

# News

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## **EMPLOYER COSTS FOR EMPLOYEE COMPENSATION—DECEMBER 2003**

Employer costs for employee compensation for civilian workers averaged \$24.59 per hour worked in December 2003, the Bureau of Labor Statistics of the U.S. Department of Labor reported today. Wages and salaries, which averaged \$17.56, accounted for 71.4 percent of these costs, while benefits, which averaged \$7.03, accounted for the remaining 28.6 percent. (See table 1.) Employer Costs for Employee Compensation, from the National Compensation Survey, measures employer costs for wages, salaries, and employee benefits for nonfarm private and State and local government workers.

Costs for legally required benefits, including Social Security, Medicare, unemployment insurance, and workers' compensation, averaged \$1.96 per hour (8.0 percent of total compensation), representing the largest non-wage employer cost. Employer costs for paid leave benefits (vacations, holidays, sick leave, and other leave) averaged \$1.65 (6.7 percent); life, health, and disability insurance benefits averaged \$1.88 (7.6 percent); and retirement and savings benefits averaged 90 cents (3.7 percent) per hour worked.

### Private Industry

In December 2003, private industry employer compensation costs averaged \$22.92 per hour worked. Wages and salaries averaged \$16.49 per hour (71.9 percent), while benefits averaged \$6.43 (28.1 percent.) (See table 5.)

Employer costs for insurance benefits averaged \$1.62 per hour worked (7.1 percent), paid leave averaged \$1.48 per hour worked (6.5 percent), retirement and savings averaged 70 cents (3.1 percent), supplemental pay averaged 64 cents (2.8 percent), and legally required benefits averaged \$1.96 (8.6 percent) per hour worked.

**NOTE:** The Employer Costs for Employee Compensation will convert to the 2002 North American Industry Classification System and the 2000 Standard Occupational Classification System with the release of the March 2004 estimates. See page 21 for details.

### Legally required benefit costs in private industry

The average cost for legally required benefits was \$1.96 per hour worked in private industry (8.6 percent of total compensation) in December 2003. Included in this amount were employer costs for Social Security, Federal and State unemployment insurance, and workers' compensation.

Employer costs for legally required benefits varied by industry, occupation, bargaining status, region, and establishment size. Costs for legally required benefits were higher in goods-producing industries (\$2.49 per hour or 9.2 percent of total compensation) than in service-producing industries (\$1.81 per hour or 8.3 percent of total compensation). (See table 5.)

The average cost per hour worked for legally required benefits was \$1.20 for service occupations, \$2.08 for white-collar occupations, and \$2.20 for blue-collar occupations. Although the overall costs of legally required benefits for white-collar and blue-collar workers were comparable, the costs for components varied considerably. The cost of workers' compensation was 78 cents for blue-collar workers, compared with 27 cents for white-collar workers. Conversely, Social Security costs were \$1.67 per hour for white-collar workers, versus \$1.26 for blue-collar workers. The proportion of total compensation represented by legally required benefits were the highest among service workers, 10.4 percent and 10.3 percent for blue-collar workers, compared with 7.4 percent for white-collar occupations. (See table 6.)

Employer costs for legally required benefits were higher for union workers, \$2.78 per hour, than for nonunion workers, \$1.86 per hour. As a proportion of total compensation, legally required benefits accounted for 8.7 percent of total compensation for union workers and 8.5 percent for nonunion workers. (See table 7.) Legally required benefit costs increased in average dollar amount per hour with establishment size: \$1.78 in establishments with fewer than 100 employees; \$1.98 in establishments with 100-499 employees; and \$2.37 in establishments with 500 employees or more. Conversely, legally required costs decreased as a proportion of total compensation with establishment size. Legally required costs in establishments with fewer than 100 employees averaged 9.2 percent; in establishments with 100-499 employees, 8.4 percent; and in establishments with 500 workers or more, 7.5 percent of total compensation. (See table 8.)

### Paid leave benefit costs in private industry

Paid leave costs in goods-producing industries were \$1.74 per hour (6.5 percent of total compensation), compared with \$1.41 (6.5 percent of total compensation) for service-producing industries in December 2003. (See table 5.) Included in this amount were employer costs for vacations, holidays, sick leave, and other leave, such as personal leave, jury duty leave, military leave, and funeral leave.

Among major occupational groups, employer costs for paid leave benefits were highest for white-collar occupations, \$2.02 per hour or 7.2 percent of total compensation. Costs were lowest among service occupations, 47 cents or 4.1 percent of total compensation. In blue-collar occupations, employer costs for paid leave averaged \$1.19 or 5.5 percent of compensation. (See table 6.)

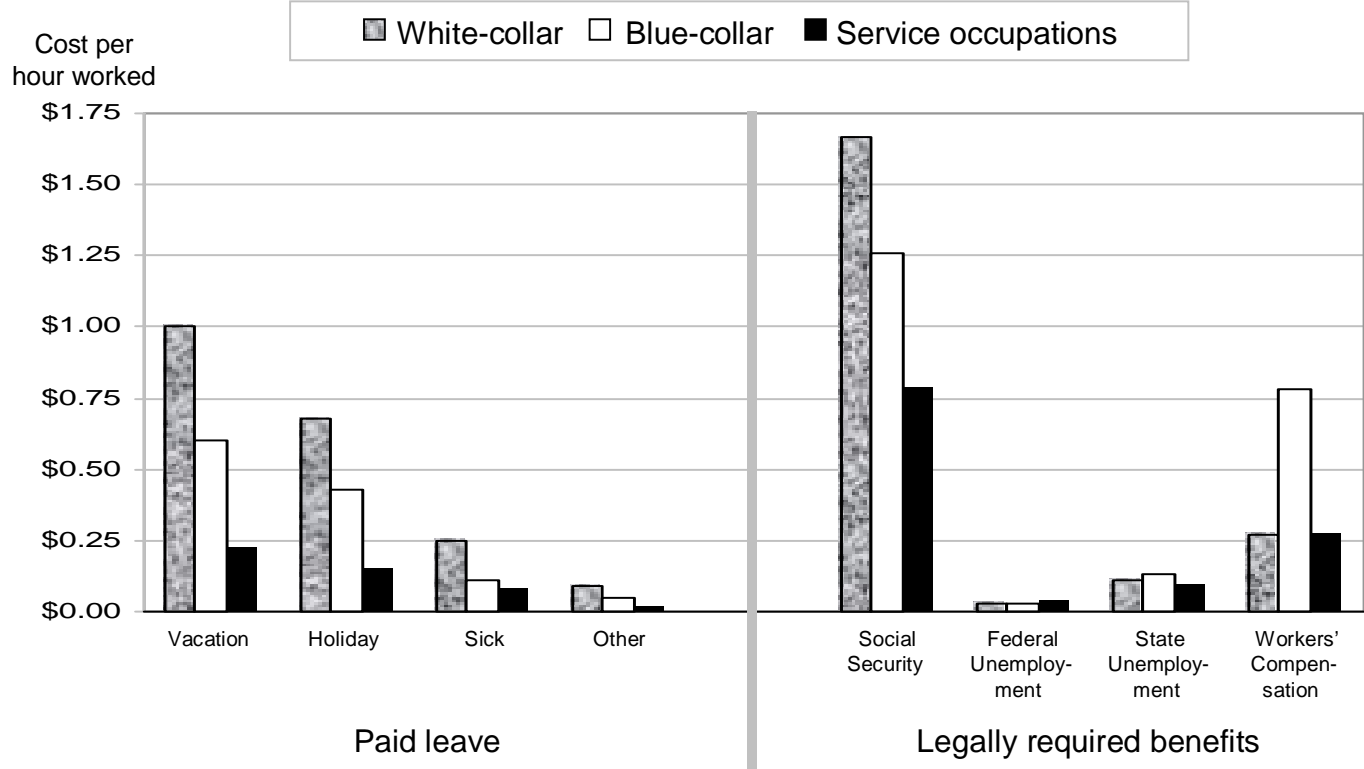
Employer costs for paid leave benefits were significantly higher for union workers, averaging \$2.26 per hour (7.1 percent), than for nonunion workers, averaging \$1.39 per hour (6.4 percent). (See table 7.) Paid leave benefit costs increased, both in average dollar amount and as a proportion of total compensation, with establishment size. Establishments with fewer than 100 workers averaged \$1.04 per hour (5.4 percent); those with 100-499 employees averaged \$1.55 per hour (6.6 percent); and those with 500 employees or more averaged \$2.56 per hour (8.1 percent). (See table 8.)

# Employer Costs for Employee Compensation, December 2003

## Relative importance of employer costs for employee compensation, December 2003

Compensation component	Civilian workers	State and local government	Private industry
Wages and salaries	71.4%	69.5%	71.9%
Benefits	28.6	30.5	28.1
Paid leave	6.7	7.6	6.5
Supplemental pay	2.4	.9	2.8
Insurance	7.6	10.0	7.1
Health benefits	7.2	9.6	6.5
Retirement & savings	3.7	6.0	3.1
Defined benefit	2.1	5.3	1.2
Defined contribution	1.6	0.7	1.8
Legally required	8.0	5.9	8.6
Other benefits	.2	.2	.1

## Employer costs per hour worked for paid leave and legally required benefits, private industry, by occupational category, December 2003



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**Table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Civilian workers, by major occupational group, December 2003**

Compensation component	Civilian workers		White collar		Blue collar		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$24.59	100.0	\$29.81	100.0	\$21.76	100.0	\$13.90	100.0
Wages and salaries .....	17.56	71.4	21.63	72.6	14.81	68.1	10.04	72.2
Total benefits .....	7.03	28.6	8.19	27.5	6.95	31.9	3.86	27.8
Paid leave .....	1.65	6.7	2.15	7.2	1.27	5.8	.79	5.7
Vacation .....	.76	3.1	.97	3.3	.63	2.9	.36	2.6
Holiday .....	.56	2.3	.73	2.4	.45	2.1	.26	1.9
Sick .....	.25	1.0	.34	1.1	.13	.6	.14	1.0
Other .....	.08	.3	.11	.4	.05	.2	.04	.3
Supplemental pay .....	.59	2.4	.62	2.1	.77	3.5	.24	1.7
Premium <sup>1</sup> .....	.23	.9	.11	.4	.52	2.4	.13	.9
Shift differentials .....	.06	.2	.06	.2	.07	.3	.05	.4
Nonproduction bonuses .....	.30	1.2	.45	1.5	.18	.8	.06	.4
Insurance .....	1.88	7.6	2.17	7.3	1.90	8.7	1.07	7.7
Life .....	.04	.2	.06	.2	.04	.2	.02	.1
Health .....	1.76	7.2	2.02	6.8	1.79	8.2	1.02	7.3
Short-term disability .....	.04	.2	.05	.2	.06	.3	.02	.1
Long-term disability .....	.03	.1	.05	.2	.02	.1	( <sup>2</sup> )	( <sup>3</sup> )
Retirement and savings .....	.90	3.7	1.11	3.7	.79	3.6	.48	3.5
Defined benefit .....	.51	2.1	.57	1.9	.50	2.3	.37	2.7
Defined contribution .....	.39	1.6	.54	1.8	.29	1.3	.11	.8
Legally required benefits .....	1.96	8.0	2.09	7.0	2.18	10.0	1.27	9.1
Social Security <sup>4</sup> .....	1.41	5.7	1.69	5.7	1.26	5.8	.83	6.0
OASDI .....	1.12	4.6	1.34	4.5	1.02	4.7	.66	4.7
Medicare .....	.28	1.1	.35	1.2	.24	1.1	.17	1.2
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.1	.03	.2
State unemployment insurance .....	.10	.4	.10	.3	.13	.6	.09	.6
Workers' compensation .....	.42	1.7	.28	.9	.77	3.5	.32	2.3
Other benefits <sup>5</sup> .....	.04	.2	.05	.2	.03	.1	( <sup>2</sup> )	( <sup>3</sup> )

<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> The total employer's cost for Social Security is comprised of an

Old-Age, Survivors, and Disability Insurance (OASDI) portion and a Medicare portion.

