

# News

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## EMPLOYER COSTS FOR EMPLOYEE COMPENSATION—DECEMBER 2007

Employer costs for employee compensation for civilian workers averaged \$28.11 per hour worked in December 2007, the U.S. Department of Labor's Bureau of Labor Statistics reported today. Wages and salaries, which averaged \$19.62, accounted for 69.8 percent of these costs, while benefits, which averaged \$8.49, accounted for the remaining 30.2 percent. (See table 1.) Employers averaged \$2.23 or 7.9 percent of total compensation for legally required benefits for every hour worked in December 2007. Legally required benefits—which include Social Security, Medicare, federal and state unemployment insurance, and workers' compensation—is only one of several benefit categories included in Employer Costs for Employee Compensation, along with wages and salaries. Employer Costs for Employee Compensation is a product of the National Compensation Survey, which measures employer costs for wages, salaries, and employee benefits for nonfarm private and state and local government workers.

Employer costs for insurance benefits—life, health, and disability—averaged \$2.34 per hour (8.3 percent of total compensation). Paid leave benefits (vacations, holidays, sick leave, and other leave) averaged \$1.96 (7.0 percent); retirement and savings averaged \$1.24 (4.4 percent); and supplemental pay averaged 72 cents (2.6 percent) per hour worked.

### Private Industry

In December 2007, private industry employer compensation costs averaged \$26.42 per hour worked. Wages and salaries averaged \$18.67 (70.7 percent), while benefits averaged \$7.75 (29.3 percent). Employer costs for legally required benefits averaged \$2.22 (8.4 percent) per hour worked, insurance benefits averaged \$2.01 (7.6 percent), paid leave averaged \$1.79 (6.8 percent), retirement and savings averaged 95 cents (3.6 percent), and supplemental pay averaged 79 cents (3.0 percent). (See table 5.)

### Legally required benefit costs in private industry

The average cost for legally required benefits was \$2.22 per hour worked in private industry (8.4 percent of total compensation) in December 2007. Included in this amount are employer costs for Social Security and Medicare, federal and state unemployment insurance, and workers' compensation.

Employer costs for legally required benefits varied by occupation, industry, bargaining status, region, and establishment size. The average cost per hour worked for legally required benefits ranged from \$1.37 per hour worked for service occupations to \$3.29 per hour for management, professional, and related occupations. Natural resources, construction, and maintenance occupations averaged \$3.11; production, transportation, and material moving occupations, \$2.22; and sales and office occupations, \$1.69 per hour. The proportion of total compensation represented by legally required benefits ranged from 7.0 percent for management, professional, and related workers to 10.4 percent for service workers and natural resources, construction, and maintenance workers. (See table 5.)

Employer costs for legally required benefits were significantly higher for union workers, \$3.14 per hour, than for nonunion workers, \$2.11 per hour. As a proportion of total compensation, legally required benefits accounted for 8.7 percent of total compensation for union workers, compared with 8.4 percent for nonunion workers. (See table 5.)

Costs for legally required benefits were higher in goods-producing industries (\$2.83 per hour or 9.2 percent of total compensation) than in service-providing industries (\$2.07 per hour or 8.2 percent of total compensation). Within goods-producing industries, construction averaged \$3.34 per hour worked (11.2 percent), higher than in manufacturing, at \$2.58 per hour (8.3 percent). For workers' compensation, a component of legally required benefits, costs were \$1.36 per hour in construction, significantly higher than in manufacturing, 59 cents per hour. Legally required benefit costs in service-providing industries ranged from \$1.25 per hour for the leisure and hospitality industry (10.8 percent) to \$2.79 for the information industry (7.1 percent). (See table 6.)

Among the four census regions, employer costs for legally required benefits ranged from \$1.92 in the South to \$2.53 per hour in the West. Legally required benefit costs were \$2.15 in the Midwest, less than in the Northeast, which was \$2.50. Within the nine census divisions, costs for legally required benefits ranged from \$1.70 in the East South Central division, to \$2.72 in the Pacific division. (See table 7.)

Legally required benefit costs increased in average dollar amount per hour with establishment size. In establishments with fewer than 100 employees, average hourly costs were \$2.01, less than the cost of \$2.45 in establishments with 100 employees or more. Legally required benefit costs in establishments with fewer than 50 employees averaged 9.1 percent; and in establishments with 500 workers or more, 7.3 percent of total compensation. (See table 8.)

#### Paid leave benefit costs in private industry

Employer costs for paid leave benefits were highest for management, professional, and related occupations, \$3.93 per hour, or 8.4 percent of total compensation in December 2007. Costs were lowest among service occupations, 58 cents or 4.4 percent of total compensation. (See table 5.) Included in this amount were employer costs for vacations, holidays, sick leave, and other leave (such as paid personal leave).

Employer cost for paid leave benefits averaged \$2.78 per hour worked for union workers, significantly higher than the \$1.67 per hour average for nonunion workers. (See table 5.)

Paid leave costs in goods-producing industries were \$1.97 (6.4 percent of total compensation), greater than the average for service-providing industries, \$1.74 (6.9 percent of total compensation) in December 2007. (See table 6.)

Among the nine census divisions, paid leave costs ranged from \$1.19 in the East South Central division, to \$2.25 and \$2.27 in the New England and Middle Atlantic divisions, respectively. (See table 7.)

Paid leave benefits costs increased, both in average dollar amount and as a proportion of total compensation, with establishment size. Establishments with fewer than 100 workers averaged \$1.18 per hour (5.4 percent); significantly less than those with 100 workers or more, \$2.43 per hour (7.8 percent). (See table 8.)

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#### NOTE:

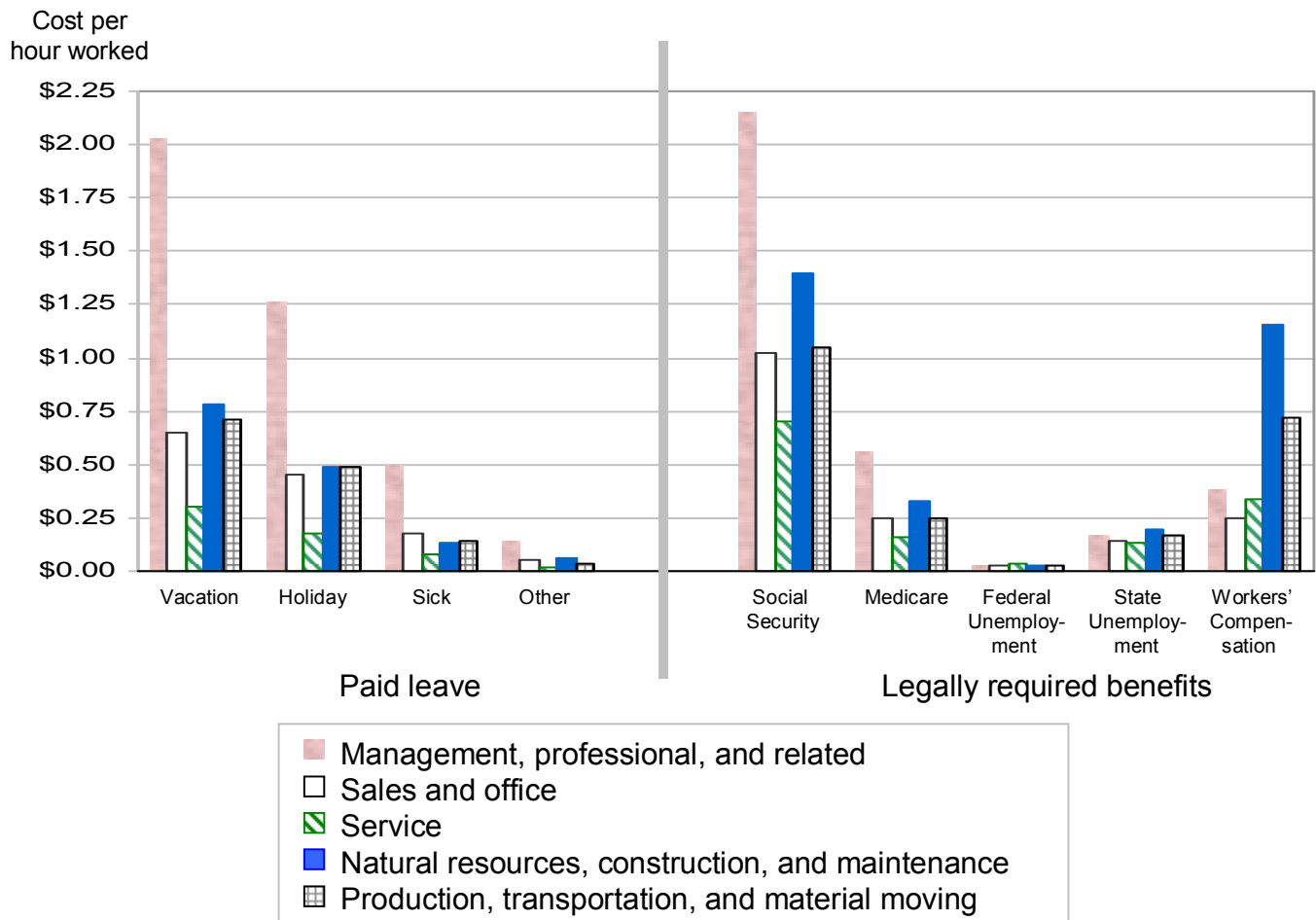
The Employer Costs for Employee Compensation for March 2008 is scheduled to be released Wednesday, June 11, 2008, at 10:00 AM EDT.

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### Relative importance of employer costs for employee compensation, December 2007

Compensation component	Civilian workers	State and local government	Private industry
Wages and salaries	69.8%	66.4%	70.7%
Benefits	30.2	33.6	29.3
Paid leave	7.0	7.9	6.8
Supplemental pay	2.6	0.9	3.0
Insurance	8.3	11.3	7.6
Health benefits	7.8	10.9	7.1
Retirement & savings	4.4	7.6	3.6
Defined benefit	2.7	6.7	1.6
Defined contribution	1.7	0.9	2.0
Legally required	7.9	6.0	8.4

### Employer costs per hour worked for paid leave and legally required benefits, private industry, by occupational category, December 2007



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Note: Supplemental tables with occupational, establishment size, and bargaining status series for detailed industries are available at <http://www.bls.gov/ncs/ect/sp/ecsuptc5.pdf> and <http://www.bls.gov/ncs/ect/sp/ecsuptc5.txt>.

