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SUPPLEMENTARY COMPENSATION FOR NONPRODUCTION WORKERS, 1963

Employer Expenditures

Employer Practices

FEB 28 1956

Bulletin No. 1470

UNITED STATES DEPARTMENT OF LABOR W. Willard Wirtz, Secretary

BUREAU OF LABOR STATISTICS

Arthur M. Ross, Commissioner



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Preface

As the Nation's largest employer, the Federal Government has an obligation to develop and maintain a sound program for compensating its employees—a program which is equitable both to the employees and to the country's taxpayers. Moreover, policies adopted by the Federal Government may have a substantial impact on employment and compensation practices in private industry.

The Federal Salary Reform Act of 1962 is a landmark in the evolution of Federal pay practices. It declares that, as a matter of policy, "Federal salary rates shall be comparable with private enterprise salary rates for the same levels of work." To implement this declaration, the statute calls upon the President to have prepared "annually a report which compares the rates of salary fixed by statute for Federal employees with the rates of salary paid for the same levels of work in private enterprise as determined on the basis of appropriate annual surveys conducted by the Bureau of Labor Statistics, . . . " Furthermore, the President is to report this comparison and his recommendations for revision of Federal practices annually to the Congress. 1

In keeping with this legislative mandate, the Bureau of Labor Statistics conducts annually a national survey of salary rates for a wide variety of professional, administrative, technical, and clerical jobs. Information is collected from a sample of establishments to provide representative data for much of the private industry sector of the economy. ²

It is recognized that basic salary normally is only part, although the major part, of total employee compensation. Particularly since World War II, a host of supplementary pay practices (commonly called fringe benefits 3) have become established as integral parts of the compensation package. Consequently, the Bureau of the Budget and the Civil Service Commission, which share responsibility for analyzing results of the BLS salary survey and for preparing the President's recommendations to the Congress on Federal pay, expressed a need for data on supplementary pay in private industry.

The Bureau of the Budget and the Civil Service Commission, therefore, requested BLS to conduct a study of supplementary compensation in private industry which could be analyzed in conjunction with the BLS salary survey. Plans for the survey were developed by staff of the three agencies.

¹ For the most recent Presidential report, see Pay Increases for Certain Civilian Employees and Members of the Uniformed Services, Message from the President of the United States, 89th Cong., 1st sess., House of Representatives, Document 170 (May 12, 1965). See also Federal Statutory Salary Systems, Communication from the President of the United States Transmitting Joint Annual Report on Federal Statutory Pay Systems, Pursuant to the Federal Salary Reform Act of 1962, 89th Cong., 1st sess., House of Representatives, Document 174 (May 17, 1965). The Salary Reform Act does not apply to Federal manual workers, whose wages are tied to private industry wages in the localities where they work. The act also does not apply to employees in some agencies, such as the Tennessee Valley Authority, coming under separate pay systems.

² See, for example, National Survey of Professional, Administrative, Technical, and Clerical Pay, February-March 1965 (BLS Bulletin 1469, 1965).

³ The term supplementary compensation is not more precise than fringe benefits, but it avoids some of the ambiguities of the latter, which implies that the practices are a small insignificant appendage to the wage and salary structure, voluntary on the part of the employer, and of exclusive benefit to the employee. None of these implications fit current conditions.

Preface—Continued

The resulting survey, the findings of which are reported in this bulletin, applied to the calendar year 1963 and covered nonproduction (white-collar) employees in metropolitan-area establishments having a total employment of 250 workers or more. Most private industries were included in the survey. To the extent that recordkeeping practices in private industry permitted, data were collected separately for groups of white-collar employees rather than simply for all such employees combined. Although the study emphasized collection of data on expenditures for various types of supplementary compensation, considerable material was collected on the practices giving rise to the expenditures. However, no attempt was made to measure expenditures for all supplementary compensation practices or to study labor costs—a still broader undertaking. The practices studied are believed to constitute the major elements of supplementary compensation in private industry.

The sample of establishments originally selected for study included about 1,200 units. Approximately 750 reports were obtained, some for single-unit companies, others for individual establishments of larger firms, and still others for the total operations or divisions of multiestablishment companies. Many reports did not contain all the information requested. Consequently, it was not possible to weight the reports received to represent statistically the universe from which the sample was drawn. The adequacy of the data as an indicator of private industry practices is considered in the body of the report.

The BLS survey was designed principally to meet needs of the Federal Government, but the findings have considerably broader application. They will be of aid in evaluating pay practices in individual firms and also will be useful in various economic analyses. It is not unreasonable to assume that as the usefulness of data on expenditures for supplementary compensation becomes more widely recognized, more employers will maintain appropriate records, thereby simplifying data collection in future surveys. Appendix B contains a comparison of expenditures in the Federal Government and in private industry.

The Bureau of Labor Statistics, on its own behalf and on behalf of the other Federal agencies that participated in planning the survey, wishes to express its appreciation to the companies cooperating in this difficult and time-consuming endeavor and to the individuals who gave advice during the developmental stages of the survey.

This study was conducted in the Bureau's Division of National Wage and Salary Income by Norman J. Samuels, Chief of the Division, under the general direction of L.R. Linsenmayer, Assistant Commissioner for Wages and Industrial Relations. Samuel E. Cohen and Theodore J. Golonka devised the sampling procedures and supervised the selection of the sample. The analysis was prepared by Victor J. Sheifer, assisted by Gerald D. Weintraub. Field work for the survey was directed by the Bureau's Assistant Regional Directors for Wages and Industrial Relations. Data pertaining to the Federal Government were compiled and transmitted to the Bureau by the Bureau of the Budget and the Civil Service Commission.

⁴ The universe and the sampling procedures are described in detail in appendix A.

⁵ The reasons for collecting data separately by groups, and the criteria for selecting the groups, are considered in appendix A.

⁶ A more detailed discussion of the items studied is in appendix A. The framework for this study is similar to that used in other BLS studies of employer expenditures for supplementary compensation practices. A list of Bureau publications in the field is found at the end of this bulletin.

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Supplementary Compensation for Nonproduction Workers, 1963

Chapter I. Introduction and Summary

Under today's many faceted systems for compensating employees, regular pay for hours actually worked is an inadequate measure of a worker's total earnings. Normally, part of an employee's pay represents a continuation of salary during leave periods, such as time away from the job because of vacations, holidays, or illnesses. Other employer payments to workers are in addition to regular or basic salary, examples of which are overtime pay, nonproduction bonuses, and severance pay. Further, some employer outlays for various retirement, health, unemployment, and related employee benefits are payments to funds, insurance companies, and governmental units. This bulletin analyzes major supplements, considering both employer expenditures for the supplements and the practices for which the payments are made.

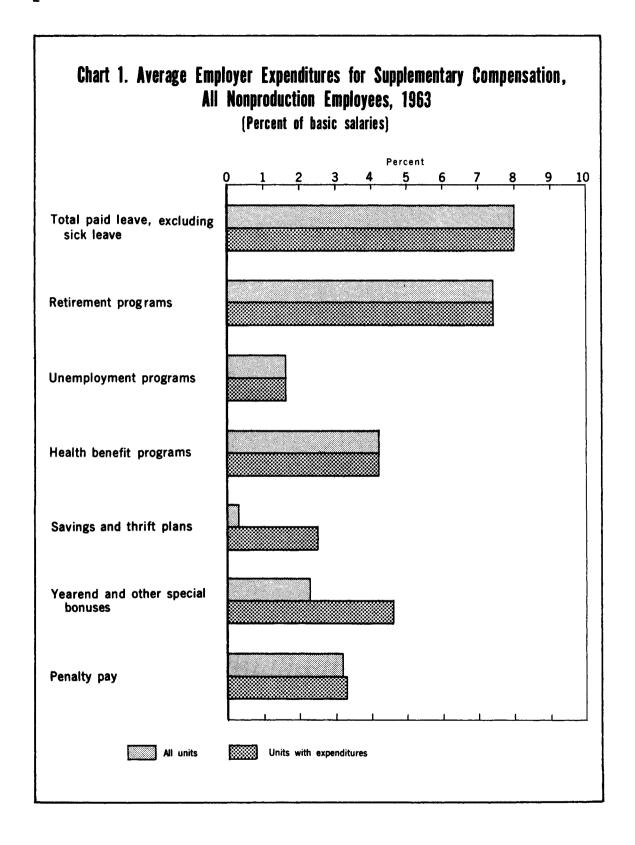
Employer Expenditures

In 1963, employer expenditures for supplementary pay constituted a sizable portion of total outlays for employee compensation. The average reporting unit studied spent an amount equal to more than one-fourth of the basic salaries in providing to nonproduction employees the various supplements analyzed. (See chart 1 and table 1.) When considering this figure, it is important to remember that payments for leave are part of basic salary. Therefore, expenditures for basic salary and outlays for all supplements are not additive; combination of the two would involve double counting of leave payments.

It is useful to consider average employer expenditures for individual groups of supplements as well as outlays for all items combined. Total paid leave, excluding sick leave, entailed the largest expenditure for nonproduction workers in the reporting units studied—8 percent of basic salaries. Substantial expenditures were also reported for retirement programs and health benefits programs—7.4 and 4.2 percent, respectively. Outlays for the remaining items studied were smaller: Penalty pay, 3.2 percent; yearend and other special bonuses, 2.3 percent; unemployment programs, 1.6 percent; and savings and thrift plans, 0.3 percent.

The figures in the preceding paragraphs were derived from all reports obtained in the study, including those stating there were no expenditures for a given item. In computing the averages, units with no expenditures were treated as having zero expenditures. Thus, the resulting averages are influenced by both the level of expenditures in units making payments and the relative number of units having expenditures. Averages were also computed based upon only those units which reported payments for given supplements.

l Conceptually, sick leave can be classified either as a form of paid leave or as a health benefit program. In tabulating data for all nonproduction employees combined, sick leave was included as a health benefit program. However, in computing expenditure rates for individual employee groups, sick leave was included as a type of paid leave, since aggregrate expenditures for all health benefit programs were not determined by employee group.



Because of widespread prevalence, averages computed for all reporting units and for units with expenditures were the same for total paid leave, excluding sick leave; retirement programs; unemployment programs; and health benefit programs. Penalty pay at 3.3 percent for units with expenditures was only slightly higher than for all reporting units. On the other hand, average expenditures for bonuses in units with such expenditures, 4.6 percent, were twice the average for all reporting units. Reflecting the relative infrequency with which the item appeared, the average for savings and thrift plans in units with these expenditures was 2.5 percent, more than eight times that for all reporting units (table 2).

As a general rule, units with 1,000 employees or more tended to have larger expenditures than did units with 250-999 employees. However, yearend and other special bonuses provided a striking exception; the average for all of the smaller units was 3.1 percent, compared to 1.7 percent for the larger units. Bonus expenditures occurred relatively more frequently in units with 250-999 employees and, when found, on the average were greater in these units.

No consistent pattern of differentials between manufacturing and non-manufacturing industries is discernible in the findings of this study. For some groups of supplements, such as total paid leave, excluding sick leave, and unemployment programs, the averages for manufacturing and nonmanufacturing industries were almost identical. However, expenditures for retirement programs were markedly higher in nonmanufacturing industries—8.4 percent compared with 6.8 percent in manufacturing industries. On the other hand, expenditures for bonuses were higher in manufacturing industries than in the nonmanufacturing sector—respectively 2.6 percent for all reporting units as compared with 1.8 percent.

Similarly, no consistent differentials were found between expenditures for nonexempt and exempt 3 nonproduction workers. In terms of expenditures for all reporting units, payments for total paid leave, including sick leave, averaged 9.6 percent for nonexempt workers and 9.9 percent for exempt employees. The closeness of the two figures gives no indication of the differences in individual components. Thus, while vacation expenditures were greater for exempt employees-5.3 as against 4.5 percent—the opposite was true for sick leave-1.7 percent for nonexempt and 1.4 percent for exempt employees. Little, if any, difference was found between the employee groups with respect to other types of leave. However, overtime payments for nonexempt employees averaged 5.6 percent for all reporting units compared to only 1 percent for exempt employees. Conversely, bonus expenditures were substantially higher for exempt employees-3.4 percent as against 1.1 percent for nonexempt employees in all reporting units (tables 11-14). Actually, the highest average payments reported for total paid leave, including sick leave, 10.2 percent, were made to upper management employees. 4 Likewise, bonus expenditures were considerably higher for upper management employees, averaging 6.6 percent for all reporting units and 14.9 percent in units with expenditures (tables 15 and 16).

Employment figures pertain to total employees in the unit, not to the number of nonproduction employees.

3 The terms "nonexempt" and "exempt" pertain to application of regulations under the Fair Labor Standards Act.

The former group is subject to the act's overtime provisions, while the latter is not. In general, the nonexempt group consists of nonsupervisory workers, whereas the exempt group is made up of professional, administrative, and executive employees. More detail on this point is in appendix A.

⁴ In addition to being presented separately, payments to upper management employees are included in the all-exempt-employee figures.

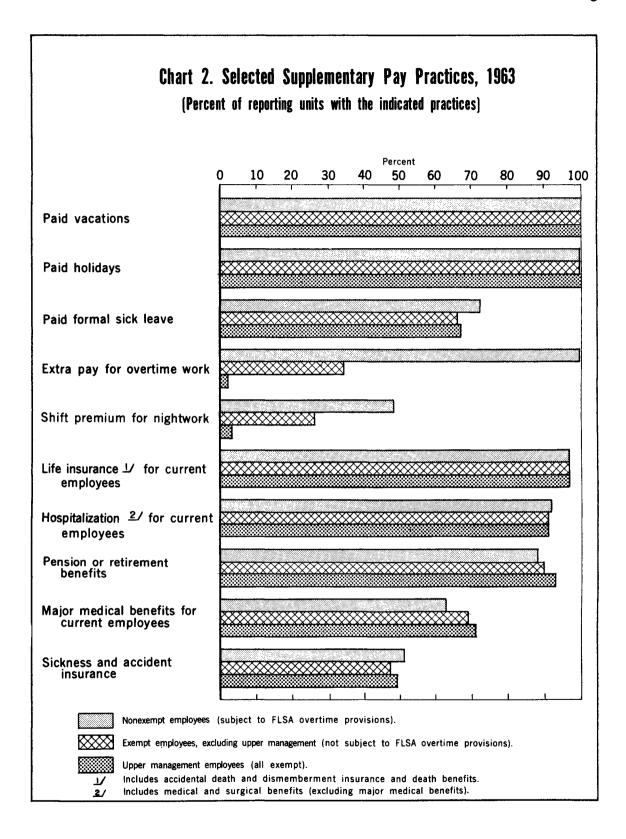
Supplementary Compensation Practices

One or more forms of paid leave appeared in each of the reporting units. Each unit had some type of vacation plan. (See chart 2.) Typically, the amount of vacation pay varied with an individual's length of service, the maximum commonly being 3 or 4 weeks (tables 17-19). Thus, employer payments for vacations were dependent upon two factors, the vacation plan and the length-of-service distribution of the work force. In only a minority of the reporting units did at least half of those employees below the upper management group receive 3 weeks or more of vacation pay (tables 20-22). Paid holidays were reported in all but one of the units, the most common number per year being 7 or 8 (table 23). sick leave plans occurred less frequently, but nevertheless existed in a majority of the reporting units. To some extent, sickness and accident insurance was a substitute for formal sick leave plans; however, both benefits were provided in many units, while others had neither (table 24). Paid leave for various civic responsibilities and paid personal leave also were common, and occurred relatively more frequently for exempt employees (tables 25 and 26).

Close to four-fifths of the reporting units were on a 40-hour basic work-Nonexempt employees almost universally received extra pay, usually time and one-half, for extra work. Overtime pay was much less common for exempt employees, excluding upper management, occurring in about a third of the reporting units and most frequently at straight-time rates. Overtime was rarely paid to upper management employees. Occasionally, compensatory time off was available to exempt employees as a substitute for overtime pay. Extra pay for work on holidays was provided for nonexempt workers in over four-fifths of the reporting units. Such pay was found for exempt employees, excluding upper management, in only about one-fifth of the units, and was rare for upper management employees. Some units without extra-pay practices did not work on holidays and hence had no need for a pay practice. Shift differential practices followed the pattern found for other premium pay items. That is, extra pay for nightwork was common for nonexempt employees; less frequent for exempt employees, excluding upper management; and relatively rare for upper management. shift differentials were paid to exempt employees, excluding upper management, the practice often did not cover all workers in the group; e.g., in some instances, it applied only to first-line supervisors. (This coverage pattern also applied to overtime pay and extra pay for holiday work for exempt employees, excluding upper management.) (See tables 27-38.)

The vast majority of the reporting units provided the following, either on a contributory or noncontributory basis: Life insurance, accidental death and dismemberment insurance, or death benefits; hospitalization, medical, or surgical benefits (excluding major medical benefits); and private pension or retirement benefits. Major medical benefits were less common, but were found in over three-fifths of the units. Sickness and accident insurance was provided for nonexempt employees in just over half the units, but was extended to exempt employees in slightly less than half the units. Most plans covered 90 percent or more of the employees in a group. Proportionately, the lowest coverage applied to pension or retirement plans for nonexempt employees, about a quarter of these plans covering less than 90 percent of the employees. (See tables 39-44.)

Provision for pay for travel time on company business outside of regular working hours was found, for nonexempt employees, in over two-fifths of the reporting units. On the other hand, such payments were rarely made to exempt employees. Reimbursements for moving expenses caused by job changes within the company were made to exempt employees in over seven-tenths of the units, but slightly under half the units reimbursed nonexempt employees. Pay for travel



and transportation to the first job was granted less frequently than moving expense reimbursement, and only for upper management employees was it found in a majority of the reporting units (table 45). It must be kept in mind that many companies did not have these provisions because there were no occasions for their use.

Frequently, units with a given benefit provided it to employees in each of the three nonproduction worker groups, although not necessarily in precisely the same fashion. This was particularly true for many leave items and private welfare plans. However, premium pay often was limited to a single group—nonexempt employees (tables 46 and 47).

Derivation of Averages

In several major respects, methods of tabulating data obtained in the survey were affected by the limited response to requests for information. The inability or unwillingness of many companies to furnish data made it impossible to project survey findings to represent the universe of establishments from which the initial sample was drawn. Thus, figures presented in this bulletin refer only to the specific reporting units which supplied information.

Because a proper weighting scheme could not be devised, equal weight was given to each report, regardless of size. However, it should be observed that more large than small units, i.e., those with 1,000 employees or more, compared to those with 250-999 employees, were studied. Also, results are shown separately for units in the two size groups. Expenditures for each supplementary compensation item or group of items in a reporting unit were expressed as a percent of that unit's expenditures for basic salaries—defined in accordance with the concept of salary in Federal Service. Average compensation for an item (vacations or all retirement programs, for example) was determined by computing a simple average of the percents in each of the reporting units.

In many instances, companies were unable to furnish the specific amount paid for a given item, but did state whether or not there was an expenditure. Only units reporting dollar amounts were included when averages were computed for units with expenditures for an item. However, to avoid biasing the result, units reporting there were expenditures, but not showing the amounts, were included in computing averages for all reporting units on the assumption that the percents of basic salaries represented by their expenditures were not different from the average in units reporting the amount of expenditures. ⁵

In this connection, it should be observed that estimates of averages for groups of items were based only upon reports giving actual dollar amounts (or reporting there were no expenditures) for all component items. Reports giving expenditures for some of the components were used in computing averages for those items but not for the group total. Therefore, the sum of the averages shown for the components may not necessarily equal the group total presented. As a rule, the discrepancy is minor. Aside from this, averages computed for reporting units with expenditures are not additive because the averages may be based upon different groups of reports.

⁵ The number of units reporting there were expenditures, but not showing the amount, is included in the detail tables. Since there were some reports which were not complete for all items, the number of reports used in computing the averages varies by item.

As described in the preface, some of the reports received in this study were for single-establishment companies, others were for individual establishments of multiunit companies, and still others were for the total operations or divisions of multiestablishment firms. Each report obtained was analyzed without regard to its coverage, and no allowance was made for variation in the scope of operations included.

Evaluation of Survey Results

While it is not possible to make any quantitative statements as to the reliability or deficiencies of the survey results, it can be presumed from external evidence that these results give an adequate picture of supplementary compensation practices and expenditures. Reasonably consistent and logical relationships appear in the data, such as relationships between large and small firms, manufacturing and nonmanufacturing industries, and nonexempt and exempt employees, in line with relationships apparent from prior analyses. Distributions of reporting units according to magnitude of expenditures appear consistent with known practices. Contrasts between the findings of this survey and of other BLS studies are included in subsequent chapters.

The problem of accuracy of survey findings is not limited to size of response. In many cases, respondents estimated the information supplied. For example, a number of companies estimated holiday pay by multiplying average hourly earnings by the number of holiday hours. Experience in past surveys indicates that figures derived through such techniques, although not taken from accounting statements, do adequately reflect the true picture. 6

⁶ In some instances, BLS personnel estimated expenditure data for individual items in a report. These estimates were made only when there was sufficient information in the report to permit application of estimating techniques.

