

**All Organizations (100 orgs.)**  
**Section I - Cost of Benefits as a Percent of Payroll**

	Organizations		Avg	Mode		Range	
	#	%		Value	# Orgs	Low	High
<b>Legally required payments:</b> Typically includes: Social Security and Medicare (FICA Taxes) Unemployment compensation Workers' compensation (including estimated cost of self-insured)	66	66.0%	9.0%	--	--	5.9%	16.0%
<b>Pension, non-medical insurance and other agreed-upon payments:</b> Typically includes: Pension plan premiums, pension payments not covered by insurance-type plan, 401(k)'s and other defined contribution plan payments (net) Life insurance premiums, death benefits Short-term disability Salary continuation or long-term disability	66	66.0%	6.5%	--	--	0.4%	23.3%
<b>Healthcare Payments:</b> Includes the organization's cost for medical, prescription drugs, dental, vision, etc.	67	67.0%	12.4%	9.0%	4	5.0%	25.7%
<b>Payments for Time Not Worked (Paid absences):</b> Typically includes: Paid vacations and payments in lieu of vacation Payments for holidays not worked Paid sick leave Payments for state or National Guard duty, jury duty, witness and voting pay allowances; payments for time lost due to death in family or other personal reasons, etc. Paid rest periods, lunch periods, etc. Separation or termination pay	64	64.0%	9.8%	10.0%	5	1.5%	20.0%
<b>Profit-Sharing Payment Contribution</b> Typically includes: Cash contributed on behalf of employees to a qualified deferred profit-sharing plan.	25	25.0%	6.2%	1.0%	6	1.0%	24.2%
<b>Miscellaneous items:</b> May include: Contribution to other employee savings plans Holiday or other special bonuses, service awards, suggestion awards, etc. Employee education expenditures (tuition assistance, etc.) Discounts on goods and services purchased from the company by employees Employee meals furnished or subsidized by the company Employee Assistance Program (EAP) Resource and Referral Programs Miscellaneous payments (moving expenses, on-site fitness center, etc.)	62	62.0%	3.2%	1.0%	9	0.1%	19.0%
<b>Total cost of benefits as a percent of payroll</b>	68	68.0%	41.7%	42.0%	2	14.6%	87.5%
<b>Total employee benefits as dollars per year per employee (Equals annual total cost of benefits / total number of covered employees)</b>	58	58.0%	\$28,312	\$28,390	3	\$11,500	\$61,500