

# Employer Costs for Employee Compensation

## Supplementary Tables

### National Compensation Survey

September 2016

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**Supplementary table 1. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in goods-producing industries, by occupational group, September 2016**

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>								
All workers in goods-producing industries <sup>1</sup> .....	\$38.99	\$25.90	\$13.09	\$2.52	\$1.50	\$3.65	\$2.12	\$3.29
<b>Occupational group</b>								
Management, professional, and related .....	69.14	46.31	22.83	5.96	2.53	5.15	4.72	4.47
Management, business, and financial .....	69.70	48.06	21.65	6.03	2.19	4.85	3.99	4.58
Professional and related .....	68.62	44.67	23.95	5.89	2.84	5.43	5.41	4.37
Sales and office .....	33.30	22.94	10.35	2.31	1.03	3.21	1.21	2.59
Office and administrative support .....	29.18	19.77	9.41	1.90	0.94	3.11	1.13	2.33
Natural resources, construction, and maintenance .....	37.02	24.60	12.42	1.52	1.22	3.39	2.38	3.91
Construction, extraction, farming, fishing, and forestry <sup>2</sup> .....	37.00	24.69	12.31	1.28	1.08	3.22	2.60	4.12
Installation, maintenance, and repair .....	37.07	24.36	12.72	2.19	1.62	3.84	1.75	3.33
Production, transportation, and material moving .....	28.42	18.48	9.93	1.72	1.35	3.31	1.02	2.53
Production .....	28.45	18.51	9.94	1.78	1.37	3.32	1.01	2.46
Transportation and material moving .....	28.24	18.35	9.89	1.43	1.27	3.28	1.05	2.86
<b>Percent of total compensation</b>								
All workers in goods-producing industries <sup>1</sup> .....	100.0	66.4	33.6	6.5	3.8	9.4	5.4	8.4
<b>Occupational group</b>								
Management, professional, and related .....	100.0	67.0	33.0	8.6	3.7	7.4	6.8	6.5
Management, business, and financial .....	100.0	68.9	31.1	8.7	3.1	7.0	5.7	6.6
Professional and related .....	100.0	65.1	34.9	8.6	4.1	7.9	7.9	6.4
Sales and office .....	100.0	68.9	31.1	6.9	3.1	9.6	3.6	7.8
Office and administrative support .....	100.0	67.8	32.2	6.5	3.2	10.7	3.9	8.0
Natural resources, construction, and maintenance .....	100.0	66.5	33.5	4.1	3.3	9.1	6.4	10.6
Construction, extraction, farming, fishing, and forestry <sup>2</sup> .....	100.0	66.7	33.3	3.5	2.9	8.7	7.0	11.1
Installation, maintenance, and repair .....	100.0	65.7	34.3	5.9	4.4	10.3	4.7	9.0
Production, transportation, and material moving .....	100.0	65.0	35.0	6.1	4.7	11.7	3.6	8.9
Production .....	100.0	65.1	34.9	6.3	4.8	11.7	3.6	8.7
Transportation and material moving .....	100.0	65.0	35.0	5.1	4.5	11.6	3.7	10.1

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

<sup>2</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.

**Supplementary table 2. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in manufacturing industries, by occupational group, establishment size' and bargaining status, September 2016**