Table 1. Supplementary Compensation in All Reporting Units1 —All Nonproduction Employees

	A	ll industries sur	veyed	М	anufacturing indu	ustries	Non	manufacturing in	dustries
Item	All units	Units with 250 -9 99 employees	Units with 1,000 employees or more	All units	Units with 250-999 employees	Units with 1,000 employees or more	All units	Units with 250-999 employees	Units with 1,00 employees or more
otal paid leave, excluding sick leave	8.0	7.6	8.5	8.1	7.6	8.3	8.2	7.7	8.6
Vacations	4.8	4.5	5.1	4.9	4.6	5.1	4.7	4.4	5.0
Holidays	2.9	2.9	3.0	2.9	2.8	2.9	3.1	3.0	3.2
Holidays Miscellaneous paid leave 2	.3	.2	.4	.3	.2	.3	.4	.3	.4
letirement programs	7.4	7.0	7.7	6.8	6.5	7.0	8.4	7.9	8.8
Legally required programs 3	2.6	2.6	2.6	2.4	2.4	2.3	3.0	2.8	3.1
Private pension and retirement plans	4.9	4.6	5.1	4.5	4.3	4.7	5.5	5,2	5.7
nemployment programs	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.7	1.7
Legally required programs 4	1.5	1.6	1.5	1.5	1.5	1.4	1.6	1.6	1.6
Severance or dismissal pay	<u>.</u> 1	.1	(⁵)	.2	1	.2	.1	1.1	1 1
Supplemental unemployment benefits	(⁵)	(⁵)	(*)	(⁵)	(5)	(5)	(⁵)	-	(⁵)
lealth benefit programs	4.2	4.0	4.4	4.4	4.1	4.6	4.0	3.8	4.1
disability programs 6	.3	.4	3	.3	.4	.3	.3	.3	.2
disability programs Cother legally required programs Sick leave	(5)	(⁵)	l (⁵) l	(5)	(⁵)	(5)	(⁵)	(⁵)	(⁵)
Sick leave	1.5	1.3	1.6	1.4	1.3	1.5	1.6	1.3	1.7
Health, accident, and life insurance Life insurance, accidental death and	2.5	2,5	2,6	2.8	2.7	2.8	2.2	2.1	2,2
dismemberment insurance, and	.9	.9	.9	.9	1.0	.9	.9	.9	.9
death benefitsHospitalization, surgical, and medical	• 9	.,,	.,,	.7	1.0	.,	• • •	.7	.,,
plans and sickness and accident		1	1 1			1			
insurance	1.6	1.5	1.6	1.8	1.8	1.8	1.3	1.2	1.3
avings and thrift plans	.3	1	.4	.3	.1	.4	.3		.4
•			1	•	1			1	
earend and other special bonuses	2.3	3.1	1.7	2.6	3.3	2.1	1.8	2.7	1.2
enalty pay	3.2	2.7	3.5	3,3	2.8	3.8	2.9	2.4	3,2
Total overtime pay	3.0	2.7	3,3	3,1	2.8	3.4	2.8	2.4	3.0
At straight-time rates	2.1	1.8	2.3	2,2	1.9	2.4	1.9	1.6	2.1
At premium rates	.9	.8	1.0	1,0	.8	1.1	.9	.7	1.0
Shift differentials	.2	.1	.2	.2	.1	.3	.2	.1	.2

Averages include units reporting no expenditures for the item.
Includes military, jury, witness, voting, and personal leave.
Old-age, survivors, and disability insurance plus railroad retirement.
Unemployment compensation plus railroad unemployment insurance.
Less than 0.05 percent.
Workmen's compensation plus payments under Federal Employers' Liability Act.
Includes temporary disability insurance and payments into Ohio Disabled Workmen's Relief Fund.

Table 2. Supplementary Compensation in Units Reporting Expenditures1—All Nonproduction Employees

	A	All industries sur	veyed	M	anufacturing ind	istries	Non	manufacturing in	dustries
ltern .	All units	Units with 250-999 employees	Units with 1,000 employees or more	All units	Units with 250-999 employees	Units with 1,000 employees or more	All units	Units with 250-999 employees	Units with 1,00 employees or more
		1	ļ l		ŀ	1		1	1
otal paid leave, excluding sick leave	8.0	7.6	8.5	8.1	7.6	8.3	8.2	7.7	8.6
Vacations	4.8	4.5	5.1	4.9	4.6	5.1	4.7	4.4	5.0
Holidays	3.0	2.9	3.0	2.9	2.8	2.9	3.1	3.0	3.2
Holidays Miscellaneous paid leave 2	.4	.3	.4	.3	,3	.3	.4	.3	.4
etirement programs	7.4	7.0	7.7	6.8	6.5	7.0	8.4	7.9	8.8
Legally required programs 3	2.6	2.6	1 2.6	2.4	2.4	2.3	3.0	2.8	3.1
Private pension and retirement plans	5.5	5.6	5.5	5.1	5.4	4.9	6.2	5.9	6.4
nemployment programs	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.7	1.7
Legally required programs	1.5	1.6	1.5	1.5	1.5	1.4	1.6	1.6	1.6
Severance or dismissal pay	.3	.3	.3	.4	.4	.3	.2	.2	.2
Supplemental unemployment benefits	.3	.ž	3	.3	l ż	3	.2		.2
						1			
alth benefit programs	4.2	4.0	4.4	4.4	4.1	4.6	4.0	3.8	4.1
Legally required work-connected					l l	1			
disability programs 5	.3	.4	.3	.4	.4	.3	.3	.3	.3
Other legally required programs 6	.2	.3	.2	.2	.3	1 .2	.2	.2	.2
Sick leave	1.0	1.4	1.7	1.5	1.4	1.6	1.6	1.4	1.7
Health, accident, and life insurance	2.6	2.5	2.6	2.8	2,8	2.8	2.2	2.1	2.2
Life insurance, accidental death and		1	1			1			
dismemberment insurance, and			1		1	1			
death benefits	1.0	1.0	1.0	1.0	1.0	.9	1.0	1.0	1.0
Hospitalization, surgical, and medical			1 1		1	1 1		i	1
plans and sickness and accident		1	1 1		ł	1 1			
insurance	1.6	1.6	1.6	1.8	1.8	1.9	1.3	1.3	1.4
vings and thrift plans	2.5	2.3	2.6	2.2	2.1	2.2	3.4	3.1	3.4
•									
earend and other special bonuses	4.6	5.6	3.7	5.0	6.0	4.0	3.9	4.8	3.2
enalty pay	3.3	2.9	3.6	3.4	3,0	3.8	3.0	2.5	3.2
Total overtime pay	3,1	2.8	3.3	3,2	3.0	3.4	2.9	2.5	3.1
At straight-time rates	2,1	2.0	2.3	2,2	2.1	2.4	2.0	1.7	2.1
At premium rates	1.0	.8	1.0	1.0	.9	1.1	.9	.8	1.0
Shift differentials	.4	1 .4	4	.3	.3	1 4 1	.4	.5	.4
	,-	1	1 - 1		1	1 1	, -	1 "	1

Averages exclude units reporting no expenditures for the item.
Includes military, jury, witness, voting, and personal leave.
Old-age, survivors, and disability insurance plus railroad retirement.
Unemployment compensation plus railroad unemployment insurance.
Workmen's compensation plus payments under Federal Employers' Liability Act.
Includes temporary disability insurance and payments into Ohio Disabled Workmen's Relief Fund.

Chapter II. Expenditures for Supplements

Pay supplements may be grouped in several ways. For example, they may be classified according to the type of benefit provided, thereby taking into account the fact that individual items may complement each other or serve as substitute means of providing a general type of benefit. A second method of classification relates supplements to the manner in which expenditures are made, i.e., payments which are part of basic salaries are in one category, payroll expenditures in addition to basic salaries in a second group, and outlays in addition to payroll in a third. These two approaches are followed in this study, the former being used for data applying to all nonproduction employees combined and the latter applying to individual groups of white-collar employees.

All Nonproduction Employees

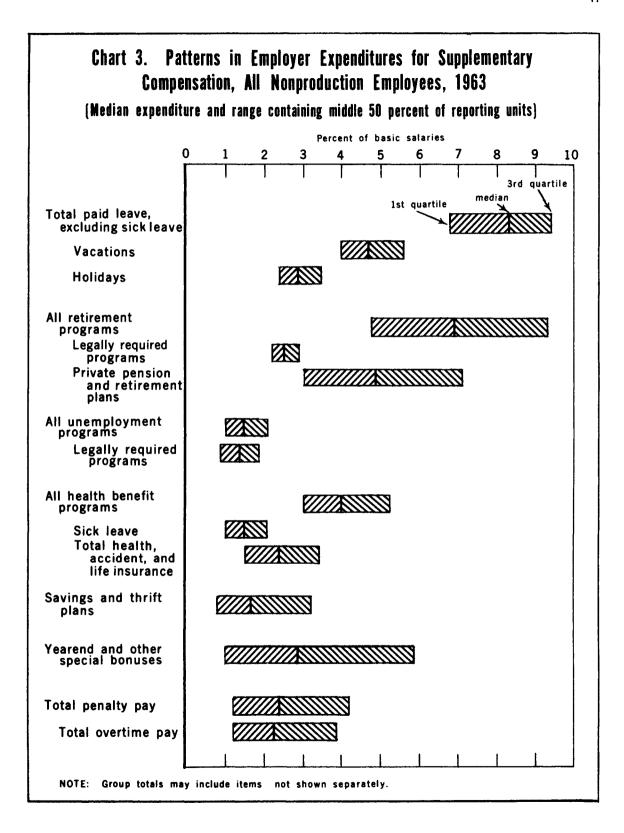
Paid Leave, Excluding Sick Leave. The widespread adoption of paid leave plans for white-collar employees is revealed clearly in table 3. All reporting units had expenditures for vacations, and all but one made holiday payments. Payments for military, jury, witness, voting, or personal leave (hereafter referred to as miscellaneous leave) were less frequent, but still occurred in over 9 out of 10 reporting units. Such payments were least common in manufacturing industry units with 250-999 employees, but even here were found in 8 out of 10 units.

The average reporting unit paid 8 percent of basic salaries for total paid leave, excluding sick leave. Vacations were the major item, 4.8 percent. Holiday pay added another 2.9 percent, and miscellaneous paid leave only 0.3 percent. On the average, units in manufacturing and nonmanufacturing industries spent approximately the same percentages of pay for the three leave items combined. However, expenditures were greater in reporting units with 1,000 employees or more as compared to those with 250-999 employees—8.5 as against 7.6 percent.

Concentration on average expenditures disregards the considerable variation in level of payments in individual reporting units. Three units showed outlays between 3 and 4 percent while, at the other extreme, two units reported expenditures between 13 and 14 percent. Nevertheless, there was a strong tendency for averages to cluster toward the center of the distribution. Three out of four units reporting expenditure figures fell in the range of 6-10 percent. Particularly interesting is a comparison of the distributions of holiday pay expenditures in manufacturing and nonmanufacturing industries, the former showing much less variation. This reflects the diverse practices in nonmanufacturing industries, which include, among others, retail trade companies, commonly having relatively few paid holidays, and financial institutions, often having many paid holidays.

Additional information on variation in amount of expenditure is shown in chart 3, depicting the range within which the middle 50 percent of the units actually reporting expenditures were found. The general position of a bar in relation to the base line is a measure of the magnitude of expenditures, while the length of a bar indicates dispersion among units with respect to expenditure

⁷ See Wages and Related Benefits, Part II: Metropolitan Areas, United States and Regional Summaries, 1962-63 (BLS Bulletin 1345-83, 1964), p. 71.



level. (The median value, also shown, is the central value in data ranked according to level of expenditures. It is the dividing line above and below which the number of units reporting expenditures are the same.)

Retirement Programs. Each of the reporting units in the survey was covered by a legally required retirement program—either old-age, survivors, and disability insurance (social security—OASDI) or railroad retirement. In addition, close to 90 percent of the units had expenditures for a private plan. There was no substantial difference between manufacturing and nonmanufacturing industries in the relative frequency of expenditures for private plans; however, such payments were more common in the larger units (table 4).

Average expenditures for all retirement programs, public and private, added 7.4 percent to basic salaries. Nonmanufacturing industries had higher expenditures than manufacturing units (8.4 versus 6.8 percent) and larger units spent more than smaller units (7.7 as against 7 percent). Interestingly, whereas at one time public plans were the primary ones, in 1963, private plans entailed the greater average employer outlay for all reporting units—4.9 compared to 2.6 percent. The average employer payment for private plans in units with such expenditures was 5.5 percent.

There is a striking contrast between the degree of variation in employer expenditures for legally required and private plans. This contrast is not surprising. In 1963, the employer's tax rate for OASDI was 3\(^1/8\) percent of the first \(^1/8\) 4,800 of each employee's pay. The railroad retirement tax was 7\(^1/4\) percent, and was based on the first \(^1/8\) 400 of monthly railroad compensation for the period to November 1 and on the first \(^1/8\) 450 thereafter. Thus, the degree to which expenditures as a percent of basic salaries differ among units for a legally required plan is relatively small, being dependent on the extent of variation in the amount and frequency with which individual employee earnings exceed the statutory ceiling. On the other hand, much variation is to be expected among private plans, since expenditures for them are influenced by many forces, such as liberality of benefits, age composition of the work force, method of financing, and extent of funding past-service liabilities.

Unemployment Programs. As with retirement programs, each of the reporting units in the survey was covered by a legally required unemployment program, either the Federal-State unemployment compensation program or rail-road unemployment insurance. However, employer expenditures for private plans providing benefits to laid-off employees were considerably less frequent than payments to private retirement programs. Just under half of the reporting units paid severance or dismissal pay and less than 1 out of 20 had expenditures for supplemental unemployment benefits (SUB). Four-fifths of the units reporting SUB payments were in manufacturing industries and had 1,000 employees or more (table 5).

On an all-reporting-unit basis, expenditures for all unemployment programs averaged 1.6 percent and consisted almost exclusively of outlays for legally required programs—1.5 percent. Even in units which had severance and dismissal pay or SUB expenditures, payments averaged only 0.3 percent for each and rarely went as high as 1 percent.

A BLS study of provisions in major collective bargaining agreements, mainly covering blue-collar workers, also found a concentration of SUB plans in manufacturing industries. See Major Collective Bargaining Agreements: Supplemental Unemployment Benefit Plans and Wage Employment Guarantees (BLS Bulletin 1425-3, 1965).

Health Benefit Programs. All but one of the units reported expenditures for one or more health benefit programs (table 6). These programs take on a variety of forms. Some, such as sick leave and sickness and accident (wage and salary continuance) insurance, are designed to continue all or part of the salary of an employee absent from work because of illness. Others, such as hospitalization, medical, and surgical insurance, reimburse employees for expenses growing Also included are payments occasioned by the death of an emout of illness. Included are legally required programs—workmen's compensation, for example—and private plans. Since to a considerable extent these programs are complementary rather than alternative means of meeting a particular need, a reporting unit's compensation package usually included a number of programs. The vast majority of reporting units had expenditures for each of the following programs: Legally required work-connected disability programs; sick leave; life insurance, accidental death and dismemberment insurance, and death benefits; and hospitalization, surgical, and medical plans, and sickness and accident insurance. Outlays for "other" legally required programs, consisting of payments under temporary disability insurance laws (which exist in four States) and payments into the Ohio Disabled Workmen's Relief Fund, were found in 1 out of 6 units.

Expenditures for all health benefit programs combined averaged 4.2 percent, and consisted mainly of outlays for private plans. Reflecting the low incidence of accidents among white-collar employees, legally required work-connected disability programs entailed expenditures of only 0.3 percent. "Other" legally required programs resulted in average payments of less than 0.05 percent for all units and 0.2 percent in units with expenditures. Outlays for private plans encompassed both direct payments to employees, i.e., sick leave, and nonpayroll expenditures, primarily payments to insurance companies or funds for health, accident, and life insurance; the former amounted to 1.5 percent for all reporting units and the latter to 2.5 percent. Generally, only minor variations in average expenditures existed among industry and size groups, and were more important for private plans. Particularly notable is the higher expenditure for hospitalization, surgical, and medical plans, and sickness and accident insurance in manufacturing industries.

Other Programs. In addition to the items already discussed, several other programs were included in the study—savings and thrift plans, yearend and other special bonuses, and penalty pay (overtime pay and shift differentials). These three programs varied in frequency of occurrence. Only 1 of 10 reporting units had payments for savings and thrift plans, and half had expenditures for yearend and other special bonuses (table 7). On the other hand, some penalty pay was nearly universal, with almost all units paying overtime and close to half paying shift differentials (table 8).

Because of their limited occurrence, savings and thrift plans involved only a minor average expenditure for all reporting units—0.3 percent. The average outlay in all units with expenditures was 2.5 percent, ranging from 2.1 percent in manufacturing industry units with 250-999 employees to 3.4 percent in nonmanufacturing industry units with 1,000 employees or more. Expenditures for yearend and other special bonuses averaged 2.3 percent for all units and 4.6 percent in units actually having such payments. Interestingly, expenditures for supplements were greater in units with 1,000 employees or more as a general rule, but bonus payments showed a reverse pattern, being greater in the smaller units. Total penalty pay, 3.2 percent for all units, consisted predominantly of overtime pay. Shift differentials added only 0.2 percent to the expenditures.

⁹ A BLS study of production workers in manufacturing industries found higher bonus expenditures in establishments with under 100 employees than in units with either 100-499 employees or 500 employees or more. See Employer Expenditures for Selected Supplementary Compensation Practices for Production and Related Workers; Composition of Payroll Hours: Manufacturing Industries, 1962 (BLS Bulletin 1428, 1965), p. 76.

Even in units with shift payments, these premiums amounted to only 0.4 percent. Total overtime pay of 3 percent for all units consisted of overtime paid at straight-time rates, 2.1 percent, and overtime paid at premium rates, 0.9 percent. The relationship between overtime at straight-time and premium rates clearly reflects the influence of the practice of paying nonexempt employees time and one-half for overtime work. 10

Expenditures for savings and thrift plans, bonuses, and penalty pay varied considerably among the units making these outlays. Particularly striking is the diversity of bonus payments. Seventy-seven units reported expenditures under 1 percent, while 17 reported expenditures of 15 percent and over. Variations in expenditures for savings and thrift plans and bonuses are the result of considerable differences among company plans. On the other hand, differences in the level of company expenditures for premium pay are mainly a function of variations in the volume of overtime work.

Contributory and Noncontributory Private Welfare Plans. Important insights into the operation of private welfare plans can be gained by examining the relative frequency of noncontributory and contributory plans and by contrasting expenditure patterns under these two types of plans. One-fourth of the units reporting health, accident, and life insurance plans paid the full cost of the plans; employees in three-fourths of the units paid part of the cost of one or more of these plans (table 9). Frequently, employers paid the total cost of some plans and shared the cost of others with the employees. Therefore, the relative frequency of noncontributory arrangements was greater for life insurance, accidental death and dismemberment insurance, and death benefits; and for hospitalization, surgical, and medical plans, and sickness and accident insurance individually than for total health, accident, and life insurance. Nevertheless, even for the two components separately, less than half of the reporting units paid the full cost. In contrast to the findings for health, accident, and life insurance, private pension plans did not involve employee contributions in 3 out of 5 units with plans. 11

The employer's share of the total cost was over half in 4 of 5 units with both employer and employee contributions for pension and retirement benefits. Similarly, about two-thirds of the employers with contributory arrangements paid over half the cost of hospitalization, surgical, and medical plans, and sickness and accident insurance. On the other hand, quite frequently employers contributed a smaller share of the cost of life insurance, accidental death and dismemberment insurance, and death benefits—2 out of 5 employers with contributory plans paid over 25 through 50 percent of the cost.

The relation between employer expenditures under noncontributory and contributory plans is interesting. In the case of health, accident, and life insurance, employer expenditures were higher under noncontributory than contributory plans—3. I as compared to 2.4 percent. This relationship was also found in separate tabulations for life insurance, accidental death and dismemberment insurance, and death benefits; and for hospitalization, surgical, and medical plans, and sickness and accident insurance. On the other hand, no clear difference was

¹⁰ For purposes of this study, overtime at premium rates was defined as that part of total overtime pay which was above regular straight-time pay, e.g., the half time of time and one-half. The straight-time portion of total overtime pay was tabulated as overtime at straight-time rates.

¹¹ A 1965 study by the Bureau of Labor Statistics of about 15,000 single-employer private pension plans found that 7 out of 10 plans covering salaried employees were noncontributory. See The Older American Worker: Age Discrimination in Employment, Report of the Secretary of Labor to the Congress Under Section 715 of the Civil Rights Act of 1964, Research Materials (June 1965), p. 28. Additional information on the relative importance of contributory and noncontributory health, insurance, and pension plans is found in Health and Insurance Benefits and Pension Plans for Salaried Employees, Spring 1963 (BLS Bulletin 1405, 1964); and Part II of BLS Bulletin 1345-83, cited in footnote 7.

found for pension and retirement plans for which employer expenditures were higher under contributory plans in reporting units with 250-999 employees (5.8 as compared to 5.1 percent) and higher under noncontributory plans in the larger units (5.6 versus 4.9 percent). Although not conclusive evidence, these findings suggest that employee contributions for health, accident, and life insurance tend to defray part of the cost of a fixed benefit package, whereas worker contributions for retirement programs frequently purchase additional benefits. With but a single exception (hospitalization, surgical, and medical plans, and sickness and accident insurance in nonmanufacturing industry units with 250-999 employees), in each of the industry-size groups average employer expenditures consistently rose for each of the benefits studied as the employer's share of the total expenditure under contributory plans increased.

Employee Contributions. While the emphasis in the study was on employer expenditures, data were collected also on employee payments under contributory private welfare plans. The average employee contribution in units with contributory health, accident, and life insurance was 1.3 percent of basic salaries. The figure for pension and retirement plans was 2 percent (table 10). In both of these cases, there was relatively little variation among industry-size groups, and relatively few units reported employee contributions of 3 percent and over. Moreover, in both cases, the average employee contribution was less than the corresponding average employer expenditure under contributory plans.

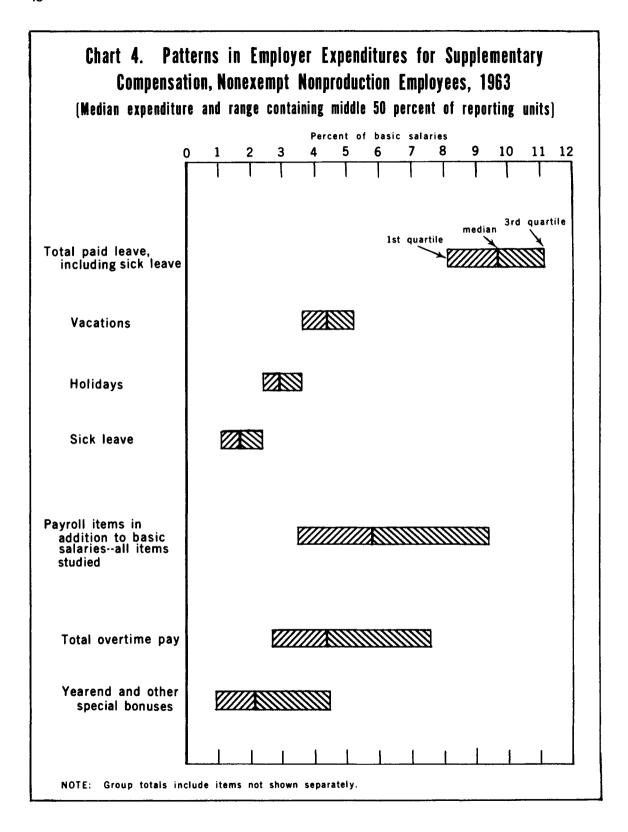
Expenditures for Individual Employee Groups

In order to compare expenditures for individual employee groups, employers' payroll expenditures were collected separately for nonexempt nonproduction employees; exempt employees, excluding upper management; and upper management employees. Since employers often do not keep records on expenditures for legally required insurance and private welfare plans separately for individual groups of white-collar employees, it was not possible to collect data on these expenditure items by employee group. For some types of private plans, the Internal Revenue Code provisions encourage employers to establish single plans for all nonproduction employees. Nevertheless, some information was obtained on expenditures for special private welfare plans for upper management employees.

