

EBRI Databook on Employee Benefits

Chapter 3: Employer Costs for Employee Compensation

This data-set is maintained by the U.S. Department of Labor, Bureau of Labor Statistics (BLS). The data are updated every quarter and are available on the BLS Web page at <http://www.bls.gov/ncs/ect/>. The quarterly updates are made available in a news release. To locate this document, see the section titled “ECONOMIC NEWS RELEASES.” The title of the document needed for updates of Chapter 3 is “Employer Costs for Employee Compensation.” Tables break down workers by the following characteristics:

All Civilian Workers, by major and detailed occupation and industry categories.

All State and Local Government Workers, by major and detailed occupation and industry categories.

All Private Industry Workers, by major and detailed occupation and industry categories, region, union vs. nonunion status, establishment size, full-time and part-time workers.

EBRI maintains the following tables from this data-set as time series tables:

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Table 3.1a
Compensation Costs, Civilian Workers

Employer Costs per Hour Worked for Employee Compensation, Civilian Workers, Selected Years, 1991-1998

Compensation Component	1991		1992		1993		1994		1995		1996		1997		1998	
	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage
Total Compensation	\$16.45	100.0%	\$17.27	100.0%	\$17.88	100.0%	\$18.30	100.0%	\$18.38	100.0%	\$18.68	100.0%	\$19.22	100.0%	\$19.76	100.0%
Wages and salaries	11.81	71.8	12.33	71.4	12.68	70.9	12.95	70.8	13.12	71.4	13.36	71.5	13.85	72.0	14.30	72.4
Total benefits	4.65	28.2	4.94	28.6	5.20	29.1	5.35	29.2	5.26	28.6	5.32	28.5	5.37	28.0	5.47	27.7

paid leave	1.16	7.0	1.20	7.0	1.22	6.8	1.23	6.7	1.22	6.6	1.24	6.6	1.27	6.6	1.30	6.6
vacations	0.53	3.2	0.55	3.2	0.55	3.1	0.56	3.0	0.55	3.0	0.57	3.0	0.58	3.0	0.60	3.0
holidays	0.38	2.3	0.40	2.3	0.41	2.3	0.42	2.3	0.41	2.3	0.42	2.2	0.43	2.2	0.44	2.2
sick leave	0.18	1.1	0.19	1.1	0.19	1.1	0.19	1.1	0.19	1.0	0.19	1.0	0.19	1.0	0.19	1.0
other leave	0.06	0.4	0.07	0.4	0.07	0.4	0.07	0.4	0.06	0.4	0.06	0.3	0.06	0.3	0.07	0.4
supplemental pay	0.33	2.0	0.36	2.1	0.39	2.2	0.40	2.2	0.42	2.3	0.45	2.4	0.47	2.4	0.51	2.6
premium pay	0.16	1.0	0.17	1.0	0.17	1.0	0.17	1.0	0.17	0.9	0.18	1.0	0.19	1.0	0.20	1.0
shift pay	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.2	0.05	0.3
nonproduction bonuses	0.12	0.8	0.14	0.8	0.17	0.9	0.18	1.0	0.20	1.1	0.21	1.1	0.23	1.2	0.26	1.3
insurance	1.10	6.7	1.23	7.1	1.32	7.4	1.37	7.5	1.29	7.0	1.27	6.8	1.23	6.4	1.25	6.3
life	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.2	0.05	0.2	0.05	0.2	0.05	0.3
health	1.01	6.1	1.13	6.6	1.22	6.8	1.27	7.0	1.21	6.6	1.17	6.3	1.13	5.9	1.15	5.8
short-term disability ^a	0.04	0.3	0.05	0.3	0.05	0.3	0.05	0.3	0.04	0.2	0.03	0.2	0.03	0.2	0.03	0.2
long-term disability	b	b	b	b	b	b	b	b	b	b	0.02	0.1	0.02	0.1	0.02	0.1
retirement and savings	0.65	4.0	0.67	3.9	0.70	3.9	0.73	4.0	0.71	3.9	0.75	4.0	0.75	3.9	0.75	3.8
pensions	0.57	3.5	0.59	3.4	0.61	3.4	0.63	3.5	b	b	b	b	b	b	b	b
savings and thrift	0.08	0.5	0.08	0.5	0.09	0.5	0.09	0.5	b	b	b	b	b	b	b	b
defined benefits plans	b	b	b	b	b	b	b	b	b	b	0.51	2.7	0.49	2.5	0.47	2.4
defined contribution plans	b	b	b	b	b	b	b	b	b	b	0.23	1.3	0.27	1.4	0.28	1.4
legally required benefits ^c	1.39	8.4	1.46	8.5	1.53	8.6	1.58	8.6	1.59	8.7	1.59	8.5	1.62	8.4	1.63	8.2
Social Security	0.94	5.7	0.98	5.7	1.00	5.6	1.03	5.6	1.06	5.8	1.07	5.7	1.11	5.8	1.15	5.8
OASDI ^d	b	b	b	b	b	b	b	b	b	b	0.86	4.6	0.88	4.6	0.92	4.7
Medicare	b	b	b	b	b	b	b	b	b	b	0.21	1.1	0.22	1.2	0.23	1.2
federal unemployment	0.03	0.2	0.03	0.2	0.03	0.2	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.2
state unemployment	0.08	0.5	0.09	0.5	0.10	0.6	0.11	0.6	0.11	0.6	0.11	0.6	0.11	0.6	0.10	0.5
workers' compensation	0.32	1.9	0.35	2.0	0.38	2.1	0.39	2.1	0.38	2.1	0.38	2.1	0.38	2.0	0.35	1.8
other benefits ^e	0.02	0.1	0.02	0.1	0.04	0.2	0.04	0.2	0.03	0.2	0.03	0.1	0.03	0.1	0.03	0.2

Source: U.S. Department of Labor, Bureau of Labor Statistics, *Employer Costs for Employee Compensation Historical Listing (Annual), 1986-2001* (Washington, DC: U.S. Government Printing Office, 2002). <http://www.bls.gov/ncs/ect/>

Note: See Appendix D for a technical explanation of this source.