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>								
All workers in manufacturing .....	\$39.22	\$25.53	\$13.69	\$2.96	\$1.68	\$3.97	\$2.13	\$2.95
<b>Occupational group</b>								
Management, professional, and related .....	71.55	46.94	24.62	6.44	2.70	5.59	5.45	4.44
Management, business, and financial .....	74.48	49.98	24.50	6.98	2.35	5.54	5.02	4.59
Professional and related .....	69.71	45.01	24.69	6.09	2.91	5.62	5.71	4.35
Sales and office .....	35.73	24.10	11.63	2.68	1.16	3.68	1.49	2.62
Office and administrative support .....	30.70	20.16	10.54	2.13	1.04	3.65	1.43	2.29
Natural resources, construction, and maintenance .....	39.36	24.54	14.82	2.74	2.04	4.60	2.28	3.17
Installation, maintenance, and repair .....	39.70	24.77	14.93	2.81	2.06	4.65	2.27	3.14
Production, transportation, and material moving .....	28.19	18.19	10.00	1.78	1.36	3.40	1.01	2.45
Production .....	28.41	18.37	10.04	1.82	1.38	3.39	1.02	2.43
Transportation and material moving .....	26.83	17.07	9.76	1.57	1.18	3.44	0.96	2.61
<b>Establishment size</b>								
1-99 workers .....	30.22	21.27	8.94	1.89	0.87	2.64	0.88	2.65
1-49 workers .....	29.19	20.81	8.39	1.75	0.77	2.37	0.86	2.64
50-99 workers .....	32.13	22.14	9.99	2.16	1.07	3.16	0.92	2.69
100 workers or more .....	43.94	27.76	16.17	3.52	2.10	4.67	2.78	3.11
100-499 workers .....	37.69	24.71	12.98	2.88	1.51	4.12	1.58	2.90
500 workers or more .....	52.36	31.88	20.48	4.39	2.89	5.42	4.40	3.39
<b>Bargaining status</b>								
Union .....	41.54	23.57	17.97	2.95	2.38	6.47	3.03	3.15
Nonunion .....	38.86	25.84	13.01	2.96	1.56	3.58	1.98	2.92
<b>Percent of total compensation</b>								
All workers in manufacturing .....	100.0	65.1	34.9	7.5	4.3	10.1	5.4	7.5
<b>Occupational group</b>								
Management, professional, and related .....	100.0	65.6	34.4	9.0	3.8	7.8	7.6	6.2
Management, business, and financial .....	100.0	67.1	32.9	9.4	3.2	7.4	6.7	6.2
Professional and related .....	100.0	64.6	35.4	8.7	4.2	8.1	8.2	6.2
Sales and office .....	100.0	67.4	32.6	7.5	3.2	10.3	4.2	7.3
Office and administrative support .....	100.0	65.7	34.3	6.9	3.4	11.9	4.6	7.5
Natural resources, construction, and maintenance .....	100.0	62.3	37.7	7.0	5.2	11.7	5.8	8.0
Installation, maintenance, and repair .....	100.0	62.4	37.6	7.1	5.2	11.7	5.7	7.9
Production, transportation, and material moving .....	100.0	64.5	35.5	6.3	4.8	12.1	3.6	8.7
Production .....	100.0	64.7	35.3	6.4	4.9	11.9	3.6	8.5
Transportation and material moving .....	100.0	63.6	36.4	5.8	4.4	12.8	3.6	9.7
<b>Establishment size</b>								
1-99 workers .....	100.0	70.4	29.6	6.3	2.9	8.7	2.9	8.8
1-49 workers .....	100.0	71.3	28.7	6.0	2.6	8.1	3.0	9.0
50-99 workers .....	100.0	68.9	31.1	6.7	3.3	9.8	2.8	8.4
100 workers or more .....	100.0	63.2	36.8	8.0	4.8	10.6	6.3	7.1
100-499 workers .....	100.0	65.6	34.4	7.6	4.0	10.9	4.2	7.7
500 workers or more .....	100.0	60.9	39.1	8.4	5.5	10.3	8.4	6.5
<b>Bargaining status</b>								
Union .....	100.0	56.7	43.3	7.1	5.7	15.6	7.3	7.6
Nonunion .....	100.0	66.5	33.5	7.6	4.0	9.2	5.1	7.5

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

**Supplementary table 3. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in service-providing industries, by occupational group, September 2016**

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>								
All workers in service providing industries <sup>1</sup> .....	\$30.87	\$21.82	\$9.06	\$2.15	\$1.09	\$2.37	\$1.06	\$2.39
<b>Occupational group</b>								
Management, professional, and related .....	55.44	38.42	17.02	4.63	2.61	3.98	2.17	3.63
Management, business, and financial .....	69.84	46.71	23.13	6.18	5.50	4.49	2.80	4.15
Professional and related .....	48.46	34.40	14.06	3.88	1.21	3.73	1.87	3.37
Sales and office .....	23.74	17.08	6.65	1.51	0.59	2.06	0.68	1.82
Sales and related .....	23.36	17.59	5.78	1.32	0.61	1.48	0.58	1.80
Office and administrative support .....	24.01	16.72	7.29	1.64	0.57	2.49	0.75	1.84
Service .....	15.06	11.54	3.52	0.56	0.23	0.89	0.24	1.60
Natural resources, construction, and maintenance .....	31.06	21.69	9.36	1.96	0.86	2.62	1.18	2.74
Installation, maintenance, and repair .....	31.06	21.69	9.37	1.99	0.89	2.66	1.13	2.70
Production, transportation, and material moving .....	26.24	17.63	8.61	1.51	0.75	2.56	1.23	2.56
Production .....	22.01	15.94	6.08	1.15	0.62	1.62	0.59	2.09
Transportation and material moving .....	27.61	18.17	9.43	1.63	0.79	2.86	1.44	2.71
<b>Percent of total compensation</b>								
All workers in service providing industries <sup>1</sup> .....	100.0	70.7	29.3	7.0	3.5	7.7	3.4	7.7
<b>Occupational group</b>								
Management, professional, and related .....	100.0	69.3	30.7	8.4	4.7	7.2	3.9	6.5
Management, business, and financial .....	100.0	66.9	33.1	8.8	7.9	6.4	4.0	5.9
Professional and related .....	100.0	71.0	29.0	8.0	2.5	7.7	3.9	7.0
Sales and office .....	100.0	72.0	28.0	6.3	2.5	8.7	2.8	7.7
Sales and related .....	100.0	75.3	24.7	5.7	2.6	6.3	2.5	7.7
Office and administrative support .....	100.0	69.6	30.4	6.8	2.4	10.4	3.1	7.6
Service .....	100.0	76.6	23.4	3.7	1.5	5.9	1.6	10.6
Natural resources, construction, and maintenance .....	100.0	69.8	30.2	6.3	2.8	8.4	3.8	8.8
Installation, maintenance, and repair .....	100.0	69.8	30.2	6.4	2.9	8.6	3.6	8.7
Production, transportation, and material moving .....	100.0	67.2	32.8	5.8	2.9	9.8	4.7	9.7
Production .....	100.0	72.4	27.6	5.2	2.8	7.4	2.7	9.5
Transportation and material moving .....	100.0	65.8	34.2	5.9	2.9	10.4	5.2	9.8

<sup>1</sup> Includes utilities; wholesale trade; retail trade; transportation and warehousing; information; finance and insurance; real estate and rental and leasing; professional and technical services; management of companies and enterprises; administrative and waste services; educational services; health care and social assistance; arts, entertainment and recreation; accommodation and food services; other services, except public administration; and public administration.