<sup>5</sup> Includes severance pay and supplemental unemployment benefits.

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 2003**

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits <sup>1</sup>
Cost per hour worked									
Civilian workers .....	\$24.59	\$17.56	\$7.03	\$1.65	\$0.59	\$1.88	\$0.90	\$1.96	\$0.04
<b>Occupational group</b>									
White-collar occupations .....	29.81	21.63	8.19	2.15	.62	2.17	1.11	2.09	.05
Professional specialty and technical .....	39.97	29.25	10.72	2.86	.65	2.81	1.68	2.67	.07
Professional specialty .....	42.65	31.35	11.30	3.02	.63	2.96	1.84	2.78	.08
Nurses .....	36.74	26.25	10.49	3.03	1.34	2.19	1.13	2.77	.02
Teachers .....	45.11	33.93	11.18	2.35	.10	3.50	2.51	2.62	.09
Technical .....	30.52	21.83	8.69	2.30	.70	2.27	1.11	2.29	.02
Executive, administrative, and managerial .....	44.76	31.94	12.82	3.81	1.44	2.81	1.77	2.89	.09
Administrative support, including clerical .....	19.50	13.72	5.78	1.40	.36	1.89	.64	1.47	.03
Blue-collar occupations .....	21.76	14.81	6.95	1.27	.77	1.90	.79	2.18	.03
Service occupations .....	13.90	10.04	3.86	.79	.24	1.07	.48	1.27	( <sup>2</sup> )
<b>Industry group</b>									
Services .....	26.00	19.11	6.89	1.77	.36	1.92	.90	1.92	.02
Health services .....	25.23	18.21	7.02	1.96	.60	1.79	.70	1.96	( <sup>2</sup> )
Hospitals .....	29.15	20.17	8.98	2.55	.86	2.45	.95	2.15	.02
Educational services .....	35.79	26.08	9.71	2.26	.13	3.21	1.94	2.12	.06
Elementary and secondary education .....	35.09	25.63	9.46	1.97	.11	3.53	1.82	1.95	.09
Higher education .....	38.11	27.65	10.46	2.82	.15	2.87	2.22	2.39	( <sup>2</sup> )
Percent of total compensation									
Civilian workers .....	100.0	71.4	28.6	6.7	2.4	7.6	3.7	8.0	0.2
<b>Occupational group</b>									
White-collar occupations .....	100.0	72.6	27.5	7.2	2.1	7.3	3.7	7.0	.2
Professional specialty and technical .....	100.0	73.2	26.8	7.2	1.6	7.0	4.2	6.7	.2
Professional specialty .....	100.0	73.5	26.5	7.1	1.5	6.9	4.3	6.5	.2
Nurses .....	100.0	71.4	28.6	8.2	3.6	6.0	3.1	7.5	.1
Teachers .....	100.0	75.2	24.8	5.2	.2	7.8	5.6	5.8	.2
Technical .....	100.0	71.5	28.5	7.5	2.3	7.4	3.6	7.5	.1
Executive, administrative, and managerial .....	100.0	71.4	28.6	8.5	3.2	6.3	4.0	6.5	.2
Administrative support, including clerical .....	100.0	70.4	29.6	7.2	1.8	9.7	3.3	7.5	.2
Blue-collar occupations .....	100.0	68.1	31.9	5.8	3.5	8.7	3.6	10.0	.1
Service occupations .....	100.0	72.2	27.8	5.7	1.7	7.7	3.5	9.1	( <sup>3</sup> )
<b>Industry group</b>									
Services .....	100.0	73.5	26.5	6.8	1.4	7.4	3.5	7.4	.1
Health services .....	100.0	72.2	27.8	7.8	2.4	7.1	2.8	7.8	( <sup>3</sup> )
Hospitals .....	100.0	69.2	30.8	8.7	3.0	8.4	3.3	7.4	.1
Educational services .....	100.0	72.9	27.1	6.3	.4	9.0	5.4	5.9	.2
Elementary and secondary education .....	100.0	73.0	27.0	5.6	.3	10.1	5.2	5.6	.3
Higher education .....	100.0	72.6	27.4	7.4	.4	7.5	5.8	6.3	( <sup>3</sup> )

<sup>1</sup> Includes severance pay and supplemental unemployment benefits.

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

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

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, by selected characteristics,<sup>1</sup> December 2003**

Compensation component	All workers		White collar occupations		Service occupations		Service industries	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$33.91	100.0	\$37.78	100.0	\$25.42	100.0	\$35.01	100.0
Wages and salaries .....	23.56	69.5	26.97	71.4	16.14	63.5	25.07	71.6
Total benefits .....	10.35	30.5	10.82	28.6	9.28	36.5	9.95	28.4
Paid leave .....	2.58	7.6	2.69	7.1	2.32	9.1	2.35	6.7
Vacation .....	.88	2.6	.83	2.2	.99	3.9	.66	1.9
Holiday .....	.86	2.5	.90	2.4	.75	3.0	.80	2.3
Sick .....	.64	1.9	.73	1.9	.42	1.7	.69	2.0
Other .....	.20	.6	.22	.6	.16	.6	.21	.6
Supplemental pay .....	.29	.9	.18	.5	.60	2.4	.20	.6
Premium <sup>2</sup> .....	.13	.4	.05	.1	.31	1.2	.06	.2
Shift differentials .....	.06	.2	.04	.1	.14	.6	.05	.1
Nonproduction bonuses .....	.10	.3	.09	.2	.16	.6	.08	.2
Insurance .....	3.39	10.0	3.59	9.5	2.76	10.9	3.39	9.7
Life .....	.06	.2	.06	.2	.04	.2	.06	.2
Health .....	3.26	9.6	3.46	9.2	2.62	10.3	3.27	9.3
Short-term disability .....	.03	.1	.02	.1	.08	.3	.02	.1
Long-term disability .....	.04	.1	.04	.1	.02	.1	.04	.1
Retirement and savings .....	2.03	6.0	2.15	5.7	1.95	7.7	1.94	5.5
Defined benefit .....	1.79	5.3	1.87	4.9	1.82	7.2	1.70	4.9
Defined contribution .....	.24	.7	.28	.7	.13	.5	.24	.7
Legally required benefits .....	1.99	5.9	2.14	5.7	1.60	6.3	2.00	5.7
Social Security <sup>3</sup> .....	1.56	4.6	1.79	4.7	1.00	3.9	1.66	4.7
OASDI .....	1.20	3.5	1.38	3.7	.76	3.0	1.28	3.7
Medicare .....	.36	1.1	.41	1.1	.24	.9	.37	1.1
Federal unemployment insurance .....	( <sup>4</sup> )	( <sup>5</sup> )	( <sup>4</sup> )	( <sup>5</sup> )	( <sup>4</sup> )	( <sup>5</sup> )	( <sup>4</sup> )	( <sup>5</sup> )
State unemployment insurance .....	.05	.1	.05	.1	.07	.3	.05	.1
Workers' compensation .....	.38	1.1	.30	.8	.53	2.1	.29	.8
Other benefits <sup>6</sup> .....	.07	.2	.07	.2	.06	.2	.07	.2

<sup>1</sup> This table presents data for the two major occupational groups in State and local governments: White-collar occupations, largely professional occupations, including teachers; and service occupations, including police and firefighters; and one major industry group, services. The service industries, which include health and educational services, employ a large part of the State and local government workforce.

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

<sup>3</sup> The total employer's cost for Social Security is comprised of an Old-Age, Survivors, and Disability Insurance (OASDI) portion and a Medicare portion.

<sup>4</sup> Cost per hour worked is \$0.01 or less.

<sup>5</sup> Less than .05 percent.

<sup>6</sup> Includes severance pay and supplemental unemployment benefits.

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, by occupational and industry group, December 2003**

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits <sup>1</sup>
Cost per hour worked									
State and local government workers .....	\$33.91	\$23.56	\$10.35	\$2.58	\$0.29	\$3.39	\$2.03	\$1.99	\$0.07
<b>Occupational group</b>									
White-collar occupations .....	37.78	26.97	10.82	2.69	.18	3.59	2.15	2.14	.07
Professional specialty and technical .....	44.29	32.52	11.77	2.68	.20	3.80	2.56	2.44	.10
Professional specialty .....	45.64	33.66	11.98	2.68	.17	3.89	2.65	2.49	.10
Teachers .....	47.21	35.23	11.98	2.47	.10	3.95	2.83	2.51	.12
Technical .....	28.76	19.43	9.33	2.64	.50	2.75	1.55	1.85	.05
Executive, administrative, and managerial .....	41.90	28.83	13.07	4.18	.18	3.80	2.49	2.38	.04
Administrative support, including clerical .....	21.66	14.08	7.58	1.91	.13	3.03	1.10	1.36	.04
Blue-collar occupations .....	26.46	16.94	9.52	2.43	.44	3.32	1.42	1.88	.04
Service occupations .....	25.42	16.14	9.28	2.32	.60	2.76	1.95	1.60	.06
<b>Industry group</b>									
Services .....	35.01	25.07	9.95	2.35	.20	3.39	1.94	2.00	.07
Health services .....	27.89	18.53	9.36	2.80	.74	2.66	1.20	1.93	.04
Hospitals .....	28.73	19.16	9.57	2.90	.70	2.67	1.26	2.00	.04
Educational services .....	36.46	26.43	10.03	2.27	.12	3.48	2.07	2.01	.08
Elementary and secondary education .....	35.79	26.09	9.70	1.99	.10	3.68	1.91	1.91	.10
Higher education .....	38.68	27.82	10.86	2.93	.17	3.08	2.43	2.24	( <sup>2</sup> )
Public administration .....	32.22	21.10	11.13	3.03	.46	3.37	2.27	1.94	.06
Percent of total compensation									
State and local government workers .....	100.0	69.5	30.5	7.6	0.9	10.0	6.0	5.9	0.2
<b>Occupational group</b>									
White-collar occupations .....	100.0	71.4	28.6	7.1	.5	9.5	5.7	5.7	.2
Professional specialty and technical .....	100.0	73.4	26.6	6.1	.5	8.6	5.8	5.5	.2
Professional specialty .....	100.0	73.8	26.2	5.9	.4	8.5	5.8	5.5	.2
Teachers .....	100.0	74.6	25.4	5.2	.2	8.4	6.0	5.3	.3
Technical .....	100.0	67.6	32.4	9.2	1.7	9.6	5.4	6.4	.2
Executive, administrative, and managerial .....	100.0	68.8	31.2	10.0	.4	9.1	5.9	5.7	.1
Administrative support, including clerical .....	100.0	65.0	35.0	8.8	.6	14.0	5.1	6.3	.2
Blue-collar occupations .....	100.0	64.0	36.0	9.2	1.7	12.5	5.4	7.1	.2
Service occupations .....	100.0	63.5	36.5	9.1	2.4	10.9	7.7	6.3	.2
<b>Industry group</b>									
Services .....	100.0	71.6	28.4	6.7	.6	9.7	5.5	5.7	.2
Health services .....	100.0	66.4	33.6	10.0	2.7	9.5	4.3	6.9	.1
Hospitals .....	100.0	66.7	33.3	10.1	2.4	9.3	4.4	7.0	.1
Educational services .....	100.0	72.5	27.5	6.2	.3	9.5	5.7	5.5	.2
Elementary and secondary education .....	100.0	72.9	27.1	5.6	.3	10.3	5.3	5.3	.3
Higher education .....	100.0	71.9	28.1	7.6	.4	8.0	6.3	5.8	( <sup>3</sup> )
Public administration .....	100.0	65.5	34.5	9.4	1.4	10.5	7.0	6.0	.2

<sup>1</sup> Includes severance pay and supplemental unemployment benefits.