**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 2007**

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 .....	\$28.11	100.0	\$46.67	100.0	\$21.36	100.0	\$15.41	100.0
Wages and salaries .....	19.62	69.8	32.82	70.3	15.19	71.1	10.93	71.0
Total benefits .....	8.49	30.2	13.85	29.7	6.18	28.9	4.47	29.0
Paid leave .....	1.96	7.0	3.76	8.1	1.42	6.6	0.88	5.7
Vacation .....	0.95	3.4	1.77	3.8	0.69	3.2	0.42	2.7
Holiday .....	0.63	2.2	1.17	2.5	0.47	2.2	0.28	1.8
Sick .....	0.30	1.1	0.63	1.3	0.20	1.0	0.15	0.9
Other .....	0.09	0.3	0.19	0.4	0.06	0.3	0.04	0.3
Supplemental pay .....	0.72	2.6	1.14	2.5	0.49	2.3	0.28	1.8
Overtime and premium <sup>4</sup> .....	0.26	0.9	0.16	0.3	0.14	0.7	0.17	1.1
Shift differentials .....	0.07	0.2	0.11	0.2	0.02	0.1	0.05	0.3
Nonproduction bonuses .....	0.40	1.4	0.88	1.9	0.32	1.5	0.07	0.4
Insurance .....	2.34	8.3	3.49	7.5	1.88	8.8	1.30	8.4
Life .....	0.05	0.2	0.08	0.2	0.03	0.2	0.02	0.1
Health .....	2.21	7.8	3.26	7.0	1.79	8.4	1.25	8.1
Short-term disability .....	0.05	0.2	0.07	0.2	0.03	0.2	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 .....	1.24	4.4	2.37	5.1	0.70	3.3	0.57	3.7
Defined benefit .....	0.75	2.7	1.41	3.0	0.32	1.5	0.44	2.8
Defined contribution .....	0.49	1.7	0.95	2.0	0.38	1.8	0.14	0.9
Legally required benefits .....	2.23	7.9	3.09	6.6	1.68	7.9	1.44	9.3
Social Security and Medicare .....	1.59	5.7	2.55	5.5	1.26	5.9	0.92	6.0
Social Security <sup>7</sup> .....	1.27	4.5	2.01	4.3	1.01	4.7	0.74	4.8
Medicare .....	0.32	1.1	0.54	1.2	0.25	1.2	0.18	1.2
Federal unemployment insurance .....	0.03	0.1	0.02	( <sup>6</sup> )	0.03	0.2	0.03	0.2
State unemployment insurance .....	0.14	0.5	0.14	0.3	0.14	0.6	0.12	0.8
Workers' compensation .....	0.47	1.7	0.39	0.8	0.26	1.2	0.37	2.4

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 2007 — 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 .....	\$29.90	100.0	\$22.92	100.0	\$30.95	100.0	\$27.53	100.0
Wages and salaries .....	20.27	67.8	15.22	66.4	20.62	66.6	19.41	70.5
Total benefits .....	9.64	32.2	7.70	33.6	10.33	33.4	8.11	29.5
Paid leave .....	1.57	5.3	1.41	6.1	1.98	6.4	1.96	7.1
Vacation .....	0.83	2.8	0.71	3.1	1.05	3.4	0.92	3.4
Holiday .....	0.52	1.7	0.49	2.2	0.71	2.3	0.62	2.2
Sick .....	0.16	0.5	0.15	0.7	0.17	0.5	0.32	1.2
Other .....	0.06	0.2	0.04	0.2	0.05	0.2	0.10	0.3
Supplemental pay .....	0.96	3.2	0.81	3.5	1.26	4.1	0.61	2.2
Overtime and premium <sup>4</sup> .....	0.64	2.1	0.50	2.2	0.56	1.8	0.19	0.7
Shift differentials .....	0.05	0.2	0.10	0.4	0.09	0.3	0.06	0.2
Nonproduction bonuses .....	0.26	0.9	0.21	0.9	0.60	2.0	0.36	1.3
Insurance .....	2.56	8.6	2.37	10.3	2.83	9.1	2.24	8.2
Life .....	0.05	0.2	0.04	0.2	0.06	0.2	0.04	0.2
Health .....	2.40	8.0	2.23	9.7	2.63	8.5	2.12	7.7
Short-term disability .....	0.08	0.3	0.06	0.3	0.09	0.3	0.04	0.2
Long-term disability .....	0.03	0.1	0.04	0.2	0.04	0.1	0.04	0.1
Retirement and savings .....	1.51	5.0	0.91	4.0	1.43	4.6	1.20	4.4
Defined benefit .....	1.04	3.5	0.55	2.4	0.83	2.7	0.73	2.7
Defined contribution .....	0.47	1.6	0.36	1.6	0.60	1.9	0.47	1.7
Legally required benefits .....	3.04	10.2	2.21	9.7	2.83	9.1	2.10	7.6
Social Security and Medicare .....	1.71	5.7	1.30	5.7	1.76	5.7	1.56	5.7
Social Security <sup>7</sup> .....	1.38	4.6	1.05	4.6	1.42	4.6	1.24	4.5
Medicare .....	0.33	1.1	0.25	1.1	0.34	1.1	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 .....	0.19	0.6	0.17	0.7	0.20	0.7	0.13	0.5
Workers' compensation .....	1.12	3.7	0.71	3.1	0.84	2.7	0.39	1.4

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

<sup>2</sup> Includes 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.

<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 2007**

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> .....	\$28.11	\$19.62	\$8.49	\$1.96	\$0.72	\$2.34	\$1.24	\$2.23
<b>Occupational group</b>								
Management, professional, and related .....	46.67	32.82	13.85	3.76	1.14	3.49	2.37	3.09
Management, business, and financial .....	51.81	35.80	16.02	4.70	1.91	3.54	2.46	3.40
Professional and related .....	44.68	31.67	13.01	3.39	0.85	3.47	2.33	2.97
Teachers <sup>2</sup> .....	49.41	35.74	13.67	2.65	0.15	4.59	3.41	2.88
Primary, secondary, and special education school teachers .....	47.61	34.09	13.52	2.36	0.15	5.01	3.40	2.60
Registered nurses .....	44.12	31.17	12.95	3.60	1.49	2.95	1.56	3.35
Sales and office .....	21.36	15.19	6.18	1.42	0.49	1.88	0.70	1.68
Sales and related .....	20.08	15.11	4.97	1.08	0.53	1.21	0.48	1.67
Office and administrative support .....	22.15	15.24	6.92	1.62	0.46	2.30	0.84	1.69
Service .....	15.41	10.93	4.47	0.88	0.28	1.30	0.57	1.44
Natural resources, construction, and maintenance .....	29.90	20.27	9.64	1.57	0.96	2.56	1.51	3.04
Construction, extraction, farming, fishing, and forestry <sup>3</sup> .....	29.88	20.20	9.68	1.18	0.97	2.51	1.71	3.31
Installation, maintenance, and repair .....	29.93	20.35	9.58	2.05	0.94	2.61	1.27	2.70
Production, transportation, and material moving .....	22.92	15.22	7.70	1.41	0.81	2.37	0.91	2.21
Production .....	23.39	15.39	8.00	1.54	0.98	2.53	0.77	2.18
Transportation and material moving .....	22.47	15.05	7.42	1.28	0.64	2.22	1.04	2.24
<b>Industry group</b>								
Education and health services .....	33.12	23.33	9.79	2.39	0.42	3.04	1.69	2.25
Educational services .....	39.71	27.76	11.95	2.58	0.15	4.15	2.71	2.35
Elementary and secondary schools .....	39.45	27.43	12.02	2.21	0.15	4.56	2.90	2.21
Junior colleges, colleges, and universities .....	42.41	29.65	12.76	3.64	0.15	3.66	2.62	2.69
Health care and social assistance .....	28.24	20.05	8.19	2.25	0.62	2.21	0.94	2.17
Hospitals .....	33.94	22.96	10.98	3.04	1.02	3.14	1.31	2.46
Percent of total compensation								
Civilian workers <sup>1</sup> .....	100.0	69.8	30.2	7.0	2.6	8.3	4.4	7.9
<b>Occupational group</b>								
Management, professional, and related .....	100.0	70.3	29.7	8.1	2.5	7.5	5.1	6.6
Management, business, and financial .....	100.0	69.1	30.9	9.1	3.7	6.8	4.7	6.6
Professional and related .....	100.0	70.9	29.1	7.6	1.9	7.8	5.2	6.7
Teachers <sup>2</sup> .....	100.0	72.3	27.7	5.4	0.3	9.3	6.9	5.8
Primary, secondary, and special education school teachers .....	100.0	71.6	28.4	5.0	0.3	10.5	7.1	5.5
Registered nurses .....	100.0	70.7	29.3	8.2	3.4	6.7	3.5	7.6
Sales and office .....	100.0	71.1	28.9	6.6	2.3	8.8	3.3	7.9
Sales and related .....	100.0	75.2	24.8	5.4	2.7	6.0	2.4	8.3
Office and administrative support .....	100.0	68.8	31.2	7.3	2.1	10.4	3.8	7.6
Service .....	100.0	71.0	29.0	5.7	1.8	8.4	3.7	9.3
Natural resources, construction, and maintenance .....	100.0	67.8	32.2	5.3	3.2	8.6	5.0	10.2
Construction, extraction, farming, fishing, and forestry <sup>3</sup> .....	100.0	67.6	32.4	4.0	3.2	8.4	5.7	11.1
Installation, maintenance, and repair .....	100.0	68.0	32.0	6.8	3.2	8.7	4.2	9.0
Production, transportation, and material moving .....	100.0	66.4	33.6	6.1	3.5	10.3	4.0	9.7
Production .....	100.0	65.8	34.2	6.6	4.2	10.8	3.3	9.3
Transportation and material moving .....	100.0	67.0	33.0	5.7	2.8	9.9	4.6	10.0
<b>Industry group</b>								
Education and health services .....	100.0	70.4	29.6	7.2	1.3	9.2	5.1	6.8
Educational services .....	100.0	69.9	30.1	6.5	0.4	10.5	6.8	5.9
Elementary and secondary schools .....	100.0	69.5	30.5	5.6	0.4	11.5	7.4	5.6
Junior colleges, colleges, and universities .....	100.0	69.9	30.1	8.6	0.3	8.6	6.2	6.3
Health care and social assistance .....	100.0	71.0	29.0	8.0	2.2	7.8	3.3	7.7
Hospitals .....	100.0	67.6	32.4	9.0	3.0	9.3	3.9	7.3

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

<sup>2</sup> Includes 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 2007**

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 .....	\$37.73	100.0	\$46.21	100.0	\$25.93	100.0	\$27.57	100.0	\$37.77	100.0
Wages and salaries .....	25.04	66.4	31.83	68.9	16.03	61.8	16.72	60.6	25.08	66.4
Total benefits .....	12.69	33.6	14.38	31.1	9.90	38.2	10.86	39.4	12.69	33.6
Paid leave .....	2.97	7.9	3.36	7.3	2.40	9.2	2.53	9.2	2.97	7.9
Vacation .....	1.12	3.0	1.16	2.5	1.05	4.1	1.08	3.9	1.12	3.0
Holiday .....	0.89	2.4	0.97	2.1	0.75	2.9	0.80	2.9	0.89	2.4
Sick .....	0.73	1.9	0.94	2.0	0.46	1.8	0.50	1.8	0.74	1.9
Other .....	0.22	0.6	0.29	0.6	0.13	0.5	0.15	0.5	0.22	0.6
Supplemental pay .....	0.34	0.9	0.26	0.6	0.20	0.8	0.54	2.0	0.34	0.9
Overtime and premium <sup>3</sup> .....	0.17	0.4	0.07	0.2	0.11	0.4	0.34	1.2	0.16	0.4
Shift differentials .....	0.04	0.1	0.03	0.1	0.02	0.1	0.08	0.3	0.04	0.1
Nonproduction bonuses .....	0.13	0.3	0.15	0.3	0.08	0.3	0.12	0.4	0.13	0.3
Insurance .....	4.25	11.3	4.72	10.2	3.86	14.9	3.44	12.5	4.25	11.3
Life .....	0.07	0.2	0.08	0.2	0.05	0.2	0.05	0.2	0.07	0.2
Health .....	4.11	10.9	4.56	9.9	3.75	14.5	3.34	12.1	4.12	10.9
Short-term disability .....	0.02	0.1	0.02	( <sup>4</sup> )	0.02	0.1	0.02	0.1	0.02	0.1
Long-term disability .....	0.05	0.1	0.06	0.1	0.04	0.2	0.03	0.1	0.05	0.1
Retirement and savings .....	2.86	7.6	3.41	7.4	1.80	6.9	2.55	9.2	2.87	7.6
Defined benefit .....	2.54	6.7	3.00	6.5	1.57	6.1	2.31	8.4	2.55	6.7
Defined contribution .....	0.32	0.9	0.41	0.9	0.23	0.9	0.24	0.9	0.33	0.9
Legally required benefits .....	2.27	6.0	2.64	5.7	1.64	6.3	1.79	6.5	2.26	6.0
Social Security and Medicare .....	1.77	4.7	2.18	4.7	1.27	4.9	1.23	4.4	1.77	4.7
Social Security <sup>5</sup> .....	1.37	3.6	1.68	3.6	1.01	3.9	0.95	3.4	1.37	3.6
Medicare .....	0.40	1.1	0.50	1.1	0.26	1.0	0.28	1.0	0.40	1.1
Federal unemployment insurance .....	( <sup>6</sup> )	( <sup>4</sup> )	( <sup>6</sup> )	( <sup>4</sup> )	( <sup>6</sup> )	( <sup>4</sup> )	( <sup>6</sup> )	( <sup>4</sup> )	( <sup>6</sup> )	( <sup>4</sup> )
State unemployment insurance .....	0.06	0.2	0.06	0.1	0.05	0.2	0.06	0.2	0.06	0.2
Workers' compensation .....	0.43	1.1	0.40	0.9	0.31	1.2	0.51	1.8	0.43	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> Less than .05 percent.