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

**Supplementary table 4. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in trade, transportation, and utilities industries, by occupational group,<sup>1</sup> establishment size and bargaining status, September 2016**

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>								
All workers in trade, transportation, and utilities .....	\$26.80	\$18.83	\$7.97	\$1.68	\$0.72	\$2.27	\$1.04	\$2.27
<b>Occupational group</b>								
Management, professional, and related .....	56.05	39.86	16.19	4.77	1.61	3.72	2.26	3.82
Management, business, and financial .....	62.72	44.40	18.32	5.45	2.14	4.06	2.53	4.14
Professional and related .....	47.78	34.23	13.55	3.93	0.97	3.30	1.93	3.43
Sales and office .....	20.03	14.84	5.19	1.05	0.45	1.53	0.50	1.66
Sales and related .....	19.20	14.65	4.55	0.92	0.39	1.24	0.39	1.60
Office and administrative support .....	21.71	15.21	6.50	1.32	0.56	2.10	0.74	1.78
Service .....	17.08	12.33	4.74	0.75	0.38	1.47	0.57	1.57
Natural resources, construction, and maintenance .....	33.23	22.73	10.50	2.15	1.01	2.79	1.65	2.90
Installation, maintenance, and repair .....	32.85	22.60	10.26	2.12	1.01	2.71	1.54	2.87
Production, transportation, and material moving .....	30.97	20.16	10.81	1.97	0.95	3.28	1.65	2.95
Transportation and material moving .....	31.58	20.41	11.17	2.02	0.95	3.41	1.75	3.04
<b>Establishment size</b>								
1-99 workers .....	23.50	17.38	6.12	1.28	0.51	1.62	0.62	2.09
1-49 workers .....	23.10	17.33	5.77	1.24	0.50	1.47	0.51	2.05
50-99 workers .....	24.71	17.53	7.18	1.40	0.54	2.08	0.96	2.20
100 workers or more .....	31.51	20.89	10.61	2.25	1.02	3.18	1.64	2.52
100-499 workers .....	25.51	17.42	8.09	1.67	0.74	2.51	1.05	2.13
500 workers or more .....	51.17	32.29	18.88	4.17	1.93	5.39	3.58	3.81
<b>Bargaining status</b>								
Union .....	43.81	25.87	17.94	3.35	1.27	6.17	3.71	3.44
Nonunion .....	24.32	17.80	6.52	1.44	0.64	1.70	0.65	2.10
<b>Percent of total compensation</b>								
All workers in trade, transportation, and utilities .....	100.0	70.3	29.7	6.3	2.7	8.5	3.9	8.5
<b>Occupational group</b>								
Management, professional, and related .....	100.0	71.1	28.9	8.5	2.9	6.6	4.0	6.8
Management, business, and financial .....	100.0	70.8	29.2	8.7	3.4	6.5	4.0	6.6
Professional and related .....	100.0	71.6	28.4	8.2	2.0	6.9	4.0	7.2
Sales and office .....	100.0	74.1	25.9	5.3	2.2	7.6	2.5	8.3
Sales and related .....	100.0	76.3	23.7	4.8	2.1	6.5	2.0	8.3
Office and administrative support .....	100.0	70.1	29.9	6.1	2.6	9.7	3.4	8.2
Service .....	100.0	72.2	27.8	4.4	2.2	8.6	3.4	9.2
Natural resources, construction, and maintenance .....	100.0	68.4	31.6	6.5	3.0	8.4	5.0	8.7
Installation, maintenance, and repair .....	100.0	68.8	31.2	6.5	3.1	8.3	4.7	8.7
Production, transportation, and material moving .....	100.0	65.1	34.9	6.4	3.1	10.6	5.3	9.5
Transportation and material moving .....	100.0	64.6	35.4	6.4	3.0	10.8	5.5	9.6
<b>Establishment size</b>								
1-99 workers .....	100.0	74.0	26.0	5.4	2.2	6.9	2.6	8.9
1-49 workers .....	100.0	75.0	25.0	5.4	2.2	6.4	2.2	8.9
50-99 workers .....	100.0	70.9	29.1	5.7	2.2	8.4	3.9	8.9
100 workers or more .....	100.0	66.3	33.7	7.1	3.2	10.1	5.2	8.0
100-499 workers .....	100.0	68.3	31.7	6.5	2.9	9.8	4.1	8.3
500 workers or more .....	100.0	63.1	36.9	8.1	3.8	10.5	7.0	7.5
<b>Bargaining status</b>								
Union .....	100.0	59.1	40.9	7.6	2.9	14.1	8.5	7.9
Nonunion .....	100.0	73.2	26.8	5.9	2.6	7.0	2.7	8.6