^aShort-term disability (previously, sickness and accident insurance) includes all insured, self-insured, and state mandated plans that provide benefits for each disability, including unfunded plans.

^bData not available.

^cIncludes railroad retirement and supplemental retirement, railroad unemployment, and other legally required benefits in addition to those benefits shown.

^dOld-Age, Survivors, and Disability Insurance.

^eIncludes severance pay and supplemental unemployment benefits.

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Table 3.1b
Compensation Costs, Civilian Workers

Employer Costs per Hour Worked for Employee Compensation, Civilian Workers, Selected Years, 1999-2006

	1999	2000	2001	2002	2003	2004	2005	2006
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Compensation Component	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage
Total Compensation	\$20.29	100.0%	\$21.16	100.0%	\$22.15	100.0%	\$23.15	100.0%	\$22.93	100.0%	\$24.95	100.0%	\$25.87	100.0%	\$26.86	100.0%
Wages and salaries	14.72	72.5	15.36	72.6	16.07	72.6	16.76	72.4	17.17	71.8	17.71	71.0	18.22	70.4	18.82	70.1
Total benefits	5.58	27.5	5.80	27.4	6.08	27.4	6.39	27.6	6.76	28.2	7.23	29.0	7.65	29.6	8.04	29.9
paid leave	1.34	6.6	1.42	6.7	1.51	6.8	1.59	6.9	1.63	6.8	1.66	6.7	1.72	6.6	1.88	7.0
vacations	0.62	3.1	0.65	3.1	0.70	3.2	0.74	3.2	0.76	3.2	0.76	3.1	0.79	3.0	0.88	3.3
holidays	0.46	2.3	0.48	2.3	0.51	2.3	0.54	2.3	0.55	2.3	0.57	2.3	0.58	2.3	0.62	2.3
sick leave	0.20	1.0	0.21	1.0	0.23	1.0	0.23	1.0	0.24	1.0	0.25	1.0	0.26	1.0	0.29	1.1
other leave	0.07	0.3	0.07	0.3	0.08	0.4	0.08	0.3	0.08	0.3	0.08	0.3	0.09	0.3	0.10	0.4
supplemental pay	0.51	2.5	0.55	2.6	0.56	2.5	0.56	2.4	0.59	2.5	0.60	2.4	0.62	2.4	0.67	2.5
premium pay	0.21	1.0	0.22	1.0	0.22	1.0	0.22	1.0	0.23	1.0	0.22	0.9	0.23	0.9	0.24	0.9
shift pay	0.05	0.2	0.05	0.2	0.05	0.2	0.06	0.3	0.06	0.3	0.06	0.2	0.06	0.2	0.06	0.2
nonproduction bonuses	0.25	1.2	0.28	1.3	0.29	1.3	0.28	1.2	0.30	1.3	0.32	1.3	0.34	1.3	0.37	1.4
insurance	1.29	6.4	1.36	6.4	1.46	6.6	1.61	7.0	1.77	7.4	1.93	7.7	2.06	8.0	2.18	8.1
life	0.05	0.2	0.05	0.2	0.05	0.2	0.04	0.2	0.04	0.2	0.04	0.2	0.04	0.2	0.05	0.2
health	1.18	5.8	1.25	5.9	1.35	6.1	1.50	6.5	1.65	6.9	1.81	7.2	1.93	7.5	2.05	7.6
short-term disability ^a	0.03	0.1	0.04	0.2	0.04	0.2	0.04	0.2	0.04	0.2	0.04	0.2	0.05	0.2	0.05	0.2
long-term disability	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.1
retirement and savings	0.76	3.7	0.77	3.6	0.78	3.5	0.88	3.5	0.85	3.6	0.99	4.0	1.11	4.3	1.15	4.3
defined benefits plans	0.46	2.3	0.43	2.0	0.40	1.8	0.42	1.8	0.46	1.9	0.59	2.4	0.69	2.7	0.72	2.7
defined contribution plans	0.30	1.5	0.34	1.6	0.38	1.7	0.38	1.6	0.39	1.6	0.40	1.6	0.42	1.6	0.44	1.6
legally required benefits ^c	1.65	8.1	1.67	7.9	1.73	7.8	1.80	7.8	1.89	7.9	2.01	8.1	2.10	8.1	2.16	8.0
Social Security	1.18	5.8	1.22	5.8	1.28	5.8	1.34	5.8	1.37	5.7	1.42	5.7	1.46	5.6	1.51	5.6
OASDI ^d	0.94	4.6	0.98	4.6	1.02	4.6	1.07	4.6	1.10	4.6	1.13	4.5	1.16	4.5	1.20	4.5
Medicare	0.24	1.2	0.25	1.2	0.26	1.2	0.27	1.2	0.28	1.2	0.29	1.2	0.30	1.1	0.31	1.1
federal unemployment	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
state unemployment	0.09	0.4	0.09	0.4	0.09	0.4	0.09	0.4	0.10	0.4	0.12	0.5	0.14	0.6	0.15	0.5
workers' compensation	0.35	1.7	0.33	1.6	0.34	1.5	0.35	1.5	0.39	1.6	0.44	1.8	0.47	1.8	0.47	1.8
other benefits ^e	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.2	0.04	0.2	b	b

Source: U.S. Department of Labor, Bureau of Labor Statistics, *Employer Costs for Employee Compensation Historical Listing (Annual), 1986-2001; Employer Costs for Employee Compensation Historical Listing (Quarterly): 2002-2003 and 2004-2006* (Washington, DC: U.S. Government Printing Office, 2002, 2004, and 2006). <http://www.bls.gov/ncs/ect/>

Note: See Appendix D for a technical explanation of this source.

^aShort-term disability (previously, sickness and accident insurance) includes all insured, self-insured, and state mandated plans that provide benefits for each disability, including unfunded plans.