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

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

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 industry group, December 2003**

Compensation component	All workers		Goods producing <sup>1</sup>		Service producing <sup>2</sup>		Manufacturing		Nonmanufacturing	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$22.92	100.0	\$26.92	100.0	\$21.82	100.0	\$26.59	100.0	\$22.26	100.0
Wages and salaries .....	16.49	71.9	18.18	67.5	16.02	73.4	17.73	66.7	16.26	73.0
Total benefits .....	6.43	28.1	8.73	32.4	5.80	26.6	8.86	33.3	5.99	26.9
Paid leave .....	1.48	6.5	1.74	6.5	1.41	6.5	2.00	7.5	1.39	6.2
Vacation .....	.74	3.2	.90	3.3	.69	3.2	1.00	3.8	.69	3.1
Holiday .....	.51	2.2	.63	2.3	.47	2.2	.74	2.8	.47	2.1
Sick .....	.18	.8	.14	.5	.19	.9	.17	.6	.18	.8
Other .....	.06	.3	.08	.3	.06	.3	.10	.4	.06	.3
Supplemental pay .....	.64	2.8	1.14	4.2	.51	2.3	1.19	4.5	.55	2.5
Premium <sup>3</sup> .....	.24	1.0	.56	2.1	.16	.7	.58	2.2	.18	.8
Shift differentials .....	.06	.3	.09	.3	.05	.2	.12	.5	.05	.2
Nonproduction bonuses .....	.34	1.5	.50	1.9	.30	1.4	.49	1.8	.31	1.4
Insurance .....	1.62	7.1	2.25	8.4	1.44	6.6	2.37	8.9	1.48	6.6
Life .....	.04	.2	.06	.2	.04	.2	.06	.2	.04	.2
Health .....	1.50	6.5	2.08	7.7	1.34	6.1	2.18	8.2	1.37	6.2
Short-term disability .....	.05	.2	.08	.3	.04	.2	.09	.3	.04	.2
Long-term disability .....	.03	.1	.03	.1	.03	.1	.04	.2	.03	.1
Retirement and savings .....	.70	3.1	1.04	3.9	.61	2.8	.96	3.6	.66	3.0
Defined benefit .....	.28	1.2	.56	2.1	.21	1.0	.46	1.7	.25	1.1
Defined contribution .....	.42	1.8	.48	1.8	.40	1.8	.50	1.9	.40	1.8
Legally required benefits .....	1.96	8.6	2.49	9.2	1.81	8.3	2.24	8.4	1.90	8.5
Social Security <sup>4</sup> .....	1.38	6.0	1.56	5.8	1.33	6.1	1.54	5.8	1.35	6.1
OASDI .....	1.11	4.8	1.26	4.7	1.07	4.9	1.24	4.7	1.09	4.9
Medicare .....	.27	1.2	.30	1.1	.26	1.2	.30	1.1	.27	1.2
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.1	.03	.1	.03	.1
State unemployment insurance .....	.11	.5	.15	.6	.10	.5	.14	.5	.11	.5
Workers' compensation .....	.43	1.9	.76	2.8	.34	1.6	.53	2.0	.41	1.8
Other benefits <sup>5</sup> .....	.03	.1	.07	.3	.02	.1	.10	.4	.02	.1

<sup>1</sup> Includes mining, construction, and manufacturing.

<sup>2</sup> Includes transportation, communication, and public utilities; wholesale and retail trade; finance, insurance, and real estate; and service industries.

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

<sup>4</sup> The total employer's cost for Social Security is comprised of an Old-Age, Survivors, and Disability Insurance (OASDI) portion and a Medicare portion.

<sup>5</sup> Includes severance pay and supplemental unemployment benefits.

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 occupational group, December 2003**

Compensation component	All workers		White collar		Blue collar		Service	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$22.92	100.0	\$27.92	100.0	\$21.45	100.0	\$11.54	100.0
Wages and salaries .....	16.49	71.9	20.36	72.9	14.67	68.4	8.79	76.2
Total benefits .....	6.43	28.1	7.56	27.1	6.78	31.6	2.75	23.8
Paid leave .....	1.48	6.5	2.02	7.2	1.19	5.5	.47	4.1
Vacation .....	.74	3.2	1.00	3.6	.60	2.8	.23	2.0
Holiday .....	.51	2.2	.68	2.4	.43	2.0	.15	1.3
Sick .....	.18	.8	.25	.9	.11	.5	.08	.7
Other .....	.06	.3	.09	.3	.05	.2	.02	.2
Supplemental pay .....	.64	2.8	.73	2.6	.79	3.7	.17	1.5
Premium <sup>1</sup> .....	.24	1.0	.13	.5	.53	2.5	.09	.8
Shift differentials .....	.06	.3	.06	.2	.07	.3	.03	.3
Nonproduction bonuses .....	.34	1.5	.54	1.9	.19	.9	.04	.3
Insurance .....	1.62	7.1	1.83	6.6	1.81	8.4	.72	6.2
Life .....	.04	.2	.05	.2	.04	.2	( <sup>2</sup> )	( <sup>3</sup> )
Health .....	1.50	6.5	1.67	6.0	1.69	7.9	.69	6.0
Short-term disability .....	.05	.2	.05	.2	.06	.3	( <sup>2</sup> )	( <sup>3</sup> )
Long-term disability .....	.03	.1	.05	.2	.02	.1	( <sup>2</sup> )	( <sup>3</sup> )
Retirement and savings .....	.70	3.1	.86	3.1	.75	3.5	.18	1.6
Defined benefit .....	.28	1.2	.26	.9	.46	2.1	.07	.6
Defined contribution .....	.42	1.8	.60	2.1	.30	1.4	.10	.9
Legally required benefits .....	1.96	8.6	2.08	7.4	2.20	10.3	1.20	10.4
Social Security <sup>4</sup> .....	1.38	6.0	1.67	6.0	1.26	5.9	.79	6.8
OASDI .....	1.11	4.8	1.33	4.8	1.02	4.8	.64	5.5
Medicare .....	.27	1.2	.34	1.2	.24	1.1	.15	1.3
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.1	.04	.3
State unemployment insurance .....	.11	.5	.11	.4	.13	.6	.10	.9
Workers' compensation .....	.43	1.9	.27	1.0	.78	3.6	.28	2.4
Other benefits <sup>5</sup> .....	.03	.1	.04	.1	.03	.1	( <sup>2</sup> )	( <sup>3</sup> )

<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> The total employer's cost for Social Security is comprised of an

Old-Age, Survivors, and Disability Insurance (OASDI) portion and a Medicare portion.

<sup>5</sup> Includes severance pay and supplemental unemployment benefits.

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 region and bargaining status, December 2003**

Compensation component	Region <sup>1</sup>								Bargaining status			
	Northeast		South		Midwest		West		Union		Nonunion	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$25.70	100.0	\$20.52	100.0	\$23.11	100.0	\$23.89	100.0	\$31.82	100.0	\$21.85	100.0
Wages and salaries .....	18.27	71.1	14.97	73.0	16.50	71.4	17.22	72.1	20.56	64.6	16.00	73.2
Total benefits .....	7.43	28.9	5.56	27.1	6.61	28.6	6.67	27.9	11.26	35.4	5.85	26.8
Paid leave .....	1.78	6.9	1.29	6.3	1.45	6.3	1.55	6.5	2.26	7.1	1.39	6.4
Vacation .....	.86	3.3	.64	3.1	.72	3.1	.78	3.3	1.16	3.6	.68	3.1
Holiday .....	.62	2.4	.44	2.1	.50	2.2	.52	2.2	.73	2.3	.48	2.2
Sick .....	.22	.9	.15	.7	.15	.6	.20	.8	.27	.8	.17	.8
Other .....	.08	.3	.05	.2	.07	.3	.05	.2	.10	.3	.06	.3
Supplemental pay .....	.81	3.2	.52	2.5	.74	3.2	.57	2.4	1.12	3.5	.59	2.7
Premium <sup>2</sup> .....	.22	.9	.22	1.1	.30	1.3	.24	1.0	.69	2.2	.19	.9
Shift differentials .....	.07	.3	.05	.2	.08	.3	.05	.2	.18	.6	.05	.2
Nonproduction bonuses .....	.52	2.0	.25	1.2	.36	1.6	.29	1.2	.25	.8	.35	1.6
Insurance .....	1.81	7.0	1.43	7.0	1.73	7.5	1.59	6.7	3.22	10.1	1.42	6.5
Life .....	.05	.2	.04	.2	.04	.2	.04	.2	.06	.2	.04	.2
Health .....	1.67	6.5	1.32	6.4	1.60	6.9	1.49	6.2	3.01	9.5	1.31	6.0
Short-term disability .....	.06	.2	.04	.2	.05	.2	.03	.1	.10	.3	.04	.2
Long-term disability .....	.04	.2	.03	.1	.03	.1	.03	.1	.05	.2	.03	.1
Retirement and savings .....	.85	3.3	.57	2.8	.74	3.2	.73	3.1	1.80	5.7	.57	2.6
Defined benefit .....	.33	1.3	.21	1.0	.35	1.5	.29	1.2	1.31	4.1	.16	.7
Defined contribution .....	.52	2.0	.37	1.8	.38	1.6	.44	1.8	.49	1.5	.41	1.9
Legally required benefits .....	2.14	8.3	1.72	8.4	1.90	8.2	2.22	9.3	2.78	8.7	1.86	8.5
Social Security <sup>3</sup> .....	1.54	6.0	1.26	6.1	1.37	5.9	1.44	6.0	1.77	5.6	1.33	6.1
OASDI .....	1.23	4.8	1.01	4.9	1.10	4.8	1.16	4.9	1.43	4.5	1.07	4.9
Medicare .....	.31	1.2	.24	1.2	.27	1.2	.28	1.2	.34	1.1	.26	1.2
Federal unemployment insurance .....	.03	.1	.03	.1	.03	.1	.03	.1	.03	.1	.03	.1
State unemployment insurance .....	.16	.6	.08	.4	.11	.5	.13	.5	.16	.5	.11	.5
Workers' compensation .....	.41	1.6	.35	1.7	.39	1.7	.61	2.6	.82	2.6	.38	1.7
Other benefits <sup>4</sup> .....	.04	.2	.02	.1	.04	.2	.02	.1	.08	.3	.03	.1

<sup>1</sup> The regional coverage is as follows: Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont; South: Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia; Midwest: Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Wisconsin; and West: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming.

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

<sup>3</sup> The total employer's cost for Social Security is comprised of an Old-Age, Survivors, and Disability Insurance (OASDI) portion and a Medicare portion.

<sup>4</sup> Includes severance pay and supplemental unemployment benefits.