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

**Supplementary table 5. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in wholesale trade industries, by occupational group and establishment size, September 2016**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in wholesale trade .....	\$35.79	\$25.29	\$10.50	\$2.59	\$1.05	\$2.95	\$1.14	\$2.78
<b>Occupational group</b>								
Sales and office .....	35.28	25.30	9.98	2.47	1.02	2.97	0.96	2.56
Office and administrative support .....	25.02	17.36	7.66	1.67	0.93	2.56	0.58	1.93
Production, transportation, and material moving .....	24.49	16.74	7.75	1.38	0.81	2.41	0.77	2.38
Transportation and material moving .....	25.08	16.85	8.23	1.40	0.89	2.58	0.90	2.46
<b>Establishment size</b>								
1-99 workers .....	34.86	25.00	9.87	2.40	1.00	2.76	0.93	2.76
1-49 workers .....	35.65	25.64	10.01	2.47	1.06	2.72	0.93	2.83
100 workers or more .....	37.56	25.84	11.72	2.94	1.14	3.31	1.53	2.80
100-499 workers .....	36.02	24.98	11.05	2.77	0.93	3.20	1.41	2.74
Percent of total compensation								
All workers in wholesale trade .....	100.0	70.7	29.3	7.2	2.9	8.2	3.2	7.8
<b>Occupational group</b>								
Sales and office .....	100.0	71.7	28.3	7.0	2.9	8.4	2.7	7.2
Office and administrative support .....	100.0	69.4	30.6	6.7	3.7	10.2	2.3	7.7
Production, transportation, and material moving .....	100.0	68.3	31.7	5.6	3.3	9.8	3.2	9.7
Transportation and material moving .....	100.0	67.2	32.8	5.6	3.5	10.3	3.6	9.8
<b>Establishment size</b>								
1-99 workers .....	100.0	71.7	28.3	6.9	2.9	7.9	2.7	7.9
1-49 workers .....	100.0	71.9	28.1	6.9	3.0	7.6	2.6	7.9
100 workers or more .....	100.0	68.8	31.2	7.8	3.0	8.8	4.1	7.5
100-499 workers .....	100.0	69.3	30.7	7.7	2.6	8.9	3.9	7.6

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

**Supplementary table 6. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in retail trade industries, by occupational group, establishment size and bargaining status, September 2016**

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>								
All workers in retail trade .....	\$18.48	\$13.98	\$4.50	\$0.88	\$0.38	\$1.24	\$0.39	\$1.62
<b>Occupational group</b>								
Sales and office .....	16.42	12.54	3.88	0.71	0.32	1.11	0.32	1.42
Sales and related .....	16.13	12.47	3.66	0.65	0.32	1.00	0.27	1.41
Office and administrative support .....	17.36	12.77	4.59	0.89	0.32	1.44	0.48	1.45
Production, transportation, and material moving .....	16.90	12.32	4.57	0.69	0.29	1.37	0.39	1.84
Transportation and material moving .....	16.26	11.82	4.44	0.64	0.27	1.32	0.38	1.83
<b>Establishment size</b>								
1-99 workers .....	17.65	13.79	3.86	0.74	0.26	0.97	0.29	1.60
1-49 workers .....	17.26	13.63	3.63	0.71	0.27	0.86	0.23	1.57
50-99 workers .....	18.98	14.32	4.66	0.85	0.26	1.38	0.49	1.68
100 workers or more .....	19.92	14.31	5.61	1.12	0.57	1.71	0.57	1.65
100-499 workers .....	19.44	13.87	5.58	1.08	0.57	1.73	0.57	1.63
<b>Bargaining status</b>								
Union .....	21.40	12.97	8.43	1.21	0.31	3.53	1.50	1.88
Nonunion .....	18.25	14.06	4.19	0.85	0.38	1.06	0.30	1.60
<b>Percent of total compensation</b>								
All workers in retail trade .....	100.0	75.6	24.4	4.8	2.0	6.7	2.1	8.7
<b>Occupational group</b>								
Sales and office .....	100.0	76.4	23.6	4.3	1.9	6.7	2.0	8.7
Sales and related .....	100.0	77.3	22.7	4.0	2.0	6.2	1.7	8.8
Office and administrative support .....	100.0	73.6	26.4	5.1	1.8	8.3	2.8	8.4
Production, transportation, and material moving .....	100.0	72.9	27.1	4.1	1.7	8.1	2.3	10.9
Transportation and material moving .....	100.0	72.7	27.3	3.9	1.7	8.1	2.4	11.2
<b>Establishment size</b>								
1-99 workers .....	100.0	78.1	21.9	4.2	1.5	5.5	1.6	9.0
1-49 workers .....	100.0	79.0	21.0	4.1	1.5	5.0	1.3	9.1
50-99 workers .....	100.0	75.4	24.6	4.5	1.4	7.3	2.6	8.8
100 workers or more .....	100.0	71.8	28.2	5.6	2.8	8.6	2.8	8.3
100-499 workers .....	100.0	71.3	28.7	5.6	2.9	8.9	2.9	8.4
<b>Bargaining status</b>								
Union .....	100.0	60.6	39.4	5.7	1.5	16.5	7.0	8.8
Nonunion .....	100.0	77.0	23.0	4.7	2.1	5.8	1.6	8.7