^bData not available.

^cIncludes railroad retirement and supplemental retirement, railroad unemployment, and other legally required benefits in addition to those benefits shown.

^dOld-Age, Survivors, and Disability Insurance.

^eIncludes severance pay and supplemental unemployment benefits.

UPDATED MAY 2009

Table 3.1c
Compensation Costs, Civilian Workers

Employer Costs per Hour Worked for Employee Compensation, Civilian Workers, Selected Years, 2007- 2008

Compensation Component	2007		2008		2009		2010		2011		2012		2013		2014	
	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage
Total Compensation	\$28.11	100.0%	\$29.18	100.0%												
Wages and salaries	19.62	69.8	20.37	69.8												
Total benefits	8.49	30.2	8.81	30.2												
paid leave	1.96	7.0	2.06	7.1												
vacations	0.95	3.4	0.98	3.4												
holidays	0.63	2.2	0.67	2.3												
sick leave	0.30	1.1	0.32	1.1												
other leave	0.09	0.3	0.09	0.3												
supplemental pay	0.72	2.6	0.74	2.5												
premium pay	0.26	0.9	0.26	0.9												
shift pay	0.07	0.2	0.06	0.2												
nonproduction bonuses	0.40	1.4	0.42	1.4												
insurance	2.34	8.3	2.45	8.4												
life	0.05	0.2	0.05	0.2												
health	2.21	7.8	2.31	7.9												
short-term disability ^a	0.05	0.2	0.05	0.2												
long-term disability	0.04	0.1	0.04	0.1												
retirement and savings	1.24	4.4	1.29	4.4												
defined benefits plans	0.75	2.7	0.78	2.7												
defined contribution plans	0.49	1.7	0.51	1.8												
legally required benefits ^c	2.23	7.9	2.27	7.8												
Social Security	1.59	5.7	1.65	5.7												
OASDI ^d	1.27	4.5	1.32	4.5												
Medicare	0.32	1.1	0.33	1.1												
federal unemployment	0.03	0.1	0.03	0.1												
state unemployment	0.14	0.5	0.14	0.5												
workers' compensation	0.47	1.7	0.45	1.6												

Source: U.S. Department of Labor, Bureau of Labor Statistics, *Employer Costs for Employee Compensation-December 2007* USDL: 08-0331, Washington, DC: U.S. Department of Labor, March 12, 2008, and *Employer Costs for Employee Compensation-December 2008* USDL: 09-0247, Washington, DC: U.S. Department of Labor, March 12, 2009. <http://www.bls.gov/ncs/ect/>

Note: See Appendix D for a technical explanation of this source.

^aShort-term disability (previously, sickness and accident insurance) includes all insured, self-insured, and state mandated plans that provide benefits for each disability, including unfunded plans.

^bData not available.

^cIncludes railroad retirement and supplemental retirement, railroad unemployment, and other legally required benefits in addition to those benefits shown.

^dOld-Age, Survivors, and Disability Insurance.

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Table 3.2a
Compensation Costs: Private Industry Employees

Employer Costs per Hour Worked for Employee Compensation, Private Industry Employees, 1986-1993

Compensation Component	1986		1987		1988		1989		1990		1991		1992		1993	
	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage
Total Compensation	\$13.25	100.0%	\$13.42	100.0%	\$13.79	100.0%	\$14.28	100.0%	\$14.96	100.0%	\$15.40	100.0%	\$16.14	100.0%	\$16.70	100.0%
Wages and salaries	9.67	73.0	9.83	73.2	10.02	72.7	10.38	72.7	10.84	72.4	11.14	72.3	11.58	71.8	11.90	71.3
Total benefits	3.58	27.0	3.60	26.8	3.77	27.3	3.90	27.3	4.13	27.6	4.27	27.7	4.55	28.2	4.80	28.7
paid leave	0.93	7.0	0.93	6.9	0.97	7.0	1.00	7.0	1.03	6.9	1.05	6.8	1.09	6.8	1.11	6.6
vacations	0.46	3.5	0.46	3.5	0.48	3.5	0.50	3.5	0.51	3.4	0.52	3.4	0.54	3.3	0.54	3.2
holidays	0.32	2.4	0.31	2.3	0.33	2.4	0.34	2.4	0.34	2.3	0.35	2.3	0.37	2.3	0.38	2.3
sick leave	0.11	0.9	0.12	0.9	0.12	0.9	0.12	0.9	0.13	0.8	0.13	0.8	0.14	0.9	0.14	0.8
other leave	0.03	0.2	0.03	0.3	0.04	0.3	0.04	0.3	0.04	0.3	0.05	0.3	0.05	0.3	0.05	0.3
supplemental pay	0.30	2.3	0.32	2.4	0.33	2.4	0.34	2.4	0.37	2.5	0.36	2.3	0.39	2.4	0.42	2.5
premium pay ^a	0.16	1.2	0.16	1.2	0.17	1.2	0.17	1.2	0.17	1.1	0.17	1.1	0.18	1.1	0.19	1.1
shift pay	0.04	0.3	0.04	0.3	0.04	0.3	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.3
nonproduction bonuses	0.10	0.7	0.12	0.9	0.12	0.8	0.12	0.8	0.16	1.0	0.13	0.9	0.15	1.0	0.19	1.1
insurance	0.73	5.5	0.72	5.4	0.78	5.6	0.85	6.0	0.92	6.1	1.01	6.5	1.12	6.9	1.19	7.2
life	c	c	c	c	c	c	c	c	c	c	0.05	0.3	0.05	0.3	0.05	0.3
health	c	c	c	c	c	c	c	c	c	c	0.92	6.0	1.02	6.3	1.10	6.6
short-term disability ^b	c	c	c	c	c	c	c	c	c	c	0.04	0.2	0.05	0.3	0.05	0.3
long term disability	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c
retirement and savings	0.50	3.8	0.48	3.6	0.45	3.3	0.42	2.9	0.45	3.0	0.44	2.9	0.46	2.9	0.48	2.9
pensions	c	c	0.42	3.1	0.38	2.8	0.34	2.4	0.36	2.4	0.35	2.2	0.36	2.3	0.38	2.3
savings and thrift	c	c	0.06	0.5	0.07	0.5	0.08	0.6	0.09	0.6	0.10	0.6	0.10	0.6	0.10	0.6
defined benefit	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c
defined contribution	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c
legally required benefits ^d	1.11	8.4	1.13	8.4	1.22	8.8	1.27	8.9	1.35	9.0	1.40	9.1	1.47	9.1	1.55	9.3
Social Security	0.74	5.6	0.75	5.6	0.81	5.9	0.84	5.9	0.09	6.0	0.92	6.0	0.96	6.0	0.99	5.9
OASDI ^c	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c
Medicare	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c
federal unemployment	0.03	0.2	0.03	0.2	0.03	0.2	0.03	0.2	0.03	0.2	0.03	0.2	0.03	0.2	0.03	0.2
state unemployment	0.12	0.9	0.12	0.9	0.12	0.8	0.11	0.8	0.09	0.6	0.09	0.6	0.10	0.6	0.11	0.7
workers' compensation	0.19	1.5	0.21	1.6	0.24	1.7	0.27	1.9	0.31	2.1	0.33	2.1	0.36	2.2	0.39	2.3
other benefits ^e	0.02	0.1	0.02	0.1	0.02	0.2	0.02	0.1	f	f	f	f	0.02	0.1	0.04	0.2