Nonexempt Nonproduction Employees. Nonexempt employees in each of the reporting units received pay for one or more types of leave time. All of the units paid for vacations and all but one paid for holidays. Pay for sick leave and miscellaneous leave, although not quite as common, occurred in the vast majority of the units, the former being found in 94 percent of the units and the latter in 86 percent (table 11).

On the average, total paid leave accounted for 9.6 percent of the non-exempt employees' basic salaries. Thus, only nine-tenths of the employees' regular pay was for work performed and time not worked but spent at the work-place, e.g., coffee breaks. None of the units reporting expenditures spent less than 3 percent for paid leave, and four of them spent 15 percent or more (chart 4). Vacations accounted for nearly half of all leave expenditures—4.5 percent. Average expenditures for holiday pay were 3 percent. Sick leave and miscellaneous leave entailed lower outlays—1.7 and 0.4 percent, respectively, for all reporting units. For each of the types of paid leave, units with 250—999 employees spent, on the average, less than the larger units; however, except for vacations (4.1 against 4.7 percent) the differences between the two groups were minor. Percentage differences between manufacturing and nonmanufacturing industries, likewise, were minimal.

¹² Some units could not provide information in this detail. Therefore, the number of units shown in the allemployee tables differs from that included in the tables for individual employee groups.



In nearly all of the reporting units, the nonexempt group's pay included additions to regular salary. The most frequent addition was overtime pay, found in over 95 percent of the units. Two out of five units made payments for shift differentials, and the same proportion gave severance or dismissal pay. Over a third of the units paid bonuses, and close to a fourth made still other payments—incentive awards, retroactive pay, etc. (table 12).

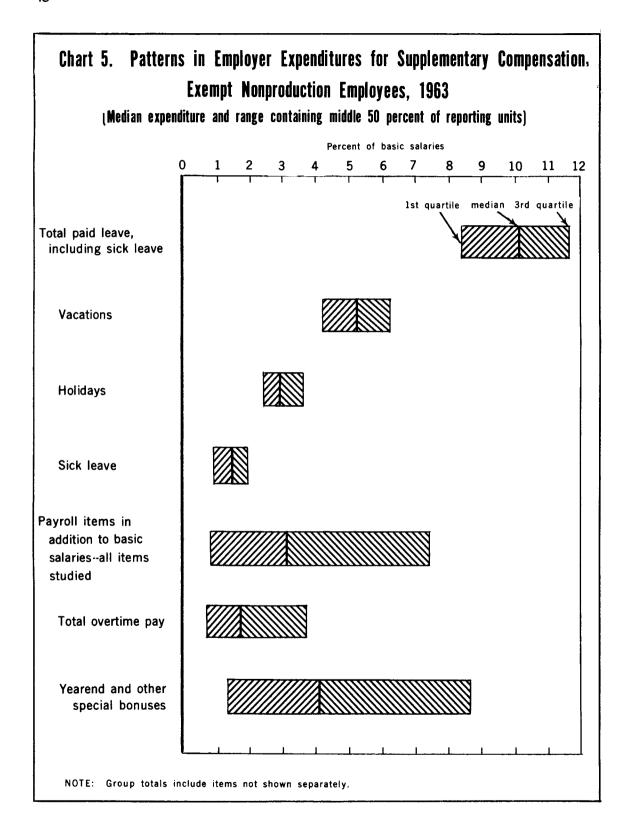
Expenditures for these additions to the basic salaries of nonexempt workers averaged 7.1 percent for all units and 7.2 percent in units with expenditures. Overtime pay was clearly the dominant component, averaging 5.6 and 5.8 percent, respectively. These averages hide the considerable variation in overtime expenditures; 31 units reporting expenditures spent under 1 percent and 25 spent 15 percent or more. On an all-reporting-unit basis, total overtime pay was divided into overtime at straight-time rates—3.8 percent—and overtime at premium rates—1.9 percent. Average total overtime in manufacturing—6.4 percent—was considerably higher than the corresponding figure in nonmanufacturing—4.1 percent. Average bonus expenditures—1.1 percent for all units and 3.1 percent in units with expenditures—were important. On the other hand, shift differentials, severance or dismissal pay, and other pay contributed only minor percent additions to average employer payrolls.

All Exempt Employees. The findings on leave payments to exempt employees closely parallel those concerning nonexempt employees, both as to frequency of occurrence and rate of expenditure (table 13 and chart 5). The most noticeable difference was in vacation pay, for which employers paid on the average greater amounts to exempt employees—5.3 percent compared with 4.5 percent for nonexempt workers.

Payroll expenditures in addition to basic salaries occurred less often for exempt employees, mainly because of the frequent absence of overtime payments to employees exempt from the overtime provisions of the Fair Labor Standards Act. Nevertheless, over four-fifths of the reporting units did add to the basic salaries of exempt employees (table 14). Nearly two-fifths paid overtime, a fifth paid shift premiums, a third severance or dismissal pay, nearly half bonuses, and almost a fourth other pay. Mainly because of lower overtime payments—I percent for all units and 2.8 percent in units with expenditures—total expenditures for additions to exempt employees' basic salaries were lower than in the case of nonexempt employees—4.9 percent for all units and 5.8 percent in units with expenditures. Overtime pay for exempt employees, it may be observed, consisted primarily of payments at straight-time rates; premium pay was relatively minor. However, bonus pay—at 3.4 percent for all units and 7 percent in units with expenditures—was higher than for nonexempt employees.

Upper Management Employees. All units with upper management employees paid for vacations and holidays. However, only 85 percent actually paid sick leave and 75 percent, miscellaneous leave. For the latter two types of leave, the relative frequency of payments was less for upper management employees than for either nonexempt or all exempt employees. Leave payments to upper management employees averaged 10.2 percent, higher than for either nonexempt or all exempt employees. The major item, vacations, entailed expenditures of 5.8 percent (table 15).

Payroll additions to the basic salaries of upper management employees were made too infrequently to warrant tabular presentation for most of the items. Overtime pay was reported in only 10 of 436 units and shift differentials even less frequently. Severance or dismissal pay was found in close to a fifth of the



units and other pay in a tenth. However, bonuses were paid more frequently, in over 2 of 5 units, and occasioned high average expenditures—6.6 percent for all units and 14.9 percent in units with expenditures. In fact, 52 of the 157 units reporting bonus expenditures showed payments of 15 percent or more (table 16).

It is known that some companies have separate private welfare plans for upper management employees. Some of these plans supplement plans having wider coverage, which also include upper management employees. In other instances, the upper management group is covered solely by special plans and not by plans applying to lower level employees. Some information on this point was obtained in the survey. Of the units with upper management employees, 76 reported expenditures for separate health, accident, and life insurance plans for upper management, averaging 2 percent. Fifty-eight reported expenditures for separate pension and retirement plans, averaging 6.2 percent. However, it was not determined to what extent these plans supplemented plans having broader employee coverage or were substitutes for the broader plans. 13

¹³ Payroll data for upper management employees are included in the figures for all exempt employees. Similarly, the data on separate private welfare plans are included in the all-employee figures.

Table 3. Paid Leave, Excluding Sick Leave-All Nonproduction Employees

	Average	expenditures							Numb	er of	units										
	4.11				Reporting there were			·			Repo	rting	expe	nditur	es of	_					
Item, industry, and size of reporting unit	All reporting units	Reporting units with expenditures	Total	Reporting no expenditures	expenditures	Under l	I and under 2	2 - 3	3 - 4	4 - 5	5	6 - 7	7 - 8	8 - 9	9 - 10	10 - 11	11 -	12 - 13	13 - 14	14 - 15	15 and over
Total paid leave, excluding sick leave All industries surveyed	8. 0 7. 6 8. 5	8. 0 7. 6 8. 5	690 289 401	- -	384 151 233	- - -	-	-	3 2 1	12 7 5	12 5	55 33 22	47 24 23	73 29 44	61 18 43	24 8 16	9 2 7	3 2 1	2 1 1		
Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nommanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	8. 1 7. 6 8. 3 8. 2 7. 7 8. 6	8. 1 7. 6 8. 3 8. 2 7. 7 8. 6	423 189 234 267 100 167	- - - -	239 99 140 145 52 93	-	-	-	2 1 1 1 1	7 5 2 5 2 3	10 8 2 7 4 3	27 17 10 28 16 12	32 17 15 15 7 8	27 25 8	39 13 26 22 5 17	13 5 8 11 3 8	1 3 5 1 4	2 2 1 1 1	2 1 1	-	
Vacations All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Mamufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more Units with 1,000 employees or more	4.8 4.5 5.1 4.9 4.6 5.1 4.7 4.4 5.0	4.8 4.5 5.1 4.6 5.1 4.7 4.4 5.0	695 293 402 426 192 234 269 101 168	-	73 21 52 26 8 18 47 13	1 1 - 1 1 -	4 3 1 3 2 1 1	22 13 9 14 8 6 8 5	123 78 45 76 54 22 47 24 23	215 93 122 131 56 75 84 37 47	169 57 112 109 43 66 60 14 46	62 23 39 46 16 30 16 7	23 3 20 19 3 16 4	3 1 2 1 1 - 2		-			-	-	-
<u>Holidays</u>																					
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees	2. 9 2. 9 3. 0 2. 9 2. 8 2. 9 3. 1 3. 0 3. 2	3. 0 2. 9 3. 0 2. 9 2. 8 2. 9 3. 1 3. 0 3. 2	695 293 402 426 192 234 269 101 168	1 1 - - - 1 1	46 13 33 11 6 5 35 7 28	3 1 2 2 1 1 1 1	35 19 16 14 8 6 21 11	325 141 184 229 97 132 96 44 52	231 94 137 155 73 82 76 21 55	50 23 27 14 7 7 36 16 20	4 1 3 1 - 1 3 1 2				-	-	-		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-	-
Miscellaneous paid leave1																					
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more. Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees Units with 1,000 employees	.3 .2 .4 .3 .4 .3 .4	. 4 . 3 . 4 . 3 . 3 . 3 . 4 . 3	690 289 401 423 189 234 267 100 167	62 50 12 44 38 6 18 12 6	380 150 230 237 98 139 143 52 91	230 85 145 131 51 80 99 34 65	16 4 12 10 2 8 6 2 4	2 1 1 1	-					-			-		11111111		-

¹ Includes military, jury, witness, voting, and personal leave.

Table 4. Retirement Programs-All Nonproduction Employees

	Average	expenditures							Numbe	er of	units										
Item, industry, and size of reporting unit	Ail	Reporting			Reporting there were						Repo	rting	expe	nditur	es of	_					
tem, industry, and size of reporting diff.	reporting units		Total	Reporting no expenditures	expenditures but not showing the amount	Under 1	l and under 2	2 - 3	3 - 4	4 - 5	5 - 6	6 - 7	7	8 - 9	9 - 10	10 - 11	11 - 12	12 - 13	13 - 14	14	15 and over
All retirement programs																					
All industries surveyed Units with 1,000 employees or more	7.4 7.0 7.7 6.8 6.5 7.0 8.4 7.9 8.8	7.4 7.0 7.7 6.8 6.5 7.0 8.4 7.9 8.8	686 287 399 419 187 232 267 100 167		67 24 43 36 14 22 31 10 21	-	4 4 - 3 3 - 1 1	60 42 18 45 33 12 15 9	50 28 22 34 19 15 16 9	49 20 29 37 15 22 12 5	81 33 48 52 24 28 29 9	75 19 56 51 13 38 24 6	85 31 54 56 16 40 29 15	50 21 29 34 15 19 16 6	12 21 7	40 14 26 16 5 11 24 9	11 6 5 8 2	14 6 8 4 4 - 10 2 8	14 5 9 2 2 - 12 3	15 7 8 8 5 3 7 2	23 11 12 11 6 5 12 5
Legally required programs 1																					
All industries surveyed Units with 1,000 employees or more Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more	2.6 2.6 2.6 2.4 2.4 2.3 3.0 2.8 3.1	2.6 2.6 2.4 2.4 2.3 3.0 2.8	693 289 404 426 189 237 267 100 167	- - - - - -	14 4 10 7 2 5 7 2 5		74 31 43 61 25 36 13 6	486 195 291 328 141 187 158 54 104	95 57 38 30 21 9 65 36 29	-	22 1 21 - - 22 1 21	2 1 1 2 1 1		-						-	-
Private pension and retirement plans all industries surveyed Units with 250-999 employees Units with 1,000 employees or more Annifacturing industries Units with 1,000 employees or more Johns with 1,000 employees or more Units with 1,000 employees or more Units with 1,000 employees or more Units with 1,000 employees	4. 9 4. 6 5. 1 4. 3 4. 7 5. 5 5. 2 5. 7	5. 5 5. 6 5. 5 5. 1 5. 4 4. 2 5. 9 6. 4	690 289 401 423 189 234 267 100 167	78 51 27 48 39 9 30 12	61 23 38 36 14 22 25 9	30 14 16 17 9 8 13 5	50 20 30 33 13 20 17 7	55 21 34 36 15 21 19 6	77 33 44 59 24 35 18 9	74 27 47 44 14 30 30 13	72 27 45 53 18 35 19 9	51 13 38 34 8 26 17 5	38 14 24 14 7 7 24 7	25 9 16 13 4 9 12 5	19 10 9 12 8 4 7 2	16 6 10 4 4 - 12 2		8 4 4 5 3 2 3 1 2	8 4 4 1 3 4 3	5 2 3 3 2 1 2	10 5 4 3 1 6 2

¹ Old-age, survivors, and disability insurance plus railroad retirement.

Table 5. Unemployment Programs—All Nonproduction Employees

	Average	expenditures			······································			ı	lumbe	r of u	nits										
	411				Reporting there were					1	Repor	ting e	xpen	ditur	es of	_					
Item, industry, and size of reporting unit	All reporting units	Reporting units with expenditures	Total	Reporting no expenditures	expenditures but not showing the amount	Under	and under 2	2 - 3	3 - 4	4 - 5	5 - 6	6 - 7	7 - 8	8 - 9	9 - 10	10 - 11	11	12	13 - 14	14 - 15	15 and over
All unemployment programs	:																			i	
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees	1.6 1.6 1.6 1.6 1.7 1.7	1.6 1.6 1.6 1.6 1.6 1.7 1.7	666 276 390 404 181 223 262 95 167		128 41 87 66 19 47 62 22 40	127 52 75 76 39 37 51 13 38	268 116 152 184 80 104 84 36 48	105 53 52 62 35 27 43 18 25	32 11 21 11 6 5 21 5	5 3 2 4 2 2 1	1111111	1 1 1 - 1									-
Legally required programs 1			[
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees	1.5 1.6 1.5 1.5 1.5 1.4 1.6 1.6	1.5 1.6 1.5 1.5 1.5 1.4 1.6 1.6	693 289 404 426 189 237 267 100 167		34 13 21 20 8 12 14 5	176 66 110 104 45 59 72 21 51	346 142 204 235 93 142 111 49 62	111 58 53 60 37 23 51 21	24 8 16 5 4 1 19 4 15	2 2 2	1111111			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						-	-
Severance or dismissal pay						ļ															
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	.1 .2 .2 .1 .2 .1 .1 .1	.3 .3 .4 .4 .3 .2 .2	687 288 399 422 191 231 265 97 168	354 191 163 228 141 87 126 50 76	112 34 78 57 15 42 55 19 36	208 60 148 127 33 94 81 27 54	8 2 6 2 4 2	4 1 3 3 1 1	1								11111111				
Supplemental unemployment benefits																					ŀ
All industries surveyed	(2) (2) (2) (2) (2) (2) (2) (2) (2) (2)	.3 .2 .3 .3 .2 .3 .2	689 288 401 422 188 234 267 100 167	658 284 374 393 184 209 265 100 165	1 - 1 - 1 1 1	29 4 25 28 4 24 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							-					111111111		

 $^{^{1}}$ Unemployment compensation plus railroad unemployment insurance. 2 Less than 0.05 percent.

Table 6. Health Benefit Programs-All Nonproduction Employees

(Employer expenditures as a percent of basic salaries, 1963)

	Average	expenditures							Numb	er.of	units										
Item. industry, and size of reporting unit	All				Reporting there were						Repor	ting	ехреп	ditur	es of-						
nem, industry, and size of reporting unit	reporting units	Reporting units with expenditures	Total	Reporting no expenditures	expenditures but not showing the amount	Under 1	l and under 2	3	3 - 4	4	5 - 6	6 7	7 - 8	8 - 9	9	10 - 11	11 12	12 - 13	13	14 - 15	15 and over
All industries surveyed	4.2	4. 2 4. 0	664 273 391	1 1	324 132 192	4 3	22	61 35	80 28 52	72 26	46 10 36	35 18 17	10 3 7	3 - 3	3 2	2 2	• •	-	1 -		-
Units with 1,000 employees or more	4.4 4.4 4.1 4.6 4.0 3.8 4.1	4. 4 4. 1 4. 6 4. 0 3. 8 4. 1	405 180 225 259 93 166	1 1	204 86 118 120 46 74	1 2 2 1 1	9 14 11 3 8 2 6	26 34 22 12 27 13 14	46 17 29 34 11 23	46 35 16 19 37 10 27	29 5 24 17 5	25 13 12 10 5	7 3 4 3 -	2 1 - 1	1 3 2 1 -	2		-	1		-
Legally required work-connected disability programs																					
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 250-999 employees Units with 250-999 employees	.3 .3 .3 .3 .3 .2	. 3 . 4 . 3 . 4 . 3 . 3 . 3	688 286 402 424 189 235 264 97 167	48 20 28 32 15 17 16 5	76 23 53 43 15 28 33 8	536 225 311 329 145 184 207 80 127	24 15 9 16 11 5 8 4	1 1 1	1 1 1 1	1 1 1	1111111	-					1 1 1 - 1				-
Other legally required programs 2													l	 					į		
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees	(3) (3) (3) (3) (3) (3) (3) (3) (3) (3)	. 2 . 3 . 2 . 2 . 3 . 2 . 2 . 2	691 288 403 425 189 236 266 99 167	579 247 332 364 169 195 215 78	19 2 17 13 1 12 6 1 5	90 38 52 47 19 28 43 19 24	3 1 2 1 2 1 2 1	-	-				2 1 1 1 1 1 1 1 1 1	-		1111111			1111111		-
Sick leave		. ,	(00	1	300																
All industries surveyed	1.5 1.3 1.6 1.4 1.3 1.5 1.6 1.7	1.6 1.4 1.5 1.6 1.6 1.7	689 288 401 422 188 234 267 100 167	28 18 10 21 12 9 7 6	289 124 165 183 80 103 106 44 62	91 50 41 62 36 26 29 14	181 68 113 103 41 62 78 27 51	87 25 62 44 16 28 43 9 34	10 2 8 7 2 5 3	2 - 2 1 - 1 1 - 1		1 1 1									-

See footnotes at end of table.

Table 6. Health Benefit Programs-All Nonproduction Employees-Continued

	Average	expenditures		······································					Numbe	r of u	inits										
	A'11	D			Reporting there were						Repor	ting e	xpen	ditur	es of						
Item, industry, and size of reporting unit	All reporting units	Reporting units with expenditures	Total	Reporting no expenditures	expenditures but not showing the amount	Unaer 1	i and under 2	2	3 - 4	4 - 5	5 - 6	6 - 7	7 - 8	8 - 9	9 10	10 11	11 - 12	12 - 13	13 - 14	14	15 and over
Total health, accident, and life insurance 4 All industries surveyed	2.5 2.5 2.6 2.8 2.7 2.8 2.7	2. 6 2. 5 2. 6 2. 8 2. 8 2. 8 2. 2 2. 1	690 289 401 423 189 234 267	6 5 1 3 3 - 3 2	49 17 32 25 9 16 24 8	73 45 28 29 22 7 44 23	184 66 118 108 44 64 76 22	172 70 102 110 47 63 62 23	107 43 64 77 29 48 30 14	64 23 41 39 17 22 25 6	20 10 10 18 9 2	7 4 3 6 3 1	3 2 1 3 2 1 -	2 1 2 1 1 -	3 3 - 3				-		
Units with 1,000 employees or more Life insurance, accidental death and dismemberment insurance, and death benefits	2.2	2. 2	167	1	16	21	54	39	16	19	î	1	-	-	-	-	-	-	-	-	-
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	.9.9.9.91.0	1.0 1.0 1.0 1.0 1.0 .9 1.0	690 289 401 423 189 234 267 100 167	26 20 6 15 14 1 11 6 5	150 57 93 97 39 58 53 18	323 130 193 198 85 113 125 45 80	140 60 80 82 36 46 58 24 34	38 16 22 20 10 10 18 6 12	11 5 6 9 4 5 2 1	2 1 2 1 1 -							-		-	-	-
Hospitalization, surgical, and medical plans and sickness and accident insurance All industries surveyed	1.6 1.5 1.6 1.8 1.8 1.3 1.2	1.6 1.6 1.8 1.8 1.9 1.3	690 289 401 423 189 234 267 100 167	23 17 6 8 6 2 15 11	143 57 86 93 40 53 50 17	156 69 87 82 41 41 74 28 46	202 77 125 115 48 67 87 29 58	118 49 69 86 37 49 32 12 20	32 11 21 25 8 17 7 3 4	9 5 4 7 5 2 2	4 2 2 4 2 2	3 2 1 2 1		-							-

Workmen's compensation plus payments under Federal Employers' Liability Act.

Includes temporary disability insurance and payments into Ohio Disabled Workmen's Relief Fund.

Less than 0.05 percent.

Life insurance, accidental death and dismemberment insurance, and death benefits plus hospitalization, surgical, and medical plans and sickness and accident insurance.