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 2003**

Compensation component	All workers		1-99 workers		100 workers or more		100-499 workers		500 workers or more	
	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent	Cost	Percent
Total compensation .....	\$22.92	100.0	\$19.29	100.0	\$27.21	100.0	\$23.49	100.0	\$31.67	100.0
Wages and salaries .....	16.49	71.9	14.38	74.5	18.98	69.8	16.71	71.1	21.71	68.6
Total benefits .....	6.43	28.1	4.91	25.5	8.23	30.2	6.78	28.9	9.96	31.4
Paid leave .....	1.48	6.5	1.04	5.4	2.01	7.4	1.55	6.6	2.56	8.1
Vacation .....	.74	3.2	.50	2.6	1.01	3.7	.78	3.3	1.29	4.1
Holiday .....	.51	2.2	.37	1.9	.68	2.5	.53	2.3	.85	2.7
Sick .....	.18	.8	.13	.7	.23	.8	.17	.7	.31	1.0
Other .....	.06	.3	.04	.2	.09	.3	.07	.3	.12	.4
Supplemental pay .....	.64	2.8	.49	2.5	.83	3.1	.68	2.9	1.02	3.2
Premium <sup>1</sup> .....	.24	1.0	.19	1.0	.31	1.1	.27	1.1	.36	1.1
Shift differentials .....	.06	.3	.02	.1	.11	.4	.06	.3	.17	.5
Nonproduction bonuses .....	.34	1.5	.28	1.5	.41	1.5	.35	1.5	.48	1.5
Insurance .....	1.62	7.1	1.18	6.1	2.13	7.8	1.81	7.7	2.52	8.0
Life .....	.04	.2	.03	.2	.05	.2	.04	.2	.07	.2
Health .....	1.50	6.5	1.11	5.8	1.96	7.2	1.67	7.1	2.30	7.3
Short-term disability .....	.05	.2	.03	.2	.07	.3	.06	.3	.08	.3
Long-term disability .....	.03	.1	.02	.1	.05	.2	.03	.1	.07	.2
Retirement and savings .....	.70	3.1	.42	2.2	1.04	3.8	.74	3.2	1.40	4.4
Defined benefit .....	.28	1.2	.13	.7	.47	1.7	.32	1.4	.64	2.0
Defined contribution .....	.42	1.8	.29	1.5	.57	2.1	.41	1.7	.75	2.4
Legally required benefits .....	1.96	8.6	1.78	9.2	2.16	7.9	1.98	8.4	2.37	7.5
Social Security <sup>2</sup> .....	1.38	6.0	1.19	6.2	1.60	5.9	1.40	6.0	1.85	5.8
OASDI .....	1.11	4.8	.96	5.0	1.29	4.7	1.13	4.8	1.48	4.7
Medicare .....	.27	1.2	.23	1.2	.32	1.2	.27	1.1	.37	1.2
Federal unemployment insurance .....	.03	.1	.04	.2	.03	.1	.03	.1	.03	.1
State unemployment insurance .....	.11	.5	.11	.6	.12	.4	.13	.6	.11	.3
Workers' compensation .....	.43	1.9	.45	2.3	.40	1.5	.42	1.8	.38	1.2
Other benefits <sup>3</sup> .....	.03	.1	( <sup>4</sup> )	( <sup>5</sup> )	.06	.2	.03	.1	.10	.3

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

<sup>2</sup> The total employer's cost for Social Security is comprised of an Old-Age, Survivors, and Disability Insurance (OASDI) portion and a Medicare portion.

<sup>3</sup> Includes severance pay and supplemental unemployment benefits.

<sup>4</sup> Cost per hour worked is \$0.01 or less.

<sup>5</sup> Less than .05 percent.

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, by major occupational and industry group, and full-time and part-time status, December 2003**

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits <sup>1</sup>
Cost per hour worked									
<b>All full-time workers in private industry</b> .....	\$26.02	\$18.42	\$7.60	\$1.81	\$0.79	\$1.96	\$0.86	\$2.14	\$0.04
White-collar occupations .....	31.12	22.41	8.71	2.40	.86	2.16	1.02	2.23	.05
Sales .....	22.88	17.24	5.64	1.25	.56	1.49	.54	1.80	( <sup>2</sup> )
Administrative support, including clerical .....	20.26	14.25	6.01	1.48	.45	1.90	.62	1.54	.03
Blue-collar occupations .....	22.69	15.40	7.29	1.31	.87	1.95	.82	2.30	.04
Service occupations .....	13.92	10.08	3.83	.77	.25	1.18	.30	1.34	( <sup>2</sup> )
Goods-producing industries <sup>3</sup> .....	27.33	18.41	8.92	1.79	1.17	2.31	1.06	2.51	.07
Construction .....	27.16	18.99	8.18	.96	1.03	1.83	1.23	3.12	( <sup>2</sup> )
Manufacturing .....	27.07	18.00	9.07	2.06	1.23	2.44	.98	2.27	.10
Service-producing industries <sup>4</sup> .....	25.54	18.43	7.11	1.82	.64	1.83	.78	2.00	.03
Transportation and public utilities .....	33.61	22.83	10.77	2.60	1.18	2.85	1.41	2.68	.06
Wholesale trade .....	25.58	18.04	7.54	1.68	.78	2.09	.83	2.12	.03
Retail trade .....	16.21	12.38	3.83	.80	.25	.98	.31	1.48	( <sup>2</sup> )
Finance, insurance, and real estate .....	33.81	23.75	10.05	2.49	1.49	2.41	1.38	2.18	.10
Services .....	25.58	18.70	6.88	1.93	.46	1.77	.70	2.01	( <sup>2</sup> )
<b>All part-time workers in private industry</b> .....	12.49	10.00	2.50	.37	.17	.45	.17	1.33	( <sup>2</sup> )
White-collar occupations .....	15.53	12.43	3.10	.57	.24	.56	.25	1.49	( <sup>2</sup> )
Sales .....	9.47	7.74	1.73	.20	.09	.25	.14	1.05	( <sup>2</sup> )
Administrative support, including clerical .....	13.99	11.02	2.97	.54	.22	.68	.24	1.27	.02
Blue-collar occupations .....	12.44	9.39	3.05	.33	.20	.73	.28	1.51	( <sup>2</sup> )
Service occupations .....	8.88	7.34	1.54	.15	.08	.22	.04	1.05	( <sup>2</sup> )
Goods-producing industries <sup>3</sup> .....	13.46	10.71	2.75	.30	.14	.33	.21	1.76	( <sup>2</sup> )
Service-producing industries <sup>4</sup> .....	12.47	9.97	2.49	.37	.17	.46	.17	1.31	( <sup>2</sup> )
Retail trade .....	8.83	7.20	1.64	.16	.08	.26	.11	1.03	( <sup>2</sup> )
Service industries .....	16.04	12.93	3.10	.56	.25	.54	.18	1.56	( <sup>2</sup> )
Percent of total compensation									
<b>All full-time workers in private industry</b> .....	100.0	70.8	29.2	7.0	3.0	7.5	3.3	8.2	0.2
White-collar occupations .....	100.0	72.0	28.0	7.7	2.8	6.9	3.3	7.2	.2
Sales .....	100.0	75.3	24.7	5.5	2.4	6.5	2.4	7.9	( <sup>5</sup> )
Administrative support, including clerical .....	100.0	70.3	29.7	7.3	2.2	9.4	3.1	7.6	.1
Blue-collar occupations .....	100.0	67.9	32.1	5.8	3.8	8.6	3.6	10.1	.2
Service occupations .....	100.0	72.4	27.5	5.5	1.8	8.5	2.2	9.6	( <sup>5</sup> )
Goods-producing industries <sup>3</sup> .....	100.0	67.4	32.6	6.5	4.3	8.5	3.9	9.2	.3
Construction .....	100.0	69.9	30.1	3.5	3.8	6.7	4.5	11.5	( <sup>5</sup> )
Manufacturing .....	100.0	66.5	33.5	7.6	4.5	9.0	3.6	8.4	.4
Service-producing industries <sup>4</sup> .....	100.0	72.2	27.8	7.1	2.5	7.2	3.1	7.8	.1
Transportation and public utilities .....	100.0	67.9	32.0	7.7	3.5	8.5	4.2	8.0	.2
Wholesale trade .....	100.0	70.5	29.5	6.6	3.0	8.2	3.2	8.3	.1
Retail trade .....	100.0	76.4	23.6	4.9	1.5	6.0	1.9	9.1	( <sup>5</sup> )
Finance, insurance, and real estate .....	100.0	70.2	29.7	7.4	4.4	7.1	4.1	6.4	.3
Services .....	100.0	73.1	26.9	7.5	1.8	6.9	2.7	7.9	( <sup>5</sup> )
<b>All part-time workers in private industry</b> .....	100.0	80.1	20.0	3.0	1.4	3.6	1.4	10.6	( <sup>5</sup> )
White-collar occupations .....	100.0	80.0	20.0	3.7	1.5	3.6	1.6	9.6	( <sup>5</sup> )
Sales .....	100.0	81.7	18.3	2.1	1.0	2.6	1.5	11.1	( <sup>5</sup> )
Administrative support, including clerical .....	100.0	78.8	21.2	3.9	1.6	4.9	1.7	9.1	.1
Blue-collar occupations .....	100.0	75.5	24.5	2.7	1.6	5.9	2.3	12.1	( <sup>5</sup> )
Service occupations .....	100.0	82.7	17.3	1.7	.9	2.5	.5	11.8	( <sup>5</sup> )
Goods-producing industries <sup>3</sup> .....	100.0	79.6	20.4	2.2	1.0	2.5	1.6	13.1	( <sup>5</sup> )
Service-producing industries <sup>4</sup> .....	100.0	80.0	20.0	3.0	1.4	3.7	1.4	10.5	( <sup>5</sup> )
Retail trade .....	100.0	81.5	18.6	1.8	.9	2.9	1.2	11.7	( <sup>5</sup> )
Service industries .....	100.0	80.6	19.3	3.5	1.6	3.4	1.1	9.7	( <sup>5</sup> )

<sup>1</sup> Includes severance pay and supplemental unemployment benefits.

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

<sup>3</sup> Includes mining, construction, and manufacturing.

<sup>4</sup> Includes transportation, communication, and public utilities; wholesale and

retail trade; finance, insurance, and real estate; and service industries.

<sup>5</sup> Less than .05 percent.

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 occupational and industry group, December 2003**