Source: U.S. Department of Labor, Bureau of Labor Statistics, *Employer Costs for Employee Compensation Historical Listing (Annual), 1986-2001* (Washington, DC: U.S. Government Printing Office, 2002). <http://www.bls.gov/nchs/ect/>

Note: See Appendix D for a technical explanation of this source.

^aIncludes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

^bShort-term disability (previously sickness and accident insurance) includes all insured, self-insured, and state-mandated plans that provide benefits for each disability, including unfounded plans.

^cData not available.

^dIncludes railroad retirement and supplemental retirement, railroad unemployment, and other legally required benefits in addition to those benefits shown.

^eOld-Age, Survivors, and Disability Insurance.

^fCost per hour is less than \$0.01.

^gIncludes severance pay and supplemental unemployment benefits.

UPDATED APRIL 2005

Table 3.2b
Compensation Costs: Private Industry Employees

Employer Costs per Hour Worked for Employee Compensation, Private Industry Employees, 1994-2001

Compensation Component	1994		1995		1996		1997		1998		1999		2000		2001	
	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage
Total Compensation	\$17.08	100.0%	\$17.10	100.0%	\$17.49	100.0%	\$17.97	100.0%	\$18.50	100.0%	\$19.00	100.0%	\$19.85	100.0%	\$20.81	100.0%
Wages and salaries	12.14	71.1	12.25	71.6	12.58	71.9	13.04	72.5	13.47	72.8	13.87	73.0	14.49	73.0	15.18	72.9
Total benefits	4.94	28.9	4.85	28.4	4.91	28.1	4.94	27.5	5.02	27.2	5.13	27.0	5.36	27.0	5.63	27.1
paid leave	1.11	6.5	1.09	6.4	1.12	6.4	1.14	6.3	1.16	6.3	1.20	6.3	1.28	6.4	1.37	6.6
vacations	0.54	3.2	0.54	3.1	0.55	3.2	0.57	3.2	0.58	3.1	0.59	3.1	0.63	3.2	0.68	3.3
holidays	0.38	2.2	0.37	2.2	0.38	2.2	0.39	2.2	0.40	2.2	0.41	2.2	0.44	2.2	0.47	2.3
sick leave	0.14	0.8	0.14	0.8	0.14	0.8	0.13	0.7	0.14	0.8	0.14	0.7	0.15	0.8	0.17	0.8
other leave	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.3	0.06	0.3	0.06	0.3
supplemental pay	0.44	2.6	0.47	2.8	0.49	2.8	0.51	2.9	0.56	3.0	0.55	2.9	0.60	3.0	0.61	2.9
premium pay ^a	0.19	1.1	0.19	1.1	0.20	1.1	0.21	1.1	0.22	1.2	0.23	1.2	0.24	1.2	0.24	1.2
shift pay	0.06	0.3	0.05	0.3	0.06	0.3	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.3	0.05	0.2
nonproduction bonuses	0.20	1.2	0.23	1.3	0.24	1.4	0.26	1.4	0.29	1.6	0.28	1.5	0.31	1.6	0.32	1.5
insurance	1.23	7.2	1.15	6.7	1.14	6.5	1.09	6.1	1.10	5.9	1.13	5.9	1.19	6.0	1.28	6.2
life	0.05	0.3	0.04	0.2	0.04	0.3	0.05	0.3	0.04	0.2	0.04	0.2	0.04	0.2	0.05	0.2
health	1.14	6.7	1.06	6.2	1.04	5.9	0.99	5.5	1.00	5.4	1.03	5.4	1.09	5.5	1.16	5.6
short-term disability ^b	0.05	0.3	0.04	0.3	0.03	0.2	0.03	0.2	0.04	0.2	0.04	0.2	0.04	0.2	0.04	0.2
long term disability	c	c	c	c	0.02	0.1	0.02	0.1	0.02	0.1	0.02	0.1	0.03	0.2	0.03	0.1
retirement and savings	0.52	3.0	0.52	3.0	0.55	3.1	0.55	3.0	0.55	3.0	0.57	3.0	0.59	3.0	0.62	3.0
pensions	0.41	2.4	0.39	2.8	c	c	c	c	c	c	c	c	c	c	c	c
savings and thrift	0.11	0.6	0.13	0.3	c	c	c	c	c	c	c	c	c	c	c	c
defined benefit	c	c	c	c	0.30	1.7	0.26	1.4	0.24	1.3	0.25	1.3	0.23	1.2	0.21	1.0
defined contribution	c	c	c	c	0.25	1.4	0.29	1.6	0.30	1.6	0.32	1.7	0.36	1.8	0.40	1.9
legally required benefits ^d	1.60	9.4	1.59	9.3	1.59	9.1	1.62	9.0	1.63	8.8	1.65	8.7	1.67	8.4	1.73	8.3
Social Security	1.02	5.9	1.02	6.0	1.05	6.0	1.08	6.0	1.12	6.1	1.16	6.1	1.20	6.0	1.26	6.1