Table 7. Savings and Thrift Plans and Yearend and Other Special Bonuses-All Nonproduction Employees

(Employer expenditures as a percent of basic salaries, 1963)

	Average	expenditures							Numbe	rofu	inits										
Item, industry, and size of reporting unit	All	Reporting		_	Reporting there were						Repor	ting	expen	ditur	es of-						
	reporting units	units with expenditures	Total	Reporting no expenditures	expenditures but not showing the amount	Under l	l and under Z	2 - 3	3 - 4	4 - 5	5 - 6	6 - 7	7	8 - 9	9 - 10	10 - 11	11 - 12	12	13 - 14	14	l ar
Savings and thrift plans																					T
Units with 250-999 employees. Units with 1,000 employees or more. anufacturing industries Units with 250-999 employees. Units with 1,000 employees or more. omnanufacturing industries. Units with 1,000 employees. Units with 1,000 employees or more. Yearend and other special bonuses	.1 .4 .3 .1 .4 .3	2.5 2.3 2.6 2.2 2.1 2.2 3.4 3.1	689 288 401 422 188 234 267 100 167	613 272 341 368 176 192 245 96 149	2 1 1 2 1 1 -	22 3 19 17 2 15 5 1 4	23 5 18 18 5 13 5	9 3 6 6 2 4 3 1 2	6 2 4 3 1 2 3 1 2	4 1 3 4 1 3	1 1 - 1	3 1 2 - 3 1 2	3 1 1 2 - 2	2 2 2			1 - 1 - 1				
Il industries surveyed Units with 250-999 employees Units with 1, 000 employees or more anufacturing industries Units with 250-999 employees Units with 1, 000 employees or more omanufacturing industries Units with 250-999 employees Units with 250-999 employees Units with 1, 000 employees or more	1.7 2.6 3.3 2.1	4.6 5.6 3.7 5.0 6.0 4.0 3.9 4.8 3.2	692 291 401 424 191 233 268 100 168	346 131 215 199 86 113 147 45	37 10 27 25 6 19 12 4 8	77 29 48 50 20 30 27 9	44 22 22 32 16 16 12 6	36 17 19 23 11 12 13 6	38 15 23 20 9 11 18 6	20 12 8 9 6 3 11 6 5	18 10 8 12 6 6 6 4 2	15 5 10 13 4 9 2 1	10 7 3 6 5 1 4 2 2	9 7 2 4 3 1 5 4	7 3 4 2 1 1 5 2 3	6 4 2 4 2 2 2 2 2 -	4 2 2 3 1 2 1	3 2 1 3 2 1	2 1 1 1 1 1 1 1 1 1 1	3 1 2 2 1 1 1	1 1 1

Table 8. Penalty Pay-All Nonproduction Employees

	Average	expenditures						ī	Vumbe	r of t	ınits	-									
	411				Reporting there were	Γ	•	••		_	Repor	ting	expen	ditur	es of-	_					
Item, industry. and size of reporting unit	All reporting units	Reporting units with expenditures	Total	Reporting no expenditures	expenditures	Under 1	l and under 2	2 - 3	3 - 4	4 - 5	5 - 6	6 - 7	7 8	8 - 9	9 - 1.0	10	11	12 - 13	13 - 14	14 - 15	15 and over
Total penalty pay 1				,																	
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more Total overtime pay	3.2 2.7 3.5 3.3 2.8 3.8 2.9 2.4 3.2	3.3 2.9 3.6 3.4 3.0 3.8 3.0 2.5	691 292 399 424 192 232 267 100 167	20 17 3 12 12 12 - 8 5 3	130 36 94 69 21 48 61 15	102 67 35 65 43 22 37 24 13	136 57 79 82 33 49 54 24 30	92 43 49 55 30 25 37 13 24	66 27 39 43 21 22 23 6 17	46 11 35 28 7 21 18 4 14	26 6 20 18 5 13 8 1	14 4 10 7 2 5 7 2 5	14 6 8 9 4 5 5 2 3	14 4 10 10 3 7 4 1	7 3 4 6 3 3 1	8 3 5 7 2 5 1 1	5 2 3 5 2 3	-	1 1 1 1 - 1	1 1 1 - 1	9 6 3 6 4 2 3 2
Units with 250-999 employees Units with 250-999 employees Units with 250-999 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 250-999 employees Units with 250-999 employees Units with 250-999 employees	3.0 2.7 3.3 3.1 2.8 3.4 2.8 2.4 3.0	3.1 2.8 3.3 3.2 3.0 3.4 2.9 2.5 3.1	693 293 400 425 192 233 268 101 167	20 17 3 12 12 5 3	76 22 54 40 16 24 36 6	114 68 46 76 44 32 38 24	156 62 94 94 35 59 62 27 35	103 46 57 58 31 27 45 15	80 29 51 50 21 29 30 8 22	46 12 34 25 6 19 21 6	24 8 16 16 6 10 8 2 6	18 7 11 10 4 6 8 3	15 5 10 10 3 7 5 2	13 3 10 10 3 7 3	7 3 4 7 3 4 -	6 3 3 5 2 3 1 1 -	6 3 3 5 2 3 1 1 -	1 1 - 1	-		8 5 3 6 4 2 2 1
Overtime at straight-time rates All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 150-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more	2.1 1.8 2.3 2.2 1.9 2.4 1.9 1.6 2.1	2.1 2.0 2.3 2.2 2.1 2.4 2.0 1.7 2.1	693 293 400 425 192 233 268 101 167	21 17 4 12 12 - 9 5	113 33 80 54 19 35 59 14	192 99 93 128 64 64 64 35 29	155 65 90 92 41 51 63 24 39	96 38 58 59 27 32 37 11 26	41 11 30 23 6 17 18 5	30 12 18 20 8 12 10 4 6	14 3 11 10 2 8 4 1	11 4 7 10 4 6 1	8 4 7 3 4 1 1	3 2 1 3 2 1	1 1 1 - 1	1 1 1 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	2 2 - 2 2	1 1 1 1 1	-	3 1 2 2 1 1 1	1 1 1 1 - 1
Overtime at premium rates All industries surveyed	.9 .8 1.0 1.0 .8 1.1 .9 .7	1.0 .8 1.0 1.0 .9 1.1 .9	693 293 400 425 192 233 268 101 167	22 19 3 12 12 10 7	109 33 76 50 20 30 59 13	374 179 195 238 117 121 136 62 74	127 40 87 81 27 54 46 13 33	41 11 30 27 7 20 14 4	12 7 5 10 6 4 2 1	4 1 3 3 - 3 1 1	3 3	1 1 1 - 1		1111111							-
Shift differentials All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees Units with 250-999 employees	.2 .1 .2 .2 .1 .3 .2	.4 .4 .3 .3 .4 .4	692 292 400 424 192 232 268 100 168	371 224 147 220 151 69 151 73 78	89 19 70 47 9 38 42 10	218 45 173 149 31 118 69 14 55	10 2 8 6 - 6 4 2 2	2 1 1 2 1 1 1 -	-	2 1 1 2 1 1		-	-						-		

¹ Overtime pay plus shift differentials.

Table 9. Selected Contributory and Noncontributory Private Welfare Plans-All Nonproduction Employees

	A	verage exp	enditures in	units report	ing data for-	-		Num	ber of units	reporting dat	a for—	
Item, industry, and size of reporting unit	Noncontrib- utory	Contrib- utory	as a j	percent of co mployee exp	employer ex mbined empl enditures of—	oyer-	Noncontrib- utory	Contrib- utory	as a	percent of co	h employer en ombined empl penditures of	oyer-
	plans	plans	25 percent and under	Over 25 through 50 percent	Over 50 through 75 percent	Over 75 percent	plans	plans	25 percent and under	through	Over 50 through 75 percent	Over 75 percent
Total health, accident, and life insurance				:								
11 industries surveyed Units with 250-999 employees Units with 1, 000 employees or more Lanufacturing industries Units with 1,000 employees or more Onmanufacturing industries Units with 1,000 employees or more Units with 250-999 employees	3.1 3.0 3.2 3.2 3.1 3.3 2.7 2.4	2.4 2.4 2.6 2.6 2.6 2.6 2.1	0.5 .5 .4 .5 .4 .5	1.5 1.3 1.6 1.5 1.3 1.6 1.5	2.4 2.4 2.4 2.3 2.5 2.3 2.5	3.3 3.3 3.6 3.7 3.5 2.8 2.7	154 82 72 125 69 56 29	445 177 268 243 101 142 202 76	20 10 10 6 2 4 14 8	104 35 69 47 18 29 57	193 77 116 104 44 60 89	128 55 73 86 37 49 42 18
Units with 1,000 employees or more Life insurance, accidental death and dismemberment insurance, and death benefits	3.1	2.1	.5	1.6	2.3	2.8	16	126	6	40	56	24
Units with 250-999 employees Units with 1,000 employees or more Units with 1,000 employees or more Units with 250-999 employees Units with 1,000 employees or more Units with 1,000 employees Units with 1,000 employees Units with 250-999 employees Units with 250-999 employees	1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1	.9 .9 .9 .9 .8 .9	.2 .1 .2 .2 .1 .2 .1 .2 .1 .2	.6 .5 .6 .6 .5 .6 .6	1.1 1.2 1.1 1.1 1.2 1.0 1.1	1.5 1.4 1.5 1.4 1.4 1.5 1.3	179 92 87 135 72 63 44 20 24	323 119 204 167 62 105 156 57	34 11 23 18 4 14 16 7	125 42 83 66 23 43 59 19	113 44 69 52 22 30 61 22	51 22 29 31 13 18 20 9
Hospitalization, surgical, and medical plans and sickness and accident insurance												
Units with 250-999 employees Units with 1,000 employees Units with 1,000 employees or more fanufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more	1.9 1.9 2.0 2.1 2.0 2.2 1.4 1.4	1.4 1.4 1.6 1.5 1.6 1.3	.3 .3 .2 .3 .1 .3 .3	.9 .8 .9 .9 .9 .9 .9	1.5 1.6 1.4 1.5 1.5 1.7	2.2 2.0 2.2 2.4 2.3 2.4 1.8 1.6 2.0	208 95 113 155 80 75 53 15	305 118 187 158 61 97 147 57	27 14 13 7 3 4 20 11	66 26 40 38 16 22 28 10	130 43 87 61 20 41 69 23	82 35 47 52 22 30 30 13
Pension and retirement plans												
Il industries surveyed Units with 250-999 employees Units with 1,000 employees or more Industries Units with 250-999 employees Units with 1,000 employees or more Units with 1,000 employees Units with 250-999 employees Units with 250-999 employees	5.4 5.1 5.6 4.9 4.8 4.9 6.3 5.7 6.6	5.3 5.8 4.9 5.6 4.6 5.8 6.1 5.5	.1 .1 .1	1.9 1.9 1.9 2.1 2.2 2.1 1.5 1.2	4.6 4.8 4.7 4.8 4.6 4.5	7.8 8.1 7.4 7.4 8.0 6.8 8.3 8.3	334 133 201 198 86 112 136 47 89	224 89 135 146 57 89 78 32 46	7 2 5 7 2 5 -	30 11 19 21 8 13 9	105 37 68 69 24 45 36 13 23	82 39 43 49 23 26 33 16

Life insurance, accidental death and dismemberment insurance, and death benefits plus hospitalization, surgical, and medical plans and sickness and accident insurance.

Table 10. Employee Contributions for Selected Contributory Private Welfare Plans-All Nonproduction Employees

(Employee contributions as a percent of basic salaries, 1963)

				Number o	f units repo	rting data		
	Average contributions				With contri	outions of—		
Item, industry, and size of reporting unit	in units reporting data	Total	Under l	l and under 2	2 - 3	3 - 4	4 - 5	5 and over
Total health, accident, and life insurance	!							
All industries surveyed Units with 250-999 employees or more	1.3 1.2 1.3 1.4	458 183 275 250 103 147 208 80 128	186 79 107 106 50 56 80 29	183 76 107 107 42 65 76 34	71 19 52 32 9 23 39 10	12 5 7 4 1 3 8 4 4	6 4 2 1 1 5 3 2	
Life insurance, accidental death and dismemberment insurance, and death benefits			z					
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	.6 .8 .7 .6 .8 .7	338 129 209 177 68 109 161 61	254 103 151 133 55 78 121 48 73	76 25 51 40 13 27 36 12 24	6 1 5 4 - 4 2 1 1	2 - 2 - 2	-	-
Hospitalization, surgical, and medical plans and sickness and accident insurance All industries surveyed	.8 .8 .8 .8 .9	317 124 193 164 64 100 153 60 93	206 81 125 111 44 67 95 37 58	100 36 64 51 19 32 49 17	10 6 4 2 1 1 8 5 3	1 1 1 1 1		
Pension and retirement plans								
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 1,000 employees or more Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 2,000 employees Units with 1,000 employees or more	2.0 2.1 2.2	232 94 138 149 59 90 83 35 48	46 19 27 23 9 14 23 10	78 29 49 49 16 33 29 13	70 33 37 49 23 26 21 10	28 10 18 21 9 12 7 1 6	8 2 6 6 2 4 2 -	2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

¹ Life insurance, accidental death and dismemberment insurance, and death benefits plus hospitalization, surgical, and medical plans and sickness and accident insurance.

Table 11. Paid Leave-Nonexempt Nonproduction Employees

	Average	expenditures							Numbe	er of	units										
Item, industry, and size of reporting unit	A11	Danastic			Reporting there were]	Repor	ting	expér	ditur	es of	_					
nem, industry, and size of reporting unit	reporting units	Reporting units with expenditures	Total	Reporting no expenditures	expenditures but not showing the amount	Under 1	l and under 2	2 - 3	3 - 4	4 - 5	5 - 6	6 7	7 - 8	8 - 9	9 - 10	10 - 11	11 - 12	12	13 - 14	14 - 15	l'5 and over
Total paid leave, including sick leave																					
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more. Mamfacturing industries Units with 250-999 employees Units with 1,000 employees or more. Nonmanufacturing industries Units with 250-999 employees. Units with 1,000 employees or more.	9.6 8.9 10.1 9.6 8.9 10.1 9.7 8.9 10.2	9.6 8.9 10.1 9.6 8.9 10.1 9.7 8.9 10.2	629 282 347 399 190 209 230 92 138	-	260 119 141 167 80 87 93 39			-	4 3 1 4 3 1 -	8 7 1 3 3 - 5 4	5 3 2 3 3	25 18 7 18 14 4 7 4 3	43 27 16 23 12 11 20 15	61 26 35 39 19 20 22 7	58 28 30 35 18 17 23 10	66 23 43 49 20 29 17 3	46 14 32 30 11 19 16 3 13	35 8 27 17 3 14 18 5	9 2 7 7 1 6 2 1	5 1 4 2 1 1 3	4 3 1 2 2 - 2 1 1
Vacations																					
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees	4.5 4.1 4.7 4.5 4.2 4.8 4.3 3.9 4.6	4.5 4.1 4.7 4.5 4.2 4.8 4.3 3.9 4.6	633 285 348 402 193 209 231 92 139	-	51 16 35 16 6 10 35 10 25	3 3	9 8 1 7 6 1 2 2	36 25 11 20 15 5 16 10 6	170 102 68 101 66 35 69 36 33	196 73 123 129 49 80 67 24 43	115 43 72 84 35 49 31 8 23	40 13 27 33 11 22 7 2	9 1 8 8 1 7 1	3 - 3 - 3	1 1 1 1 -						-
Holidays	i																		İ		
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees Units with 200 employees or more	3.0 2.9 3.0 2.9 2.9 2.9 3.1 2.9 3.2	3.0 2.9 3.0 2.9 2.9 2.9 3.1 3.0 3.2	633 285 348 402 193 209 231 92 139	1 1 - 1 1 1 - 1	43 13 30 16 7 9 27 6 21	3 1 2 3 1 2 -	31 19 12 17 11 6 14 8	282 135 147 195 94 101 87 41 46	217 90 127 152 70 82 65 20 45	51 25 26 17 9 8 34 16 18	4 1 1 3 -	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-	-	-	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-		-	-
Sick leave																					
All industries surveyed Units with 250-999 employees or more. Manufacturing industries Units with 250-999 employees or more. Nonmanufacturing industries Units with 250-999 employees or more. Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more.	1.7 1.5 1.8 1.6 1.4 1.8 1.7 1.6	1.8 1.6 1.9 1.7 1.6 1.9 1.8	629 282 347 399 190 209 230 92 138	38 26 12 28 20 8 10 6	159 71 88 96 46 50 63 25 38	87 47 40 60 35 25 27 12	186 82 104 119 56 63 67 26 41	127 46 81 72 24 48 55 22 33	23 7 16 17 7 10 6	7 3 4 5 2 3 2 1	1 1 - 1	1 1 - 1		-	-						-
Miscellaneous paid leave 1				[
All industries surveyed Units with 150-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more	.4 .3 .4 .3 .3 .3 .4 .3	.4 .4 .4 .5 .5 .4 .5	630 283 347 400 191 209 230 92 138	89 70 19 63 53 10 26 17	265 109 156 159 71 88 106 38 68	247 93 154 161 58 103 86 35 51	24 8 16 15 7 8 9 1	1 - 1 - 1	1 1 1 1 	3 2 1 1 1 - 2 1		-	-	-	-					111111	-

¹ Includes military, jury, witness, voting, and personal leave.

Table 12. Payroll Items in Addition to Basic Salaries-Nonexempt Nonproduction Employees

	Average	expenditures							Numbe	rofu	nits										
					Reporting there were				•		Repor	ting	expen	ditur	es of						
Item, industry, and size of reporting unit	All reporting units	Reporting units with expenditures	Total	Reporting no expenditures	expenditures	Under	and under 2	2 - 3	3 - 4	4 - 5	5 - 6	6 7	7 - 8	8 - 9	9 - 10	10 - 11	11 12	12 - 13	13 - 14	14 - 15	15 and over
All items studied All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Units with 250-999 employees Units with 250-999 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees Units with 200 employees or more Units with 200 employees or more	7.1 7.2 7.1 7.8 7.7 7.9 5.7 5.8 5.6	7.2 7.3 7.1 7.9 7.9 7.9 5.8 6.0 5.6	624 278 346 397 190 207 227 88	8 7 1 4 4 - 4 3	154 52 102 79 28 51 75 24	13 11 2 11 9 2 2	30 15 15 16 9 7 14 6	44 20 24 27 15 12 17 5	57 29 28 32 17 15 25 12	57 23 34 36 13 23 21 10	37 13 24 21 8 13 16 5	44 23 21 29 18 11 15 5	31 12 19 21 10 11 10 2	26 10 16 18 6 12 8 4	17 9 8 12 6 6 5 3	22 12 10 18 10 8 4 2	12 6 6 11 6 5	13 8 5 12 8 4 1	11 6 5 10 5 1	8 3 5 8 3 5	40 19 21 32 15 17 8 4
Total overtime pay	3.0	3.0	137	•	, , , , , , , , , , , , , , , , , , ,						••	10		•	-	•	•			_	
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	5.6 5.4 5.7 6.4 6.1 6.6 4.1 3.9 4.3	5,8 5,7 5.8 6.5 6.6 4.3 4.2 4.3	632 285 347 401 193 208 231 92 139	19 17 2 11 11 11 8 6	57 18 39 25 11 14 32 7 25	31 20 11 17 11 6 14 9	57 29 28 33 17 16 24 12	74 30 44 41 18 23 33 12 21	89 42 47 48 24 24 41 18 23	61 24 37 37 15 22 24 9	52 16 36 29 11 18 23 5	31 14 17 23 11 12 8 3	38 15 23 30 12 18 8 3	22 13 9 19 11 8 3 2	18 9 16 9 7 2	15 8 7 13 7 6 2 1	14 7 7 12 6 6 2 1	11 4 7 10 4 6 1	10 4 6 8 2 6 2 2	8 3 5 8 3 5	25 12 13 21 10 11 4 2
Overtime at straight-time rates																					
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 250-999 employees Units with 250-999 employees Units with 250-999 employees	3.8 3.7 3.8 4.2 4.0 4.4 2.9 2.8 2.9	3.9 3.9 3.9 4.3 4.4 3.0 3.0	632 285 347 401 193 208 231 92 139	20 17 3 11 11 - 9 6	75 26 49 33 15 18 42 11	56 35 21 35 22 13 21 13 8	102 40 62 58 24 34 44 16 28	112 52 60 62 30 32 50 22 28	78 25 53 51 18 33 27 7 20	52 24 28 35 17 18 17 7	37 20 17 30 17 13 7 3	28 15 13 27 15 12 1	23 11 12 17 8 9 6 3	13 3 10 10 1 9 3 2	12 5 7 12 5 7 -	7 2 5 5 1 4 2 1	2 1 2 1 1	2 1 1 2 1 1 -	5 2 3 4 2 2 1	2 2 2	6 4 2 5 3 2 1
Overtime at premium rates																					
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	1.9 1.8 2.0 2.1 2.0 2.3 1.4 1.3	2.0 1.9 2.0 2.2 2.2 2.3 1.4 1.4	632 285 347 401 193 208 231 92 139	21 19 2 11 11 10 8	76 25 51 33 15 18 43 10	156 77 79 86 45 41 70 32 38	192 81 111 113 51 62 79 30 49	85 36 49 69 30 39 16 6	52 27 25 46 25 21 6 2	23 6 17 20 4 16 3 2	11 4 7 9 3 6 2 1	7 3 4 6 3 3 1	4 4	2 1 1 1 1 1 1 1 -	2 1 1 2 1 1 -	-		1 1 1			-

Table 12. Payroll Items in Addition to Basic Salaries-Nonexempt Nonproduction Employees-Continued

	Average	expenditures						1	Numbe	r of u	inits										
					Reporting there were				•		Repor	ting	ехреп	ditur	es of-	_					
Item, industry, and size of reporting unit	All reporting units	Reporting units with expenditures	Total	Reporting no expenditures	expenditures but not showing the amount	Under 1	and under 2	2 - 3	3 - 4	4 - 5	5 - 6	6 - 7	7 - 8	8 - 9	9 - 10	10 - 11	11 - 12	12	13 - 14	14 - 15	15 and over
Shift differentials All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	0.2 .1 .3 .2 .1 .4 .2	0.5 .6 .5 .5 .6 .5 .4 .6	630 284 346 400 193 207 230 91 139	359 224 135 223 157 66 136 67 69	65 15 50 28 5 23 37 10 27	184 40 144 132 28 104 52 12 40	16 3 13 12 2 2 10 4 1	3 3	1 1 - 1	-	2 2 1 1 1 1		-		1 1 1 1 1 1	-	111111		-	-	-
Severance or dismissal pay All industries surveyed	.2 .1 .2 .2 .1 .2 .1	.4 .3 .4 .5 .4 .5 .2 .2	624 279 345 397 191 206 227 88 139	372 201 171 250 150 100 122 51 71	86 27 59 42 13 29 44 14 30	149 48 101 91 26 65 58 22 36	10 2 8 8 2 6 2	6 1 5 5 - 5 1 1	1 1 - 1					-		-		-			-
Yearend and other special bonuses All industries surveyed	1.1 1.4 .9 1.0 1.2 .7 1.4 1.7	3.1 3.3 2.9 2.8 3.1 2.4 3.6 3.6 3.5	631 283 348 401 192 209 230 91 139	402 164 238 261 115 146 141 49	16 4 12 7 2 5 9 2 7	60 30 30 42 19 23 18 11 7	42 24 18 28 18 10 14 6 8	33 17 16 21 12 9 12 5	19 10 9 5 4 10 5	16 9 7 7 4 3 9 5	11 6 5 7 5 2 4 1	8 5 3 6 3 2 2	7 3 4 4 2 2 3 1	4 4 3 3 3 - 1 1	6 2 4 2 1 4 1 3	1 1 1	1 1 - 1	1 1 1 - 1	2 2 - 1 1 1 - 1 1 1	1 1	1 1 1 1 1
Other pay All industries surveyed	.1 .1 .1 .1 .1 (1) (1)	.3 .4 .3 .4 .6 .3 .2 .2	630 282 348 400 191 209 230 91 139	482 241 241 307 169 138 175 72 103	38 10 28 24 8 16 14 2	104 28 76 64 12 52 40 16 24	3 1 2 2 2 1 1 1 -	1 1 1	1 1 1 1	-			1 1 1	-				-		-	-

¹ Less than 0.05 percent.