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

**Supplementary table 7. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in transportation and warehousing industries, by establishment size and bargaining status, September 2016**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in transportation and warehousing .....	\$38.96	\$24.88	\$14.08	\$2.77	\$1.23	\$4.23	\$2.35	\$3.50
<b>Establishment size</b>								
1-99 workers .....	28.52	19.78	8.74	1.53	0.61	2.35	1.11	3.14
1-49 workers .....	27.44	19.73	7.71	1.34	0.48	2.00	0.75	3.14
100 workers or more .....	45.41	28.03	17.38	3.53	1.61	5.39	3.13	3.72
100-499 workers .....	32.70	20.45	12.25	2.25	0.91	4.20	1.84	3.05
<b>Bargaining status</b>								
Union .....	57.83	34.06	23.77	4.75	1.81	7.85	4.91	4.45
Nonunion .....	29.92	20.48	9.43	1.82	0.95	2.50	1.13	3.04
Percent of total compensation								
All workers in transportation and warehousing .....	100.0	63.9	36.1	7.1	3.1	10.9	6.0	9.0
<b>Establishment size</b>								
1-99 workers .....	100.0	69.4	30.6	5.4	2.1	8.3	3.9	11.0
1-49 workers .....	100.0	71.9	28.1	4.9	1.8	7.3	2.7	11.4
100 workers or more .....	100.0	61.7	38.3	7.8	3.5	11.9	6.9	8.2
100-499 workers .....	100.0	62.5	37.5	6.9	2.8	12.8	5.6	9.3
<b>Bargaining status</b>								
Union .....	100.0	58.9	41.1	8.2	3.1	13.6	8.5	7.7
Nonunion .....	100.0	68.5	31.5	6.1	3.2	8.3	3.8	10.2

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



**Supplementary table 8. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in information industries, by occupational group and establishment size, September 2016**

Series	Total compensation	Wages and salaries	Benefit costs					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Cost per hour worked								
All workers in information .....	\$53.20	\$35.35	\$17.85	\$4.83	\$2.39	\$4.99	\$2.17	\$3.48
<b>Occupational group</b>								
Management, professional, and related .....	65.72	44.13	21.59	6.23	3.17	5.48	2.57	4.14
Professional and related .....	59.27	39.84	19.43	5.50	2.51	5.26	2.29	3.87
Sales and office .....	36.57	24.35	12.22	2.94	1.22	4.18	1.39	2.50
<b>Establishment size</b>								
1-99 workers .....	44.69	30.64	14.05	3.88	1.52	3.99	1.56	3.11
100 workers or more .....	58.23	38.14	20.09	5.39	2.90	5.57	2.53	3.69
100-499 workers .....	53.14	34.71	18.43	4.58	2.89	5.19	2.23	3.54
500 workers or more .....	62.26	40.86	21.41	6.03	2.91	5.88	2.77	3.82
Percent of total compensation								
All workers in information .....	100.0	66.5	33.5	9.1	4.5	9.4	4.1	6.5
<b>Occupational group</b>								
Management, professional, and related .....	100.0	67.2	32.8	9.5	4.8	8.3	3.9	6.3
Professional and related .....	100.0	67.2	32.8	9.3	4.2	8.9	3.9	6.5
Sales and office .....	100.0	66.6	33.4	8.0	3.3	11.4	3.8	6.8
<b>Establishment size</b>								
1-99 workers .....	100.0	68.6	31.4	8.7	3.4	8.9	3.5	7.0
100 workers or more .....	100.0	65.5	34.5	9.3	5.0	9.6	4.3	6.3
100-499 workers .....	100.0	65.3	34.7	8.6	5.4	9.8	4.2	6.7
500 workers or more .....	100.0	65.6	34.4	9.7	4.7	9.4	4.4	6.1

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

**Supplementary table 9. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in financial activities industries, by occupational group and establishment size, September 2016**

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>								
All workers in financial activities .....	\$46.89	\$30.84	\$16.05	\$3.96	\$3.42	\$3.89	\$1.86	\$2.92
<b>Occupational group</b>								
Management, professional, and related .....	72.68	46.83	25.84	6.58	7.04	5.02	3.04	4.15
Management, business, and financial .....	74.84	47.83	27.01	6.67	8.20	4.96	3.02	4.16
Professional and related .....	64.86	43.23	21.63	6.26	2.87	5.27	3.12	4.11
Sales and office .....	32.74	22.07	10.67	2.59	1.39	3.32	1.22	2.15
Sales and related .....	48.93	34.32	14.61	4.04	2.73	3.04	1.92	2.88
Office and administrative support .....	27.95	18.45	9.50	2.16	0.99	3.41	1.01	1.94
<b>Establishment size</b>								
1-99 workers .....	41.56	27.66	13.90	3.16	3.70	3.20	1.20	2.63
1-49 workers .....	35.53	25.07	10.46	2.69	1.19	3.05	1.05	2.48
100 workers or more .....	54.19	35.19	19.00	5.06	3.04	4.82	2.76	3.31
100-499 workers .....	49.83	33.47	16.36	4.65	2.04	4.38	2.17	3.12
500 workers or more .....	57.63	36.54	21.09	5.39	3.83	5.17	3.23	3.47
<b>Percent of total compensation</b>								
All workers in financial activities .....	100.0	65.8	34.2	8.5	7.3	8.3	4.0	6.2
<b>Occupational group</b>								
Management, professional, and related .....	100.0	64.4	35.6	9.1	9.7	6.9	4.2	5.7
Management, business, and financial .....	100.0	63.9	36.1	8.9	11.0	6.6	4.0	5.6
Professional and related .....	100.0	66.6	33.4	9.6	4.4	8.1	4.8	6.3
Sales and office .....	100.0	67.4	32.6	7.9	4.2	10.1	3.7	6.6
Sales and related .....	100.0	70.1	29.9	8.3	5.6	6.2	3.9	5.9
Office and administrative support .....	100.0	66.0	34.0	7.7	3.5	12.2	3.6	6.9
<b>Establishment size</b>								
1-99 workers .....	100.0	66.6	33.4	7.6	8.9	7.7	2.9	6.3
1-49 workers .....	100.0	70.6	29.4	7.6	3.4	8.6	3.0	7.0
100 workers or more .....	100.0	64.9	35.1	9.3	5.6	8.9	5.1	6.1
100-499 workers .....	100.0	67.2	32.8	9.3	4.1	8.8	4.4	6.3
500 workers or more .....	100.0	63.4	36.6	9.3	6.7	9.0	5.6	6.0