OASDI ^c	c	c	c	c	0.84	4.8	0.87	4.8	0.90	4.9	0.93	4.9	0.97	4.9	1.02	4.9
Medicare	c	c	c	c	0.21	1.2	0.21	1.2	0.22	1.2	0.23	1.2	0.24	1.2	0.25	1.2
federal unemployment	0.03	0.2	0.03	0.2	0.03	0.2	0.03	0.2	0.03	0.2	0.03	0.2	0.03	0.2	0.03	0.1
state unemployment	0.13	0.7	0.12	0.7	0.12	0.7	0.12	0.6	0.11	0.6	0.10	0.5	0.10	0.5	0.09	0.4
workers' compensation	0.41	2.4	0.39	2.3	0.40	2.3	0.39	2.2	0.36	1.9	0.36	1.9	0.33	1.7	0.33	1.6
other benefits ^e	0.04	0.2	0.03	0.2	0.03	0.2	0.03	0.1	0.03	0.2	0.03	0.2	0.03	0.2	0.02	0.1

Source: U.S. Department of Labor, Bureau of Labor Statistics, *Employer Costs for Employee Compensation Historical Listing (Annual), 1986-2001* (Washington, DC: U.S. Government Printing Office, 2002). <http://www.bls.gov/ncs/ect/>

Note: See Appendix D for a technical explanation of this source.

^aIncludes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

^bShort-term disability (previously sickness and accident insurance) includes all insured, self-insured, and state-mandated plans that provide benefits for each disability, including unfounded plans.

^cData not available.

^dIncludes railroad retirement and supplemental retirement, railroad unemployment, and other legally required benefits in addition to those benefits shown.

^eOld-Age, Survivors, and Disability Insurance.

^fCost per hour is less than \$0.01.

^gIncludes severance pay and supplemental unemployment benefits.

UPDATED MAY 2009

Table 3.2c
Compensation Costs: Private Industry Employees

Employer Costs per Hour Worked for Employee Compensation, Private Industry Employees, 2002-2008

Compensation Component	2002		2003		2004		2005		2006		2007		2008		2009	
	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage
Total Compensation	\$21.71	100.0%	\$22.37	100.0%	\$23.29	100.0%	\$24.17	100.0%	\$25.09	100.0%	\$26.42	100.0%	\$27.35	100.0%		
Wages and salaries	15.80	72.8	16.15	72.2	16.64	71.5	17.15	71.0	17.73	70.7	18.67	70.7	19.37	70.8		
Total benefits	5.90	27.2	6.22	27.8	6.65	28.5	7.02	29.0	7.36	29.3	7.75	29.3	7.98	29.2		
paid leave	1.44	6.6	1.47	6.6	1.50	6.4	1.54	6.4	1.71	6.8	1.79	6.8	1.85	6.8		
vacations	0.72	3.3	0.74	3.3	0.74	3.2	0.76	3.2	0.85	3.4	0.91	3.5	0.95	3.5		
holidays	0.49	2.3	0.50	2.2	0.52	2.2	0.53	2.2	0.57	2.3	0.59	2.2	0.60	2.2		
sick leave	0.17	0.8	0.17	0.8	0.18	0.8	0.19	0.8	0.21	0.8	0.22	0.8	0.23	0.8		
other leave	0.06	0.3	0.06	0.3	0.06	0.3	0.06	0.3	0.08	0.3	0.06	0.2	0.07	0.2		
supplemental pay	0.62	2.9	0.64	2.9	0.66	2.8	0.68	2.8	0.73	2.9	0.79	3.0	0.81	3.0		
premium pay ^a	0.24	1.1	0.25	1.1	0.24	1.0	0.24	1.0	0.26	1.0	0.27	1.0	0.28	1.0		
shift pay	0.06	0.3	0.06	0.3	0.06	0.2	0.06	0.2	0.06	0.2	0.07	0.3	0.07	0.2		
nonproduction bonuses	0.32	1.5	0.33	1.5	0.36	1.6	0.38	1.6	0.41	1.6	0.45	1.7	0.47	1.7		
insurance	1.40	6.4	1.52	6.8	1.65	7.1	1.76	7.3	1.85	7.4	2.01	7.6	2.09	7.6		
life	0.04	0.2	0.04	0.2	0.04	0.2	0.04	0.2	0.04	0.2	0.04	0.2	0.05	0.2		
health	1.29	5.9	1.41	6.3	1.53	6.6	1.64	6.8	1.72	6.9	1.87	7.1	1.95	7.1		
short-term disability ^b	0.04	0.2	0.04	0.2	0.05	0.2	0.05	0.2	0.05	0.2	0.06	0.2	0.05	0.2		