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits <sup>1</sup>
Cost per hour worked									
All workers in private industry .....	\$22.92	\$16.49	\$6.43	\$1.48	\$0.64	\$1.62	\$0.70	\$1.96	\$0.03
<b>Occupational group</b>									
White-collar occupations .....	27.92	20.36	7.56	2.02	.73	1.83	.86	2.08	.04
Professional specialty and technical .....	37.79	27.60	10.20	2.95	.88	2.30	1.24	2.78	.05
Professional specialty .....	40.69	29.84	10.86	3.24	.94	2.34	1.31	2.96	.06
Technical .....	30.76	22.16	8.60	2.25	.73	2.20	1.05	2.35	.02
Executive, administrative, and managerial .....	45.39	32.63	12.76	3.73	1.72	2.59	1.61	3.01	.11
Sales .....	17.31	13.30	4.01	.81	.37	.97	.37	1.49	( <sup>2</sup> )
Administrative support, including clerical .....	19.09	13.65	5.45	1.30	.41	1.67	.55	1.49	.03
Blue-collar occupations .....	21.45	14.67	6.78	1.19	.79	1.81	.75	2.20	.03
Precision production, craft, and repair .....	27.95	19.17	8.78	1.67	.95	2.17	1.13	2.82	.05
Machine operators, assemblers, and inspectors .....	19.65	12.97	6.68	1.25	1.03	1.90	.59	1.86	.05
Transportation and material moving .....	20.88	14.34	6.54	1.03	.70	1.75	.77	2.27	.02
Handlers, equipment cleaners, helpers, and laborers .....	15.26	10.76	4.50	.64	.43	1.30	.41	1.70	( <sup>2</sup> )
Service occupations .....	11.54	8.79	2.75	.47	.17	.72	.18	1.20	( <sup>2</sup> )
<b>Industry group</b>									
Goods-producing industries <sup>3</sup> .....	26.92	18.18	8.73	1.74	1.14	2.25	1.04	2.49	.07
Construction .....	26.92	18.87	8.05	.94	1.01	1.79	1.20	3.11	( <sup>2</sup> )
Manufacturing .....	26.59	17.73	8.86	2.00	1.19	2.37	.96	2.24	.10
Durables .....	28.23	18.63	9.60	2.16	1.39	2.57	.99	2.37	.13
Nondurables .....	24.25	16.45	7.80	1.77	.90	2.09	.92	2.06	.05
Service-producing industries <sup>4</sup> .....	21.82	16.02	5.80	1.41	.51	1.44	.61	1.81	.02
Transportation and public utilities .....	31.35	21.32	10.03	2.35	1.05	2.67	1.32	2.59	.05
Wholesale trade .....	24.62	17.43	7.19	1.58	.75	1.97	.78	2.08	.03
Retail trade .....	12.47	9.75	2.72	.48	.16	.62	.20	1.26	( <sup>2</sup> )
Finance, insurance, and real estate .....	31.62	22.29	9.33	2.28	1.36	2.24	1.26	2.09	.09
Services .....	23.18	17.25	5.93	1.59	.41	1.46	.57	1.89	( <sup>2</sup> )
Percent of total compensation									
All workers in private industry .....	100.0	71.9	28.1	6.5	2.8	7.1	3.1	8.6	0.1
<b>Occupational group</b>									
White-collar occupations .....	100.0	72.9	27.1	7.2	2.6	6.6	3.1	7.4	.1
Professional specialty and technical .....	100.0	73.0	27.0	7.8	2.3	6.1	3.3	7.4	.1
Professional specialty .....	100.0	73.3	26.7	8.0	2.3	5.8	3.2	7.3	.1
Technical .....	100.0	72.0	28.0	7.3	2.4	7.2	3.4	7.6	.1
Executive, administrative, and managerial .....	100.0	71.9	28.1	8.2	3.8	5.7	3.5	6.6	.2
Sales .....	100.0	76.8	23.2	4.7	2.1	5.6	2.1	8.6	( <sup>5</sup> )
Administrative support, including clerical .....	100.0	71.5	28.5	6.8	2.1	8.7	2.9	7.8	.2
Blue-collar occupations .....	100.0	68.4	31.6	5.5	3.7	8.4	3.5	10.3	.1
Precision production, craft, and repair .....	100.0	68.6	31.4	6.0	3.4	7.8	4.0	10.1	.2
Machine operators, assemblers, and inspectors .....	100.0	66.0	34.0	6.4	5.2	9.7	3.0	9.5	.3
Transportation and material moving .....	100.0	68.7	31.3	4.9	3.4	8.4	3.7	10.9	.1
Handlers, equipment cleaners, helpers, and laborers .....	100.0	70.5	29.5	4.2	2.8	8.5	2.7	11.1	( <sup>5</sup> )
Service occupations .....	100.0	76.2	23.8	4.1	1.5	6.2	1.6	10.4	( <sup>5</sup> )
<b>Industry group</b>									
Goods-producing industries <sup>3</sup> .....	100.0	67.5	32.4	6.5	4.2	8.4	3.9	9.2	.3
Construction .....	100.0	70.1	29.9	3.5	3.8	6.6	4.5	11.6	( <sup>5</sup> )
Manufacturing .....	100.0	66.7	33.3	7.5	4.5	8.9	3.6	8.4	.4
Durables .....	100.0	66.0	34.0	7.7	4.9	9.1	3.5	8.4	.5
Nondurables .....	100.0	67.8	32.2	7.3	3.7	8.6	3.8	8.5	.2
Service-producing industries <sup>4</sup> .....	100.0	73.4	26.6	6.5	2.3	6.6	2.8	8.3	.1
Transportation and public utilities .....	100.0	68.0	32.0	7.5	3.3	8.5	4.2	8.3	.2
Wholesale trade .....	100.0	70.8	29.2	6.4	3.0	8.0	3.2	8.4	.1
Retail trade .....	100.0	78.2	21.8	3.8	1.3	5.0	1.6	10.1	( <sup>5</sup> )
Finance, insurance, and real estate .....	100.0	70.5	29.5	7.2	4.3	7.1	4.0	6.6	.3
Services .....	100.0	74.4	25.6	6.9	1.8	6.3	2.5	8.2	( <sup>5</sup> )

<sup>1</sup> Includes severance pay and supplemental unemployment benefits.<sup>2</sup> Cost per hour worked is \$0.01 or less.<sup>3</sup> Includes mining, construction, and manufacturing.<sup>4</sup> Includes transportation, communication, and public utilities; wholesale and

retail trade; finance, insurance, and real estate; and service industries.

<sup>5</sup> Less than .05 percent.

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 goods-producing and service-producing workers, by occupational group, December 2003**

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits <sup>1</sup>
Cost per hour worked									
<b>All workers, goods-producing industries<sup>2</sup></b> .....	\$26.92	\$18.18	\$8.73	\$1.74	\$1.14	\$2.25	\$1.04	\$2.49	\$0.07
White-collar occupations .....	35.52	24.54	10.98	2.86	1.45	2.66	1.30	2.59	.12
Professional specialty and technical .....	41.26	28.36	12.90	3.65	1.25	3.14	1.72	2.94	.18
Professional specialty .....	46.62	32.29	14.33	4.28	1.29	3.21	2.01	3.28	.26
Technical .....	31.42	21.15	10.27	2.51	1.19	3.01	1.19	2.32	.05
Executive, administrative, and managerial .....	48.23	32.90	15.33	3.92	3.03	3.02	1.78	3.45	.13
Administrative support, including clerical .....	21.91	15.09	6.81	1.56	.74	2.12	.62	1.70	.06
Blue-collar occupations .....	23.71	15.80	7.91	1.32	1.03	2.10	.94	2.47	.05
Precision production, craft, and repair .....	28.83	19.48	9.34	1.52	1.03	2.30	1.34	3.09	.06
Machine operators, assemblers, and inspectors .....	21.26	13.72	7.54	1.42	1.20	2.18	.71	1.97	.06
Transportation and material moving .....	25.61	16.54	9.07	1.35	1.26	2.47	1.06	2.88	.05
Handlers, equipment cleaners, helpers, and laborers ....	16.89	11.81	5.08	.67	.57	1.35	.51	1.98	( <sup>3</sup> )
Service occupations .....	16.79	11.56	5.23	.96	.54	1.65	.50	1.52	.06
<b>All workers, service-producing industries<sup>4</sup></b> .....	21.82	16.02	5.80	1.41	.51	1.44	.61	1.81	.02
White-collar occupations .....	26.92	19.81	7.11	1.91	.64	1.72	.80	2.01	.03
Professional specialty and technical .....	37.21	27.47	9.74	2.83	.81	2.16	1.15	2.76	.03
Professional specialty .....	39.79	29.46	10.32	3.08	.88	2.21	1.20	2.92	.04
Technical .....	30.62	22.38	8.25	2.20	.63	2.03	1.02	2.36	( <sup>3</sup> )
Executive, administrative, and managerial .....	44.75	32.57	12.18	3.69	1.42	2.49	1.58	2.91	.10
Sales .....	16.87	12.96	3.91	.78	.37	.94	.35	1.46	( <sup>3</sup> )
Administrative support, including clerical .....	18.72	13.46	5.26	1.27	.36	1.61	.54	1.46	.02
Blue-collar occupations .....	19.13	13.52	5.62	1.06	.54	1.50	.56	1.93	( <sup>3</sup> )
Precision production, craft, and repair .....	26.69	18.72	7.97	1.88	.84	1.98	.83	2.42	.02
Transportation and material moving .....	19.67	13.78	5.89	.95	.56	1.56	.70	2.11	.02
Handlers, equipment cleaners, helpers, and laborers ....	14.41	10.22	4.19	.63	.35	1.27	.37	1.56	( <sup>3</sup> )
Service occupations .....	11.48	8.76	2.72	.47	.17	.71	.17	1.20	( <sup>3</sup> )
Percent of total compensation									
<b>All workers, goods-producing industries<sup>2</sup></b> .....	100.0	67.5	32.4	6.5	4.2	8.4	3.9	9.2	0.3
White-collar occupations .....	100.0	69.1	30.9	8.1	4.1	7.5	3.7	7.3	.3
Professional specialty and technical .....	100.0	68.7	31.3	8.8	3.0	7.6	4.2	7.1	.4
Professional specialty .....	100.0	69.3	30.7	9.2	2.8	6.9	4.3	7.0	.6
Technical .....	100.0	67.3	32.7	8.0	3.8	9.6	3.8	7.4	.2
Executive, administrative, and managerial .....	100.0	68.2	31.8	8.1	6.3	6.3	3.7	7.2	.3
Administrative support, including clerical .....	100.0	68.9	31.1	7.1	3.4	9.7	2.8	7.8	.3
Blue-collar occupations .....	100.0	66.6	33.4	5.6	4.3	8.9	4.0	10.4	.2
Precision production, craft, and repair .....	100.0	67.6	32.4	5.3	3.6	8.0	4.6	10.7	.2
Machine operators, assemblers, and inspectors .....	100.0	64.5	35.5	6.7	5.6	10.3	3.3	9.3	.3
Transportation and material moving .....	100.0	64.6	35.4	5.3	4.9	9.6	4.1	11.2	.2
Handlers, equipment cleaners, helpers, and laborers ....	100.0	69.9	30.1	4.0	3.4	8.0	3.0	11.7	( <sup>5</sup> )
Service occupations .....	100.0	68.9	31.1	5.7	3.2	9.8	3.0	9.1	.4
<b>All workers, service-producing industries<sup>4</sup></b> .....	100.0	73.4	26.6	6.5	2.3	6.6	2.8	8.3	.1
White-collar occupations .....	100.0	73.6	26.4	7.1	2.4	6.4	3.0	7.5	.1
Professional specialty and technical .....	100.0	73.8	26.2	7.6	2.2	5.8	3.1	7.4	.1
Professional specialty .....	100.0	74.0	25.9	7.7	2.2	5.6	3.0	7.3	.1
Technical .....	100.0	73.1	26.9	7.2	2.1	6.6	3.3	7.7	( <sup>5</sup> )
Executive, administrative, and managerial .....	100.0	72.8	27.2	8.2	3.2	5.6	3.5	6.5	.2
Sales .....	100.0	76.8	23.2	4.6	2.2	5.6	2.1	8.7	( <sup>5</sup> )
Administrative support, including clerical .....	100.0	71.9	28.1	6.8	1.9	8.6	2.9	7.8	.1
Blue-collar occupations .....	100.0	70.7	29.4	5.5	2.8	7.8	2.9	10.1	( <sup>5</sup> )
Precision production, craft, and repair .....	100.0	70.1	29.9	7.0	3.1	7.4	3.1	9.1	.1
Transportation and material moving .....	100.0	70.1	29.9	4.8	2.8	7.9	3.6	10.7	.1
Handlers, equipment cleaners, helpers, and laborers ....	100.0	70.9	29.1	4.4	2.4	8.8	2.6	10.8	( <sup>5</sup> )
Service occupations .....	100.0	76.3	23.7	4.1	1.5	6.2	1.5	10.5	( <sup>5</sup> )

<sup>1</sup> Includes severance pay and supplemental unemployment benefits.<sup>2</sup> Includes mining, construction, and manufacturing.<sup>3</sup> Cost per hour worked is \$0.01 or less.<sup>4</sup> Includes transportation, communication, and public utilities; wholesale and

retail trade; finance, insurance, and real estate; and service industries.

<sup>5</sup> Less than .05 percent.