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

**Supplementary table 10. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in professional and business services industries, by occupational group and establishment size, September 2016**

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>								
All workers in professional and business services .....	\$39.64	\$28.33	\$11.31	\$2.83	\$1.95	\$2.41	\$1.22	\$2.91
<b>Occupational group</b>								
Management, professional, and related .....	63.02	43.98	19.05	5.04	3.94	3.79	2.26	4.02
Management, business, and financial .....	76.16	50.54	25.62	6.39	7.81	4.25	2.82	4.36
Professional and related .....	54.94	39.94	15.01	4.21	1.57	3.51	1.91	3.81
Sales and office .....	27.04	19.91	7.13	1.76	0.59	2.05	0.70	2.03
Office and administrative support .....	23.97	17.42	6.55	1.54	0.53	2.03	0.56	1.88
Service .....	16.01	12.46	3.55	0.53	0.27	0.47	0.14	2.14
Production, transportation, and material moving .....	17.86	13.72	4.15	0.64	0.39	0.96	0.23	1.93
Transportation and material moving .....	17.96	13.64	4.32	0.58	0.35	1.11	0.24	2.04
<b>Establishment size</b>								
1-99 workers .....	38.98	28.05	10.93	2.39	2.78	2.06	0.77	2.93
1-49 workers .....	40.69	29.10	11.59	2.38	3.39	2.07	0.72	3.03
50-99 workers .....	32.48	24.04	8.44	2.45	0.46	2.04	0.94	2.56
100 workers or more .....	40.27	28.60	11.67	3.23	1.18	2.74	1.64	2.88
100-499 workers .....	39.06	28.20	10.86	3.00	1.08	2.50	1.40	2.88
500 workers or more .....	41.96	29.15	12.81	3.56	1.31	3.09	1.96	2.88
<b>Percent of total compensation</b>								
All workers in professional and business services .....	100.0	71.5	28.5	7.1	4.9	6.1	3.1	7.3
<b>Occupational group</b>								
Management, professional, and related .....	100.0	69.8	30.2	8.0	6.3	6.0	3.6	6.4
Management, business, and financial .....	100.0	66.4	33.6	8.4	10.2	5.6	3.7	5.7
Professional and related .....	100.0	72.7	27.3	7.7	2.9	6.4	3.5	6.9
Sales and office .....	100.0	73.6	26.4	6.5	2.2	7.6	2.6	7.5
Office and administrative support .....	100.0	72.7	27.3	6.4	2.2	8.5	2.4	7.8
Service .....	100.0	77.8	22.2	3.3	1.7	2.9	0.9	13.3
Production, transportation, and material moving .....	100.0	76.8	23.2	3.6	2.2	5.4	1.3	10.8
Transportation and material moving .....	100.0	75.9	24.1	3.2	2.0	6.2	1.3	11.4
<b>Establishment size</b>								
1-99 workers .....	100.0	72.0	28.0	6.1	7.1	5.3	2.0	7.5
1-49 workers .....	100.0	71.5	28.5	5.8	8.3	5.1	1.8	7.4
50-99 workers .....	100.0	74.0	26.0	7.5	1.4	6.3	2.9	7.9
100 workers or more .....	100.0	71.0	29.0	8.0	2.9	6.8	4.1	7.2
100-499 workers .....	100.0	72.2	27.8	7.7	2.8	6.4	3.6	7.4
500 workers or more .....	100.0	69.5	30.5	8.5	3.1	7.4	4.7	6.9

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

**Supplementary table 11. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in education and health services industries, by occupational group,<sup>1</sup> establishment size and bargaining status, September 2016**