long term disability	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.1	0.04	0.1	0.04	0.1
retirement and savings	0.63	2.9	0.67	3.0	0.80	3.4	0.90	3.7	0.91	3.6	0.95	3.6	0.96	3.5
defined benefit	0.23	1.1	0.25	1.1	0.37	1.6	0.45	1.9	0.44	1.8	0.43	1.6	0.42	1.5
defined contribution	0.40	1.8	0.42	1.9	0.43	1.8	0.45	1.8	0.47	1.9	0.52	2.0	0.55	2.0
legally required benefits ^d	1.80	8.3	1.89	8.4	2.01	8.6	2.10	8.7	2.15	8.6	2.22	8.4	2.26	8.3
Social Security	1.32	6.1	1.35	6.0	1.39	6.0	1.43	5.9	1.49	5.9	1.56	5.9	1.62	5.9
OASDI ^c	1.06	4.9	1.08	4.8	1.12	4.8	1.15	4.8	1.19	4.8	1.25	4.7	1.30	4.8
Medicare	0.26	1.2	0.27	1.2	0.27	1.2	0.28	1.2	0.29	1.2	0.31	1.2	0.32	1.2
federal unemployment	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1
state unemployment	0.10	0.5	0.11	0.5	0.13	0.6	0.16	0.7	0.16	0.6	0.16	0.6	0.15	0.5
workers' compensation	0.35	1.6	0.40	1.8	0.45	1.9	0.48	2.0	0.47	1.9	0.47	1.8	0.46	1.7
other benefits ^g	0.03	0.1	0.03	0.1	0.04	0.2	0.04	0.2	c	c	c	c	c	c

Source: U.S. Department of Labor, Bureau of Labor Statistics, *Employer Costs for Employee Compensation Historical Listing (Quarterly): 2002-2003 and 2004-2006* (Washington, DC: U.S. Government Printing Office, 2004 and 2006), and *Employer Costs for Employee Compensation-December 2007* USDL: 08-0331, Washington, DC: U.S. Department of Labor, March 12, 2008; *Employer Costs for Employee Compensation-December 2008* USDL: 09-0247, Washington, DC: U.S. Department of Labor, March 12, 2009. <http://www.bls.gov/ncs/ect/>

Note: See Appendix D for a technical explanation of this source.

^aIncludes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

^bShort-term disability (previously sickness and accident insurance) includes all insured, self-insured, and state-mandated plans that provide benefits for each disability, including unfounded plans.

^cData not available.

^dIncludes railroad retirement and supplemental retirement, railroad unemployment, and other legally required benefits in addition to those benefits shown.

^eOld-Age, Survivors, and Disability Insurance.

^fCost per hour is less than \$0.01.

^gIncludes severance pay and supplemental unemployment benefits.

UPDATED APRIL 2005

Table 3.8a
Compensation Costs: State and Local Government Employees

Employer Costs per Hour Worked for Employee Compensation, State and Local Government Employees, 1991-1998

Compensation Component	1991		1992		1993		1994		1995		1996		1997		1998	
	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage
Total Compensation	\$22.31	100.0%	\$23.49	100.0%	\$24.44	100.0%	\$25.27	100.0%	\$24.86	100.0%	\$25.73	100.0%	\$26.58	100.0%	\$27.28	100.0%
Wages and salaries	15.52	69.6	16.39	69.8	17.00	69.6	17.57	69.5	17.31	69.6	17.95	69.8	18.61	70.0	19.19	70.3
Total benefits	6.79	30.4	7.09	30.2	7.44	30.4	7.71	30.5	7.56	30.4	7.77	30.2	7.97	30.0	8.10	29.7
paid leave	1.75	7.8	1.80	7.7	1.86	7.6	1.94	7.7	1.95	7.9	1.99	7.8	2.06	7.7	2.11	7.7
vacations	0.60	2.7	0.60	2.6	0.62	2.5	0.65	2.6	0.68	2.7	0.68	2.7	0.70	2.6	0.72	2.6
holidays	0.55	2.5	0.58	2.5	0.60	2.5	0.62	2.5	0.63	2.5	0.65	2.5	0.67	2.5	0.69	2.5
sick leave	0.44	2.0	0.47	2.0	0.48	2.0	0.50	2.0	0.49	2.0	0.51	2.0	0.52	2.0	0.53	1.9
other leave	0.15	0.7	0.15	0.7	0.16	0.7	0.17	0.7	0.16	0.6	0.15	0.6	0.16	0.6	0.16	0.6
supplemental pay	0.21	0.9	0.21	0.9	0.21	0.9	0.20	0.8	0.22	0.9	0.22	0.9	0.23	0.9	0.23	0.8

premium pay ^a	0.10	0.4	0.10	0.4	0.10	0.4	0.11	0.4	0.11	0.4	0.11	0.4	0.11	0.4	0.11	0.4
shift pay	0.04	0.2	0.04	0.2	0.04	0.2	0.05	0.2	0.05	0.2	0.05	0.2	0.05	0.2	0.05	0.2
nonproduction bonuses	0.07	0.3	0.07	0.3	0.07	0.3	0.05	0.2	0.06	0.3	0.06	0.2	0.06	0.2	0.07	0.3
insurance	1.63	7.3	1.84	7.8	2.02	8.3	2.15	8.5	2.03	8.2	2.07	8.1	2.09	7.9	2.15	7.9
life	0.05	0.2	0.05	0.2	0.05	0.2	0.05	0.2	0.05	0.2	0.05	0.2	0.05	0.2	0.05	0.2
health	1.54	6.9	1.75	7.4	1.93	7.9	2.06	8.2	1.95	7.8	1.98	7.7	1.99	7.5	2.05	7.5
short-term disability ^b	0.03	0.1	0.04	0.2	0.04	0.2	0.04	0.1	0.04	0.1	0.02	0.1	0.02	0.1	0.02	0.1
long term disability	c	c	c	c	c	c	c	c	c	c	0.02	0.1	0.03	0.1	0.03	0.1
retirement and savings	1.85	8.3	1.82	7.8	1.87	7.6	1.90	7.5	1.78	7.1	1.90	7.4	1.95	7.4	1.91	7.1
pensions	1.84	8.2	1.81	7.7	1.85	7.6	1.88	7.4	c	c	c	c	c	c	c	c
savings and thrift	f	f	f	f	0.02	0.1	0.02	0.1	c	c	c	c	c	c	c	c
defined benefit	c	c	c	c	c	c	c	c	c	c	1.76	6.9	1.82	6.8	1.80	6.6
defined contribution	c	c	c	c	c	c	c	c	c	c	0.13	0.5	0.14	0.5	0.14	0.5
legally required benefits ^d	1.34	6.0	1.40	6.0	1.44	5.9	1.49	5.9	1.55	6.3	1.56	6.1	1.61	6.1	1.63	6.0
Social Security	1.04	4.6	1.07	4.6	1.09	4.5	1.12	4.4	1.19	4.8	1.21	4.7	1.25	4.7	1.28	4.7
OASDI ^e	c	c	c	c	c	c	c	c	c	c	0.95	3.7	0.98	3.7	1.00	3.7
Medicare	c	c	c	c	c	c	c	c	c	c	0.26	1.0	0.27	1.0	0.28	1.0
federal unemployment	f	f	f	f	f	f	f	f	f	f	f	f	f	f	f	f
state unemployment	0.3	0.1	0.04	0.1	0.04	0.2	0.04	0.2	0.04	0.2	0.04	0.2	0.05	0.2	0.04	0.1
workers' compensation	0.26	1.2	0.28	1.2	0.30	1.2	0.31	1.2	0.31	1.2	0.31	1.2	0.30	1.1	0.30	1.1
other benefits ^g	0.02	0.1	0.02	0.1	0.03	0.1	0.03	0.1	0.02	0.1	0.03	0.1	0.04	0.1	0.04	0.1