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 manufacturing and nonmanufacturing workers, by occupational group, December 2003**

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits <sup>1</sup>
Cost per hour worked									
<b>All workers, manufacturing industries</b> .....	\$26.59	\$17.73	\$8.86	\$2.00	\$1.19	\$2.37	\$0.96	\$2.24	\$0.10
White-collar occupations .....	35.89	24.73	11.16	3.05	1.27	2.78	1.35	2.56	.15
Professional specialty and technical .....	41.57	28.54	13.03	3.76	1.20	3.14	1.75	2.97	.20
Professional specialty .....	46.03	31.91	14.12	4.27	1.21	3.17	1.94	3.26	.27
Technical .....	32.31	21.55	10.76	2.72	1.18	3.07	1.36	2.37	.06
Executive, administrative, and managerial .....	49.30	33.92	15.38	4.38	2.53	3.14	1.83	3.30	.19
Administrative support, including clerical .....	22.42	15.24	7.18	1.67	.76	2.29	.66	1.72	.07
Blue-collar occupations .....	22.39	14.56	7.83	1.52	1.16	2.19	.78	2.10	.07
Precision production, craft, and repair .....	28.38	18.51	9.87	2.12	1.38	2.53	1.13	2.58	.13
Machine operators, assemblers, and inspectors .....	21.21	13.66	7.55	1.42	1.21	2.19	.71	1.95	.06
Transportation and material moving .....	23.35	14.99	8.36	1.46	1.23	2.16	.88	2.54	.09
Handlers, equipment cleaners, helpers, and laborers .....	16.16	10.94	5.22	.90	.60	1.60	.42	1.69	( <sup>2</sup> )
Service occupations .....	17.63	11.89	5.74	1.09	.61	1.91	.59	1.47	.07
<b>All workers, nonmanufacturing industries</b> .....	22.26	16.26	5.99	1.39	.55	1.48	.66	1.90	.02
White-collar occupations .....	27.09	19.90	7.19	1.91	.67	1.73	.81	2.03	.03
Professional specialty and technical .....	37.23	27.45	9.77	2.83	.83	2.17	1.16	2.76	.03
Professional specialty .....	39.93	29.54	10.39	3.09	.90	2.22	1.22	2.92	.04
Technical .....	30.50	22.27	8.23	2.17	.65	2.05	1.00	2.35	( <sup>2</sup> )
Executive, administrative, and managerial .....	44.82	32.44	12.38	3.63	1.60	2.50	1.58	2.96	.09
Sales .....	17.00	13.07	3.93	.79	.37	.94	.35	1.47	( <sup>2</sup> )
Administrative support, including clerical .....	18.75	13.48	5.27	1.26	.37	1.61	.54	1.47	.02
Blue-collar occupations .....	20.97	14.74	6.24	1.02	.60	1.61	.74	2.26	( <sup>2</sup> )
Precision production, craft, and repair .....	27.81	19.40	8.41	1.51	.80	2.04	1.13	2.90	.02
Transportation and material moving .....	20.56	14.26	6.30	.98	.63	1.69	.75	2.23	( <sup>2</sup> )
Handlers, equipment cleaners, helpers, and laborers .....	15.04	10.72	4.33	.58	.39	1.23	.41	1.70	( <sup>2</sup> )
Service occupations .....	11.48	8.76	2.72	.47	.17	.71	.17	1.20	( <sup>2</sup> )
Percent of total compensation									
<b>All workers, manufacturing industries</b> .....	100.0	66.7	33.3	7.5	4.5	8.9	3.6	8.4	0.4
White-collar occupations .....	100.0	68.9	31.1	8.5	3.5	7.7	3.8	7.1	.4
Professional specialty and technical .....	100.0	68.7	31.3	9.0	2.9	7.6	4.2	7.1	.5
Professional specialty .....	100.0	69.3	30.7	9.3	2.6	6.9	4.2	7.1	.6
Technical .....	100.0	66.7	33.3	8.4	3.7	9.5	4.2	7.3	.2
Executive, administrative, and managerial .....	100.0	68.8	31.2	8.9	5.1	6.4	3.7	6.7	.4
Administrative support, including clerical .....	100.0	68.0	32.0	7.4	3.4	10.2	2.9	7.7	.3
Blue-collar occupations .....	100.0	65.0	35.0	6.8	5.2	9.8	3.5	9.4	.3
Precision production, craft, and repair .....	100.0	65.2	34.8	7.5	4.9	8.9	4.0	9.1	.5
Machine operators, assemblers, and inspectors .....	100.0	64.4	35.6	6.7	5.7	10.3	3.3	9.2	.3
Transportation and material moving .....	100.0	64.2	35.8	6.3	5.3	9.3	3.8	10.9	.4
Handlers, equipment cleaners, helpers, and laborers .....	100.0	67.7	32.3	5.6	3.7	9.9	2.6	10.5	( <sup>3</sup> )
Service occupations .....	100.0	67.4	32.6	6.2	3.5	10.8	3.3	8.3	.4
<b>All workers, nonmanufacturing industries</b> .....	100.0	73.0	26.9	6.2	2.5	6.6	3.0	8.5	.1
White-collar occupations .....	100.0	73.5	26.5	7.1	2.5	6.4	3.0	7.5	.1
Professional specialty and technical .....	100.0	73.7	26.2	7.6	2.2	5.8	3.1	7.4	.1
Professional specialty .....	100.0	74.0	26.0	7.7	2.3	5.6	3.1	7.3	.1
Technical .....	100.0	73.0	27.0	7.1	2.1	6.7	3.3	7.7	( <sup>3</sup> )
Executive, administrative, and managerial .....	100.0	72.4	27.6	8.1	3.6	5.6	3.5	6.6	.2
Sales .....	100.0	76.9	23.1	4.6	2.2	5.5	2.1	8.6	( <sup>3</sup> )
Administrative support, including clerical .....	100.0	71.9	28.1	6.7	2.0	8.6	2.9	7.8	.1
Blue-collar occupations .....	100.0	70.3	29.8	4.9	2.9	7.7	3.5	10.8	( <sup>3</sup> )
Precision production, craft, and repair .....	100.0	69.8	30.2	5.4	2.9	7.3	4.1	10.4	.1
Transportation and material moving .....	100.0	69.4	30.6	4.8	3.1	8.2	3.6	10.8	( <sup>3</sup> )
Handlers, equipment cleaners, helpers, and laborers .....	100.0	71.3	28.8	3.9	2.6	8.2	2.7	11.3	( <sup>3</sup> )
Service occupations .....	100.0	76.3	23.7	4.1	1.5	6.2	1.5	10.5	( <sup>3</sup> )

<sup>1</sup> Includes severance pay and supplemental unemployment benefits.<sup>2</sup> Cost per hour worked is \$0.01 or less.<sup>3</sup> Less than .05 percent.

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 bargaining status, and major industry and occupational group, December 2003**

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits <sup>1</sup>
Cost per hour worked									
<b>All union workers, private industry</b> .....	\$31.82	\$20.56	\$11.26	\$2.26	\$1.12	\$3.22	\$1.80	\$2.78	\$0.08
Blue-collar occupations .....	32.18	20.14	12.04	2.17	1.31	3.43	2.04	2.98	.10
Goods-producing industries <sup>2</sup> .....	34.37	21.25	13.12	2.21	1.77	3.58	2.23	3.19	.14
Service-producing industries <sup>3</sup> .....	30.01	20.07	9.93	2.30	.66	2.96	1.49	2.49	.03
Manufacturing .....	30.95	19.11	11.84	2.49	1.89	3.22	1.46	2.61	.18
Blue-collar occupations .....	30.45	18.59	11.86	2.46	1.93	3.21	1.45	2.63	.18
Nonmanufacturing .....	32.18	21.15	11.02	2.17	.81	3.22	1.94	2.85	.03
<b>All nonunion workers, private industry</b> .....	21.85	16.00	5.85	1.39	.59	1.42	.57	1.86	.03
Blue-collar occupations .....	18.37	13.10	5.27	.91	.64	1.34	.38	1.98	( <sup>4</sup> )
Goods-producing industries <sup>2</sup> .....	24.98	17.38	7.60	1.62	.98	1.91	.73	2.31	.05
Service-producing industries <sup>3</sup> .....	21.11	15.67	5.44	1.33	.50	1.31	.53	1.75	.02
Manufacturing .....	25.49	17.38	8.11	1.88	1.01	2.16	.83	2.15	.07
Blue-collar occupations .....	19.43	13.07	6.36	1.18	.88	1.81	.54	1.91	.03
Nonmanufacturing .....	21.28	15.78	5.50	1.31	.52	1.31	.53	1.81	.02
Percent of total compensation									
<b>All union workers, private industry</b> .....	100.0	64.6	35.4	7.1	3.5	10.1	5.7	8.7	0.3
Blue-collar occupations .....	100.0	62.6	37.4	6.7	4.1	10.7	6.3	9.3	.3
Goods-producing industries <sup>2</sup> .....	100.0	61.8	38.2	6.4	5.1	10.4	6.5	9.3	.4
Service-producing industries <sup>3</sup> .....	100.0	66.9	33.1	7.7	2.2	9.9	5.0	8.3	.1
Manufacturing .....	100.0	61.7	38.3	8.0	6.1	10.4	4.7	8.4	.6
Blue-collar occupations .....	100.0	61.1	38.9	8.1	6.3	10.5	4.8	8.6	.6
Nonmanufacturing .....	100.0	65.7	34.2	6.7	2.5	10.0	6.0	8.9	.1
<b>All nonunion workers, private industry</b> .....	100.0	73.2	26.8	6.4	2.7	6.5	2.6	8.5	.1
Blue-collar occupations .....	100.0	71.3	28.7	5.0	3.5	7.3	2.1	10.8	( <sup>5</sup> )
Goods-producing industries <sup>2</sup> .....	100.0	69.6	30.4	6.5	3.9	7.6	2.9	9.2	.2
Service-producing industries <sup>3</sup> .....	100.0	74.2	25.8	6.3	2.4	6.2	2.5	8.3	.1
Manufacturing .....	100.0	68.2	31.8	7.4	4.0	8.5	3.3	8.4	.3
Blue-collar occupations .....	100.0	67.3	32.7	6.1	4.5	9.3	2.8	9.8	.2
Nonmanufacturing .....	100.0	74.2	25.8	6.2	2.4	6.2	2.5	8.5	.1

<sup>1</sup> Includes severance pay and supplemental unemployment benefits.<sup>2</sup> Includes mining, construction, and manufacturing.<sup>3</sup> Includes transportation, communication, and public utilities; wholesale and retail trade; finance, insurance, and real estate; and service industries.<sup>4</sup> Cost per hour worked is \$0.01 or less.<sup>5</sup> Less than .05 percent.

