.39	2.09	0.68	2.24
1-49 workers	31.48	23.49	7.98	2.38	0.35	2.18	0.76	2.31
50-99 workers	24.50	18.26	6.24	1.45	0.49	1.84	(*)0.43	2.03
100 workers or more	40.89	27.67	13.22	3.59	1.13	4.01	1.70	2.80
100-499 workers	37.72	26.30	11.41	3.18	0.69	3.53	1.40	2.61
500 workers or more	44.02	29.02	15.01	3.98	1.57	4.47	1.99	2.99
Bargaining status								
Union	52.95	32.34	20.61	5.09	1.62	7.14	3.19	3.57
Nonunion	34.61	24.68	9.93	2.78	0.74	2.85	1.09	2.47
Percent of total compensation								
All workers in health care and social assistance	100.0	70.2	29.8	8.2	2.2	8.8	3.5	7.1
Occupational group								
Management, professional, and related	100.0	69.7	30.3	9.0	2.2	8.3	4.2	6.6
Professional and related	100.0	69.8	30.2	8.8	2.4	8.3	4.0	6.6
Sales and office	100.0	69.8	30.2	7.6	1.5	11.3	2.4	7.3
Office and administrative support	100.0	69.8	30.2	7.6	1.5	11.3	2.5	7.3
Service	100.0	71.7	28.3	6.0	2.6	9.2	1.9	8.6
Establishment size								
1-99 workers	100.0	74.6	25.4	7.2	1.3	7.0	2.3	7.5
1-49 workers	100.0	74.6	25.4	7.6	1.1	6.9	2.4	7.3
50-99 workers	100.0	74.5	25.5	5.9	2.0	7.5	1.8	8.3
100 workers or more	100.0	67.7	32.3	8.8	2.8	9.8	4.2	6.9
100-499 workers	100.0	69.7	30.3	8.4	1.8	9.4	3.7	6.9
500 workers or more	100.0	65.9	34.1	9.0	3.6	10.2	4.5	6.8
Bargaining status								
Union	100.0	61.1	38.9	9.6	3.1	13.5	6.0	6.7
Nonunion	100.0	71.3	28.7	8.0	2.1	8.2	3.2	7.1

(*) The relative standard error for this estimate is greater than 30 percent.

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

Supplementary table 14. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in leisure and hospitality industries, by occupational group and establishment size, September 2018

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in leisure and hospitality	\$15.14	\$11.91	\$3.22	\$0.45	\$0.17	\$0.85	\$0.24	\$1.52
Occupational group								
Sales and office	18.69	14.22	4.46	(*)0.90	0.23	1.37	(*)0.37	1.59
Service	13.27	10.62	2.66	0.29	0.13	0.66	0.17	1.41
Establishment size								
1-99 workers	12.97	10.70	2.27	0.23	0.09	0.45	0.08	1.42
1-49 workers	12.69	10.50	2.18	0.22	0.07	0.43	(*)0.06	1.41
50-99 workers	13.82	11.30	2.52	(*)0.24	0.15	0.54	(*)0.14	1.45
100 workers or more	21.43	15.44	5.99	1.08	0.39	2.02	0.70	1.81
100-499 workers	19.72	14.74	4.99	0.84	0.32	1.63	(*)0.44	1.75
500 workers or more	27.18	17.80	9.38	1.91	0.61	3.31	1.56	1.99
Percent of total compensation								
All workers in leisure and hospitality	100.0	78.7	21.3	3.0	1.1	5.6	1.6	10.0
Occupational group								
Sales and office	100.0	76.1	23.9	4.8	1.3	7.3	2.0	8.5
Service	100.0	80.0	20.0	2.1	1.0	5.0	1.3	10.6
Establishment size								
1-99 workers	100.0	82.5	17.5	1.8	0.7	3.5	0.6	10.9
1-49 workers	100.0	82.8	17.2	1.8	0.6	3.4	0.4	11.1
50-99 workers	100.0	81.8	18.2	1.8	1.1	3.9	1.0	10.5
100 workers or more	100.0	72.0	28.0	5.1	1.8	9.4	3.3	8.4
100-499 workers	100.0	74.7	25.3	4.2	1.6	8.3	2.3	8.9
500 workers or more	100.0	65.5	34.5	7.0	2.3	12.2	5.7	7.3

(*) The relative standard error for this estimate is greater than 30 percent.

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