Source: U.S. Department of Labor, Bureau of Labor Statistics, *Employer Costs for Employee Compensation Historical Listing (Annual), 1986-2001* (Washington, DC: U.S. Government Printing Office, 2002). <http://www.bls.gov/ncs/ect/>

Note: See Appendix D for a technical explanation of this source.

^aIncludes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

^bShort-term disability (previously sickness and accident insurance) includes all insured, self-insured, and state-mandated plans that provide benefits for each disability, including unfunded plans.

^cData not available.

^dIncludes railroad retirement and supplemental retirement, railroad unemployment, and other legally required benefits in addition to those benefits shown.

^eOld-Age, Survivors, and Disability Insurance.

^fCost per hour is less than \$0.01.

^gIncludes severance pay and supplemental unemployment benefits.

UPDATED DECEMBER 2006

Table 3.8b
Compensation Costs: State and Local Government Employees

Employer Costs per Hour Worked for Employee Compensation, State and Local Government Employees, 1999-2006

Compensation Component	1999		2000		2001		2002		2003		2004		2005		2006	
	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage
Total Compensation	\$28.00	100.0%	\$29.05	100.0%	\$30.06	100.0%	\$31.29	100.0%	\$32.62	100.0%	\$34.21	100.0%	\$35.50	100.0%	\$36.96	100.0%

Wages and salaries	19.78	70.6	20.57	70.8	21.34	71.0	22.14	70.8	22.85	70.0	23.69	69.2	24.26	68.3	25.01	67.6
Total benefits	8.22	29.4	8.48	29.2	8.73	29.0	9.15	29.2	9.77	30.0	10.52	30.8	11.24	31.7	11.96	32.4
paid leave	2.17	7.8	2.26	7.8	2.34	7.8	2.43	7.8	2.51	7.7	2.60	7.6	2.68	7.6	2.88	7.8
vacations	0.74	2.6	0.77	2.7	0.80	2.7	0.84	2.7	0.87	2.7	0.90	2.6	0.93	2.6	1.00	2.7
holidays	0.71	2.5	0.73	2.5	0.76	2.5	0.80	2.6	0.82	2.5	0.86	2.5	0.89	2.5	0.92	2.5
sick leave	0.55	2.0	0.58	2.0	0.59	2.0	0.61	1.9	0.63	1.9	0.64	1.9	0.65	1.8	0.73	2.0
other leave	0.17	0.6	0.18	0.6	0.18	0.6	0.19	0.6	0.20	0.6	0.20	0.6	0.21	0.6	0.24	0.6
supplemental pay	0.24	0.9	0.25	0.9	0.26	0.9	0.26	0.8	0.30	0.9	0.30	0.9	0.31	0.9	0.32	0.9
premium pay ^a	0.11	0.4	0.12	0.4	0.12	0.4	0.13	0.4	0.13	0.4	0.14	0.4	0.14	0.4	0.16	0.4
shift pay	0.06	0.2	0.06	0.2	0.06	0.2	0.06	0.2	0.06	0.2	0.06	0.2	0.07	0.2	0.07	0.2
nonproduction bonuses	0.07	0.2	0.07	0.2	0.07	0.3	0.08	0.3	0.11	0.3	0.10	0.3	0.10	0.3	0.10	0.3
insurance	2.22	7.9	2.38	8.2	2.56	8.5	2.82	9.0	3.12	9.6	3.48	10.2	3.76	10.6	4.03	10.9
life	0.05	0.2	0.05	0.2	0.06	0.2	0.06	0.2	0.06	0.2	0.06	0.2	0.06	0.2	0.06	0.2
health	2.12	7.6	2.27	7.8	2.45	8.2	2.69	8.6	2.99	9.2	3.35	9.8	3.63	10.2	3.91	10.6
short-term disability ^b	0.02	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.1	0.03	0.1	0.03	0.1	0.02	0.1
long term disability	0.03	0.1	0.03	0.1	0.03	0.1	0.03	0.1	0.04	0.1	0.04	0.1	0.04	0.1	0.04	0.1
retirement and savings	1.91	6.8	1.84	6.3	1.73	5.8	1.74	5.6	1.85	5.7	2.07	6.1	2.34	6.6	2.54	6.9
defined benefit	1.73	6.2	1.64	5.6	1.51	5.0	1.51	4.8	1.61	4.9	1.83	5.3	2.08	5.9	2.27	6.1
defined contribution	0.18	0.6	0.20	0.7	0.22	0.7	0.23	0.7	0.24	0.7	0.25	0.7	0.26	0.7	0.28	0.8
legally required benefits ^d	1.64	5.9	1.70	5.9	1.78	5.9	1.84	5.9	1.93	5.9	2.02	5.9	2.10	5.9	2.18	5.9
Social Security	1.31	4.7	1.35	4.6	1.40	4.7	1.46	4.7	1.52	4.7	1.57	4.6	1.59	4.5	1.66	4.5
OASDI ^c	1.01	3.6	1.05	3.6	1.08	3.6	1.13	3.6	1.17	3.6	1.21	3.5	1.23	3.5	1.28	3.5
Medicare	0.29	1.0	0.30	1.0	0.32	1.1	0.33	1.1	0.35	1.1	0.36	1.0	0.37	1.0	0.38	1.0
federal unemployment	f	f	f	f	f	f	f	f	f	f	f	f	f	f	f	f
state unemployment	0.03	0.1	0.03	0.1	0.04	0.1	0.04	0.1	0.04	0.1	0.06	0.2	0.07	0.2	0.06	0.2
workers' compensation	0.30	1.1	0.31	1.1	0.34	1.1	0.34	1.1	0.36	1.1	0.39	1.1	0.44	1.2	0.46	1.2
other benefits ^e	0.04	0.1	0.05	0.2	0.06	0.2	0.06	0.2	0.06	0.2	0.5	0.2	0.05	0.2	c	c