Table 13. Paid Leave—All Exempt Employees

	Average	expenditures							Numb	er of	units										
Item, industry, and size of reporting unit	A11	Reporting			Reporting there were					l	Repor	ting	exper	ditur	es of-	_					
nem, muustry, and size of reporting unit	reporting units	units with expenditures	Total	Reporting no expenditures	expenditures but not showing the amount	Under 1	l and under 2	2 - 3	3 - 4	4 - 5	5	6 - 7	7 - 8	8 - 9	9	10 11	11 - 12	12 - 13	13 14	14 - 15	15 and over
Total paid leave, including sick leave				}																	
All industries surveyed Units with 250-999 employees. Units with 1,000 employees or more. Manufacturing industries Units with 250-999 employees. Units with 1,000 employees or more. Nonmanufacturing industries Units with 250-999 employees. Units with 250-999 employees.	9.9 9.4 10.5 9.6 9.2 10.0 10.5 9.6 11.1	9. 9 9. 4 10. 5 9. 6 9. 2 10. 0 10. 5 9. 6 11. 1	609 273 336 383 184 199 226 89 137	-	372 163 209 238 112 126 134 51 83			1 1		5 3 2 3 2 1 2	7 5 2 4 3 1 3 2	13 9 4 11 7 4 2 2	21 14 7 13 9 4 8 5	29 13 16 20 9 11 9	39 26 13 25 14 11 14 12 2	45 15 30 28 12 16 17 3	31 9 22 19 6 13 12 3	30 12 18 15 9 6 15 3	7 2 5 5 1 4 2 1	6 1 5 - 6 1 5	3 1 2 1 - 1 2
Vacations All industries surveyed Units with 1,000 employees or more Units with 1,000 employees or more Units with 250-999 employees Units with 1,000 employees or more Units with 1,000 employees or more Units with 250-999 employees Units with 250-999 employees Units with 250-999 employees Units with 250-999 employees	5. 3 5. 0 5. 5 5. 1 4. 9 5. 4 5. 2 5. 9	5. 3 5. 0 5. 5 5. 1 4. 9 5. 4 5. 6 5. 2 5. 9	613 276 337 385 186 199 228 90 138	-	80 21 59 30 9 21 50 12	1 1 1 1	3 2 1 3 2 1	17 11 6 11 7 4 6 4 2	86 59 27 65 44 21 21 15	131 61 70 90 41 49 41 20	146 72 74 103 52 51 43 20 23	95 33 62 53 21 32 42 12	37 7 30 24 5 19 13 2	16 8 8 5 4 1 11 4	-	1 1 	-				-
Holidays All industries surveyed Units with 1,000 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 1,000 employees Units with 250-999 employees Units with 1,000 employees or more	3. 0 2. 9 3. 0 2. 9 2. 8 2. 9 3. 1 3. 0 3. 2	3. 0 2. 9 3. 0 2. 9 2. 8 2. 9 3. 2 3. 1 3. 2	613 276 337 385 186 199 228 90 138	1 1 - - - 1 1	60 16 44 21 8 13 39 8	4 2 2 3 1 2 1	39 20 19 24 12 12 15 8	252 123 129 184 88 96 68 35 33	207 90 117 137 69 68 70 21	45 22 23 15 8 7 30 14 16	3 3 1 - 1 2		2 2 2 2		-						
Sick leave All industries surveyed	1.4 1.3 1.5 1.4 1.3 1.4 1.5 1.2	1.5 1.4 1.6 1.5 1.4 1.5 1.6	610 274 336 383 184 199 227 90 137	39 24 15 28 15 13 11 9	281 123 158 174 81 93 107 42 65	83 44 39 59 33 26 24 11	148 58 90 85 36 49 63 22	46 17 29 27 12 15 19 5	8 6 2 7 5 2 1	3 1 - 1 2 - 2	1 1 1		1 1 1		-	-		-			
Miscellaneous paid leave ¹ All industries surveyed Units with 1,000 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 1,000 employees Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more Units with 1,000 employees or more	.3 .4 .3 .2 .3 .4 .3 .4	.4 .3 .4 .3 .3 .3 .4	609 273 336 383 184 199 226 89 137	87 63 24 58 46 12 29 17	347 141 206 221 97 124 126 44 82	160 64 96 95 39 56 65 25	14 · 5 9 8 2 6 6 3 3	1 1 - 1		-					-	-		-	-		1171111111

¹ Includes military, jury, witness, voting, and personal leave.

Table 14. Payroll Items in Addition to Basic Salaries-All Exempt Employees

	Average	expenditures							Numb	er of	ınits										
	.,,	2			Reporting there were						Repo	rting	ехрег	ditur	es of						
Item, industry, and size of reporting unit	All reporting units	Reporting units with expenditures	Total	Reporting no expenditures		Under 1	l and under 2	2 - 3	3 - 4	4 5	5 - 6	6 7	7 - 8	8 - 9	9 - 10	10 - 11	11 - 12	12 - 13	13 - 14	14 - 15	15 and over
All items studied All industries surveyed	4.9 5.7	5. 8 7. 2	602 269	97 57	146 41	109 48	39 14	28 10	34	14 7	21 13	18	15 6	11 5	9 7	8 4	7 4	3	5 3	4 3	34 23
Units with 1,000 employees or more————————————————————————————————————	4.0 5.8 6.2 5.2 3.3 4.6 2.3	4.5 6.8 7.7 5.7 4.1 6.0 2.8	333 379 183 196 223 86 137	40 54 36 18 43 21 22	105 94 26 68 52 15 37	61 53 29 24 56 19 37	25 25 11 14 14 3 11	18 20 8 12 -8 2 6	19 26 11 15 8 4	7 10 5 5 4 2 2	8 17 12 5 4 1 3	10 11 6 5 7 2 5	9 7 2 5 8 4 4	6 5 2 3 6 3 3	2 6 5 1 3 2	4 8 4 -	3 5 2 3 2 2 -	2 3 1 2	2 4 2 1 1	1 3 2 1 1	11 28 19 9 6 4 2
All industries surveyed	1. 0 . 7 1. 3	2. 8 2. 8 2. 7	611 276 335	386 207 179	48 12 36	63 22 41	38 12 26	19 3 16	18 4 14	9 4 5	6 4 2	10 3	5 1 4	3 2 1	-			2 - 2	2 1 1	1 1	1
Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	1, 2 .9 1, 5 .7 .3	2. 9 2. 9 2. 9 2. 3 2. 4 2. 3	384 186 198 227 90 137	223 129 94 163 78 85	30 9 21 18 3 15	42 17 25 21 5 16	27 11 16 11 1 1	12 3 9 7 - 7	18 4 14	9 4 5	4 3 1 2 1	8 2 6 2 1	4 1 1	2 2 - 1 - 1	-		1 1 1 1 1	2 -	1 1	1	1
Overtime at straight-time rates																					
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	.9 .6 1.0 1.0 .8 1.3 .5 .3	2.5 2.7 2.4 2.6 2.7 2.6 2.1 2.7	611 276 335 384 186 198 227 90 137	401 213 188 233 133 100 168 80 88	50 12 38 33 8 25 17 4	64 19 45 39 16 23 25 3	29 10 19 23 10 13 6	22 5 17 17 4 13 5 1	15 4 11 14 4 10 1	11 5 6 9 4 5 2 1	6 3 3 5 3 2 1	3 1 2 3 1 2	4 1 3 3 - 3 1 1	2 2 2 2			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1 1 1	1 1 1 1	1 - 1 - 1
Overtime at premium rates																					
All industries surveyed Units with 250-999 employees or more Units with 1,000 employees or more Units with 250-999 employees Units with 250-999 employees or more Nonmamifacturing industries Units with 250-999 employees Units with 1,000 employees or more		.8 .8 1.0 .8 1.0 .6 .8	611 276 335 384 186 198 227 90 137	456 237 219 284 156 128 172 81 91	43 12 31 26 9 17 17 3	78 21 57 44 16 28 34 5	21 2 19 21 2 19	9 2 7 6 2 4 3	1 1 1 1	2 1 1 2 1 1	1 1 1 - 1		-	-	-						

Table 14. Payroll Items in Addition to Basic Salaries-All Exempt Employees-Continued

	Average	expenditures							Numbe	er of u	units										
The state of the s	All	Reporting			Reporting there were						Repo	rting	expe	ditur	es of	_					
Item, industry, and size of reporting unit	reporting units		Total	Reporting no expenditures	expenditures but not showing the amount	Under 1	l and under 2	2 - 3	3 - 4	4 - 5	5 - 6	6 - 7	7 - 8	8 - 9	9 - 10	10 - 11	11	12	13	14 - 15	15 and over
Shift differentials All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more	0. I (1) . 1 (1) (2) (1) (1) (1)	0. 4 . 4 . 3 . 4 . 3 . 4 . 2 . 8 . 1	609 275 334 382 186 196 227 89	482 247 235 278 161 117 204 86 118	35 7 28 23 6 17 12 1	85 19 66 75 18 57 10 1	7 2 5 6 1 5 1	-							1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						-
Severance or dismissal pay All industries surveyed	.2 .1 .1	. 4 . 5 . 4 . 5 . 5 . 5 . 3 . 5	603 270 333 379 184 195 224 86 138	402 205 197 250 144 106 152 61	79 25 54 45 14 31 31 11 23	106 34 72 71 22 49 35 12 23	9 4 5 7 3 4 2 1	5 2 3 4 1 3 1	2 - 2 - 2	-	-		-				-		-	-	
Yearend and other special bonuses All industries surveyed	3.4 4.3 2.5 3.8 4.5 3.0 2.6 4.0	7.0 8.4 5.4 7.4 8.5 6.0 6.2 8.0 4.4	611 274 337 384 185 199 227 89 138	317 132 185 187 87 100 130 45	40 9 31 26 6 20 14 3	57 27 30 38 18 20 19 9	23 9 14 16 7 9 7 2 5	18 10 8 12 8 4 6 2	27 11 16 16 7 9 11 4 7	19 13 6 14 8 6 5	10 5 5 8 5 3 2	19 11 8 13 9 4 6 2	10 3 7 5 2 3 5 1 4	12 5 7 7 3 4 5 2	8 4 4 5 1 4 3 3	7 4 3 5 3 2 2 1	3 3 - 1 1 - 2 2 2 -		5 3 2 3 1 2 2 2 2	2 2 1 1 1 1 1 1 -	34 23 11 27 18 9 7 5
Other pay All industries surveyed	.3	1.3 1.7 .9 1.4 2.0 1.1 1.5	610 273 337 383 184 199 227 89 138	469 224 245 290 154 136 179 70	44 10 34 32 8 24 12 2	74 29 45 44 15 29 30 14 16	7 1 6 5 - 5 2 1	5 3 2 5 3 2	1 1 1	3 2 1 1 2 1 1 1	1 - 1 - 1	1 1 - 1	1 1 - 1		-		2 1 1 2 1 1		1 1 - 1	-	1 1 1 1 1

¹ Less than 0.05 percent.

Table 15. Paid Leave-Upper Management Employees

	Average	expenditures						1	Yumbe	er of	units										
		<u> </u>		Γ	Reporting							rting	expe	nditu	res of						
Item, industry, and size of reporting unit	All reporting units	Reporting units with expenditures	Total	Reporting no expenditures	there were expenditures but not showing the amount	Under 1	l and under 2	2 - 3	3 - 4	4 - 5	5 - 6	6 - 7	7 - 8	8 - 9	9 -	10 - 11	11 - 12	12 - 13	13 14	14 15	15 and over
Total paid leave, including sick leave																					
Units with 250-999 employees	10.2 9.4 10.8	10.2 9.4 10.8	432 166 266	=	277 101 176	=	=	-	1	2 -	6 3 3	10 7 3	10 7 3	22 11 11	21 9 12	7 22	18 6 12	18 8 10	7 1 6	6 2 4	5 1 4
Manufacturing industries	10.0 8.9 10.9 10.5 10.2	10.0 8.9 10.9 10.5 10.2 10.7	262 107 155 170 59 111	-	170 67 103 107 34 73	-	-	-	1 1 - -	1 1 1 1 -	2 2 - 4 1 3	9 6 3 1 1	6 6 - 4 1 3	14 7 7 8 4 4	13 4 9 8 5	20 4 16 9 3 6	9 3 6 9 3 6	7 4 3 11 4 7	3 1 2 4 -	4 1 3 2 1	3 - 3 2 1
Vacations All industries surveyed	5.8	. 0	436		7.0			6													
Units with 250-999 employees or more	5.8 5.4 6.1 5.5 5.1 5.8 6.5 6.1 6.7	5. 8 5. 4 6. 1 5. 5 5. 1 5. 8 6. 5 6. 7	169 267 264 109 155 172 60	-	78 19 59 34 10 24 44 9	-	2 2 - 1 1 1 - 1 1 1 1	1 5 1 4 1	57 38 19 46 32 14 11 6	58 24 34 42 16 26 16 8	103 43 60 72 30 42 31 13 18	42 13 29 27 8 19 15 5	57 18 39 27 8 19 30 10 20	19 9 10 6 2 4 13 7 6	6 1 - 1 5 - 5	3 1 2 1 1 - 2	2 - 2 - 2 - 2	2 1 1 1 1 1			1 - 1 - 1
Holidays	V	0.1			, ,,	-	-	•	,	ľ	10	10	20	ľ	*	_	*	-	-	-	_
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nomanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	3. 0 2. 9 3. 1 2. 9 2. 8 3. 0 3. 1 3. 0 3. 2	3. 0 2. 9 3. 1 2. 9 2. 8 3. 0 3. 1 3. 0 3. 2	436 169 267 264 109 155 172 60	-	58 13 45 24 7 17 34 6 28	2 1 1 2 1 1 	25 15 10 14 9 5 11 6	155 67 88 105 44 61 50 23 27	155 58 97 106 43 63 49 15 34	38 14 24 12 5 7 26 9	3 1 2 1 - 1 2 1			-	-				1111111		
Sick leave All industries surveyed	1.6	1.9	432	66	214	57	54	26	8	1	2	1	_		1	1		_	_	_	 1
Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees. Units with 1,000 employees or more Units with 250-999 employees. Units with 250-999 employees or more	1.8 1.5 1.7 2.0 1.6 1.3 1.4	2.3 1.7 2.1 2.7 1.8 1.5 1.7	166 266 262 107 155 170 59	37 29 45 27 18 21 10	79 135 127 50 77 87 29 58	24 33 34 16 18 23 8 15	12 42 29 6 23 25 6	7 19 18 4 14 8 3 5	2 6 4 1 3 4 1 3	1 - 1 1 1 -	1 1 1 1 -	1 1			1 1 - 1	1 1					1 1
Miscellaneous paid leave 1 All industries surveyed	. 3	. 4	432	107	262	57	6	_	_	_											
Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees Units with 1,000 employees	.3	. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	166 266 262 107 155 170 59	55 52 68 38 30 39 17 22	89 173 157 58 99 105 31	20 37 33 9 24 24 11	2 4 4 2 2 2 2 2 2		-			-	1 1 1 1 1 1 1								

¹ Includes military, jury, witness, voting, and personal leave.

Table 16. Yearend and Other Special Bonuses-Upper Management Employees

	Average	expenditures						1	Numbe	er of	units										
Industry and size of reporting unit	All	Reporting			Reporting there were						Repo	rting	expe	nditur	es of						
industry and size of reporting unit	reporting units		Total	Reporting no expenditures		Under 1	l and under 2	2 - 3	3 - 4	4 - 5	5 - 6	6 7	7 - 8	8	9 - 10	10 - 11	11	12 - 13	13 14	14 - 15	and over
All industries surveyed	6.6 8.1 5.5 9.1 9.7 8.5 2.8 5.1 1.3	14.9 17.2 13.0 18.0 19.7 16.7 7.9 12.0 4.3	435 168 267 264 109 155 171 59	242 89 153 131 55 76 111 34	36 8 28 25 6 19 11 2	23 6 17 13 4 9 10 2	8 4 4 2 2 4 2 2	5 2 3 4 2 2 1	6 1 5 1 5 1 4	13 10 3 6 3 7 7	4 1 3 3 1 2 1	14 3 11 10 3 7 4	4 1 3 2 1 1 2 - 2	11 5 6 10 5 1	5 3 2 1 1 - 4 2 2 2	2 1 2 1	5 3 2 5 3 2	1 1 1 1 1	3 2 1 3 2 1	1 - 1	1 52 28 24 44 20 24 8 8

¹ Units were distributed as follows: 16 at 15 to 20 percent; 7 at 20 to 25 percent; 9 at 25 to 30 percent; 4 at 30 to 40 percent; 6 at 40 to 50 percent; and 10 at 50 percent and over.

Chapter III. Supplementary Pay Practices

This study focused primarily on employer expenditures for pay supplements described in the preceding chapters. Since the request for material on dollar outlays placed a heavy reporting burden on respondents, it was impractical to ask detailed questions on the supplementary pay practices as such. Nevertheless, a limited amount of pay practice information was collected, in part for use in checking and interpreting expenditure reports and in part to indicate the prevalence of some practices for which there is only scant knowledge. This chapter presents findings regarding supplementary pay practices. Information is presented separately for nonexempt nonproduction employees; exempt employees, excluding upper management; and upper management employees. 14 It must be stressed that the practices were not examined in depth, and the results should be analyzed with care. Some of the limitations are pointed out in the discussion. For example, where a practice is shown for a reporting unit, it does not follow that all white-collar employees necessarily were covered. Respondents were instructed to report they had a practice for a given employee group if there was a practice covering any workers in that group; it was not necessary that the practice apply to all or even a majority of the employees. In addition, the practice need not have been invoked.

Paid Leave Practices

<u>Vacations</u>. All reporting units in the survey granted paid vacations. Moreover, this benefit was provided universally to each of the three employee groups—nonexempt employees; exempt employees, excluding upper management; and upper management employees. In substantially all instances, vacation plans were formal, usually providing paid vacations (or the equivalent in vacation pay) which varied in duration according to the individual employee's length of service. (See chart 6 and tables 17-19.)

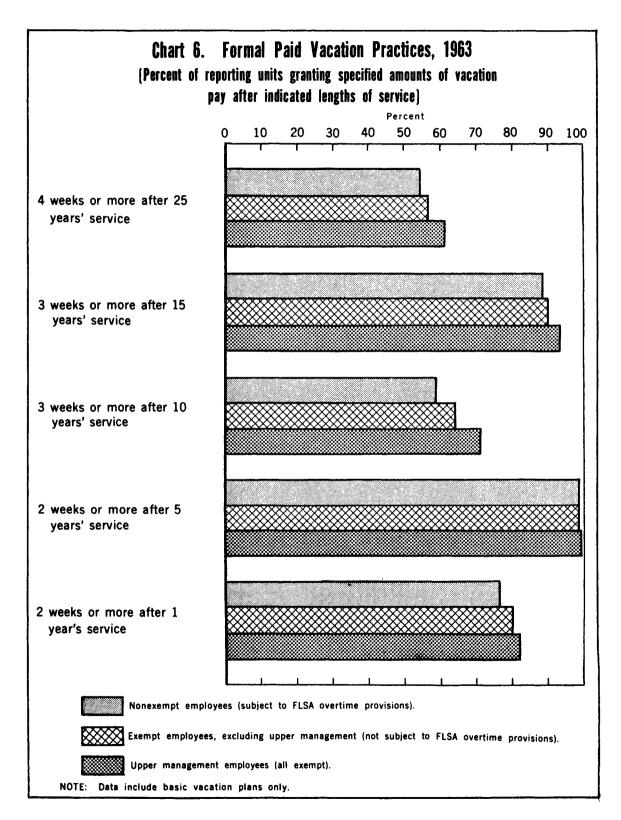
Two-week vacations were standard for nonexempt employees with 1 year of service, being found in three-fourths of the units reporting formal plans for these workers. ¹⁵ The pattern after 5 years of service was dominated even more by 2-week vacations, 6 out of 7 units following this policy. Longer vacations were common after 10 years of service; over half the units granted 3-week vacations to nonexempt employees, although 2-week vacations were found in one-third. Three-week vacations clearly dominated after 15 years of service, existing in four-fifths of the units. Three-week vacations were also the major practice after 20 years, but longer vacations—usually 4 weeks—were given in nearly a third of the units. However, over half the units gave 4-week vacations to nonexempt employees with 25 years of service. ¹⁶ These figures pertain to basic vacation plans only. A relatively small number of the reporting units with formal plans (23 out of 743) gave additional vacations, for example, an extra week at 5-year intervals beginning with a specified length of service, commonly 20 years. Practices for the two groups of exempt employees were similar to those for nonexempt employees, although tending to be somewhat more liberal.

¹⁴ Information is not shown on an all-employee level. Figures for all employees combined are difficult to interpret and evaluate where practices differ among the individual employee groups.

¹⁵ Where practices varied, companies were instructed to report the practice applying to the largest number of workers in an employee group.

¹⁶ The periods of service for which data are presented were selected as representative of the most common practices, but they do not necessarily reflect individual company provisions for progression. For example, the changes in proportions indicated at 5 years of service may include changes which occurred after 4 years.

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The combined effect of employers' vacation plans and individual employees' lengths of service is seen in figures on the actual amount of vacation time (or pay) received by workers. (See chart 7 and tables 20-22.) In over half the reporting units, a majority of the nonexempt employees received between 2 and 3 weeks of vacation. Three-week or longer vacations were received by a majority of these employees in only a tenth of the units. Vacations tended to be longer for exempt employees, excluding upper management; over two-fifths of the units gave 3-week or longer vacations to a majority of these employees. As one would expect, largely because of their generally greater length of service, upper management employees received the most liberal vacations, nearly 3 out of 4 units granting half the employees 3-week or longer vacations and one-third granting 4 weeks and over.