<sup>5</sup> Comprises the Old-Age, Survivors, and Disability Insurance (OASDI) program.

<sup>6</sup> Cost per hour worked is \$0.01 or less.

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 2007**

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 .....	\$37.73	\$25.04	\$12.69	\$2.97	\$0.34	\$4.25	\$2.86	\$2.27
<b>Occupational group</b>								
Management, professional, and related .....	46.21	31.83	14.38	3.36	0.26	4.72	3.41	2.64
Professional and related .....	45.49	31.51	13.98	3.08	0.24	4.71	3.38	2.57
Teachers <sup>1</sup> .....	51.80	36.87	14.92	2.77	0.14	5.24	3.96	2.81
Primary, secondary, and special education school teachers .....	50.60	35.94	14.66	2.47	0.15	5.56	3.85	2.63
Sales and office .....	25.93	16.03	9.90	2.40	0.20	3.86	1.80	1.64
Office and administrative support .....	26.11	16.09	10.02	2.43	0.20	3.92	1.83	1.64
Service .....	27.57	16.72	10.86	2.53	0.54	3.44	2.55	1.79
<b>Industry group</b>								
Education and health services .....	39.95	27.44	12.52	2.75	0.21	4.43	2.86	2.27
Educational services .....	40.30	27.81	12.49	2.59	0.15	4.52	2.99	2.25
Elementary and secondary schools .....	40.04	27.68	12.36	2.24	0.15	4.74	3.06	2.18
Junior colleges, colleges, and universities .....	41.57	28.53	13.05	3.72	0.15	3.84	2.82	2.52
Health care and social assistance .....	37.60	24.93	12.67	3.83	0.63	3.82	2.00	2.40
Hospitals .....	34.48	22.26	12.21	3.44	0.74	3.93	1.85	2.26
Public administration .....	35.29	21.78	13.51	3.46	0.54	4.10	3.11	2.28
Percent of total compensation								
State and local government workers .....	100.0	66.4	33.6	7.9	0.9	11.3	7.6	6.0
<b>Occupational group</b>								
Management, professional, and related .....	100.0	68.9	31.1	7.3	0.6	10.2	7.4	5.7
Professional and related .....	100.0	69.3	30.7	6.8	0.5	10.4	7.4	5.7
Teachers <sup>1</sup> .....	100.0	71.2	28.8	5.3	0.3	10.1	7.6	5.4
Primary, secondary, and special education school teachers .....	100.0	71.0	29.0	4.9	0.3	11.0	7.6	5.2
Sales and office .....	100.0	61.8	38.2	9.2	0.8	14.9	6.9	6.3
Office and administrative support .....	100.0	61.6	38.4	9.3	0.8	15.0	7.0	6.3
Service .....	100.0	60.6	39.4	9.2	2.0	12.5	9.2	6.5
<b>Industry group</b>								
Education and health services .....	100.0	68.7	31.3	6.9	0.5	11.1	7.2	5.7
Educational services .....	100.0	69.0	31.0	6.4	0.4	11.2	7.4	5.6
Elementary and secondary schools .....	100.0	69.1	30.9	5.6	0.4	11.8	7.6	5.4
Junior colleges, colleges, and universities .....	100.0	68.6	31.4	8.9	0.4	9.2	6.8	6.1
Health care and social assistance .....	100.0	66.3	33.7	10.2	1.7	10.2	5.3	6.4
Hospitals .....	100.0	64.6	35.4	10.0	2.1	11.4	5.4	6.5
Public administration .....	100.0	61.7	38.3	9.8	1.5	11.6	8.8	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 2007**

Compensation component	Occupational group							
	All workers		Management, professional, and related		Sales and office		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$26.42	100.0	\$46.87	100.0	\$20.96	100.0	\$13.17	100.0
Wages and salaries .....	18.67	70.7	33.24	70.9	15.11	72.1	9.87	74.9
Total benefits .....	7.75	29.3	13.63	29.1	5.85	27.9	3.30	25.1
Paid leave .....	1.79	6.8	3.93	8.4	1.33	6.4	0.58	4.4
Vacation .....	0.91	3.5	2.03	4.3	0.65	3.1	0.30	2.3
Holiday .....	0.59	2.2	1.26	2.7	0.45	2.1	0.18	1.4
Sick .....	0.22	0.8	0.50	1.1	0.18	0.9	0.08	0.6
Other .....	0.06	0.2	0.14	0.3	0.05	0.2	0.02	0.1
Supplemental pay .....	0.79	3.0	1.52	3.2	0.51	2.5	0.23	1.8
Overtime and premium <sup>1</sup> .....	0.27	1.0	0.20	0.4	0.15	0.7	0.14	1.0
Shift differentials .....	0.07	0.3	0.14	0.3	0.02	0.1	0.04	0.3
Nonproduction bonuses .....	0.45	1.7	1.18	2.5	0.34	1.6	0.06	0.4
Insurance .....	2.01	7.6	2.97	6.3	1.71	8.2	0.91	6.9
Life .....	0.04	0.2	0.08	0.2	0.03	0.2	( <sup>2</sup> )	( <sup>3</sup> )
Health .....	1.87	7.1	2.70	5.8	1.61	7.7	0.87	6.6
Short-term disability .....	0.06	0.2	0.10	0.2	0.04	0.2	0.02	0.1
Long-term disability .....	0.04	0.1	0.09	0.2	0.03	0.1	( <sup>2</sup> )	( <sup>3</sup> )
Retirement and savings .....	0.95	3.6	1.92	4.1	0.60	2.9	0.21	1.6
Defined benefit .....	0.43	1.6	0.74	1.6	0.21	1.0	0.09	0.7
Defined contribution .....	0.52	2.0	1.18	2.5	0.39	1.9	0.12	0.9
Legally required benefits .....	2.22	8.4	3.29	7.0	1.69	8.1	1.37	10.4
Social Security and Medicare .....	1.56	5.9	2.71	5.8	1.26	6.0	0.87	6.6
Social Security <sup>4</sup> .....	1.25	4.7	2.15	4.6	1.02	4.8	0.70	5.3
Medicare .....	0.31	1.2	0.56	1.2	0.25	1.2	0.16	1.2
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.2	0.04	0.3
State unemployment insurance .....	0.16	0.6	0.17	0.4	0.14	0.7	0.13	1.0
Workers' compensation .....	0.47	1.8	0.38	0.8	0.25	1.2	0.34	2.6

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 2007 — 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 .....	\$29.79	100.0	\$22.73	100.0	\$36.09	100.0	\$25.29	100.0
Wages and salaries .....	20.34	68.3	15.15	66.6	22.34	61.9	18.24	72.1
Total benefits .....	9.44	31.7	7.58	33.4	13.75	38.1	7.05	27.9
Paid leave .....	1.46	4.9	1.38	6.0	2.78	7.7	1.67	6.6
Vacation .....	0.78	2.6	0.71	3.1	1.43	4.0	0.85	3.4
Holiday .....	0.49	1.6	0.49	2.1	0.84	2.3	0.56	2.2
Sick .....	0.13	0.4	0.14	0.6	0.36	1.0	0.20	0.8
Other .....	0.06	0.2	0.04	0.2	0.14	0.4	0.05	0.2
Supplemental pay .....	0.99	3.3	0.82	3.6	1.19	3.3	0.74	2.9
Overtime and premium <sup>1</sup> .....	0.66	2.2	0.50	2.2	0.77	2.1	0.21	0.8
Shift differentials .....	0.05	0.2	0.10	0.4	0.18	0.5	0.06	0.2
Nonproduction bonuses .....	0.28	0.9	0.22	0.9	0.24	0.7	0.47	1.9
Insurance .....	2.44	8.2	2.30	10.1	4.17	11.6	1.76	6.9
Life .....	0.05	0.2	0.04	0.2	0.07	0.2	0.04	0.2
Health .....	2.28	7.7	2.16	9.5	3.90	10.8	1.63	6.5
Short-term disability .....	0.08	0.3	0.07	0.3	0.14	0.4	0.05	0.2
Long-term disability .....	0.02	0.1	0.04	0.2	0.06	0.2	0.04	0.1
Retirement and savings .....	1.44	4.8	0.87	3.8	2.47	6.8	0.78	3.1
Defined benefit .....	0.95	3.2	0.50	2.2	1.78	4.9	0.28	1.1
Defined contribution .....	0.49	1.6	0.37	1.6	0.69	1.9	0.50	2.0
Legally required benefits .....	3.11	10.4	2.22	9.8	3.14	8.7	2.11	8.4
Social Security and Medicare .....	1.72	5.8	1.30	5.7	1.96	5.4	1.51	6.0
Social Security <sup>4</sup> .....	1.40	4.7	1.05	4.6	1.58	4.4	1.21	4.8
Medicare .....	0.33	1.1	0.25	1.1	0.38	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
State unemployment insurance .....	0.20	0.7	0.17	0.7	0.22	0.6	0.15	0.6
Workers' compensation .....	1.16	3.9	0.72	3.1	0.92	2.6	0.42	1.7

