

Table 1

Comparison of Employer Costs Per Hour Worked for Private and Public Sector Employees by Occupational Group - December 2016

	Private Sector Workers	State & Local Gov't. Workers	Ratio State & Local to Private
All Workers			
Total Compensation	\$32.29	\$45.93	1.42
Wages & Salaries	\$22.52	\$29.06	1.29
Benefits	\$9.75	\$16.87	1.73
Insurance	\$2.59	\$4.72	1.82
Retirement Plan Contributions	\$1.25	\$2.99	2.39
Legally Required	\$2.54	\$2.44	0.96
Management, Professional & Related			
Total Compensation	\$57.14	\$55.25	0.97
Wages & Salaries	\$39.40	\$36.43	0.92
Benefits	\$17.74	\$18.63	1.05
Health Insurance	\$4.13	\$6.03	1.46
Retirement Plan Contributions	\$2.49	\$5.94	2.39
Legally Required	\$3.73	\$3.03	0.81
Sales and Office			
Total Compensation	\$24.34	\$32.05	1.32
Wages & Salaries	\$17.45	\$18.83	1.08
Benefits	\$6.89	\$13.22	1.92
Insurance	\$2.14	\$4.71	2.20
Retirement Plan Contributions	\$0.71	\$4.32	6.08
Legally Required	\$1.87	\$2.23	1.19
Service			
Total Compensation	\$15.09	\$45.97	3.05
Wages & Salaries	\$11.55	\$29.12	2.52
Benefits	\$3.54	\$16.85	4.76
Insurance	\$0.90	\$5.55	6.17
Retirement Plan Contributions	\$0.24	\$4.98	20.75
Legally Required	\$1.60	\$2.67	1.67

Source: Bureau of Labor Statistics, Employer Costs for Employer Compensation - December 2016, Tables 3 and 5. Management, professional and related occupations includes teachers; sales and office occupations includes clerical workers; and service occupations includes police and firefighters.

<http://www.bls.gov/news.release/pdf/ecec.pdf>

* Source: Taxpayers Association of Central Iowa Compensation & Benefits Survey, August 2011. Assumes one full-time equivalent (FTE) is 2080 hours.

<http://taxpayersassociationofcentraliowa.org/wp-content/uploads/2011-comp-and-benefits.pdf>