Holidays. Paid holidays were reported in all but one of the units. ¹⁷ The most common number of holidays was 7 or 8, although some units had under 5, and others 13 and over (table 23). With few exceptions, companies maintained a single holiday schedule for all white-collar employees. Thus, the distributions of reporting units by number of holidays were quite similar for each employee group. On the other hand, differences appeared between manufacturing and non-manufacturing industries; both above- and below-average number of holidays were relatively more frequent in the latter.

Formal Sick Leave. Close to three-fourths of the reporting units had formal sick leave plans for nonexempt employees (table 24). Such plans were less prevalent for each of the exempt employee categories, being found in two-thirds of the units. However, it does not follow that nonexempt employees were treated more generously. A number of companies without formal plans continued to pay the salary of employees out of work because of illness. It is quite likely that such informal salary continuation plans were more common for exempt employees. 18

Sickness and accident insurance is a second method for continuing employee income during periods of illness. For this reason, tabulations were prepared relating the presence of formal sick leave plans and sickness and accident insurance. It is noteworthy that less than half of the units without formal sick leave had sickness and accident insurance, the percents being 47 for nonexempt workers and 43 for each of the exempt employee categories. One out of 6 or 1 out of 7 reporting units (depending upon employee group) had neither benefit. Furthermore, sickness and accident insurance was relatively more common in units which also had formal sick leave plans. This does not mean employees often received duplicate benefits. Companies with both sick leave and sickness and accident insurance commonly either utilize the former to compensate workers during short absences and the latter to provide earnings during long-term illnesses, or integrate cash payments under the two programs so that employees do not receive more than their regular salaries. ¹⁹

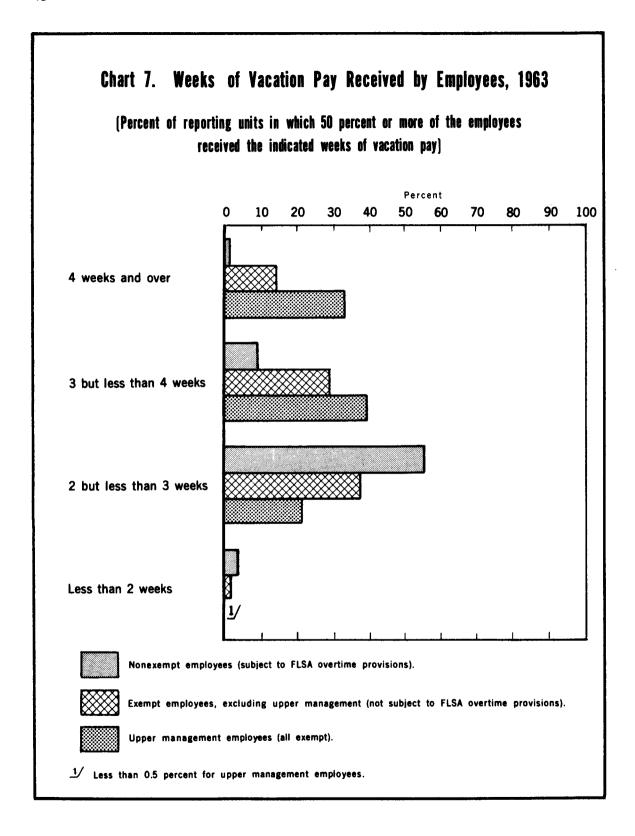
Miscellaneous Leave. Employers commonly paid workers for leave due to civic responsibilities, such as military, jury, witness, ²⁰ and voting leave. A majority of the reporting units paid for each of these types of leave, relatively more often for exempt employees (table 25). Well over half the units paid exempt employees for leave taken for one or more other types of civic responsibility, e.g., meetings of civic organizations, but such leave was provided nonexempt

¹⁷ This unit did not have upper management employees. All units reporting for these employees had paid

¹⁸ Although information collected on sick leave practices was limited to formal plans, data collected on sick leave expenditures included employer outlays under both formal and informal plans.

¹⁹ See BLS Bulletin 1405, cited in footnote 11, pp. 3 and 4.

²⁰ Company payments to an employee appearing in court as a witness for the company were not considered leave payments.



employees in only 45 percent of the units. Of the four leave types analyzed separately (military, jury, witness, and voting leave), paid leave for jury duty occurred most frequently and voting leave least often. However, it must be remembered that some companies gave Election Day as a paid holiday and thus had no need to give voting leave on this day. ²¹

A great majority of the reporting units granted paid leave for family emergencies and death in the family. Over half also gave leave for one or more other personal reasons. As with leave for civic responsibilities, personal leave was relatively more common for exempt employees (table 26).

Length of the Workweek

Close to four-fifths of the reporting units were on a 40-hour straight-time workweek. Longer workweeks were infrequently reported. Workweeks under 40 hours were found in one-fifth of the units, the most common such workweek being $37\frac{1}{2}$ hours (table 27). For each employee group, the 40-hour week was relatively more common in manufacturing industries, while shorter workweeks were reported relatively more often in nonmanufacturing industries.

Penalty Pay Practices

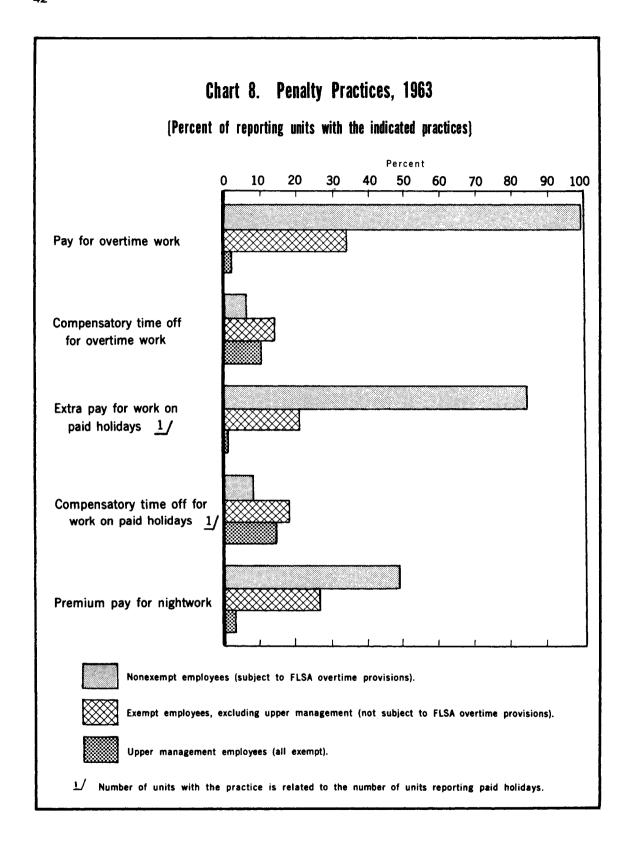
Overtime Work. With only two exceptions, all units reported paying nonexempt employees extra money—usually time and one-half—for overtime work. (See chart 8 and table 28.) Overtime payments were considerably less common for exempt employees, excluding upper management, occurring in about a third of the units. The most frequently reported overtime rate for these employees was straight-time. Upper management employees rarely received overtime pay. 22

Compensatory time off for overtime work was more common for exempt employees than for nonexempt employees. However, even in the former case, it was reported in only a small minority of the units. With respect to exempt employees, a majority of both the units granting compensatory time off and those not granting such time off did not pay overtime. Nevertheless, overtime pay was relatively more frequent in units granting compensatory time off (table 29). It should be borne in mind that, in establishments with the two practices, employees working overtime did not necessarily receive both overtime pay and compensatory time off, although this might have occurred. In some instances, employees received either of the benefits, and in other cases, each benefit applied to a different group of workers, e.g., first-line supervisors received overtime pay while other exempt employees, excluding upper management, received compensatory time off.

Holiday Work. Over four-fifths of the reporting units paid nonexempt employees extra money for work on paid holidays. Such payments were considerably less frequent for exempt employees, excluding upper management, occurring in a fifth of the units, and were rare for upper management employees (table 30). Actually, these figures tend to understate the prevalence of extra pay for holiday work, since a number of the units without extra-pay practices probably did not work on holidays and thus had no need for a pay practice. The survey did not determine the number of units without extra-pay practices which had employees working on paid holidays. The most common pay rates (although neither existed in a majority of the units) were time and one-half (plus holiday pay as such) for nonexempt employees and straight-time for exempt employees.

²¹ A number of States have laws providing paid time off for voting. Such time off commonly is permitted only if there is insufficient time outside working hours during which an employee may vote. See <u>Time Off For Voting Under State Laws</u> (Bureau of Labor Standards, Bulletin 138, 1964 Revision). Some units in States with these laws reported no policy of granting paid voting leave. Apparently, employees in these units had sufficient time to vote outside working hours.

²² Tabulations on overtime pay do not include supper money and related payments.



A minority of the units reported they granted compensatory time off for holiday work. The practice was most common for exempt employees, excluding upper management, but even here was found in less than 1 out of 5 units. With respect to exempt employees, the bulk of the units granting compensatory time off did not give extra pay for holiday work. Conversely, a majority of the units with compensatory time off for nonexempt workers also granted holiday pay to this employee group.

Shift Differentials. Close to half the reporting units had premium pay practices for nightwork performed by nonexempt employees. Of course, almost 4 out of 5 without shift differentials did not have nonexempt nonproduction employees working night shifts, and hence had no need for the practice. Premiums for nightwork were considerably less common for exempt employees, particularly upper management (table 32). Employers most frequently paid shift differentials as cents-per-hour (or other amounts per time unit, e.g., dollars per week or month) additions to day rates, although percent additions also were common (table 33). Cents-per-hour (or the equivalent) additions to day rates tended to cluster between 7.5 cents and 15 cents for second-shift work (table 34) and between 10 and 17.5 cents for third-shift work (table 35). Percent additions most often were between 10 and 12.5 percent for the second and third shifts (tables 36 and 37).

Coverage of Practices. In a great majority of the cases, each of the premium pay and compensatory time off practices applied to all nonexempt employees, although for each practice there were some units which limited coverage to only a part of the employee group (table 38). Limited coverage for nonexempt employees was most common with respect to shift differentials; 1 out of 6 units with this practice did not extend it to all employees. For example, some units paid shift differentials only to employees in data processing operations. (It is possible that some units developed practices only for the types of employees actually working at night.)

Regarding exempt employees, excluding upper management, a majority of the reporting units with compensatory time off practices applied them to all such employees. Conversely, most units limited the coverage of premium pay practices. A number of the units restricted premium pay either to first-line supervisors or to employees below a specified salary level. Units providing compensatory time off to upper management employees generally extended the benefit to all such employees. Too few units had premium pay practices for upper management employees to permit generalization about coverage of the plans.

Private Welfare Plans

Reporting units generally had a variety of private welfare benefits. The great majority provided the following, either on a contributory or noncontributory basis: Life insurance, accidental death and dismemberment insurance, or death benefits; hospitalization, medical, or surgical benefits (excluding major medical benefits); and private pension or retirement benefits (table 39). Major medical benefits were less common, but were found in over three-fifths of the units. Just over half the reporting units provided sickness and accident insurance for non-exempt employees; however, slightly less than half extended this benefit to exempt employees, who probably were more frequently covered by more liberal sick-leave practices.

A BLS study of shift differentials for production and related workers in manufacturing industries in 1962 found that cents-per-hour premiums commonly ranged between 5 and 11 cents for the second shift and between 5 and 13 cents for the third shift. Percent differentials most frequently were 5 or 10 percent for the second shift and 10 percent for the third shift. See article by Arnold Strasser, "Provisions for Late Shifts in Manufacturing Industries," Monthly Labor Review, May 1965, pp. 511-516.

In many instances, employers granted these benefits to retired employees and workers' dependents. Thus, most of the reporting units continued employees' life insurance (although not necessarily in the same amount) after retirement, although only a small minority provided this benefit for dependents of current employees. Current employees' dependents generally were covered by health benefits, but retired employees and their dependents were covered in only a minority of the units.

At times, employers limited the coverage of private welfare plans, for example, to employees with a minimum length of service or age. Nevertheless, most plans covered 90 percent of the employees in a group or more. On a proportionate basis, the lowest coverage applied to pension or retirement plans for non-exempt employees, where about one-fourth of the plans covered less than 90 percent of the employees. (See chart 9 and tables 39—44.)

Miscellaneous Practices

Over two-fifths of the units reported a practice of paying nonexempt employees for travel time on company business outside of regular working hours. However, exempt employees rarely received such payments (table 45). As with several practices already discussed, it must be remembered that many companies did not have a pay practice since employees did not travel on company business. Conversely, some firms reported a pay practice for nonexempt employees because of requirements under the Fair Labor Standards Act, although actual payments were not made since the circumstance did not arise.

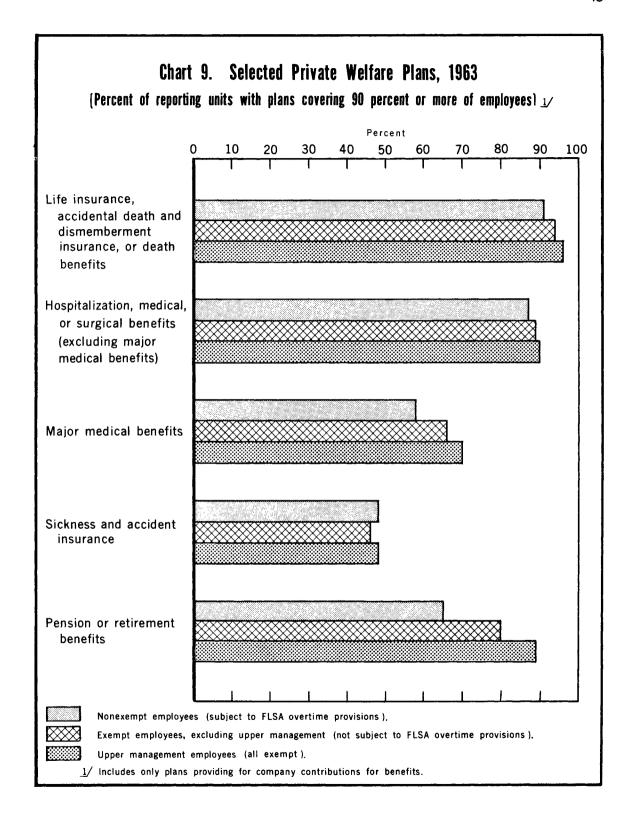
Over seven-tenths of the reporting units had plans covering reimbursement of exempt employees for moving expenses caused by job changes within the company but slightly under half the units had such plans for nonexempt employees. Here too, many companies did not have plans because there were no occasions for their use. In addition to paying direct moving expenses, a number of companies financed the costs of househunting trips, temporary quarters, and subsistence. Other company payments, although found less frequently, were for incidental expenses, storage of furniture, reimbursement for losses in the sale of real estate, brokers' commissions, and other payments relating to the purchase or sale of real estate.

Pay for travel and transportation to the first job occurred less frequently than moving expense reimbursement, and only for upper management employees was it a practice in a majority of the reporting units. It may well be that many units did not have the practice because local people were hired, particularly at lower levels.

Variations Among Employee Groups

Frequently, companies having a given type of benefit extended it to employees in each of the three nonproduction worker groups, although not necessarily in precisely the same manner. (See chart 10 and table 46.) This was particularly evident with respect to paid leave items and private welfare plans. In sharp contrast, premium pay often was granted to only a single employee group—nonexempt employees.

Vacations and holidays, both of which were provided to employees in all three groups by each reporting unit with employees in all three groups, were examined in greater detail. Nearly 3 out of 4 units had a uniform vacation schedule for the three groups and practically all units granted the same holidays to the three groups (table 47). There was a greater tendency for uniform vacation schedules in manufacturing than in nonmanufacturing industries.



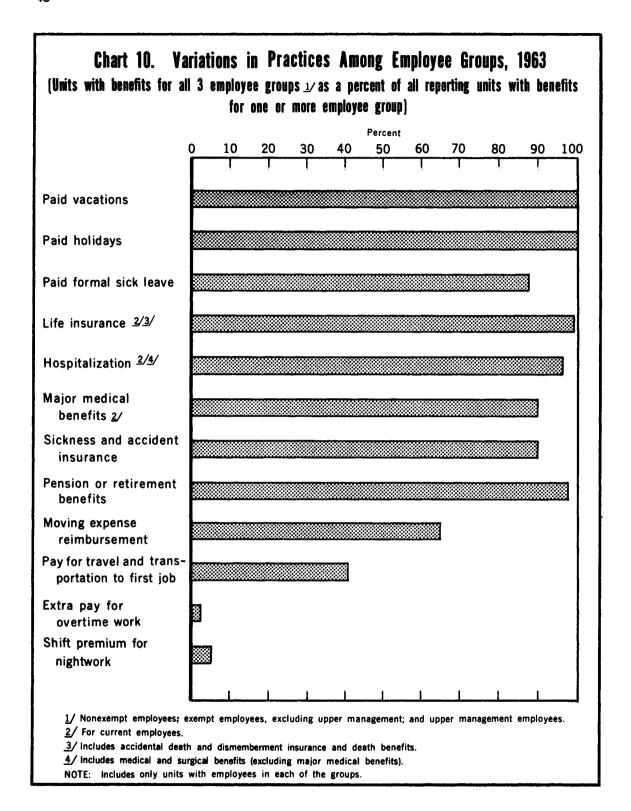


Table 17. Formal Paid Vacation Practices' --- Nonexempt Nouproduction Employees

	Al	l industries surv	reyed	Ma	nufacturing ind	ustries	Nonn	nanufacturing inc	lustries
Amount of vacation pay	All units	Units with 250—999 employees	Units with 1,000 employees or more	All units	Units with 250-999 employees	Units with 1,000 employees or more	All units	Units with 250-999 employees	Units with 1,000 employees or more
Number of reporting units	743	313	430	460	202	258	283	111	172
After 1 year of service 1 week	167 6 556 14	77 2 231 3	90 4 325 11	86 3 361 10	53 1 145 3	33 2 216 7	81 3 195 4	24 1 86 -	57 2 109 4
After 2 years of service 1 week	49 20 651 23	26 5 276 6	23 15 375 17	33 4 407 16	21 2 175 4	12 2 232 12	16 16 244 7	5 3 101 2	11 13 143 5
After 3 years of service 1 week	22 4 683 18 15	15 1 285 6 6	7 3 398 12 9	19 4 413 12 12	14 1 178 4 5	5 3 235 8 7 -	3 - 270 6 3 1	1 107 2 1	2 163 4 2
After 5 years of service 1 week	8 - 639 35 59 2	6 263 12 32	2 	8 401 17 33	6 170 6 20	2 231 11 13	238 18 26 1	93 6 12	- 145 12 14 1
After 8 years of service 1 week	8 - 584 52 95 4	6 - 244 17 45 1	2 340 35 50 3	8 - 352 33 65 2	6 155 10 31	2 - 197 23 34 2	- 232 19 30 2	89 7 14 1	143 12 16
After 10 years of service 1 week	5 -240 59 428 11	4 131 16 157 5	1 109 43 271 6	5 125 49 276 5	4 - 74 12 110 2	1 - 51 37 166 3	115 10 152 6	57 4 47 3	- - 58 6 105 3

See footnote at end of table.

Table 17. Formal Paid Vacation Practices'-Nonexempt Nonproduction Employees-Continued

	All	industries surv	reyed	Ma	nufacturing ind	ıstries	Non	manufacturing is	dustries
Amount of vacation pay	All units	Units with 250-999 employees	Units with 1,000 employees or more	All units	Units with 250-999 employees	Units with 1,000 employees or more	All units	Units with 250-999 employees	Units with 1,000 employees or more
After 12 years of service Under 2 weeks	4 202 60 459 5 12	3 117 20 165 1 7	1 85 40 294 4 5	4 101 49 297 3 6	3 66 15 114 - 4	1 35 34 183 3 2	101 11 162 2 6	51 5 51 1 3	50 6 111 3
After 15 years of service Under 2 weeks	4 75 6 603 23 30 2	3 58 1 229 7 14	1 17 5 374 16 16	50 3 373 10 19	3 37 1 149 2 9	1 13 2 2 224 8 10	25 3 230 13 11	21 - 80 5 5	4 3 150 8 6
After 20 years of service Under 2 weeks 2 weeks Over 2 and under 3 weeks 3 weeks Over 3 and under 4 weeks 4 weeks Over 4 weeks	4 70 3 432 12 216 6	3 53 - 184 3 67 3	1 17 3 248 9 149 3	4 48 1 251 9 144 3	3 35 - 115 2 45 2	1 13 1 136 7 99	22 2 181 3 72 3	18 	- 4 2 112 2 50 2
After 25 years of service Under 2 weeks	4 69 2 251 10 389 12 5	3 52 124 2 127 3 1	1 17 2 127 8 262 9 4	4 48 1 151 10 241 2 2	3 35 - 83 2 77 - 1	1 13 1 68 8 164 2 1	21 1 100 - 148 10 3	17 - 41 - 50 3 -	- 4 1 59 - 98 7 3
After 30 years of service Under 2 weeks	4 69 2 246 9 392 6 13	3 52 122 2 128 2 3	1 17 2 124 7 264 4 10	4 48 1 150 9 241 2 3 2	3 35 - 82 2 78 - 1	1 13 1 68 7 163 2 2	21 1 96 - 151 4 10	17 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0	- 4 1 56 - 101 2 8

¹ Includes basic plans only. Excludes plans such as vacation-savings and those plans which offer "extended" or "sabbatical" benefits beyond basic plans. Includes only plans for which the employer made payment directly to the employee. Funded arrangements are excluded.

Table 18. Formal Paid Vacation Practices' -- Exempt Employees Excluding Upper Management

	A	ll industries sur	veyed	Ma	anufacturing ind	ustries	Non	manufacturing in	dustries
Amount of vacation pay	All units	Units with 250-999 employees	Units with 1,000 employees or more	All units	Units with 250–999 employees	Units with 1,000 employees or more	All units	Units with 250-999 employees	Units with 1,000 employees or more
Number of reporting units	728	304	424	458	200	258	270	104	166
After 1 year of service		ļ]						
l week	142 3 524 59	62 1 228 13	80 2 296 46	74 3 353 28	43 1 151 5	31 2 202 23	68 171 31	19 - 77 8	49 - 94 23
After 2 years of service 1 week	43 11 607 67	22 2 265 15	21 9 342 52	28 3 394 33	18 1 175 6	10 2 219 27	15 8 213 34	4 1 90 9	11 7 123 25
After 3 years of service 1 week	16 2 633 16 50	11 273 5 14	5 2 360 11 36	15 2 401 11 21 8	11 - 179 4 6	4 2 2 222 7 15 8	1 - 232 5 29 3	- - 94 1 8	1 - - 138 -4 -21 -2
After 5 years of service 1 week	5 - 584 24 102 13	3 - 248 9 43 1	2 - 336 15 59 12	5 - 381 14 49 9	3 	2 211 9 27 9	203 10 53	- - 78 4 21 1	125 6 32 3
1 week	5 - 544 39 127 13	3 230 14 56 1	2 314 25 71 12	5 	3 - 156 8 33	2 190 19 38 9	- 198 12 56 4	74 6 23	124 6 33 3
After 10 years of service 1 week	2 213 50 437 2 23	1 115 16 165 - 7	1 -98 34 272 2 16	2 - 121 41 280 1 13	73 12 112 2	1 48 29 168 1 11	- - 92 9 157 1 10	- 42 4 53 - 5	50 5 104 1 5

See footnote at end of table.