<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 2007**

Compensation component	Goods-producing <sup>1</sup>						Service-providing <sup>2</sup>					
	All goods-producing <sup>1</sup>		Construction		Manufacturing		All service-providing <sup>2</sup>		Trade, transportation, and utilities		Information	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$30.94	100.0	\$29.73	100.0	\$31.02	100.0	\$25.30	100.0	\$22.39	100.0	\$39.48	100.0
Wages and salaries .....	20.62	66.7	20.65	69.4	20.36	65.6	18.18	71.9	15.91	71.0	26.96	68.3
Total benefits .....	10.32	33.3	9.09	30.6	10.66	34.4	7.12	28.1	6.48	29.0	12.53	31.7
Paid leave .....	1.97	6.4	1.04	3.5	2.39	7.7	1.74	6.9	1.36	6.1	3.66	9.3
Vacation .....	1.05	3.4	0.58	1.9	1.25	4.0	0.88	3.5	0.70	3.1	1.84	4.6
Holiday .....	0.71	2.3	0.36	1.2	0.86	2.8	0.56	2.2	0.43	1.9	1.08	2.7
Sick .....	0.17	0.5	0.07	0.2	0.21	0.7	0.23	0.9	0.19	0.8	0.44	1.1
Other .....	0.05	0.2	0.02	0.1	0.06	0.2	0.07	0.3	0.04	0.2	0.31	0.8
Supplemental pay .....	1.27	4.1	1.04	3.5	1.33	4.3	0.67	2.6	0.55	2.5	1.09	2.8
Overtime and premium <sup>5</sup> .....	0.56	1.8	0.61	2.1	0.52	1.7	0.20	0.8	0.27	1.2	0.36	0.9
Shift differentials .....	0.10	0.3	( <sup>3</sup> )	( <sup>4</sup> )	0.14	0.4	0.06	0.2	0.03	0.1	0.05	0.1
Nonproduction bonuses .....	0.61	2.0	0.42	1.4	0.67	2.1	0.41	1.6	0.26	1.1	0.68	1.7
Insurance .....	2.82	9.1	2.18	7.3	3.06	9.9	1.81	7.1	1.78	7.9	3.17	8.0
Life .....	0.06	0.2	0.04	0.1	0.06	0.2	0.04	0.1	0.03	0.2	0.05	0.1
Health .....	2.62	8.5	2.06	6.9	2.84	9.2	1.69	6.7	1.68	7.5	2.89	7.3
Short-term disability .....	0.09	0.3	0.07	0.2	0.11	0.3	0.05	0.2	0.04	0.2	0.17	0.4
Long-term disability .....	0.04	0.1	( <sup>3</sup> )	( <sup>4</sup> )	0.05	0.2	0.04	0.1	0.03	0.1	0.07	0.2
Retirement and savings .....	1.43	4.6	1.49	5.0	1.30	4.2	0.84	3.3	0.80	3.6	1.81	4.6
Defined benefit .....	0.82	2.7	0.97	3.3	0.68	2.2	0.34	1.3	0.38	1.7	1.06	2.7
Defined contribution .....	0.61	2.0	0.51	1.7	0.62	2.0	0.50	2.0	0.41	1.8	0.75	1.9
Legally required benefits .....	2.83	9.2	3.34	11.2	2.58	8.3	2.07	8.2	2.00	8.9	2.79	7.1
Social Security and Medicare .....	1.76	5.7	1.71	5.7	1.77	5.7	1.51	6.0	1.32	5.9	2.27	5.8
Social Security <sup>6</sup> .....	1.42	4.6	1.38	4.6	1.42	4.6	1.21	4.8	1.07	4.8	1.82	4.6
Medicare .....	0.34	1.1	0.33	1.1	0.35	1.1	0.30	1.2	0.26	1.2	0.46	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 .....	0.20	0.7	0.25	0.8	0.19	0.6	0.14	0.6	0.14	0.6	0.20	0.5
Workers' compensation .....	0.84	2.7	1.36	4.6	0.59	1.9	0.38	1.5	0.50	2.2	0.29	0.7

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 2007 — 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 .....	\$34.72	100.0	\$31.14	100.0	\$28.67	100.0	\$11.62	100.0	\$22.04	100.0
Wages and salaries .....	23.49	67.6	22.82	73.3	20.66	72.1	9.12	78.4	16.34	74.1
Total benefits .....	11.23	32.4	8.32	26.7	8.01	27.9	2.50	21.6	5.70	25.9
Paid leave .....	2.81	8.1	2.20	7.1	2.16	7.5	0.40	3.4	1.37	6.2
Vacation .....	1.43	4.1	1.11	3.6	1.08	3.8	0.23	2.0	0.64	2.9
Holiday .....	0.89	2.6	0.75	2.4	0.67	2.3	0.12	1.0	0.53	2.4
Sick .....	0.38	1.1	0.28	0.9	0.32	1.1	0.04	0.3	0.16	0.7
Other .....	0.12	0.3	0.07	0.2	0.09	0.3	( <sup>3</sup> )	( <sup>4</sup> )	0.04	0.2
Supplemental pay .....	1.83	5.3	0.84	2.7	0.55	1.9	0.13	1.1	0.47	2.1
Overtime and premium <sup>5</sup> .....	0.13	0.4	0.19	0.6	0.21	0.7	0.08	0.7	0.12	0.5
Shift differentials .....	( <sup>3</sup> )	( <sup>4</sup> )	0.05	0.2	0.20	0.7	( <sup>3</sup> )	( <sup>4</sup> )	( <sup>3</sup> )	( <sup>4</sup> )
Nonproduction bonuses .....	1.69	4.9	0.61	1.9	0.14	0.5	0.05	0.4	0.34	1.6
Insurance .....	2.75	7.9	1.87	6.0	2.13	7.4	0.61	5.3	1.40	6.4
Life .....	0.07	0.2	0.05	0.2	0.03	0.1	( <sup>3</sup> )	( <sup>4</sup> )	0.04	0.2
Health .....	2.54	7.3	1.71	5.5	2.01	7.0	0.59	5.0	1.30	5.9
Short-term disability .....	0.08	0.2	0.06	0.2	0.04	0.1	( <sup>3</sup> )	( <sup>4</sup> )	0.03	0.1
Long-term disability .....	0.06	0.2	0.05	0.2	0.05	0.2	( <sup>3</sup> )	( <sup>4</sup> )	0.03	0.1
Retirement and savings .....	1.51	4.4	0.96	3.1	0.93	3.3	0.11	1.0	0.48	2.2
Defined benefit .....	0.59	1.7	0.38	1.2	0.27	0.9	0.02	0.2	0.14	0.6
Defined contribution .....	0.92	2.6	0.58	1.9	0.67	2.3	0.09	0.8	0.34	1.5
Legally required benefits .....	2.32	6.7	2.44	7.8	2.23	7.8	1.25	10.8	1.98	9.0
Social Security and Medicare .....	1.94	5.6	1.85	5.9	1.71	6.0	0.82	7.1	1.36	6.2
Social Security <sup>6</sup> .....	1.53	4.4	1.47	4.7	1.38	4.8	0.67	5.7	1.10	5.0
Medicare .....	0.41	1.2	0.37	1.2	0.34	1.2	0.16	1.3	0.27	1.2
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.4	0.03	0.1
State unemployment insurance .....	0.15	0.4	0.18	0.6	0.13	0.5	0.12	1.0	0.14	0.6
Workers' compensation .....	0.21	0.6	0.38	1.2	0.36	1.3	0.27	2.3	0.44	2.0

<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.

<sup>3</sup> Cost per hour worked is \$0.01 or less.

<sup>4</sup> Less than .05 percent.

<sup>5</sup> Includes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

<sup>6</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, and area, December 2007**

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 .....	\$30.18	100.0	\$30.38	100.0	\$30.10	100.0	\$23.64	100.0	\$25.19	100.0
Wages and salaries .....	20.99	69.5	21.62	71.2	20.72	68.9	16.99	71.9	18.09	71.8
Total benefits .....	9.20	30.5	8.76	28.8	9.37	31.1	6.65	28.1	7.10	28.2
Paid leave .....	2.26	7.5	2.25	7.4	2.27	7.5	1.49	6.3	1.61	6.4
Vacation .....	1.13	3.7	1.14	3.7	1.13	3.7	0.77	3.2	0.82	3.3
Holiday .....	0.74	2.4	0.77	2.5	0.73	2.4	0.49	2.1	0.52	2.1
Sick .....	0.30	1.0	0.26	0.8	0.31	1.0	0.18	0.8	0.21	0.8
Other .....	0.10	0.3	0.09	0.3	0.11	0.4	0.05	0.2	0.06	0.2
Supplemental pay .....	1.04	3.4	0.86	2.8	1.12	3.7	0.63	2.7	0.63	2.5
Overtime and premium <sup>2</sup> .....	0.29	1.0	0.27	0.9	0.30	1.0	0.25	1.0	0.25	1.0
Shift differentials .....	0.07	0.2	0.05	0.2	0.07	0.2	0.06	0.3	0.07	0.3
Nonproduction bonuses .....	0.68	2.3	0.53	1.8	0.75	2.5	0.32	1.4	0.32	1.3
Insurance .....	2.25	7.5	2.10	6.9	2.31	7.7	1.74	7.3	1.80	7.1
Life .....	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.2	0.05	0.2
Health .....	2.09	6.9	1.97	6.5	2.14	7.1	1.61	6.8	1.66	6.6
Short-term disability .....	0.08	0.3	0.05	0.2	0.09	0.3	0.05	0.2	0.05	0.2
Long-term disability .....	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.2	0.04	0.2
Retirement and savings .....	1.14	3.8	1.05	3.4	1.18	3.9	0.87	3.7	1.04	4.1
Defined benefit .....	0.53	1.7	0.44	1.4	0.57	1.9	0.36	1.5	0.43	1.7
Defined contribution .....	0.61	2.0	0.61	2.0	0.62	2.0	0.51	2.2	0.62	2.5
Legally required benefits .....	2.50	8.3	2.51	8.2	2.50	8.3	1.92	8.1	2.02	8.0
Social Security and Medicare .....	1.77	5.9	1.82	6.0	1.75	5.8	1.41	5.9	1.49	5.9
Social Security <sup>3</sup> .....	1.42	4.7	1.46	4.8	1.40	4.7	1.13	4.8	1.19	4.7
Medicare .....	0.35	1.2	0.36	1.2	0.35	1.2	0.28	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 .....	0.22	0.7	0.22	0.7	0.22	0.7	0.10	0.4	0.10	0.4
Workers' compensation .....	0.48	1.6	0.43	1.4	0.49	1.6	0.38	1.6	0.40	1.6

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, and area, December 2007 — 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 .....	\$20.05	100.0	\$23.09	100.0	\$25.63	100.0	\$26.75	100.0	\$23.18	100.0
Wages and salaries .....	14.31	71.4	16.69	72.2	17.93	69.9	18.63	69.6	16.40	70.7
Total benefits .....	5.74	28.6	6.41	27.8	7.71	30.1	8.12	30.4	6.79	29.3
Paid leave .....	1.19	6.0	1.46	6.3	1.70	6.6	1.79	6.7	1.51	6.5
Vacation .....	0.66	3.3	0.73	3.2	0.89	3.5	0.92	3.4	0.82	3.5
Holiday .....	0.38	1.9	0.50	2.2	0.57	2.2	0.60	2.2	0.49	2.1
Sick .....	0.11	0.6	0.18	0.8	0.19	0.7	0.20	0.7	0.16	0.7
Other .....	0.04	0.2	0.05	0.2	0.06	0.3	0.07	0.3	0.04	0.2
Supplemental pay .....	0.55	2.7	0.68	3.0	0.78	3.0	0.84	3.1	0.63	2.7
Overtime and premium <sup>2</sup> .....	0.22	1.1	0.27	1.2	0.30	1.2	0.31	1.2	0.25	1.1
Shift differentials .....	0.07	0.4	0.06	0.2	0.09	0.3	0.10	0.4	0.07	0.3
Nonproduction bonuses .....	0.26	1.3	0.36	1.6	0.39	1.5	0.43	1.6	0.31	1.4
Insurance .....	1.72	8.6	1.64	7.1	2.15	8.4	2.28	8.5	1.87	8.1
Life .....	0.04	0.2	0.04	0.2	0.04	0.2	0.05	0.2	0.04	0.2
Health .....	1.61	8.0	1.52	6.6	2.00	7.8	2.11	7.9	1.75	7.5
Short-term disability .....	0.04	0.2	0.04	0.2	0.07	0.3	0.07	0.3	0.05	0.2
Long-term disability .....	0.03	0.2	0.04	0.2	0.04	0.2	0.04	0.2	0.03	0.1
Retirement and savings .....	0.57	2.9	0.75	3.2	0.93	3.6	0.99	3.7	0.79	3.4
Defined benefit .....	0.22	1.1	0.32	1.4	0.46	1.8	0.51	1.9	0.36	1.5
Defined contribution .....	0.35	1.8	0.42	1.8	0.47	1.8	0.48	1.8	0.43	1.9
Legally required benefits .....	1.70	8.5	1.87	8.1	2.15	8.4	2.23	8.3	1.98	8.5
Social Security and Medicare .....	1.22	6.1	1.38	6.0	1.51	5.9	1.57	5.9	1.39	6.0
Social Security <sup>3</sup> .....	0.99	4.9	1.10	4.8	1.22	4.7	1.26	4.7	1.12	4.8
Medicare .....	0.24	1.2	0.27	1.2	0.30	1.2	0.31	1.2	0.27	1.2
Federal unemployment insurance .....	0.03	0.2	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.08	0.4	0.10	0.5	0.16	0.6	0.17	0.6	0.14	0.6
Workers' compensation .....	0.37	1.8	0.36	1.6	0.44	1.7	0.45	1.7	0.42	1.8