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 workers, by establishment employment size, and major industry and occupational group, December 2003**

Industry and occupational group, and employment size	Total compen- sation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supple- mental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits <sup>1</sup>
Cost per hour worked									
<b>All workers in private industry</b> .....	\$22.92	\$16.49	\$6.43	\$1.48	\$0.64	\$1.62	\$0.70	\$1.96	\$0.03
1-99 workers .....	19.29	14.38	4.91	1.04	.49	1.18	.42	1.78	( <sup>2</sup> )
100 or more workers .....	27.21	18.98	8.23	2.01	.83	2.13	1.04	2.16	.06
100-499 workers .....	23.49	16.71	6.78	1.55	.68	1.81	.74	1.98	.03
500 or more workers .....	31.67	21.71	9.96	2.56	1.02	2.52	1.40	2.37	.10
<b>Goods-producing industries<sup>3</sup></b> .....	26.92	18.18	8.73	1.74	1.14	2.25	1.04	2.49	.07
1-99 workers .....	22.73	16.07	6.66	1.09	.85	1.62	.61	2.49	( <sup>2</sup> )
100 or more workers .....	30.43	19.96	10.48	2.30	1.38	2.78	1.40	2.49	.12
100-499 workers .....	25.89	17.31	8.58	1.66	1.12	2.49	.99	2.27	.04
500 or more workers .....	35.72	23.03	12.68	3.04	1.69	3.12	1.87	2.75	.22
<b>Service-producing industries<sup>4</sup></b> .....	21.82	16.02	5.80	1.41	.51	1.44	.61	1.81	.02
1-99 workers .....	18.53	14.00	4.52	1.03	.41	1.08	.38	1.63	( <sup>2</sup> )
100 or more workers .....	26.10	18.65	7.46	1.91	.64	1.91	.91	2.04	.04
100-499 workers .....	22.67	16.50	6.17	1.51	.53	1.58	.65	1.88	.02
500 or more workers .....	30.25	21.24	9.01	2.40	.78	2.30	1.23	2.24	.05
<b>White-collar occupations</b> .....	27.92	20.36	7.56	2.02	.73	1.83	.86	2.08	.04
1-99 workers .....	23.36	17.56	5.80	1.45	.59	1.40	.54	1.81	( <sup>2</sup> )
100 or more workers .....	32.66	23.27	9.39	2.61	.88	2.27	1.20	2.36	.07
100-499 workers .....	28.64	20.80	7.83	2.10	.72	1.95	.87	2.15	.04
500 or more workers .....	36.64	25.71	10.93	3.11	1.03	2.59	1.52	2.57	.10
<b>Blue-collar occupations</b> .....	21.45	14.67	6.78	1.19	.79	1.81	.75	2.20	.03
1-99 workers .....	19.20	13.73	5.47	.88	.58	1.36	.45	2.19	( <sup>2</sup> )
100 or more workers .....	24.23	15.84	8.40	1.58	1.05	2.35	1.12	2.23	.07
100-499 workers .....	21.33	14.33	7.00	1.21	.84	2.04	.81	2.08	.02
500 or more workers .....	28.80	18.21	10.59	2.17	1.38	2.84	1.62	2.45	.14
Percent of total compensation									
<b>All workers in private industry</b> .....	100.0	71.9	28.1	6.5	2.8	7.1	3.1	8.6	0.1
1-99 workers .....	100.0	74.5	25.5	5.4	2.5	6.1	2.2	9.2	( <sup>5</sup> )
100 or more workers .....	100.0	69.8	30.2	7.4	3.1	7.8	3.8	7.9	.2
100-499 workers .....	100.0	71.1	28.9	6.6	2.9	7.7	3.2	8.4	.1
500 or more workers .....	100.0	68.6	31.4	8.1	3.2	8.0	4.4	7.5	.3
<b>Goods-producing industries<sup>3</sup></b> .....	100.0	67.5	32.4	6.5	4.2	8.4	3.9	9.2	.3
1-99 workers .....	100.0	70.7	29.3	4.8	3.7	7.1	2.7	11.0	( <sup>5</sup> )
100 or more workers .....	100.0	65.6	34.4	7.6	4.5	9.1	4.6	8.2	.4
100-499 workers .....	100.0	66.9	33.1	6.4	4.3	9.6	3.8	8.8	.2
500 or more workers .....	100.0	64.5	35.5	8.5	4.7	8.7	5.2	7.7	.6
<b>Service-producing industries<sup>4</sup></b> .....	100.0	73.4	26.6	6.5	2.3	6.6	2.8	8.3	.1
1-99 workers .....	100.0	75.6	24.4	5.6	2.2	5.8	2.1	8.8	( <sup>5</sup> )
100 or more workers .....	100.0	71.5	28.6	7.3	2.5	7.3	3.5	7.8	.2
100-499 workers .....	100.0	72.8	27.2	6.7	2.3	7.0	2.9	8.3	.1
500 or more workers .....	100.0	70.2	29.8	7.9	2.6	7.6	4.1	7.4	.2
<b>White-collar occupations</b> .....	100.0	72.9	27.1	7.2	2.6	6.6	3.1	7.4	.1
1-99 workers .....	100.0	75.2	24.8	6.2	2.5	6.0	2.3	7.7	( <sup>5</sup> )
100 or more workers .....	100.0	71.2	28.8	8.0	2.7	7.0	3.7	7.2	.2
100-499 workers .....	100.0	72.6	27.3	7.3	2.5	6.8	3.0	7.5	.1
500 or more workers .....	100.0	70.2	29.8	8.5	2.8	7.1	4.1	7.0	.3
<b>Blue-collar occupations</b> .....	100.0	68.4	31.6	5.5	3.7	8.4	3.5	10.3	.1
1-99 workers .....	100.0	71.5	28.5	4.6	3.0	7.1	2.3	11.4	( <sup>5</sup> )
100 or more workers .....	100.0	65.4	34.7	6.5	4.3	9.7	4.6	9.2	.3
100-499 workers .....	100.0	67.2	32.8	5.7	3.9	9.6	3.8	9.8	.1
500 or more workers .....	100.0	63.2	36.8	7.5	4.8	9.9	5.6	8.5	.5

<sup>1</sup> Includes severance pay and supplemental unemployment benefits.<sup>2</sup> Cost per hour worked is \$0.01 or less.<sup>3</sup> Includes mining, construction, and manufacturing.<sup>4</sup> Includes transportation, communication, and public utilities; wholesale and

retail trade; finance, insurance, and real estate; and service industries.

<sup>5</sup> Less than .05 percent.

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

**Table 15. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry health services workers, by industry and occupational group, December 2003**

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits <sup>1</sup>
Cost per hour worked									
<b>Health services</b> .....	\$24.94	\$18.17	\$6.76	\$1.87	\$0.58	\$1.70	\$0.64	\$1.96	( <sup>2</sup> )
Professional specialty and technical .....	35.14	25.77	9.37	2.83	.97	2.00	.93	2.65	( <sup>2</sup> )
Professional specialty .....	40.30	29.43	10.87	3.47	1.16	2.17	1.12	2.93	.02
Nurses .....	35.77	25.49	10.29	2.99	1.37	2.17	1.00	2.75	( <sup>2</sup> )
Technical .....	27.14	20.08	7.05	1.82	.66	1.73	.64	2.20	( <sup>2</sup> )
Administrative support, including clerical .....	17.00	12.30	4.69	1.10	.26	1.50	.43	1.40	( <sup>2</sup> )
Service occupations .....	14.70	10.58	4.12	.87	.33	1.29	.31	1.31	( <sup>2</sup> )
<b>Hospitals</b> .....	29.25	20.41	8.84	2.47	.90	2.39	.87	2.19	.02
Professional specialty and technical .....	35.97	25.37	10.60	3.13	1.28	2.45	1.06	2.67	( <sup>2</sup> )
Professional specialty .....	39.63	28.04	11.59	3.52	1.44	2.49	1.20	2.92	.02
Nurses .....	38.93	27.32	11.62	3.45	1.59	2.49	1.16	2.91	( <sup>2</sup> )
Technical .....	26.93	18.76	8.17	2.18	.87	2.36	.71	2.04	( <sup>2</sup> )
Administrative support, including clerical .....	19.27	12.86	6.40	1.51	.40	2.44	.61	1.43	( <sup>2</sup> )
Service occupations .....	16.98	11.26	5.71	1.20	.48	2.22	.45	1.36	( <sup>2</sup> )
<b>Nursing homes</b> .....	17.02	12.55	4.47	1.14	.42	1.06	.24	1.60	( <sup>2</sup> )
Professional specialty and technical .....	26.33	19.74	6.59	1.81	.80	1.20	.39	2.40	( <sup>2</sup> )
Professional specialty .....	30.51	22.96	7.56	2.25	.85	1.20	.53	2.72	( <sup>2</sup> )
Technical .....	22.54	16.82	5.72	1.40	.75	1.19	.27	2.11	( <sup>2</sup> )
Service occupations .....	12.96	9.40	3.56	.80	.32	1.00	.17	1.27	( <sup>2</sup> )
Percent of total compensation									
<b>Health services</b> .....	100.0	72.9	27.1	7.5	2.3	6.8	2.6	7.9	( <sup>3</sup> )
Professional specialty and technical .....	100.0	73.3	26.7	8.1	2.8	5.7	2.6	7.5	( <sup>3</sup> )
Professional specialty .....	100.0	73.0	27.0	8.6	2.9	5.4	2.8	7.3	( <sup>3</sup> )
Nurses .....	100.0	71.3	28.8	8.4	3.8	6.1	2.8	7.7	( <sup>3</sup> )
Technical .....	100.0	74.0	26.0	6.7	2.4	6.4	2.4	8.1	( <sup>3</sup> )
Administrative support, including clerical .....	100.0	72.4	27.6	6.5	1.5	8.8	2.5	8.2	( <sup>3</sup> )
Service occupations .....	100.0	72.0	28.0	5.9	2.2	8.8	2.1	8.9	( <sup>3</sup> )
<b>Hospitals</b> .....	100.0	69.8	30.2	8.4	3.1	8.2	3.0	7.5	.1
Professional specialty and technical .....	100.0	70.5	29.5	8.7	3.6	6.8	2.9	7.4	( <sup>3</sup> )
Professional specialty .....	100.0	70.8	29.2	8.9	3.6	6.3	3.0	7.4	.1
Nurses .....	100.0	70.2	29.8	8.9	4.1	6.4	3.0	7.5	( <sup>3</sup> )
Technical .....	100.0	69.7	30.3	8.1	3.2	8.8	2.6	7.6	( <sup>3</sup> )
Administrative support, including clerical .....	100.0	66.7	33.2	7.8	2.1	12.7	3.2	7.4	( <sup>3</sup> )
Service occupations .....	100.0	66.3	33.6	7.1	2.8	13.1	2.7	8.0	( <sup>3</sup> )
<b>Nursing homes</b> .....	100.0	73.7	26.3	6.7	2.5	6.2	1.4	9.4	( <sup>3</sup> )
Professional specialty and technical .....	100.0	75.0	25.0	6.9	3.0	4.6	1.5	9.1	( <sup>3</sup> )
Professional specialty .....	100.0	75.3	24.8	7.4	2.8	3.9	1.7	8.9	( <sup>3</sup> )
Technical .....	100.0	74.6	25.4	6.2	3.3	5.3	1.2	9.4	( <sup>3</sup> )
Service occupations .....	100.0	72.5	27.5	6.2	2.5	7.7	1.3	9.8	( <sup>3</sup> )

<sup>1</sup> Includes severance pay and supplemental unemployment benefits.<sup>2</sup> Cost per hour worked is \$0.01 or less.<sup>3</sup> Less than .05 percent.