Table 18. Formal Paid Vacation Practices' -- Exempt Employees Excluding Upper Management -- Continued

	Al	l industries sur	veyed	Ma	nufacturing indu	stries	Non	ımanufacturing ir	dustries
Amount of vacation pay	All units	Units with 250-999 employees	Units with 1,000 employees or more	All units	Units with 250–999 employees	Units with 1,000 employees or more	All units	Units with 250–999 employees	Units with 1,000 employees or more
After 12 years of service Under 2 weeks	2 176 51 466 6 26	1 101 18 174 1 9	1 75 33 292 5 17	2 96 43 299 3 15	1 64 14 117 - 4	1 32 29 182 3 11	80 8 167 3 11	37 4 57 1 5	43 4 110 2 6 1
After 15 years of service Under 2 weeks	2 67 4 583 22 48 2	1 51 1 226 7 17	1 16 3 357 15 31	2 49 2 366 8 30	1 37 1 149 2 9	1 12 1 217 6 21	18 2 217 14 18	14 - 77 5 8	- 4 2 140 9 10
After 20 years of service Under 2 weeks	2 62 1 416 12 229 6	1 46 - 179 3 72 3	1 16 1 237 9 157 3	2 46 - 249 8 150 3	1 34 - 114 2 47 2	1 12 - 135 6 103	16 1 167 4 79 3	- 12 - 65 1 25	4 1 102 3 54 2
After 25 years of service Under 2 weeks	2 62 1 243 5 398 12 4	1 46 122 1 129 3 1	1 16 1 121 4 269 9	2 46 - 153 5 247 2 2	1 34 - 83 1 79 - 1	1 12 70 4 168 2	16 1 90 - 151 10 2	12 39 - 50 3	4 1 51
After 30 years of service Under 2 weeks	2 62 1 238 4 401 6 12	1 46 - 120 1 130 2 3	1 16 1 118 3 271 4 9	2 46 	1 34 - 83 1 79 - 1	1 12 70 3 167 2 2	16 1 85 155 4 9	12 37 51 2 2	- 4 1 48 - 104 2 7

¹ Includes basic plans only. Excludes plans such as vacation-savings and those plans which offer "extended" or "sabbatical" benefits beyond basic plans. Includes only plans for which the employer made payment directly to the employee. Funded arrangements are excluded.

Table 19. Formal Paid Vacation Practices1----Upper Management Employees

	A	ll industries su	rveyed	Ma	nufacturing indu	ıstries	Non	manufacturing i	ndustries
Amount of vacation pay	All units	Units with 250-999 employees	Units with 1,000 employees or more	All units	Units with 250–999 employees	Units with 1,000 employees or more	All units	Units with 250–999 employees	Units with 1,000 employees or more
Number of reporting units	608	219	389	368	136	232	240	83	157
After 1 year of service									
week	109 3 377	40 1 145	69 2 232	51 3 276	24 1 104	27 2 172	58 - 101	16 - 41	42
over 2 and under 3 weeks	7 45	1 17	6 28	5 17	1 1 4	4 13	2 28	13	2 15
Over 3 and under 4 weeks	54 13	12	42 10	16	2	14	38 13	10 3	28 10
After 2 years of service									
week	29 11 442 9 49	14 2 169 2 17	15 9 273 7 32	16 3 306 8 19	9 1 118 2 4	7 2 188 6 15	13 8 136 1 30	5 1 51 13	8 7 85 1 17
ver 3 and under 4 weeks weeks ver 4 weeks	1 54 13	12	1 42 10	16	2 -	14 -	1 38 13	10 3	1 28 10
After 3 years of service									
nder 2 weeks	10 464 12 54 1 54	5 176 3 20 - 12 3	5 288 9 34 1 42	9 310 10 23 - 16	5 120 3 6 - 2	4 190 7 17 - 14 -	1 154 2 31 1 38 13	56 - 14 - 10 3	1 98 2 17 1 28 10
After 5 years of service									
nder 2 weeksweeksweeksweeksweeksweeksweeksweeksweeksweeksweeksweeksweeksweeksweeksweeksweeksweeksweeks	2 427 18 91 - 56 14	1 154 6 43 - 12 3	1 273 12 48 - 44 11	2 293 12 43 - 18	1 110 5 18 - 2	1 183 7 25 - 16	134 6 48 - 38 14	44 1 25 - 10 3	90 5 23 - 28
After 8 years of service							-		
nder 2 weeks	2 399 32 105	1 143 10 50	256 22 55	2 269 24 55	1 102 7 24	1 167 17 31	130 8 50	41 3 26	89 5 24
weeks	56 14	12 3	44 11	18	2	16	38 14	10	28 11

See footnote at end of table.

Table 19. Formal Paid Vacation Practices' - Upper Management Employees - Continued

	A	ll industries sur	veyed	Ma	nufacturing indu	stries	Non	manufacturing in	dustries
Amount of vacation pay	All units	Units with 250—999 employees	Units with 1,000 employees or more	All units	Units with 250-999 employees	Units with 1,000 employees or more	All units	Units with 250—999 employees	Units with 1,000 employees or more
After 10 years of service									
2 weeks	134 42 351 1 66 14	67 12 119 - 18 3	67 30 232 1 48 11	84 37 225 1 21	47 11 74 - 4	37 26 151 1 17	50 5 126 - 45 14	20 1 45 - 14 3	30 4 81 - 31 11
After 12 years of service									
2 weeks	107 44 371 3 69 14	55 16 125 - 20 3	52 28 246 3 49 11	63 40 240 2 23	38 15 77 - 6	25 25 163 2 17	44 4 131 1 46 14	17 1 48 - 14 3	27 3 83 1 32 11
After 15 years of service									
2 weeks	37 2 457 11 85 16	26 1 159 2 26 5	11 1 298 9 59	26 1 297 8 35 1	17 1 105 2 10	9 - 192 6 25 -	11 160 3 50	9 - 54 - 16 4	2 1 106 3 34 11
After 20 years of service									
2 weeks	33 323 9 222 21	22 - 131 2 57 7	11 - 192 7 165	23 201 7 133	14 - 82 2 36 2	9 - 119 5 97 2	10 - 122 2 89 17	8 49 - 21 5	73 2 68 12
After 25 years of service									
2 weeks	33 199 4 338 21 8 5	22 94 1 93 6 1 2	11 105 3 245 15 7	23 125 4 210 2 2 2	14 	9 63 3 153 2 1	10 74 128 19 6 3	8 - 32 - 36 6 - 1	2 -42 -92 13 6 2
After 30 years of service]	
2 weeks	33 	22 92 1 95 4 3 2	11 - 103 - 3 245 - 10 13 - 4	23 124 4 209 2 3 3	14 61 1 58 1	9 -63 -3 151 -2 -2 -2	10 71 131 12 13 3	31 -37 -4 -2 -1	2 -40 -94 8 11 2

¹ Includes basic plans only. Excludes plans such as vacation-savings and those plans which offer "extended" or "sabbatical" benefits beyond basic plans. Includes only plans for which the employer made payment directly to the employee. Funded arrangements are excluded.

Table 20. Vacation Pay Received by Employees1-Nonexempt Nonproduction Employees

		T				Un	its in whic	h the perc	ent of empl	loyees was	_	,		
Weeks of vacation pay, industry, and size of reporting unit	All units	Units not reporting information	0	Under 10	but less than 20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70	70 - 80	80 - 90	90 - 100	100
No vacations														
All industries surveyed Units with 150-999 employees Units with 1,000 employees or more Manufacturing industries Units with 150-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees Units with 1,000 employees or more	749 316 433 462 204 258 287 112 175	285 86 199 143 46 97 142 40	193 108 85 143 80 63 50 28	147 50 97 103 37 66 44 13	70 37 33 40 19 21 30 18	33 21 12 19 12 7 14 9	13 8 5 9 6 3 4 2 2	4 2 2 2 1 1 2 1	3 3 - 2 2 2 - 1 1	1 1 1 1 - -	-	- - - - - - -		-
Less than 1 week														
All industries surveyed Units with 1,000 employees or more	749 316 433 462 204 258 287 112 175	285 86 199 143 46 97 142 40	353 182 171 243 127 116 110 55 55	82 32 50 55 20 35 27 12	20 10 10 14 6 8 6 4	6 5 1 4 4 - 2 1	1 1 1 - 1	1 1 1 - 1		-	1 1 - 1 1 - -	-	-	-
1 but less than 2 weeks					1					•				
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	749 316 433 462 204 258 287 112 175	285 86 199 143 46 97 142 40	97 65 32 77 51 26 20 14 6	211 78 133 144 53 91 67 25	96 47 49 59 27 32 37 20	35 22 13 22 13 9 13	9 7 2 6 5 1 3 2	5 4 1 3 3 - 2 1	3 2 1 3 2 1	2 - 2 - 2	-	2 2 2 2		4 3 1 3 2 1 1 1
2 but less than 3 weeks		,												
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	749 316 433 462 204 258 287 112 175	285 86 199 143 46 97 142 40	11 7 4 8 6 2 3 1	9 5 4 7 3 4 2 2	26 11 15 21 10 11 5 1	32 12 20 26 11 15 6 1	59 25 34 43 18 25 16 7	74 35 39 50 25 25 24 10	91 36 55 55 22 33 36 14 22	55 24 31 33 11 22 22 13	55 36 19 35 22 13 20 14 6	22 12 10 16 8 8 6 4 2	11 8 3 10 7 3 1	19 19 - 15 15 4 4
3 but less than 4 weeks														
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees. Units with 250-999 employees Units with 1,000 employees or more	749 316 433 462 204 258 287 112 175	285 86 199 143 46 97 142 40	81 64 17 58 45 13 23 19	61 37 24 35 19 16 26 18	94 43 51 54 24 30 40 19 21	98 32 66 67 25 42 31 7 24	53 20 33 42 19 23 11 1	33 14 19 28 10 18 5 4	18 8 10 13 5 8 5 3 2	14 5 9 13 5 8 1	6 3 3 5 3 2 1	5 4 1 4 3 1 1		1 - 1 - 1

See footnote at end of table.

Table 20. Vacation Pay Received by Employees1---Nonexempt Nonproduction Employees---Continued

		***				Un	its in whic	h the perc	ent of emp	loyees was				
Weeks of vacation pay, industry, and size of reporting unit	All units	Units not reporting information	0	Under 10	10 but less than 20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70	70 - 80	80 - 90	90 - 100	100
4 weeks and over All industries surveyed	749 316 433 462 204 258 287 112 175	285 86 199 143 46 97 142 40	241 161 80 176 115 61 65 46	107 39 68 64 22 42 43 17 26	65 16 49 42 12 30 23 4	26 6 20 17 4 13 9 2	10 2 8 8 - 8 2 2	9 4 5 7 3 4 2 1	5 2 3 4 2 2 1 -	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				

¹ Includes only vacations for which the employer made payment directly to the employee. Employer contributions to funds that distribute vacation payments to employees are excluded.

NOTE: See appendixes for survey coverage and definitions.

Table 21. Vacation Pay Received by Employees1-Exempt Employees Excluding Upper Management

(Number of units in which specified percents of employees received the indicated weeks of vacation pay, 1963)

						Un	its in whic	h the perce	ent of empl	oyees was				
Weeks of vacation pay, industry, and size of reporting unit	All units	Units not reporting information	0	Under 10	10 but less than 20	20 - 30	30 - 40	40 - 50	50 60	60 70	70 - 80	80 90	90 100	100
No vacations Il industries surveyed	749 316 433 462 204 258 287 112	334 98 236 175 53 122 159 45	291 162 129 203 114 89 88 48	99 37 62 66 23 43 33 14	17 13 4 12 9 3 5 4	6 5 1 5 4 1 1	2 1 1 1 1 - 1 - 1				-		-	

See footnote at end of table.

Table 21. Vacation Pay Received by Employees' -- Exempt Employees Excluding Upper Management -- Continued

						Un	its in whic	h the perc	ent of emp	loyees was			_	
Weeks of vacation pay, industry, and size of reporting unit	All units	Units not reporting	_	Under	10 but less	20	30	40	50	60	70	80	90	T
		information	0	10	th a n 20	30	- 40	- 50	60	70	80	90	100	100
Less than I week														
All industries surveyed	749 316	334 98	363 198	46 17	6 3	-	-	-	-	-	-	-	-	-
Units with 250-999 employees Units with 1,000 employees or more	433	236	165	29	3	-	-	-	-] -	-	-] [_
Manufacturing industries	462 204	175 53	248 135	34 13	5 3	-	-	-	-	_	-	-	-	1 :
Units with 1,000 employees or more	258 287	122 159	113 115	21	2	-	-	-	-	-	-	-	-	-
Nonmanufacturing industries Units with 250-999 employees	112	45	63	12 4	1 -	-		-	-] [-	-	_	-
Units with 1,000 employees or more	175	114	52	8	1	-	-	-	-	-	-	-	-	-
1 but less than 2 weeks		1												
All industries surveyed Units with 250-999 employees	749 316	334 98	236 143	139 47	21 12	7 6	5 4	4	2 2	-	-	-	-	1
Units with 1,000 employees or more	433	236	93	92	9 1	1	ı	-	-	-	-] -	-	ī
Manufacturing industries Units with 250-999 employees	462 204	175 53	156 96	99 32	16	6 6	3 2	4	2 2		-	-	_	1
Units with 1,000 employees or more	258	122	60	67	7 1	•	1	-	-	-	-	-	-	1
Nonmanufacturing industries Units with 250-999 employees	287 112	159 45	80 47	40 15	5 3	1 -	2 2	-	-	-	_	-		-
Units with 1,000 employees or more	175	114	33	25	2	1	-	-	-	-	-	-	-	-
2 but less than 3 weeks														
All industries surveyedUnits with 250-999 employees	749 316	334 98	37 17	29 13	46 21	59 30	45 22	46 17	34 16	31 20	22 13	10	13 8	43 35
Units with 1,000 employees or more	433	236	20	16	25	29	23	29	18	11	9	4	5	8
Manufacturing industries	462 204	175 53	18 9	18 10	32 14	46 23	30 13	36 12	23 13	21	18 12	7 4	9	29 24
Units with 1,000 employees or more	258	122	9	8	18	23	17	24	10	8	6	3	5	5
Nonmanufacturing industries Units with 250-999 employees	287 112	159 45	19 8	11	14 7	13 7	15 9	10 5	11	10	4	3 2	4	14 11
Units with 1,000 employees or more	175	114	11	8	7	6	6	5	8	3	3	1	-	3
3 but less than 4 weeks														-
All industries surveyed Units with 250-999 employees	749 316	334 98	72 52	25 17	45 21	73 30	54 21	26 15	41 17	29 15	21	13	6	10
Units with 1,000 employees or more	433	236	20	8	24	43	33	11	24	14	10	5	1	4
Manufacturing industries Units with 250-999 employees	462 204	175 53	52 38	15 10	33 18	50 20	33 11	18 10	29 10	22 11	17	8 5	4 4	6 4
Units with 1,000 employees or more	258 287	122	14 20	5	15	30 23	22	8	19	11	7	3	_ 2	2
Nonmanufacturing industries Units with 250-999 employees	112	159 45	14	10	12 3	10	21 10	8 5	12	7 4	4	5 3	1 1	4 2
Units with 1,000 employees or more	175	114	6	3	9	13	11	3	5	3	3	2	1	2
4 weeks and over	740	224	207	30	4.2	2.2	33		3.5	,,				_
Units with 250-999 employees	749 316	334 98	207 138	30 13	43 17	33 11	22 6	23 13	25 7	14	9	4	-	5 2
Units with 1,000 employees or more Manufacturing industries	433 462	236 175	69 154	17 23	26 21	22 27	16 15	10 14	18 18	7 8	6 4	3 2	-	3
Units with 250-999 employees	204	53	102	8	8	10	4	8	5	3	2	1] -	-
Units with 1,000 employees or more	258 287	122 159	52 53	15 7	13 22	17 6	11 7	6	13	5 6	2 5	1 2	<u> </u>	1 4
Units with 250-999 employees	112	45	36	5	9	1	2	5	2	4	1	-	-	2
Units with 1,000 employees or more	175	114	17	2	13	5	5	4	5	2	4	2	-	2

¹ Includes only vacations for which the employer made payment directly to the employee. Employer contributions to funds that distribute vacation payments to employees are excluded.

NOTE: See appendixes for survey coverage and definitions.

Table 22. Vacation Pay Received by Employees -- Upper Management Employees

				· ····································		Un	its in whic	h the perce	ent of emp	loyees was	_			
Weeks of vacation pay, industry, and size of reporting unit	All units	Units not reporting information	0	Under 10	10 but less than 20	20 - 30	30 - 40	40 - 50	50 - 60	60 70	70 - 80	80 - 90	90	100
No vacations														
All industries surveyed Units with 250-999 employees. Units with 1,000 employees or more. Manufacturing industries Units with 250-999 employees. Units with 1,000 employees or more. Nomanufacturing industries. Units with 250-999 employees. Units with 1,000 employees or more.	628 221 407 378 138 240 250 83 167	321 87 234 175 51 124 146 36	290 128 162 189 83 106 101 45 56	10 1 9 8 8 2 1	5 4 1 4 3 1 1	-		2 1 2 1 1 -	-	-	-	-		-
Less than I week														
All industries surveyed	628 221 407 378 138 240 250 83 167	321 87 234 175 51 124 146 36 110	299 129 170 199 85 114 100 44 56	4 1 3 2 - 2 2 1 1	2 2 1 1 1 1 1 1 1 1 -	2 2 1 1 1 1 1 1 1 1 1 1			-	-		-	-	-
l but less than 2 weeks														
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	628 221 407 378 138 240 250 83 167	321 87 234 175 51 124 146 36 110	279 122 157 181 79 102 98 43 55	14 2 12 11 1 10 3 1 2	7 3 4 6 2 4 1 1	5 5 - 3 3 - 2 2 2 -		1 1 1 1 - -	-				-	1 1 1
2 but less than 3 weeks														
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nomanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	628 221 407 378 138 240 250 83 167	321 87 234 175 51 124 146 36 110	163 75 88 87 42 45 76 33 43	16 1 15 11 1 10 5	28 7 21 23 5 18 5 2	16 4 12 14 3 11 2	15 5 10 11 3 8 4 2 2	6 2 4 5 1 4 1	9 8 1 5 5 4 3 1	11 5 6 10 4 6 1	5 2 3 5 2 3 -	4 3 1 4 3 1	2 2 2 - 2	32 22 10 26 18 8 6 4 2

See footnote at end of table.

Table 22. Vacation Pay Received by Employees'-Upper Management Employees-Continued

(Number of units in which specified percents of employees received the indicated weeks of vacation pay, 1963)

		Units not				Un	its in whic	h the perc	ent of emp	loyees was	ş 			
Weeks of vacation pay, industry, and size of reporting unit	All units	reporting information	0	Under 10	10 but less than 20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70	70 - 80	80 - 90	90 100	100
3 but less than 4 weeks														
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more. Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more. Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees 4 weeks and over	628 221 407 378 138 240 250 83 167	321 87 234 175 51 124 146 36 110	100 45 55 55 28 27 45 17 28	5 1 4 3 - 3 2 1 1	22 7 15 16 5 11 6 2 4	26 12 14 20 9 11 6 3	16 3 13 12 2 10 4 1	18 11 7 12 7 5 6 4 2	14 7 7 11 6 5 3 1	20 5 15 15 2 13 5 3 2	12 4 8 9 3 6 3 1 2	10 2 8 9 1 8 1	4 2 2 3 2 1 1	60 35 25 38 22 16 22 13
Units with 250-999 employees Units with 1,000 employees or more Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 250-999 employees Units with 1,000 employees Units with 1,000 employees	628 221 407 378 138 240 250 83 167	321 87 234 175 51 124 146 36	145 85 60 108 61 47 37 24	2 2 2 - 2	16 7 9 13 5 8 3 2	18 4 14 13 2 11 5 2	14 4 10 10 3 7 4 1	10 3 7 6 1 5 4 2	9 2 7 8 2 6 1	12 1 11 10 1 9 2	8 3 5 5 2 3 3 1 2	8 3 5 4 2 2 2 4 1 3	3 1 2 1 - 1 2 1	62 21 41 23 8 15 39 13 26

¹ Includes only vacations for which the employer made payment directly to the employee. Employer contributions to funds that distribute vacation payments to employees are excluded.

NOTE: See appendixes for survey coverage and definitions.