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, and area, December 2007 — Continued**

Compensation component	Census region and division <sup>1</sup>						Area			
	West		West divisions				Metropolitan area		Nonmetropolitan area	
	Cost	Percent	Mountain		Pacific		Cost	Percent	Cost	Percent
			Cost	Percent	Cost	Percent				
Total compensation .....	\$28.27	100.0	\$24.21	100.0	\$29.99	100.0	\$27.69	100.0	\$19.49	100.0
Wages and salaries .....	20.05	70.9	17.44	72.0	21.16	70.6	19.55	70.6	13.83	71.0
Total benefits .....	8.22	29.1	6.78	28.0	8.83	29.4	8.14	29.4	5.66	29.0
Paid leave .....	1.90	6.7	1.47	6.1	2.09	7.0	1.91	6.9	1.10	5.6
Vacation .....	0.98	3.5	0.77	3.2	1.07	3.6	0.98	3.5	0.58	3.0
Holiday .....	0.62	2.2	0.49	2.0	0.68	2.3	0.63	2.3	0.37	1.9
Sick .....	0.25	0.9	0.18	0.7	0.28	0.9	0.24	0.9	0.11	0.6
Other .....	0.04	0.2	0.03	0.1	0.05	0.2	0.07	0.2	0.04	0.2
Supplemental pay .....	0.80	2.8	0.76	3.1	0.82	2.7	0.82	3.0	0.58	3.0
Overtime and premium <sup>2</sup> .....	0.26	0.9	0.23	1.0	0.27	0.9	0.27	1.0	0.29	1.5
Shift differentials .....	0.06	0.2	0.05	0.2	0.06	0.2	0.07	0.3	0.06	0.3
Nonproduction bonuses .....	0.49	1.7	0.47	2.0	0.49	1.6	0.49	1.8	0.23	1.2
Insurance .....	2.05	7.2	1.75	7.2	2.17	7.2	2.08	7.5	1.61	8.3
Life .....	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.2	0.04	0.2
Health .....	1.93	6.8	1.65	6.8	2.05	6.8	1.94	7.0	1.52	7.8
Short-term disability .....	0.04	0.1	0.03	0.1	0.04	0.1	0.06	0.2	0.04	0.2
Long-term disability .....	0.04	0.1	0.03	0.1	0.04	0.1	0.04	0.2	0.02	0.1
Retirement and savings .....	0.93	3.3	0.71	2.9	1.03	3.4	1.02	3.7	0.60	3.1
Defined benefit .....	0.43	1.5	0.27	1.1	0.49	1.6	0.46	1.7	0.27	1.4
Defined contribution .....	0.51	1.8	0.44	1.8	0.53	1.8	0.56	2.0	0.33	1.7
Legally required benefits .....	2.53	9.0	2.09	8.6	2.72	9.1	2.30	8.3	1.77	9.1
Social Security and Medicare .....	1.67	5.9	1.46	6.0	1.76	5.9	1.63	5.9	1.18	6.1
Social Security <sup>3</sup> .....	1.34	4.7	1.17	4.8	1.41	4.7	1.31	4.7	0.96	4.9
Medicare .....	0.33	1.2	0.29	1.2	0.35	1.2	0.32	1.2	0.23	1.2
Federal unemployment insurance .....	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.2
State unemployment insurance .....	0.18	0.7	0.12	0.5	0.21	0.7	0.16	0.6	0.12	0.6
Workers' compensation .....	0.64	2.3	0.47	2.0	0.72	2.4	0.48	1.7	0.43	2.2

<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 2007**

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 .....	\$22.03	100.0	\$21.65	100.0	\$23.12	100.0	\$31.13	100.0	\$26.40	100.0	\$37.00	100.0
Wages and salaries .....	16.27	73.9	16.13	74.5	16.69	72.2	21.24	68.2	18.41	69.7	24.74	66.9
Total benefits .....	5.76	26.1	5.52	25.5	6.43	27.8	9.90	31.8	7.99	30.3	12.26	33.1
Paid leave .....	1.18	5.4	1.14	5.2	1.32	5.7	2.43	7.8	1.81	6.9	3.20	8.6
Vacation .....	0.59	2.7	0.57	2.6	0.66	2.9	1.26	4.0	0.92	3.5	1.68	4.5
Holiday .....	0.42	1.9	0.40	1.9	0.45	2.0	0.77	2.5	0.61	2.3	0.97	2.6
Sick .....	0.14	0.6	0.13	0.6	0.16	0.7	0.31	1.0	0.22	0.8	0.42	1.1
Other .....	0.03	0.2	0.03	0.1	0.04	0.2	0.09	0.3	0.06	0.2	0.13	0.4
Supplemental pay .....	0.58	2.7	0.57	2.7	0.62	2.7	1.00	3.2	0.79	3.0	1.27	3.4
Overtime and premium <sup>1</sup> .....	0.20	0.9	0.18	0.8	0.26	1.1	0.35	1.1	0.31	1.2	0.39	1.0
Shift differentials .....	0.02	0.1	( <sup>2</sup> )	( <sup>3</sup> )	0.04	0.2	0.12	0.4	0.07	0.3	0.18	0.5
Nonproduction bonuses .....	0.36	1.7	0.38	1.8	0.31	1.3	0.53	1.7	0.40	1.5	0.70	1.9
Insurance .....	1.42	6.4	1.32	6.1	1.69	7.3	2.64	8.5	2.20	8.3	3.19	8.6
Life .....	0.03	0.1	0.03	0.1	0.04	0.2	0.05	0.2	0.04	0.2	0.07	0.2
Health .....	1.33	6.0	1.25	5.8	1.58	6.8	2.45	7.9	2.05	7.8	2.94	7.9
Short-term disability .....	0.03	0.1	0.03	0.1	0.04	0.2	0.08	0.3	0.06	0.2	0.10	0.3
Long-term disability .....	0.02	0.1	0.02	0.1	0.03	0.1	0.06	0.2	0.04	0.1	0.08	0.2
Retirement and savings .....	0.56	2.5	0.51	2.4	0.68	3.0	1.38	4.4	0.96	3.6	1.89	5.1
Defined benefit .....	0.19	0.9	0.15	0.7	0.31	1.3	0.69	2.2	0.45	1.7	0.98	2.7
Defined contribution .....	0.36	1.7	0.36	1.7	0.37	1.6	0.69	2.2	0.51	1.9	0.91	2.5
Legally required benefits .....	2.01	9.1	1.98	9.1	2.12	9.2	2.45	7.9	2.23	8.4	2.72	7.3
Social Security and Medicare .....	1.34	6.1	1.32	6.1	1.40	6.0	1.80	5.8	1.54	5.8	2.12	5.7
Social Security <sup>4</sup> .....	1.08	4.9	1.06	4.9	1.12	4.9	1.44	4.6	1.24	4.7	1.69	4.6
Medicare .....	0.26	1.2	0.26	1.2	0.27	1.2	0.36	1.1	0.30	1.1	0.42	1.1
Federal unemployment insurance .....	0.04	0.2	0.04	0.2	0.04	0.2	0.03	0.1	0.03	0.1	0.03	0.1
State unemployment insurance .....	0.16	0.7	0.15	0.7	0.16	0.7	0.16	0.5	0.16	0.6	0.14	0.4
Workers' compensation .....	0.48	2.2	0.46	2.1	0.53	2.3	0.46	1.5	0.49	1.9	0.43	1.2