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>								
All workers in education and health services .....	\$33.25	\$23.49	\$9.76	\$2.57	\$0.64	\$2.90	\$1.19	\$2.47
<b>Occupational group</b>								
Management, professional, and related .....	45.08	31.81	13.27	3.70	0.86	3.73	1.83	3.14
Management, business, and financial .....	55.61	38.71	16.90	5.73	0.62	4.30	2.61	3.63
Professional and related .....	43.90	31.04	12.86	3.47	0.89	3.66	1.75	3.09
Sales and office .....	23.71	16.42	7.29	1.77	0.32	2.76	0.67	1.77
Office and administrative support .....	23.91	16.53	7.38	1.79	0.33	2.80	0.69	1.78
Service .....	18.81	13.53	5.28	1.11	0.43	1.64	0.39	1.71
<b>Establishment size</b>								
1-99 workers .....	27.22	20.36	6.86	1.74	0.34	1.89	0.71	2.18
1-49 workers .....	27.27	20.42	6.85	1.81	0.32	1.88	0.67	2.17
50-99 workers .....	27.09	20.23	6.86	1.56	0.37	1.92	0.81	2.20
100 workers or more .....	37.71	25.80	11.91	3.17	0.86	3.65	1.54	2.69
100-499 workers .....	30.34	21.47	8.87	2.35	0.50	2.76	0.95	2.31
500 workers or more .....	44.50	29.79	14.72	3.94	1.19	4.47	2.08	3.04
<b>Bargaining status</b>								
Union .....	48.66	30.08	18.58	4.36	1.39	6.53	2.98	3.33
Nonunion .....	32.01	22.96	9.05	2.42	0.58	2.61	1.04	2.40
<b>Percent of total compensation</b>								
All workers in education and health services .....	100.0	70.6	29.4	7.7	1.9	8.7	3.6	7.4
<b>Occupational group</b>								
Management, professional, and related .....	100.0	70.6	29.4	8.2	1.9	8.3	4.1	7.0
Management, business, and financial .....	100.0	69.6	30.4	10.3	1.1	7.7	4.7	6.5
Professional and related .....	100.0	70.7	29.3	7.9	2.0	8.3	4.0	7.0
Sales and office .....	100.0	69.3	30.7	7.5	1.3	11.6	2.8	7.5
Office and administrative support .....	100.0	69.1	30.9	7.5	1.4	11.7	2.9	7.4
Service .....	100.0	71.9	28.1	5.9	2.3	8.7	2.1	9.1
<b>Establishment size</b>								
1-99 workers .....	100.0	74.8	25.2	6.4	1.2	6.9	2.6	8.0
1-49 workers .....	100.0	74.9	25.1	6.7	1.2	6.9	2.5	7.9
50-99 workers .....	100.0	74.7	25.3	5.8	1.4	7.1	3.0	8.1
100 workers or more .....	100.0	68.4	31.6	8.4	2.3	9.7	4.1	7.1
100-499 workers .....	100.0	70.8	29.2	7.7	1.6	9.1	3.1	7.6
500 workers or more .....	100.0	66.9	33.1	8.8	2.7	10.0	4.7	6.8
<b>Bargaining status</b>								
Union .....	100.0	61.8	38.2	9.0	2.9	13.4	6.1	6.8
Nonunion .....	100.0	71.7	28.3	7.6	1.8	8.2	3.3	7.5

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

**Supplementary table 12. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in educational services industries, by occupational group and establishment size, September 2016**

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>								
All workers in educational services .....	\$43.81	\$31.70	\$12.11	\$3.12	\$0.23	\$3.63	\$2.05	\$3.07
<b>Occupational group</b>								
Management, professional, and related .....	48.63	35.60	13.03	3.37	0.23	3.76	2.30	3.36
Management, business, and financial .....	64.00	44.41	19.59	7.19	0.43	4.56	3.32	4.09
Professional and related .....	46.06	34.12	11.94	2.73	0.20	3.63	2.13	3.24
Sales and office .....	29.39	19.88	9.50	2.55	0.13	3.42	1.25	2.14
Office and administrative support .....	29.66	20.00	9.67	2.58	0.13	3.47	1.32	2.16
Service .....	23.33	15.62	7.71	1.75	0.24	2.81	1.04	1.86
<b>Establishment size</b>								
1-99 workers .....	33.52	25.61	7.91	1.70	0.12	2.35	1.17	2.56
100 workers or more .....	49.38	34.99	14.39	3.89	0.28	4.33	2.53	3.35
100-499 workers .....	42.69	30.86	11.83	3.18	0.20	3.54	1.84	3.06
500 workers or more .....	53.28	37.40	15.88	4.30	0.33	4.79	2.93	3.52
<b>Percent of total compensation</b>								
All workers in educational services .....	100.0	72.4	27.6	7.1	0.5	8.3	4.7	7.0
<b>Occupational group</b>								
Management, professional, and related .....	100.0	73.2	26.8	6.9	0.5	7.7	4.7	6.9
Management, business, and financial .....	100.0	69.4	30.6	11.2	0.7	7.1	5.2	6.4
Professional and related .....	100.0	74.1	25.9	5.9	0.4	7.9	4.6	7.0
Sales and office .....	100.0	67.7	32.3	8.7	0.5	11.7	4.3	7.3
Office and administrative support .....	100.0	67.4	32.6	8.7	0.4	11.7	4.4	7.3
Service .....	100.0	67.0	33.0	7.5	1.0	12.1	4.5	8.0
<b>Establishment size</b>								
1-99 workers .....	100.0	76.4	23.6	5.1	0.4	7.0	3.5	7.6
100 workers or more .....	100.0	70.9	29.1	7.9	0.6	8.8	5.1	6.8
100-499 workers .....	100.0	72.3	27.7	7.5	0.5	8.3	4.3	7.2
500 workers or more .....	100.0	70.2	29.8	8.1	0.6	9.0	5.5	6.6

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

**Supplementary table 13. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in health care and social assistance industries, by occupational group, establishment size and bargaining status, September 2016**