Source: U.S. Department of Labor, Bureau of Labor Statistics, *Employer Costs for Employee Compensation Historical Listing (Annual), 1986-2001; Employer Costs for Employee Compensation Historical Listing (Quarterly): 2002-2003 and 2004-2006* (Washington, DC: U.S. Government Printing Office, 2002, 2004, and 2006). <http://www.bls.gov/ncs/ect/>

Note: See Appendix D for a technical explanation of this source.

^aIncludes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

^bShort-term disability (previously sickness and accident insurance) includes all insured, self-insured, and state-mandated plans that provide benefits for each disability, including unfounded plans.

^cData not available.

^dIncludes railroad retirement and supplemental retirement, railroad unemployment, and other legally required benefits in addition to those benefits shown.

^eOld-Age, Survivors, and Disability Insurance.

^fCost per hour is less than \$0.01.

^gIncludes severance pay and supplemental unemployment benefits.

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Table 3.8c Compensation Costs: State and Local Government Employees

Employer Costs per Hour Worked for Employee Compensation, State and Local Government Employees, 2007-

Compensation Component	2007		2008		2009		2010		2011		2012		2013		2014	
	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage	Cost	Percentage
Total Compensation	\$37.73	100.0%	\$39.25	100.0%												
Wages and salaries	25.04	66.4	25.87	65.9												
Total benefits	12.69	33.6	13.38	34.1												
paid leave	2.97	7.9	3.21	8.2												
vacations	1.12	3.0	1.14	2.9												
holidays	0.89	2.4	1.05	2.7												
sick leave	0.73	1.9	0.81	2.1												
other leave	0.22	0.6	0.22	0.6												
supplemental pay	0.34	0.9	0.34	0.9												
premium pay ^a	0.17	0.4	0.17	0.4												
shift pay	0.04	0.1	0.04	0.1												
nonproduction bonuses	0.13	0.3	0.13	0.3												
insurance	4.25	11.3	4.43	11.3												
life	0.07	0.2	0.10	0.2												
health	4.11	10.9	4.25	10.8												
short-term disability ^b	0.02	0.1	0.02	0.1												
long term disability	0.05	0.1	0.05	0.1												
retirement and savings	2.86	7.6	3.07	7.8												
defined benefit	2.54	6.7	2.76	7.0												
defined contribution	0.32	0.9	0.32	0.8												
legally required benefits ^d	2.27	6.0	2.32	5.9												
Social Security	1.77	4.7	1.82	4.6												
OASDI ^e	1.37	3.6	1.40	3.6												
Medicare	0.40	1.1	0.42	1.1												
federal unemployment	f	f	f	f												
state unemployment	0.06	0.2	0.06	0.2												
workers' compensation	0.43	1.1	0.44	1.1												

Source: U.S. Department of Labor, Bureau of Labor Statistics, *Employer Costs for Employee Compensation-December 2007* USDL: 08-0331, Washington, DC: U.S. Department of Labor, March 12, 2008 and *Employer Costs for Employee Compensation-December 2008* USDL: 09-0247, Washington, DC: U.S. Department of Labor, March 12, 2009. <http://www.bls.gov/ncs/ect/>

Note: See Appendix D for a technical explanation of this source.

^aIncludes premium pay for work in addition to the regular work schedule (such as overtime, weekends, and holidays).

^bShort-term disability (previously sickness and accident insurance) includes all insured, self-insured, and state-mandated plans that provide benefits for each disability, including unfounded plans.

^cData not available.

^dIncludes railroad retirement and supplemental retirement, railroad unemployment, and other legally required benefits in addition to those benefits shown.

^eOld-Age, Survivors, and Disability Insurance.

^fCost per hour is less than \$0.01.

Other EBRI Research on Employer Costs for Total Compensation – UPDATED JULY 2008

► Work Force Characteristics

What are the work force characteristics that effect total compensation costs in the private sector?

See bullet points on page 11 in the [March 2005 Notes: Facts from EBRI, “Compensation Costs in the Private and State/Local Government Sectors”](#).

What are the work force characteristics that effect total compensation costs among state and local governments?

See bullet points on pages 11 and 12 in the [March 2005 Notes: Facts from EBRI, “Compensation Costs in the Private and State/Local Government Sectors”](#).

► [Comparison of Private and Public Sectors](#)

How much higher are state and local government total compensation costs compared with the private sector?

See figure 1 on page 3 in the [June 2008 Notes article, “Benefit Cost Comparisons Between State and Local Governments and Private-Sector Employers”](#).

What are the factors causing this difference?

See pages 2, 4 and 5 in the [June 2008 Notes article, “Benefit Cost Comparisons Between State and Local Governments and Private-Sector Employers”](#).