<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 2007**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
<b>All workers in private industry</b> .....	\$26.42	\$18.67	\$7.75	\$1.79	\$0.79	\$2.01	\$0.95	\$2.22
Management, professional, and related .....	46.87	33.24	13.63	3.93	1.52	2.97	1.92	3.29
Management, business, and financial .....	52.14	36.24	15.90	4.66	2.22	3.30	2.24	3.49
Professional and related .....	44.25	31.75	12.50	3.56	1.18	2.80	1.77	3.19
Sales and office .....	20.96	15.11	5.85	1.33	0.51	1.71	0.60	1.69
Sales and related .....	20.05	15.11	4.94	1.07	0.54	1.19	0.47	1.67
Office and administrative support .....	21.59	15.12	6.48	1.51	0.50	2.07	0.70	1.70
Service .....	13.17	9.87	3.30	0.58	0.23	0.91	0.21	1.37
Natural resources, construction, and maintenance .....	29.79	20.34	9.44	1.46	0.99	2.44	1.44	3.11
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	29.84	20.33	9.51	1.05	1.01	2.40	1.66	3.40
Installation, maintenance, and repair .....	29.73	20.36	9.37	1.96	0.97	2.49	1.18	2.75
Production, transportation, and material moving .....	22.73	15.15	7.58	1.38	0.82	2.30	0.87	2.22
Production .....	23.24	15.32	7.92	1.51	0.98	2.50	0.75	2.18
Transportation and material moving .....	22.22	14.98	7.24	1.23	0.65	2.10	1.00	2.26
<b>All workers, goods-producing industries<sup>2</sup></b> .....	30.94	20.62	10.32	1.97	1.27	2.82	1.43	2.83
Management, professional, and related .....	53.63	36.05	17.58	4.74	2.40	3.83	2.91	3.70
Sales and office .....	26.61	18.51	8.10	1.80	0.87	2.36	0.95	2.12
Natural resources, construction, and maintenance .....	30.50	20.63	9.87	1.19	1.12	2.51	1.66	3.40
Production, transportation, and material moving .....	24.53	15.83	8.70	1.62	1.08	2.82	0.86	2.32
<b>All workers, service-providing industries<sup>3</sup></b> .....	25.30	18.18	7.12	1.74	0.67	1.81	0.84	2.07
Management, professional, and related .....	45.83	32.81	13.02	3.80	1.38	2.83	1.77	3.22
Sales and office .....	20.52	14.85	5.67	1.30	0.49	1.66	0.58	1.66
Service .....	13.09	9.83	3.26	0.57	0.23	0.90	0.20	1.36
Natural resources, construction, and maintenance .....	28.67	19.90	8.77	1.88	0.80	2.33	1.10	2.65
Production, transportation, and material moving .....	21.14	14.55	6.59	1.16	0.58	1.84	0.88	2.13
Percent of total compensation								
<b>All workers in private industry</b> .....	100.0	70.7	29.3	6.8	3.0	7.6	3.6	8.4
Management, professional, and related .....	100.0	70.9	29.1	8.4	3.2	6.3	4.1	7.0
Management, business, and financial .....	100.0	69.5	30.5	8.9	4.2	6.3	4.3	6.7
Professional and related .....	100.0	71.8	28.2	8.1	2.7	6.3	4.0	7.2
Sales and office .....	100.0	72.1	27.9	6.4	2.5	8.2	2.9	8.1
Sales and related .....	100.0	75.4	24.6	5.4	2.7	6.0	2.3	8.3
Office and administrative support .....	100.0	70.0	30.0	7.0	2.3	9.6	3.2	7.9
Service .....	100.0	74.9	25.1	4.4	1.8	6.9	1.6	10.4
Natural resources, construction, and maintenance .....	100.0	68.3	31.7	4.9	3.3	8.2	4.8	10.4
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	100.0	68.1	31.9	3.5	3.4	8.0	5.6	11.4
Installation, maintenance, and repair .....	100.0	68.5	31.5	6.6	3.3	8.4	4.0	9.3
Production, transportation, and material moving .....	100.0	66.6	33.4	6.0	3.6	10.1	3.8	9.8
Production .....	100.0	65.9	34.1	6.5	4.2	10.7	3.2	9.4
Transportation and material moving .....	100.0	67.4	32.6	5.6	2.9	9.5	4.5	10.2
<b>All workers, goods-producing industries<sup>2</sup></b> .....	100.0	66.7	33.3	6.4	4.1	9.1	4.6	9.2
Management, professional, and related .....	100.0	67.2	32.8	8.8	4.5	7.1	5.4	6.9
Sales and office .....	100.0	69.5	30.5	6.7	3.3	8.9	3.6	8.0
Natural resources, construction, and maintenance .....	100.0	67.6	32.4	3.9	3.7	8.2	5.5	11.1
Production, transportation, and material moving .....	100.0	64.5	35.5	6.6	4.4	11.5	3.5	9.4
<b>All workers, service-providing industries<sup>3</sup></b> .....	100.0	71.9	28.1	6.9	2.6	7.1	3.3	8.2
Management, professional, and related .....	100.0	71.6	28.4	8.3	3.0	6.2	3.9	7.0
Sales and office .....	100.0	72.4	27.6	6.3	2.4	8.1	2.8	8.1
Service .....	100.0	75.1	24.9	4.4	1.7	6.8	1.6	10.4
Natural resources, construction, and maintenance .....	100.0	69.4	30.6	6.6	2.8	8.1	3.8	9.3
Production, transportation, and material moving .....	100.0	68.8	31.2	5.5	2.8	8.7	4.2	10.1

<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 2007**

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> .....	\$30.94	\$20.62	\$10.32	\$1.97	\$1.27	\$2.82	\$1.43	\$2.83
Construction .....	29.73	20.65	9.09	1.04	1.04	2.18	1.49	3.34
Manufacturing .....	31.02	20.36	10.66	2.39	1.33	3.06	1.30	2.58
Aircraft manufacturing <sup>2</sup> .....	55.40	35.17	20.23	5.28	3.00	4.93	3.14	3.88
<b>All workers, service-providing industries<sup>3</sup></b> .....	25.30	18.18	7.12	1.74	0.67	1.81	0.84	2.07
Trade, transportation, and utilities .....	22.39	15.91	6.48	1.36	0.55	1.78	0.80	2.00
Wholesale trade .....	28.78	20.19	8.58	1.92	0.93	2.45	0.91	2.38
Retail trade .....	16.43	12.40	4.03	0.78	0.31	1.04	0.35	1.54
Transportation and warehousing .....	32.20	21.10	11.10	2.31	0.76	3.23	1.85	2.96
Utilities .....	48.51	30.48	18.03	4.55	1.86	4.32	3.75	3.55
Information .....	39.48	26.96	12.53	3.66	1.09	3.17	1.81	2.79
Financial activities .....	34.72	23.49	11.23	2.81	1.83	2.75	1.51	2.32
Finance and insurance .....	38.04	25.46	12.58	3.18	2.17	3.00	1.82	2.41
Credit intermediation and related activities .....	33.16	22.44	10.72	2.80	1.43	2.78	1.58	2.13
Insurance carriers and related activities .....	37.14	25.03	12.11	3.10	1.45	3.13	1.93	2.50
Real estate and rental and leasing .....	23.35	16.72	6.63	1.55	0.66	1.91	0.47	2.04
Professional and business services .....	31.14	22.82	8.32	2.20	0.84	1.87	0.96	2.44
Professional and technical services .....	42.92	31.14	11.78	3.51	1.24	2.67	1.36	2.99
Administrative and waste services .....	19.08	14.55	4.53	0.82	0.45	0.99	0.41	1.86
Education and health services .....	28.67	20.66	8.01	2.16	0.55	2.13	0.93	2.23
Educational services .....	37.23	27.58	9.65	2.57	0.14	2.64	1.56	2.75
Junior colleges, colleges, and universities .....	43.95	31.72	12.23	3.50	0.15	3.31	2.25	3.02
Health care and social assistance .....	27.33	19.57	7.75	2.10	0.61	2.05	0.84	2.15
Leisure and hospitality .....	11.62	9.12	2.50	0.40	0.13	0.61	0.11	1.25
Accommodation and food services .....	10.92	8.57	2.35	0.35	0.11	0.58	0.10	1.20
Other services .....	22.04	16.34	5.70	1.37	0.47	1.40	0.48	1.98
Percent of total compensation								
<b>All workers, goods-producing industries<sup>1</sup></b> .....	100.0	66.7	33.3	6.4	4.1	9.1	4.6	9.2
Construction .....	100.0	69.4	30.6	3.5	3.5	7.3	5.0	11.2
Manufacturing .....	100.0	65.6	34.4	7.7	4.3	9.9	4.2	8.3
Aircraft manufacturing <sup>2</sup> .....	100.0	63.5	36.5	9.5	5.4	8.9	5.7	7.0
<b>All workers, service-providing industries<sup>3</sup></b> .....	100.0	71.9	28.1	6.9	2.6	7.1	3.3	8.2
Trade, transportation, and utilities .....	100.0	71.0	29.0	6.1	2.5	7.9	3.6	8.9
Wholesale trade .....	100.0	70.2	29.8	6.7	3.2	8.5	3.1	8.3
Retail trade .....	100.0	75.5	24.5	4.7	1.9	6.4	2.1	9.4
Transportation and warehousing .....	100.0	65.5	34.5	7.2	2.4	10.0	5.7	9.2
Utilities .....	100.0	62.8	37.2	9.4	3.8	8.9	7.7	7.3
Information .....	100.0	68.3	31.7	9.3	2.8	8.0	4.6	7.1
Financial activities .....	100.0	67.6	32.4	8.1	5.3	7.9	4.4	6.7
Finance and insurance .....	100.0	66.9	33.1	8.4	5.7	7.9	4.8	6.3
Credit intermediation and related activities .....	100.0	67.7	32.3	8.4	4.3	8.4	4.8	6.4
Insurance carriers and related activities .....	100.0	67.4	32.6	8.3	3.9	8.4	5.2	6.7
Real estate and rental and leasing .....	100.0	71.6	28.4	6.6	2.8	8.2	2.0	8.7
Professional and business services .....	100.0	73.3	26.7	7.1	2.7	6.0	3.1	7.8
Professional and technical services .....	100.0	72.5	27.5	8.2	2.9	6.2	3.2	7.0
Administrative and waste services .....	100.0	76.2	23.8	4.3	2.4	5.2	2.1	9.7
Education and health services .....	100.0	72.1	27.9	7.5	1.9	7.4	3.3	7.8
Educational services .....	100.0	74.1	25.9	6.9	0.4	7.1	4.2	7.4
Junior colleges, colleges, and universities .....	100.0	72.2	27.8	8.0	0.3	7.5	5.1	6.9
Health care and social assistance .....	100.0	71.6	28.4	7.7	2.2	7.5	3.1	7.9
Leisure and hospitality .....	100.0	78.4	21.6	3.4	1.1	5.3	1.0	10.8
Accommodation and food services .....	100.0	78.5	21.5	3.2	1.0	5.3	0.9	11.0
Other services .....	100.0	74.1	25.9	6.2	2.1	6.4	2.2	9.0

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

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

<sup>3</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies

and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; and other services, except public administration.

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 2007**

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> .....	\$29.99	\$20.86	\$9.13	\$2.18	\$0.95	\$2.40	\$1.17	\$2.42
Management, professional, and related .....	48.28	33.96	14.32	4.20	1.60	3.13	2.08	3.31
Management, business, and financial .....	52.52	36.44	16.08	4.74	2.25	3.33	2.27	3.50
Professional and related .....	45.82	32.52	13.30	3.89	1.22	3.02	1.97	3.20
Sales and office .....	24.05	17.03	7.01	1.69	0.66	2.09	0.75	1.83
Sales and related .....	26.37	19.49	6.88	1.66	0.83	1.71	0.69	2.00
Office and administrative support .....	22.87	15.78	7.08	1.70	0.57	2.29	0.78	1.75
Service .....	15.65	11.17	4.48	0.90	0.35	1.42	0.32	1.49
Natural resources, construction, and maintenance .....	30.16	20.51	9.65	1.50	1.02	2.50	1.50	3.13
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	30.04	20.41	9.63	1.06	1.03	2.43	1.71	3.40
Installation, maintenance, and repair .....	30.32	20.64	9.68	2.04	1.02	2.59	1.24	2.79
Production, transportation, and material moving .....	24.33	16.07	8.26	1.56	0.91	2.51	0.96	2.32
Production .....	23.87	15.62	8.25	1.59	1.03	2.63	0.79	2.21
Transportation and material moving .....	24.91	16.65	8.26	1.51	0.77	2.34	1.18	2.45
<b>All part-time workers in private industry</b> .....	14.67	11.45	3.21	0.48	0.23	0.72	0.24	1.55
Management, professional, and related .....	35.91	27.69	8.22	1.79	0.93	1.67	0.71	3.13
Professional and related .....	35.95	27.70	8.25	1.83	0.93	1.64	0.69	3.15
Sales and office .....	12.90	10.11	2.80	0.40	0.14	0.71	0.23	1.31
Sales and related .....	10.82	8.72	2.10	0.22	0.11	0.44	0.15	1.18
Office and administrative support .....	16.05	12.21	3.84	0.67	0.20	1.11	0.35	1.50
Service .....	10.28	8.35	1.93	0.21	0.10	0.31	0.08	1.24
Production, transportation, and material moving .....	14.09	10.14	3.95	0.40	0.29	1.19	0.37	1.69
Transportation and material moving .....	14.33	10.07	4.27	0.42	0.30	1.40	0.44	1.70
Percent of total compensation								
<b>All full-time workers in private industry</b> .....	100.0	69.6	30.4	7.3	3.2	8.0	3.9	8.1
Management, professional, and related .....	100.0	70.3	29.7	8.7	3.3	6.5	4.3	6.9
Management, business, and financial .....	100.0	69.4	30.6	9.0	4.3	6.3	4.3	6.7
Professional and related .....	100.0	71.0	29.0	8.5	2.7	6.6	4.3	7.0
Sales and office .....	100.0	70.8	29.2	7.0	2.7	8.7	3.1	7.6
Sales and related .....	100.0	73.9	26.1	6.3	3.1	6.5	2.6	7.6
Office and administrative support .....	100.0	69.0	31.0	7.4	2.5	10.0	3.4	7.6
Service .....	100.0	71.4	28.6	5.7	2.2	9.1	2.1	9.5
Natural resources, construction, and maintenance .....	100.0	68.0	32.0	5.0	3.4	8.3	5.0	10.4
Construction, extraction, farming, fishing, and forestry <sup>1</sup> .....	100.0	67.9	32.1	3.5	3.4	8.1	5.7	11.3
Installation, maintenance, and repair .....	100.0	68.1	31.9	6.7	3.3	8.6	4.1	9.2
Production, transportation, and material moving .....	100.0	66.1	33.9	6.4	3.8	10.3	4.0	9.5
Production .....	100.0	65.4	34.6	6.7	4.3	11.0	3.3	9.3
Transportation and material moving .....	100.0	66.8	33.2	6.1	3.1	9.4	4.8	9.8
<b>All part-time workers in private industry</b> .....	100.0	78.1	21.9	3.3	1.6	4.9	1.6	10.6
Management, professional, and related .....	100.0	77.1	22.9	5.0	2.6	4.6	2.0	8.7
Professional and related .....	100.0	77.1	22.9	5.1	2.6	4.6	1.9	8.8
Sales and office .....	100.0	78.3	21.7	3.1	1.1	5.5	1.8	10.2
Sales and related .....	100.0	80.6	19.4	2.0	1.0	4.1	1.4	10.9
Office and administrative support .....	100.0	76.1	23.9	4.2	1.2	6.9	2.2	9.4
Service .....	100.0	81.2	18.8	2.0	0.9	3.0	0.7	12.0
Production, transportation, and material moving .....	100.0	72.0	28.0	2.8	2.1	8.5	2.7	12.0
Transportation and material moving .....	100.0	70.2	29.8	2.9	2.1	9.8	3.1	11.9