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>								
All workers in health care and social assistance .....	\$31.62	\$22.22	\$9.40	\$2.48	\$0.70	\$2.79	\$1.05	\$2.38
<b>Occupational group</b>								
Management, professional, and related .....	44.19	30.87	13.32	3.78	1.02	3.72	1.72	3.09
Professional and related .....	43.40	30.32	13.08	3.65	1.05	3.67	1.66	3.05
Sales and office .....	22.91	15.93	6.98	1.66	0.35	2.67	0.58	1.72
Office and administrative support .....	23.13	16.06	7.07	1.68	0.35	2.70	0.60	1.73
Service .....	18.67	13.47	5.21	1.09	0.43	1.61	0.37	1.70
<b>Establishment size</b>								
1-99 workers .....	26.44	19.71	6.73	1.74	0.36	1.83	0.66	2.13
1-49 workers .....	26.86	20.02	6.84	1.82	0.35	1.88	0.65	2.14
50-99 workers .....	25.31	18.89	6.42	1.54	0.41	1.70	0.68	2.09
100 workers or more .....	35.63	24.16	11.47	3.05	0.96	3.53	1.36	2.57
100-499 workers .....	28.72	20.24	8.48	2.24	0.54	2.66	0.83	2.21
500 workers or more .....	42.54	28.08	14.46	3.86	1.38	4.40	1.89	2.93
<b>Bargaining status</b>								
Union .....	47.53	29.10	18.43	4.48	1.50	6.37	2.82	3.27
Nonunion .....	30.26	21.63	8.63	2.31	0.63	2.48	0.90	2.30
<b>Percent of total compensation</b>								
All workers in health care and social assistance .....	100.0	70.3	29.7	7.8	2.2	8.8	3.3	7.5
<b>Occupational group</b>								
Management, professional, and related .....	100.0	69.9	30.1	8.6	2.3	8.4	3.9	7.0
Professional and related .....	100.0	69.9	30.1	8.4	2.4	8.5	3.8	7.0
Sales and office .....	100.0	69.5	30.5	7.3	1.5	11.6	2.5	7.5
Office and administrative support .....	100.0	69.4	30.6	7.3	1.5	11.7	2.6	7.5
Service .....	100.0	72.1	27.9	5.8	2.3	8.6	2.0	9.1
<b>Establishment size</b>								
1-99 workers .....	100.0	74.6	25.4	6.6	1.4	6.9	2.5	8.0
1-49 workers .....	100.0	74.5	25.5	6.8	1.3	7.0	2.4	8.0
50-99 workers .....	100.0	74.6	25.4	6.1	1.6	6.7	2.7	8.2
100 workers or more .....	100.0	67.8	32.2	8.6	2.7	9.9	3.8	7.2
100-499 workers .....	100.0	70.5	29.5	7.8	1.9	9.3	2.9	7.7
500 workers or more .....	100.0	66.0	34.0	9.1	3.2	10.3	4.4	6.9
<b>Bargaining status</b>								
Union .....	100.0	61.2	38.8	9.4	3.1	13.4	5.9	6.9
Nonunion .....	100.0	71.5	28.5	7.6	2.1	8.2	3.0	7.6

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

**Supplementary table 14. Employer costs per hour worked for employee compensation and costs as a percent of total compensation: private industry workers in leisure and hospitality industries,<sup>1</sup> by occupational group and establishment size, September 2016**

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>								
All workers in leisure and hospitality .....	\$13.95	\$10.99	\$2.96	\$0.41	\$0.13	\$0.73	\$0.20	\$1.49
<b>Occupational group</b>								
Sales and office .....	17.00	13.06	3.94	0.69	0.16	1.31	0.29	1.49
Service .....	12.50	10.01	2.48	0.26	0.11	0.55	0.14	1.42
<b>Establishment size</b>								
1-99 workers .....	11.99	9.90	2.09	0.21	0.08	0.37	0.07	1.37
1-49 workers .....	12.04	9.98	2.06	0.21	0.06	0.33	0.05	1.40
50-99 workers .....	11.83	9.66	2.17	0.19	0.11	0.45	0.11	1.30
100 workers or more .....	20.50	14.63	5.87	1.07	0.31	1.96	0.65	1.88
100-499 workers .....	17.56	13.28	4.29	0.68	0.19	1.36	0.30	1.76
500 workers or more .....	28.36	18.26	10.10	2.11	0.64	3.55	1.58	2.22
<b>Percent of total compensation</b>								
All workers in leisure and hospitality .....	100.0	78.8	21.2	2.9	0.9	5.2	1.4	10.7
<b>Occupational group</b>								
Sales and office .....	100.0	76.8	23.2	4.1	1.0	7.7	1.7	8.7
Service .....	100.0	80.1	19.9	2.1	0.9	4.4	1.2	11.3
<b>Establishment size</b>								
1-99 workers .....	100.0	82.6	17.4	1.7	0.6	3.0	0.6	11.5
1-49 workers .....	100.0	82.9	17.1	1.8	0.5	2.8	0.4	11.6
50-99 workers .....	100.0	81.7	18.3	1.6	0.9	3.8	0.9	11.0
100 workers or more .....	100.0	71.4	28.6	5.2	1.5	9.5	3.2	9.2
100-499 workers .....	100.0	75.6	24.4	3.9	1.1	7.7	1.7	10.0
500 workers or more .....	100.0	64.4	35.6	7.4	2.2	12.5	5.6	7.8

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