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

**Table 16. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: Private industry transportation equipment manufacturing and public utilities workers, by industry and occupational group, December 2003**

Series	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits <sup>1</sup>
Cost per hour worked									
<b>Transportation equipment manufacturing (SIC 37)</b> .....	\$37.52	\$23.34	\$14.19	\$3.21	\$2.68	\$3.41	\$1.61	\$3.01	\$0.26
White-collar occupations .....	47.07	31.05	16.03	4.52	2.15	3.68	1.96	3.50	.22
Professional specialty and technical .....	49.81	32.99	16.82	4.99	2.09	3.86	2.00	3.67	.22
Executive, administrative, and managerial .....	53.58	35.62	17.96	4.98	3.21	3.45	2.20	3.92	.21
Blue-collar occupations .....	32.80	19.52	13.28	2.55	2.96	3.26	1.44	2.78	.29
Service occupations .....	31.22	18.57	12.65	2.72	1.84	3.69	1.61	2.53	.27
<b>Aircraft manufacturing (SIC 3721)</b> .....	45.80	28.81	16.98	4.13	2.31	4.25	2.51	3.51	.27
White-collar occupations .....	48.72	31.17	17.56	4.66	2.13	4.23	2.61	3.63	.29
Blue-collar occupations .....	41.18	25.10	16.08	3.26	2.62	4.26	2.34	3.36	.24
<b>Public utilities (SIC's 48, 49)</b> .....	37.85	24.88	12.97	3.50	1.94	3.36	1.30	2.74	.13
White-collar occupations .....	37.92	25.30	12.62	3.36	2.13	3.17	1.16	2.63	.16
Blue-collar occupations .....	37.95	24.30	13.65	3.75	1.62	3.72	1.54	2.93	.08
<b>Communications (SIC 48)</b> .....	36.48	24.56	11.93	3.35	1.49	3.30	1.09	2.57	.12
White-collar occupations .....	35.53	24.42	11.11	3.10	1.41	3.02	.97	2.49	.13
Blue-collar occupations .....	38.89	24.93	13.95	4.00	1.69	3.98	1.39	2.77	.11
<b>Electric, gas, and sanitary services (SIC 49)</b> .....	40.41	25.50	14.91	3.76	2.77	3.49	1.70	3.05	.15
White-collar occupations .....	44.55	27.75	16.80	4.10	4.14	3.59	1.70	3.02	.25
Blue-collar occupations .....	36.97	23.64	13.34	3.49	1.55	3.44	1.70	3.10	.05
Percent of total compensation									
<b>Transportation equipment manufacturing (SIC 37)</b> .....	100.0	62.2	37.8	8.6	7.1	9.1	4.3	8.0	0.7
White-collar occupations .....	100.0	66.0	34.1	9.6	4.6	7.8	4.2	7.4	.5
Professional specialty and technical .....	100.0	66.2	33.8	10.0	4.2	7.7	4.0	7.4	.4
Executive, administrative, and managerial .....	100.0	66.5	33.5	9.3	6.0	6.4	4.1	7.3	.4
Blue-collar occupations .....	100.0	59.5	40.5	7.8	9.0	9.9	4.4	8.5	.9
Service occupations .....	100.0	59.5	40.5	8.7	5.9	11.8	5.2	8.1	.9
<b>Aircraft manufacturing (SIC 3721)</b> .....	100.0	62.9	37.1	9.0	5.0	9.3	5.5	7.7	.6
White-collar occupations .....	100.0	64.0	36.0	9.6	4.4	8.7	5.4	7.5	.6
Blue-collar occupations .....	100.0	61.0	39.0	7.9	6.4	10.3	5.7	8.2	.6
<b>Public utilities (SIC's 48, 49)</b> .....	100.0	65.7	34.3	9.2	5.1	8.9	3.4	7.2	.3
White-collar occupations .....	100.0	66.7	33.3	8.9	5.6	8.4	3.1	6.9	.4
Blue-collar occupations .....	100.0	64.0	36.0	9.9	4.3	9.8	4.1	7.7	.2
<b>Communications (SIC 48)</b> .....	100.0	67.3	32.7	9.2	4.1	9.0	3.0	7.0	.3
White-collar occupations .....	100.0	68.7	31.3	8.7	4.0	8.5	2.7	7.0	.4
Blue-collar occupations .....	100.0	64.1	35.9	10.3	4.3	10.2	3.6	7.1	.3
<b>Electric, gas, and sanitary services (SIC 49)</b> .....	100.0	63.1	36.9	9.3	6.9	8.6	4.2	7.5	.4
White-collar occupations .....	100.0	62.3	37.7	9.2	9.3	8.1	3.8	6.8	.6
Blue-collar occupations .....	100.0	63.9	36.1	9.4	4.2	9.3	4.6	8.4	.1

<sup>1</sup> Includes severance pay and supplemental unemployment benefits.

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

## **EXPLANATORY NOTES**

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

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 lump-sum payments provided in lieu of wage increases, 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 lump-sum payments provided in lieu of wage increases); insurance benefits—life, health, short-term disability, and long-term disability; retirement and savings benefits—defined benefit and defined contribution plans; legally required benefits—Social Security, Medicare, Federal and State unemployment insurance, and workers' compensation; and other benefits—severance pay and supplemental unemployment plans.

The 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, farm workers, 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 about 36,200 occupations within approximately 8,300 sample establishments in private industry and about 3,600 occupations within approximately 800 sample establishments in State and local government. Data are collected for the pay period including the 12<sup>th</sup> day of the survey months of March, June, September, and December.

Sample establishments are classified by industry categories based on the 1987 Standard Industrial Classification (SIC) system, as defined by the U.S. Office of Management and Budget. Within a sample establishment, specific job categories are selected and classified into about 500 occupational classifications according to the 1990 Census of Population. Individual occupations are combined to represent broader major occupational groups such as professional specialty and technical occupations.

Beginning with release of the March 2004 estimates, the ECEC will designate industry categories based on the 2002 North American Industry Classification System (NAICS) and classify jobs into occupational categories according to the 2000 Standard Occupational Classification (SOC) Manual. The NAICS and SOC conversions will involve major definitional changes to many of the currently published series. Additional information on the transition to NAICS and SOC will be available the Internet site (<http://www.bls.gov/ncs/ect/home.htm>) prior to the release of the March estimates in June 2004.

The December 2003 cost levels were calculated using the March 2003 employment counts from the Bureau of Labor Statistics Current Employment Statistics (CES) program, benchmarked to the 2001 universe of all private nonfarm establishments. The CES program converted from the 1987 Standard Industrial Classification System (SIC) basis to the 2002 North American Industry Classification System (NAICS) with the release of May 2003 estimates. The ECEC has used the March 2003 SIC employment counts for all of 2003

cost level estimates but will convert to NAICS employment counts with the release of the March 2004 ECEC estimates.

In most instances, private industry employment counts were total employment estimates for 2-digit major industry groups, such as primary metal manufacturing or food stores, as defined by the SIC system. In a few cases, 3- and 4-digit industry employment counts were used. These include the 4-digit aircraft manufacturing industry (3721) and the 3-digit health care and educational industries. For more information on SIC coding, see “BLS Establishment Estimates Revised to Incorporate March 2001 Benchmarks” in the June 2002 issue of Employment and Earnings. For State and local governments, employment counts ranged from those for 3-digit industries, such as education and health care, to those for major industry divisions, such as public administration.

Employment data from these 2-, 3-, and 4-digit industries were distributed to major occupational groups (such as executives, administrators, and managers or machine operators, assemblers, and inspectors) using the relative importance of the groups in the Employment Cost Index (ECI) sample. Because the ECI establishment sample is completely replaced over a period of several years, major occupational group employment counts from the ECI are affected by the age of the sample. However, a few years’ difference in the age of the occupational data within industries is likely to have a small impact on the estimates.

In contrast, the ECI, which measures the change in employer costs for employee compensation, is calculated with fixed 1990 employment counts to prevent employment shifts among occupations and industries from influencing the changes. Therefore, year-to-year changes in Employer Costs for Employee Compensation will differ from those in the ECI.

Historical data and related articles on the ECEC are included in the bulletin, Employer Costs for Employee Compensation, 1986-99 (Bulletin 2508). An annual historical summary from March 1986 through March 2002 is also available on the Internet site (<http://www.bls.gov/ncs/ect/home.htm>) or upon request. Data are now available on a quarterly basis beginning with June 2002 data. 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. An article on changes in employer compensation costs, “Tracking Changes in Benefit Costs,” appears in Compensation and Working Conditions, Spring 1999.

### 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. 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 error (RSE) is shown with the cost estimates for some series in the appendix table. The RSE for all estimates will be available shortly after the release is issued. This information can be obtained directly from the BLS Internet site (<http://www.bls.gov/ncs/ect/home.htm>), by e-mail request (oelinfo@bls.gov), or by telephone (202) 691-6199.

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. For a detailed explanation of how to use standard error data to analyze differences in year-to-year changes, see “Analyzing Year-to-Year Changes in Employer Costs for Employee Compensation,” Compensation and Working Conditions, Spring 1998. 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,” 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 contain 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. White-collar occupations (largely professional 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, and “Compensation Cost Trends in Private Industry and State and Local Governments,” Compensation and Working Conditions, Fall 1999.

#### Obtaining information

Articles, bulletins, and other information may be obtained by calling (202) 691-6199, sending an e-mail message to [ocltinfo@bls.gov](mailto:ocltinfo@bls.gov), or visiting the Internet site (<http://www.bls.gov/ncs/ect/home.htm>). 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.

**Appendix. Employer costs per hour worked for components of compensation, and relative standard errors,<sup>1</sup> by major industry and occupation categories, December 2003**

Industry or occupation category	Total compensation	Wages and salaries	Benefit costs						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other benefits <sup>2</sup>
<b>Civilian workers</b>									
Cost per hour worked .....	\$24.59	\$17.56	\$7.03	\$1.65	\$0.59	\$1.88	\$0.90	\$1.96	\$0.04
Relative error .....	1.0	1.1	1.1	1.4	2.9	1.2	2.1	.7	9.8
<b>State and local government workers</b>									
Cost per hour worked .....	\$33.91	\$23.56	\$10.35	\$2.58	\$ .29	\$3.39	\$2.03	\$1.99	\$.07
Relative error .....	1.6	1.7	1.7	2.1	6.5	1.8	3.6	2.0	26.0
<b>Private industry workers</b>									
Cost per hour worked .....	\$22.92	\$16.49	\$6.43	\$1.48	\$.64	\$1.62	\$.70	\$1.96	\$.03
Relative error .....	1.2	1.3	1.3	1.7	3.1	1.5	2.6	.8	9.4
<b>Goods-producing industries<sup>3</sup></b>									
Cost per hour worked .....	\$26.92	\$18.18	\$8.73	\$1.74	\$1.14	\$2.25	\$1.04	\$2.49	\$.07
Relative error .....	1.8	1.5	2.8	3.1	6.1	2.8	5.4	1.8	16.7
<b>Service-producing industries<sup>4</sup></b>									
Cost per hour worked .....	\$21.82	\$16.02	\$5.80	\$1.41	\$.51	\$1.44	\$.61	\$1.81	\$.02
Relative error .....	1.4	1.5	1.3	2.0	2.9	1.7	2.7	.8	8.0
<b>Manufacturing</b>									
Cost per hour worked .....	\$26.59	\$17.73	\$8.86	\$2.00	\$1.19	\$2.37	\$.96	\$2.24	\$.10
Relative error .....	2.0	1.8	2.8	3.5	5.2	2.5	5.9	1.7	17.1
<b>Nonmanufacturing</b>									
Cost per hour worked .....	\$22.26	\$16.26	\$5.99	\$1.39	\$.55	\$1.48	\$.66	\$1.90	\$.02
Relative error .....	1.3	1.5	1.3	2.0	3.3	1.7	2.8	.8	7.3
<b>White-collar workers</b>									
Cost per hour worked .....	\$27.92	\$20.36	\$7.56	\$2.02	\$.73	\$1.83	\$.86	\$2.08	\$.04
Relative error .....	1.5	1.7	1.4	1.9	4.5	1.6	2.8	1.0	8.5
<b>Blue-collar workers</b>									
Cost per hour worked .....	\$21.45	\$14.67	\$6.78	\$1.19	\$.79	\$1.81	\$.75	\$2.20	\$.03
Relative error .....	1.6	1.3	2.4	3.1	2.8	2.8	5.7	1.4	20.8
<b>Service workers</b>									
Cost per hour worked .....	\$11.54	\$8.79	\$2.75	\$.47	\$.17	\$.72	\$.18	\$1.20	( <sup>5</sup> )
Relative error .....	1.7	1.5	2.8	3.5	6.0	4.9	9.4	1.2	( <sup>6</sup> )

<sup>1</sup> The relative error is the standard error expressed as a percent of the cost. One can be 90-percent confident that the interval around the cost estimate bounded by 1.6 times plus and 1.6 times minus the standard error contains the "true" cost.

<sup>2</sup> Includes severance pay and supplemental unemployment benefits.

<sup>3</sup> Includes mining, construction, and manufacturing.

<sup>4</sup> Includes transportation, communication, and public utilities; wholesale and

retail trade; finance, insurance, and real estate; and service industries.

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

<sup>6</sup> Relative error is suppressed because cost per hour worked is \$0.01 or less.

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