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

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

**Table 12. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry workers, by industry group and full-time and part-time status, December 2007**

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> .....	\$29.99	\$20.86	\$9.13	\$2.18	\$0.95	\$2.40	\$1.17	\$2.42
Goods-producing <sup>1</sup> .....	31.33	20.81	10.52	2.02	1.30	2.89	1.46	2.85
Construction .....	30.01	20.73	9.28	1.07	1.07	2.25	1.53	3.36
Manufacturing .....	31.46	20.60	10.86	2.44	1.36	3.13	1.33	2.60
Service-providing <sup>2</sup> .....	29.53	20.87	8.66	2.24	0.84	2.24	1.07	2.28
Trade, transportation, and utilities .....	26.72	18.73	7.99	1.82	0.72	2.17	1.02	2.27
Information .....	42.10	28.53	13.57	3.90	1.21	3.52	2.03	2.91
Financial activities .....	37.15	24.98	12.17	3.10	2.03	2.95	1.66	2.44
Professional and business services .....	34.74	25.17	9.57	2.65	0.94	2.19	1.17	2.61
Education and health services .....	30.20	21.46	8.75	2.46	0.59	2.38	1.08	2.24
Leisure and hospitality .....	14.37	10.75	3.62	0.74	0.21	1.10	0.19	1.37
Other services .....	25.31	18.20	7.10	1.79	0.63	1.86	0.65	2.17
<b>All part-time workers in private industry</b> .....	14.67	11.45	3.21	0.48	0.23	0.72	0.24	1.55
Service-providing <sup>2</sup> .....	14.58	11.38	3.20	0.48	0.23	0.72	0.24	1.53
Trade, transportation, and utilities .....	12.75	9.63	3.12	0.35	0.18	0.89	0.30	1.40
Professional and business services .....	16.23	13.08	3.15	0.35	0.46	0.53	0.10	1.71
Education and health services .....	24.11	18.29	5.82	1.28	0.43	1.39	0.51	2.21
Leisure and hospitality .....	8.94	7.52	1.42	0.07	0.05	0.13	0.03	1.14
Percent of total compensation								
<b>All full-time workers in private industry</b> .....	100.0	69.6	30.4	7.3	3.2	8.0	3.9	8.1
Goods-producing <sup>1</sup> .....	100.0	66.4	33.6	6.5	4.1	9.2	4.7	9.1
Construction .....	100.0	69.1	30.9	3.6	3.6	7.5	5.1	11.2
Manufacturing .....	100.0	65.5	34.5	7.8	4.3	10.0	4.2	8.3
Service-providing <sup>2</sup> .....	100.0	70.7	29.3	7.6	2.8	7.6	3.6	7.7
Trade, transportation, and utilities .....	100.0	70.1	29.9	6.8	2.7	8.1	3.8	8.5
Information .....	100.0	67.8	32.2	9.3	2.9	8.4	4.8	6.9
Financial activities .....	100.0	67.2	32.8	8.3	5.5	7.9	4.5	6.6
Professional and business services .....	100.0	72.5	27.5	7.6	2.7	6.3	3.4	7.5
Education and health services .....	100.0	71.0	29.0	8.1	1.9	7.9	3.6	7.4
Leisure and hospitality .....	100.0	74.8	25.2	5.2	1.5	7.7	1.3	9.5
Other services .....	100.0	71.9	28.1	7.1	2.5	7.3	2.6	8.6
<b>All part-time workers in private industry</b> .....	100.0	78.1	21.9	3.3	1.6	4.9	1.6	10.6
Service-providing <sup>2</sup> .....	100.0	78.0	22.0	3.3	1.6	5.0	1.6	10.5
Trade, transportation, and utilities .....	100.0	75.5	24.5	2.7	1.4	7.0	2.4	11.0
Professional and business services .....	100.0	80.6	19.4	2.1	2.9	3.3	0.6	10.5
Education and health services .....	100.0	75.9	24.1	5.3	1.8	5.8	2.1	9.2
Leisure and hospitality .....	100.0	84.1	15.9	0.8	0.6	1.5	0.3	12.7

<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 2007**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
<b>Cost per hour worked</b>								
<b>All workers, goods-producing industries<sup>1</sup> ..</b>	\$30.94	\$20.62	\$10.32	\$1.97	\$1.27	\$2.82	\$1.43	\$2.83
1-99 workers .....	26.42	18.47	7.95	1.16	1.05	2.04	0.93	2.77
1-49 workers .....	25.61	18.17	7.44	1.06	1.07	1.80	0.74	2.77
50-99 workers .....	28.42	19.20	9.21	1.41	0.99	2.63	1.41	2.78
100 workers or more .....	34.84	22.48	12.36	2.67	1.46	3.49	1.86	2.89
100-499 workers .....	29.34	19.31	10.03	1.85	1.11	3.02	1.41	2.64
500 workers or more .....	42.21	26.73	15.48	3.77	1.93	4.11	2.46	3.21
Union .....	38.76	23.17	15.59	2.44	1.64	4.82	3.07	3.62
Nonunion .....	29.08	20.01	9.06	1.86	1.18	2.34	1.04	2.65
<b>All workers, service-providing industries<sup>2</sup> ..</b>	25.30	18.18	7.12	1.74	0.67	1.81	0.84	2.07
1-99 workers .....	21.08	15.80	5.28	1.19	0.49	1.28	0.48	1.85
1-49 workers .....	20.83	15.71	5.13	1.15	0.47	1.22	0.47	1.81
50-99 workers .....	21.82	16.07	5.75	1.30	0.52	1.46	0.51	1.95
100 workers or more .....	30.08	20.88	9.20	2.36	0.87	2.40	1.24	2.32
100-499 workers .....	25.53	18.14	7.38	1.80	0.69	1.96	0.83	2.11
500 workers or more .....	35.61	24.21	11.40	3.04	1.09	2.94	1.74	2.58
Union .....	34.55	21.85	12.69	2.97	0.93	3.80	2.13	2.86
Nonunion .....	24.47	17.85	6.62	1.63	0.64	1.63	0.72	2.00
<b>Percent of total compensation</b>								
<b>All workers, goods-producing industries<sup>1</sup> ..</b>	100.0	66.7	33.3	6.4	4.1	9.1	4.6	9.2
1-99 workers .....	100.0	69.9	30.1	4.4	4.0	7.7	3.5	10.5
1-49 workers .....	100.0	71.0	29.0	4.1	4.2	7.0	2.9	10.8
50-99 workers .....	100.0	67.6	32.4	5.0	3.5	9.2	4.9	9.8
100 workers or more .....	100.0	64.5	35.5	7.7	4.2	10.0	5.3	8.3
100-499 workers .....	100.0	65.8	34.2	6.3	3.8	10.3	4.8	9.0
500 workers or more .....	100.0	63.3	36.7	8.9	4.6	9.7	5.8	7.6
Union .....	100.0	59.8	40.2	6.3	4.2	12.4	7.9	9.3
Nonunion .....	100.0	68.8	31.2	6.4	4.1	8.0	3.6	9.1
<b>All workers, service-providing industries<sup>2</sup> ..</b>	100.0	71.9	28.1	6.9	2.6	7.1	3.3	8.2
1-99 workers .....	100.0	74.9	25.1	5.6	2.3	6.1	2.3	8.8
1-49 workers .....	100.0	75.4	24.6	5.5	2.3	5.9	2.2	8.7
50-99 workers .....	100.0	73.7	26.3	6.0	2.4	6.7	2.3	9.0
100 workers or more .....	100.0	69.4	30.6	7.9	2.9	8.0	4.1	7.7
100-499 workers .....	100.0	71.1	28.9	7.1	2.7	7.7	3.2	8.2
500 workers or more .....	100.0	68.0	32.0	8.5	3.1	8.3	4.9	7.3
Union .....	100.0	63.3	36.7	8.6	2.7	11.0	6.2	8.3
Nonunion .....	100.0	73.0	27.0	6.7	2.6	6.7	2.9	8.2

<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 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 2007**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
<b>Cost per hour worked</b>								
<b>Health care and social assistance</b> .....	\$27.33	\$19.57	\$7.75	\$2.10	\$0.61	\$2.05	\$0.84	\$2.15
Management, professional, and related .....	39.37	28.44	10.93	3.22	0.91	2.54	1.33	2.93
Registered nurses .....	43.66	30.78	12.89	3.68	1.57	2.86	1.43	3.35
Sales and office .....	20.57	14.45	6.12	1.55	0.36	1.95	0.62	1.63
Service .....	15.65	11.06	4.59	0.96	0.37	1.49	0.32	1.44
<b>Hospitals</b> .....	33.83	23.11	10.72	2.96	1.08	2.97	1.20	2.50
Management, professional, and related .....	41.82	29.04	12.79	3.80	1.40	3.05	1.47	3.07
Registered nurses .....	45.26	31.20	14.06	4.08	1.88	3.13	1.62	3.36
Service .....	19.44	12.48	6.96	1.39	0.62	2.76	0.66	1.53
<b>Nursing and residential care facilities</b> .....	18.97	13.77	5.20	1.28	0.45	1.38	0.28	1.81
Management, professional, and related .....	29.54	21.69	7.85	2.23	0.72	1.77	0.53	2.61
Service .....	14.43	10.34	4.09	0.86	0.36	1.21	0.18	1.48
<b>Nursing care facilities<sup>1</sup></b> .....	19.74	14.43	5.31	1.34	0.53	1.31	0.28	1.86
Management, professional, and related .....	31.88	23.78	8.10	2.31	0.90	1.55	0.51	2.83
Service .....	14.90	10.67	4.23	0.94	0.41	1.22	0.19	1.48
<b>Percent of total compensation</b>								
<b>Health care and social assistance</b> .....	100.0	71.6	28.4	7.7	2.2	7.5	3.1	7.9
Management, professional, and related .....	100.0	72.2	27.8	8.2	2.3	6.5	3.4	7.4
Registered nurses .....	100.0	70.5	29.5	8.4	3.6	6.5	3.3	7.7
Sales and office .....	100.0	70.2	29.8	7.5	1.8	9.5	3.0	7.9
Service .....	100.0	70.7	29.3	6.2	2.4	9.5	2.1	9.2
<b>Hospitals</b> .....	100.0	68.3	31.7	8.8	3.2	8.8	3.6	7.4
Management, professional, and related .....	100.0	69.4	30.6	9.1	3.4	7.3	3.5	7.4
Registered nurses .....	100.0	68.9	31.1	9.0	4.2	6.9	3.6	7.4
Service .....	100.0	64.2	35.8	7.1	3.2	14.2	3.4	7.9
<b>Nursing and residential care facilities</b> .....	100.0	72.6	27.4	6.7	2.4	7.3	1.5	9.5
Management, professional, and related .....	100.0	73.4	26.6	7.5	2.4	6.0	1.8	8.8
Service .....	100.0	71.7	28.3	6.0	2.5	8.4	1.2	10.2
<b>Nursing care facilities<sup>1</sup></b> .....	100.0	73.1	26.9	6.8	2.7	6.6	1.4	9.4
Management, professional, and related .....	100.0	74.6	25.4	7.2	2.8	4.9	1.6	8.9
Service .....	100.0	71.6	28.4	6.3	2.7	8.2	1.2	10.0

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

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

**TECHNICAL NOTE**

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

Wages and salaries are defined as the hourly straight-time wage rate or, for workers not paid on an hourly basis, straight-time earnings divided by the corresponding hours. Straight-time wage and salary rates are total earnings before payroll deductions and include production bonuses, incentive earnings, commission payments, and cost-of-living adjustments. Not included in straight-time earnings are nonproduction bonuses such as end-of-year payments, shift differentials, and premium pay for overtime and for work on weekends and holidays; these payments are included in the benefits component.

Benefits include: Paid leave—vacations, holidays, sick leave, and other leave; supplemental pay—premium pay for work in addition to the regular work schedule (such as overtime, weekends and holidays), shift differentials, and nonproduction bonuses (such as referral bonuses and attendance bonuses); insurance benefits—life, health, short-term disability, and long-term disability; retirement and savings benefits—defined benefit and defined contribution plans; and legally required benefits—Social Security, Medicare, federal and state unemployment insurance, and workers' compensation.

Employer Costs for Employee Compensation includes data for 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 57,600 occupations selected from a sample of about 12,200 establishments in private industry and approximately 11,900 occupations from a sample of about 2,000 establishments in state and local governments. This quarter, the state and local government sample, which is replaced less frequently than the private industry sample, was replaced in its entirety. As a result of this replacement, the number of state and local government occupations and establishments increased substantially this quarter. The private industry sample is rotated over approximately 5 years, which makes the sample more representative of the economy and reduces respondent burden. Data are collected for the pay period including the 12<sup>th</sup> day of the survey months of March, June, September, and December. The sample is replaced on a cross-area, cross-industry basis.

When respondents do not provide all the data needed, a procedure for assigning missing values is used. This imputation procedure is comparable to that used for the Employment Cost Index (ECI). For a description, see "Accounting for missing data in the Employment Cost Index," in the April 2006 issue of the Monthly Labor Review at <http://www.bls.gov/opub/mlr/2006/04/art4abs.htm>.

The ECEC percent of total compensation estimates are calculated from cost aggregates and then rounded to the published level of precision. This method provides the most precise estimates of the percent of total compensation; however, estimates of the percentage of total compensation calculated from the published cost estimates may differ slightly from those calculated from the unpublished cost aggregates.

Beginning with this release, sample establishments are classified by the industry categories based on the 2007 North American Industry Classification System (NAICS). Prior to this release, the 2002 NAICS classification system was used. Differences between the two NAICS systems did not affect any of the published series. Within a sample establishment, specific job categories are selected and classified into about 800 occupational classifications according to the 2000 Standard Occupational Classification (SOC) system. Individual occupations are combined to represent one of ten intermediate aggregations, such as professional and related occupations, or one of five higher-level aggregations such as management, professional, and related occupations. Both the NAICS and the SOC classification systems are defined by the US Office of Management and Budget (OMB). For more detailed information on NAICS and SOC, including background definitions, see the BLS Web sites: [www.bls.gov/bls/naics.htm](http://www.bls.gov/bls/naics.htm) and [www.bls.gov/soc/home.htm](http://www.bls.gov/soc/home.htm).

The state and local government sample consists of 152 areas that represent the Nation's 361 metropolitan statistical areas and 573 micropolitan statistical areas as defined by OMB in June 2003 and the remaining portions of the 50 states. The private industry sample consists of 151 metropolitan areas and



nonmetropolitan areas that represent the Nation's 326 metropolitan statistical areas as defined by OMB in 1994 and the remaining portions of the 50 states. Metropolitan areas are defined as Metropolitan Statistical Areas (MSAs) or Consolidated Metropolitan Statistical Areas (CMSAs). Nonmetropolitan areas are counties and other geographic designations that do not fit the metropolitan area definition. The private industry sample will begin the conversion to June 2003 OMB area definitions in the future.

Current employment weights are used to calculate cost levels. These weights are derived from two BLS programs: the Quarterly Census of Employment and Wages (QCEW) and the Current Employment Statistics (CES). Combined, these programs provide the appropriate industry coverage and currency of data needed to match the ECEC. For more information on these changes, see "Changes in Calculations for the BLS Employer Costs for Employee Compensation Data, March 2007," at <http://www.bls.gov/ncs/ect/sp/ececcalc.pdf>. In most instances, private industry employment weights used in the ECEC were total employment estimates for 2-digit industry groups, such as utilities (NAICS 22) or wholesale trade (NAICS 42). In a few cases, more detailed private industry employment weights were used. These include 4-digit educational establishments—elementary and secondary schools (6111), junior colleges (6112), and colleges and universities (6113)—as well as the 6-digit aircraft manufacturing industry (336411). For state and local governments, a more aggregated level was used reflecting the level of detail published by the CES program. For both private and government establishments, the employment data were apportioned based on the sampling weights assigned to the Employment Cost Index (ECI) sample.

The ECI, which measures the change in employer costs for employee compensation, is calculated with fixed 2002 employment counts to prevent employment shifts among occupations and industries from influencing the changes. Therefore, changes over time in the Employer Costs for Employee Compensation survey will differ from those in the ECI.

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 2002. These data use the Standard Industrial Classification (SIC) and Census of Population classification systems. The second listing contains data for the March, June, September, and December reference periods from June 2002 to December 2003. These data also are based on the SIC and Census of Population classification systems. The final listing includes data for March 2004 to the current reference period. These are based on the NAICS and SOC classification systems. Also, data and related articles are included in the bulletin, Employer Costs for Employee Compensation, 1986-99 (Bulletin 2526), available upon request by calling (202) 691-6199 or by email to: [NCSinfo@bls.gov](mailto:NCSinfo@bls.gov).

Beginning with the March 2004 quarter, historical data are available based on the 2002 North American Industry Classification System and the 2000 Standard Occupational Classification. The new historical tables are available on the Internet site <http://www.bls.gov/ncs/ect/home.htm> or upon request. Information on how costs are calculated appears in "Measuring Trends in the Structure and Levels of Employer Costs for Employee Compensation," Compensation and Working Conditions, Summer 1997, at <http://www.bls.gov/opub/cwc/archive/summer1997art1.pdf>. An article on changes in employer compensation costs, "Tracking Changes in Benefit Costs," appears in Compensation and Working Conditions, Spring 1999, at <http://www.bls.gov/opub/cwc/archive/spring1999brief3.pdf>.

### Relative Standard Errors

Because the ECEC is a sample survey, it is subject to sampling errors. Sampling errors are differences that occur between the results computed from a sample of observations and those computed from all observations in the population. The estimates derived from different samples selected using the same sample design may differ from one another. A measure of the variation among these differing estimates is the standard error. It can be used to measure the precision with which an estimate from a particular sample approximates the expected result of all possible samples. For more information on the calculation procedure, see "Changes in Variance Estimation Calculations for the BLS Employer Costs for Employee Compensation Data, March 2007," at <http://www.bls.gov/ncs/ect/sp/ececvmet.pdf>. The chances are about 68 out of 100 that an estimate from the survey differs from a complete population figure by less than the standard error. The chances are about 90 out of 100 that this difference would be less than 1.6 times the standard error. All the statements of comparisons appearing in this publication are significant at a 1.6 standard error level or better, unless otherwise indicated. This means that for differences cited, the estimated difference is greater than 1.6 times the standard error of the difference. The relative standard errors (RSE) for all estimates are available shortly after the release is issued at <http://www.bls.gov/ncs/ect/#tables>.

For a more detailed explanation of relative standard errors, see "Measuring Trends in the Structure and Levels of Employer Costs for Employee Compensation," Compensation and Working Conditions, Summer 1997, at <http://www.bls.gov/opub/cwc/archive/summer1997art1.pdf>. For a detailed explanation of how to use standard error data to analyze differences in changes over time, see "Analyzing Year-to-Year Changes in Employer Costs for Employee Compensation," Compensation and Working Conditions, Spring 1998, at <http://www.bls.gov/opub/cwc/archive/spring1998art3.pdf>. This article supplements an article from the Summer 1997 issue of Compensation and Working Conditions, "Explaining the Differential Growth Rates of the ECI and ECEC," available at <http://www.bls.gov/opub/cwc/archive/summer1997art2.pdf> which examined how differences in the construction of these measures contribute to differing trends.

Standard errors relate to differences that occur from sampling errors, but not from nonsampling errors. Nonsampling errors are not measured and include survey nonresponse and data collection and processing errors. Survey nonresponse occurs when sample members are unwilling or unable to participate in the survey. Data collection errors include inaccurate data by respondents and definitional difficulties. Processing errors include errors in recording, coding, and entering data. Although nonsampling errors are not measured, BLS quality assurance programs include procedures for reducing such errors. These procedures include data collection reinterviews, observed interviews, computer data edits, and systematic review of reports on which data are recorded. Extensive field economist training also is conducted to maintain high data collection standards.

### Comparing private and public sector data

Aggregate compensation cost levels in state and local government should not be directly compared with those 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.

A detailed examination of differences in compensation levels and trends between private industry and state and local government may be found in "Cost of Employee Compensation in Public and Private Sectors," Monthly Labor Review, May 1993, on the BLS Internet site <http://www.bls.gov/opub/mlr/1993/05/contents.htm> and "Compensation Cost Trends in Private Industry and State and Local Governments," Compensation and Working Conditions, Fall 1999, at <http://www.bls.gov/opub/cwc/archive/fall1999art2.pdf>.

### Obtaining information

Articles, bulletins, and other information may be obtained by calling (202) 691-6199, sending e-mail to [NCSinfo@bls.gov](mailto:NCSinfo@bls.gov), or visiting the Internet site <http://www.bls.gov/ect>. Information in this release will be made available to sensory impaired individuals upon request. Voice phone: (202) 691-5200; Federal Relay Service Number: 1-800-877-8339.