Table 23. Paid Holidays¹

(Number of units granting the indicated number of paid holidays per year, 1963)

										Uni	ts prov	iding-	-								
Employee group, industry, and	All	Units not reporting	No								Paid	holiday	s of—		•						
size of reporting unit	units	information	paid holidays	Under 5 days	5	5 ¹ / ₂	6	61/2	7	71/2	8	81/2	9	91/2	10	101/2	11	111/2	12	121/2	and over
Nonexempt employees													•								
All industries surveyed Units with 1,000 employees or more Units with 1,000 employees or more Manufacturing industries Units with 1,000 employees or more Units with 1,000 employees or more Units with 1,000 employees Units with 1,000 employees Units with 1,000 employees	749 316 433 462 204 258 287 112 175	2 - 2 1 - 1 1	1 1 - - - 1 1	9 5 4 8 4 1 1	15 11 4 5 4 1 10 7	4 4 - 2 2 - 2 - 2	76 48 28 35 26 9 41 22	23 13 10 14 9 5 9	225 77 148 150 54 96 75 23 52	19 10 9 13 6 7 6 4	180 69 111 143 56 87 37 13 24	25 8 17 17 6 11 8 2 6	60 25 35 35 17 18 25 8	8 5 3 5 4 1 3 1 2	42 16 26 18 10 8 24 6	10 3 7 5 1 4 5 2 3	23 12 11 9 5 4 14 7	.4 1 3 - 4 1 3	9 3 6 1 8 3 5	10 5 - - 10 5	44 1 1 3 3
Exempt employees, excluding upper management																					i
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 1,000 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees Units with 1,000 employees or more	749 316 433 462 204 258 287 112 175	4 1 3 3 1 2 1	1 1 - - - 1 1	6 3 3 5 2 3 1	17 11 6 7 4 3 10 7 3	2 2 2 2 2	80 51 29 37 28 9 43 23	22 13 9 13 9 4 9	221 75 146 148 53 95 73 22 51	19 10 9 13 6 7 6 4	181 69 112 143 56 87 38 13 25	26 9 17 18 7 11 8 2 6	58 24 34 34 16 18 24 8 16	7 4 3 4 3 1 3 1 2	43 17 26 19 11 8 24 6 18	10 3 7 5 1 4 5 2	23 12 11 9 5 4 14 7	4 1 3 - 4 1 3	9 3 6 1 8 3 5	10 5 - - 10 5 5	4 1 1 3 3 - 3
Upper management All industries surveyed Units with 250-999 employees.	628 221	18 5	:	4 2	13	3	66 39	16 8	182 51	13 5	150 46	19 2	51 17	6 3	38 15	9	16 8	4	7 2 5	9	4
Units with 1,000 employees or more Manufacturing industries Units with 1,000 employees Units with 1,000 employees or more Normanufacturing industries Units with 250-999 employees Units with 1,000 employees Units with 1,000 employees	407 378 138 240 250 83 167	13 10 2 8 8 8		2 4 2 2	6 5 2 3 8 5 3	2 2 1 1 1 -	27 26 18 8 40 21	8 10 6 4 6 2 4	131 121 36 85 61 15 46	8 9 3 6 4 2 2	104 118 37 81 32 9	17 13 2 11 6	34 29 11 18 22 6 16	3 3 2 1 3 1 2	23 15 10 5 23 5	6 4 1 3 5 2	8 7 4 3 9 4 5	3 - - 4 1 3	5 1 - 1 6 2 4	9	1 3 3

¹ Includes only holidays for which the employer made payment directly to the employee. Employer contributions to funds that distribute holiday payments to employees are excluded.

NOTE: See appendixes for survey coverage and definitions.

Table 24. Formal Sick Leave Plans

(Number of units classified by presence or absence of sickness and accident insurance, 1963)

		Units not reporting	Units with forma	l sick leave plans	Units without form	nal sick leave plans
Employee group, industry, and size of reporting unit	All units	information on sick leave	With sickness and accident insurance	Without sickness and accident insurance	With sickness and accident insurance	Without sickness and accident insurance
Nonexempt employees						
Units with 250-999 employees Units with 1,000 employees Units with 1,000 employees Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more Units with 250-999 employees Units with 1,000 employees	749 316 433 462 204 258 287 112 175	4 2 2 3 1 2 1	278 105 173 202 77 125 76 28	256 94 162 121 51 70 135 43 92	100 52 48 76 39 37 24 13	111 63 48 60 36 24 51 27 24
Exempt employees, excluding upper management						
All industries surveyed	462 204 258	8 4 6 3 3 2 1	243 89 154 173 64 109 70 25 45	246 87 159 120 44 76 126 43 83	108 57 51 85 45 40 23 12	144 79 65 78 48 30 66 31
Upper management						
All industries surveyed. Units with 1,000 employees. Units with 1,000 employees or more. Manufacturing industries. Units with 250-999 employees. Units with 1,000 employees or more. Nonmanufacturing industries. Units with 250-99 employees. Units with 250-99 employees. Units with 1,000 employees or more.	378 138 240	21 7 14 13 4 9 8 3 3	207 71 136 143 48 95 64 23	197 53 144 95 28 67 102 25	88 38 50 70 31 39 18 7	115 52 63 57 27 30 58 25 33

Table 25. Leave for Civic Responsibilities

(Number of units granting the indicated types of paid leave, 1963)

	A11	Military leave		Jury leave			Witness leave			Voting leave			Leave for other civic responsibilities			
	unite	Granting	Not granting	No infor- mation	Granting	Not granting	No infor- mation	Granting	Not granting	No infor- mation	Granting	Not granting	No infor- mation	Granting	Not granting	No infor- mation
Nonexempt employees																
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees or more Units with 250-999 employees or more Units with 1,000 employees or more Units with 1,000 employees or more	749 316 433 462 204 258 287 112 175	433 155 278 257 92 165 176 63 113	315 161 154 204 112 92 111 49 62	1 - 1 1 - 1	655 254 401 400 156 244 255 98 157	93 62 31 61 48 13 32 14	1 1 1 1	468 181 287 268 110 158 200 71 129	277 135 142 192 94 98 85 41	4 2 - 2 2 2 2	378 152 226 220 89 131 158 63 95	367 163 204 239 114 125 128 49	4 1 3 3 1 2 1	330 123 207 191 74 117 139 49	398 186 212 255 124 131 143 62 81	21 7 14 16 6 10 5
Exempt employees, excluding upper management			:												;	
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more	749 316 433 462 204 258 287 112 175	449 162 287 269 98 171 180 64	296 153 143 189 105 84 107 48 59	4 1 3 4 1 3 -	688 274 414 420 172 248 268 102	58 41 17 39 31 8 19	3 1 2 3 1 2	516 205 311 303 128 175 213 77	227 110 117 155 75 80 72 35 37	6 1 5 4 1 3 2	403 161 242 237 95 142 166 66	340 153 187 220 107 113 120 46 74	6 2 4 5 2 3 1	461 180 281 281 115 166 180 65 115	266 129 137 164 83 81 102 46 56	22 7 15 17 6 11 5
Upper management All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more	628 221 407 378 138 240 250 83 167	380 117 263 227 71 156 153 46	230 100 130 140 65 75 90 35	18 4 14 11 2 9 7 2 5	577 196 381 348 122 226 229 74 155	35 21 14 20 14 6 15 7	16 4 12 10 2 8 6 2	438 154 284 251 94 157 187 60 127	171 63 108 116 42 74 55 21	19 4 15 11 2 9 8 2 6	334 109 225 195 61 134 139 48 91	275 107 168 171 74 97 104 33	19 5 14 12 3 9 7 2 5	399 137 262 244 87 157 155 50 105	198 77 121 114 47 67 84 30	31 7 24 20 4 16 11 3

Table 26. Personal Leave
(Number of units granting the indicated types of paid leave, 1963)

Employee group, industry, and size of reporting unit	All units	Leave i	for family eme	rgencies	Leav	e for death in f	amily	Other personal leave 1		
		Granting	Not granting	No information	Granting	Not granting	No information	Granting	Not granting	No information
Nonexempt employees										
ll industries surveyed	749	527	215	7	669	78	2	414	318	17
Units with 250-999 employees	316	219	96	1	275	40	1	179	129	8
Units with 1,000 employees or more	433	308	119	6	394	38	1	235	189	9
lanufacturing industries	462	327	129	6	411	49	2	262	189	11
Units with 250-999 employees	204	143	60	1 1	177	26	1	117	81	6
Units with 1,000 employees or more	258	184	69	, ,	234	23	1 1	145	108	5
onmanufacturing industries	287 112	200 76	86	1	258	29	-	152	129	6
Units with 250-999 employees	175	124	50	1 ;	98 160	14 15	-	62 90	48 81	2
Exempt employees, excluding	1,,3		"		100	.,	- -	70	••	•
upper management		1	ļ.							
ll industries surveyed	749	616	123	10	702	43	4	493	237	19
Units with 250-999 employees	316	257	57	Z	291	23	2	206	101	ۇ ا
Units with 1,000 employees or more	433	359	66	8	411	20	2	287	136	10
lanufacturing industries	462	386	68	8	435	23	4	305	144	13
Units with 250-999 employees	204	170	32] 2	189	13	2	132	65	7
Units with 1,000 employees or more	258	216	36	6	246	10	2	173	79	6
onmanufacturing industries	287	230	55	2	267	20	-	188	93	6
Units with 250-999 employees	112	87 143	25	1 :	102	10	- 1	74	36	2
Units with 1,000 employees or more	175	143	30	2	165	10	-	114	57	4
Upper management										
ll industries surveyed	628	515	90	23	583	28	17	410	187	31
Units with 250-999 employees	221	182	34	5	203	13	5	147	64	l io
Units with 1,000 employees or more	407	333	56	18	380	15	1 12	263	123	21
lanufacturing industries	378	316	47	15	354	13	11	252	107	19
Units with 250-999 employees	138	117	18	3	130	5	. 3	92	40	6
Units with 1,000 employees or more	240	199	29	12	224	8	8	160	67	13
onmanufacturing industries	250	199	43	8	229	15	6	158	80	12
Units with 250-999 employees	83	65	16	2	73	8	2	55	24	4
Units with 1,000 employees or more	167	134	27	6	156	7	4	103	56	1 8

Excludes leave for civic responsibilities. See table 25.

Table 27. Straight-Time Workweek

(Number of units with indicated straight-time workweeks, 1963)

Employee group, industry, and	A11	Units not		40	Over				
size of reporting unit	units	reporting information	Total ¹	· 35	36 ¹ / ₄	371/2	383/4	hours	40 hour
Nonexempt employees									
All industries surveyed	749	10	158	29	15	79	22	580	1,
Units with 250-999 employees	316	i z	80	17	7	38	12	233	l i
Units with 1,000 employees or more	433	1 8	78	12	À	41	iõ	347	1 :
Manufacturing industries	462	5	62	8	1 1	38	l io	394	1 1
Units with 250-999 employees	204	i	41	4	Ž	26	1 7	161	l i
Units with 1,000 employees or more	258	4	21	4	ī	12	3	233	! :
Nonmanufacturing industries	287	1 3	96	21	12	41	12	186	1 -
Units with 250-999 employees	112	l i l	39	13	- 5	12	1 5	72	[
Units with 1,000 employees or more	179	4	57	8	7	29	ž	114	-
Exempt employees, excluding		ł							
upper management									
All industries surveyed	749	12	139	27	16	67	18	570	28
Units with 250-999 employees	316	2	70	14	7	32	l ii	228	16
Units with 1,000 employees or more	433	10	69	13	l ġ l	35	7	342	12
Manufacturing industries	462	1 7 1	51	7	á	28	و ا	388	16
Units with 250-999 employees	204	2	35	3	2	21	l ź	159	8
Units with 1,000 employees or more	258	1 5	16	4	2	7	2	229	1 8
Nonmanufacturing industries	287	5	88	20	12	39	5	182	12
Units with 250-999 employees	112	_	35	īi	5	īí	1 4	69	8
Units with 1,000 employees or more	175	5	53	9	7	28	5	113	4
Upper management									
All industries surveyed	628	26	110	25	14	51	13	470	22
Units with 250-999 employees	221	6	49	12	6	22	7	155	11
Units with 1,000 employees or more	407	20	61	13	8	29	6	315	11
Manufacturing industries	378	14	40	7	4	21	1 6	312	12
Units with 250-999 employees	138	3	26	3	2	15) š	105	4
Units with 1,000 employees or more	240	11	14	4	2	6	l i	207	8
Nonmanufacturing industries	250	12	70	18	10	30	1 7	158	10
Units with 250-999 employees	83	3	23	9	4	7	l ż	50	7
Units with 1,000 employees or more	167	ا وَ ا	47	ģ	6	23	1 5	108	ء ا

¹ Includes weekly schedules other than those presented separately.

Table 28. Pay for Overtime Work1

(Number of units with indicated overtime pay practices, 1963)

	Principal companies	No			Ov	ertime paid at-				
Employee group, industry, and size of reporting unit		reporting	overtime	Specified	Fracti	on or multiple o	f regular hour	ly rate		Rate not
		information	compensation	amount per hour	Less than straight time	Straight time	Time and one-half	Other multiple	Other	specified
Nonexempt employees										
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	316 433 462 204 258 287 112	-	2 2 1 1 1 -	:	-	-	671 290 381 435 195 240 236 95	70 21 49 24 7 17 46 14 32	4 2 2 1 1 3 2	2 1 1 1 1 1 -
Exempt employees, excluding upper management					-					
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 2,000 employees or more	316 433 462 204 258 287 112	3 1 2 2 1 1 1	494 250 244 276 151 125 218 99 119	12 5 7 8 4 4 1 3	1 1 1 1 -	88 26 62 66 21 45 22 5	71 20 51 50 16 34 21 4	46 6 40 33 5 28 13 1	23 2 21 19 2 17 4	11 5 6 7 3 4 4 2 2
Upper management										
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 2,000 employees Units with 1,000 employees	221 407 378 138	4 11 9	598 217 381 355 136 219 243 81 162	1 - 1 - 1	-	5 5 5 -	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3 3 3	3 3 3 -	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2

¹ Tabulations do not include supper money and related payments.

Table 29. Compensatory Time Off for Overtime Work

(Number of units classified by presence or absence of overtime pay, 1963)

Employee group, industry, and	All	Units not reporting	[`	ranting cor time of	npensatory f	Units no	t granting c time of	ompensatory [
size of reporting unit	units	information on compensatory time off	With overtime pay 1	Without overtime pay	Overtime pay practice not reported	With overtime pay	Without overtime pay	Overtime pay practice not reported
Nonexempt employees								
All industries surveyed	749	1 1	43	_	_	703	2	_
Units with 250-999 employees	316	l -	13	_	_	301	2	_
Units with 1,000 employees or more	433	1	30	-	- 1	402	-	-
Manufacturing industries	462	1	15	-	-	445	1	-
Units with 250-999 employees	204	-	3	-	-	200	1	-
Units with 1,000 employees or more	258	1	12	-	-	245		-
Nonmanufacturing industries	287		28	-	-	258	1	-
Units with 250-999 employees	112		10	-	- i	101	1	-
Units with 1,000 employees or more	175	i -	18	-	-	157	-	-
Exempt employees, excluding upper management								
All industries surveyed	749	8	44	63	_	206	427	1
Units with 250-999 employees	316	l š	1 5	27		59	222	_ :
Units with 1,000 employees or more	433	5	39	36		147	205	1
Manufacturing industries	462	6	31	30	_	152	243	•
Units with 250-999 employees	204	Ž	3	15		49	135	-
Units with 1,000 employees or more	258	4	28	15	1 - 1	103	108	-
Nonmanufacturing industries	287	2	13	33		54	184	1
Units with 250-999 employees	112	1	2	12		10	87	_
Units with 1,000 employees or more	175	1	11	21	-	44	97	1
Upper management			•			;		
All industries surveyed	628	23	3	56		11	535	_
Units with 250-999 employees	221	1 7	[13	1		201	_
Units with 1,000 employees or more	407	16	3	43		11	334	
Manufacturing industries	378	15	3	31	l - i	10	319	_
Units with 250-999 employees	138	5	-	7		_	126	-
Units with 1,000 employees or more	240	10	3	24	- :	10	193	-
Nonmanufacturing industries	250	8	-	25		1	216	-
Units with 250-999 employees	83	2	-	6	l - i	-	75	•
Units with 1,000 employees or more	167	16	i -	19	l - i	1	141	_

¹ Employees who worked overtime did not necessarily receive both pay and compensatory time off.

Table 30. Extra Pay for Work on Paid Holidays

(Number of units with indicated pay practices, 1 1963)

	Units	Units not reporting	No	ŀ		I	Extra pay 2 of-			
Employee group, industry, and size of reporting unit	reporting paid	information	extra	Specified	Fracti	on or multiple o	of regular hour	ly rate		Rate not
	holidays	on extra pay	pay	amount per hour	Less than straight time	Straight time	Time and one-half	Other multiple	Other	specified
Nonexempt employees										
Homekempt employees						1				
All industries surveyed	748	1	120	1	17	151	310	145	2	ı
Units with 250-999 employeesUnits with 1,000 employees or more	315 433	l '	85 35	1 ;	10	57 94	128 182	32 113	1	j ¹
Manufacturing industries	462	l ;	71	1 1	1 11	87	178	113	1	1 1
Units with 250-999 employees	204	l î	52	-	7	36	84	24	-	:
Units with 1,000 employees or more	258	-	19	-	4	51	94	90	-	-
Nonmanufacturing industries	286	-	49	1	6	64	132	31	2	1
Units with 250-999 employees	111	-	33		3	21	44	8	1	1
Units with 1,000 employees or more	175	-	16	I I	3	43	88	23	1	-
Exempt employees, excluding upper management									î.	
All industries surveyed	746	4	587	5	1	69	32	33	9	6
Units with 250-999 employees	314	1	276	2	- 1	19	10	2	i	3
Units with 1,000 employees or more	432	3	311	3	1	50	22	31	8	3
Manufacturing industries	460	3	355	1	1	45	18	26	?	4
Units with 250-999 employees	203 257	2	175 180	1	;	13 32	7 11	2 24	1	3
Units with 1,000 employees or more Nonmanufacturing industries	286	í	232	· .	1 1	24	14	7	2	1 2
Units with 250-999 employees	111	1 :	101	1 7	1 :	6	3	<u>'</u>		
Units with 1,000 employees or more	175	1	131	3	-	18	11	7	2	2
Upper management										
All industries surveyed	612	7	597	2	<u> </u>	4	1	1	_	_
Units with 250-999 employees	216	2	213	1 -		i	:	:	-	_
Units with 1,000 employees or more	396	5	384	2	-	3	1	1	-	-
Manufacturing industries	369	3	361	-	-	3	1	1	-	-
Units with 250-999 employees	136	1 1	135	-	-	<u>-</u>			-	-
Units with 1,000 employees or more Nonmanufacturing industries	233 243	2	226 236	2		3	1	1	-	-
Units with 250-999 employees	80	†	78		1 :	1 ;		-	-]
Units with 1,000 employees or more	163	3	158	2	:	1 : 1]] [
		_	· -	I -	1	1				1

Tabulations include only units reporting paid holidays.
 Excludes holiday pay as such.

Table 31. Compensatory Time Off for Work on Paid Holidays

(Number of units classified by presence or absence of extra pay for work on paid holidays, 1 1963)

Employee group, industry, and	Units reporting	Units not reporting	Units gr	anting comp time off		Units not	granting con time off	npensatory
size of reporting unit	paid holidays	intormation on	With extra pay 2	Without extra pay	Extra pay practice not reported	With extra pay	Without extra pay	Extra pay practice not reported
_								
Nonexempt employees								
All industries surveyed	748	z	38	24		587	96	ı
Units with 250-999 employees	315	1	10	19	-	218	66	1
Units with 1,000 employees or more	433	1	28	5	-	369	30	-
Manufacturing industries	462	-	17	16	-	373	55	i
Units with 250-999 employees	204	-	4	12	-	147	40	1
Units with 1,000 employees or more	258	-	13	4	-	226	15	-
Nonmanufacturing industries	286	2	21	8	-	214	41	-
Units with 250-999 employees	111	1	6	7	-	71	26	
Units with 1,000 employees or more	175	1	15	1	-	143	15	-
Exempt employees, excluding upper management								
All industries surveyed	746	9	26	107	1	129	472	2
Units with 250-999 employees	314	5	7	45	-	30	226	1
Units with 1,000 employees or more	432	4	19	62	1	99	246	1
Manufacturing industries	460	5	16	67	1	86	284	1
Units with 250-999 employees	203	3	3	27	-	24	145	1
Units with 1,000 employees or more	257	2	13	40] 1	62	139	1 -
Nonmanufacturing industries	286	4	10	40	-	43	188	1
Units with 250-999 employees	111	2	4	18	-	. 6	81	1 7
Units with 1,000 employees or more	175	2	6	22	-	37	107	1
Upper management								
All industries surveyed	612	12	-	80	1	8	508	3
Units with 250-999 employees	216	5	i -	28	-	1	181	1
Units with 1,000 employees or more	396	7		52	į i	7	327	2
Manufacturing industries	369	7	- !	52] 1	5	303	1 1
Units with 250-999 employees	136	3	-	16	-	<u>-</u> 1	116	1 1
Units with 1,000 employees or more	233	4		36	1 1	5	187	l :
Nonmanufacturing industries	243	5	-	28	-	3	205	2
Units with 250-999 employees	80	2	j -	12		1	65	1 :
Units with 1,000 employees or more	163	3		16	i -	2	140	1 2

Tabulations include only units reporting paid holidays.
 Employees who worked on paid holidays did not necessarily receive both extra pay and compensatory time off.

Table 32. Premium Pay for Nightwork

(Number of units with and without a shift differential, 1963)

		Units not reporting	Units with	Units	without shift diffe	erential
Employee group, industry, and size of reporting unit	All units	information on shift differential	shift differential	No night shift in operation	Night shift in operation	No information on operation of shifts
Nonexempt employees						
All industries surveyed	749	1	356	300	83	9
Units with 250-999 employees	316	1	77	202	34	2
Units with 1,000 employees or more	433		279	98	49	7
Manufacturing industries	462	1 1	231	202	26	2
Units with 250-999 employees	204	1 1	45	144	14	l -
Units with 1,000 employees or more	258	1 - !	186	58	12	- 2 7
Vonmanufacturing industries	287	l - 1	125	98	57	
Units with 250-999 employees	112	- 1	32	58	20	2
Units with 1,000 employees or more	175	- 1	93	40	37	5
Exempt employees, excluding upper management						
All industries surveyed	749	1 5	194	363	158	29
Units with 250-999 employees	316	3	38	213	55	1 -7
Units with 1,000 employees or more	433	2	156	150	103	22
Manufacturing industries	462	4	146	207	91	14
Units with 250-999 employees	204	2	29	131	39	3
Units with 1,000 employees or more	258	2	117	76	52	11
fonmanufacturing industries	287	1	48	156	67	15
Units with 250-999 employees	112	1 1	9	82	16	4
Units with 1,000 employees or more	175	- 1	39	74	51	11
Upper management					i	
All industries surveyed	628	15	21	533	26	33
Units with 250-999 employees	221	4	3	204	3	1 7
Units with 1,000 employees or more	407	11	18	329	23	26
Manufacturing industries	378	9	16	322	14	17
Units with 250-999 employees	138	2	-	131	ī	4
Units with 1,000 employees or more	240	7	16	191	13	13
lonmanufacturing industries	250	6	5	211	12	16
Units with 250-999 employees	83	2	3	73	2	3
Units with 1,000 employees or more	167	1 4	2	138	10	13

Table 33. Types of Shift Differentials

(Number of units with the indicated types of differentials, 1 1963)

			Second shift					Third shift		
Employee group, industry, and size of reporting unit	All units reporting shift differential	Cents per hour 2	Percent addition to day rates	Full pay for reduced hours	Other	All units reporting shift differential	Cents per hour	Percent addition to day rates	Fult pay for reduced hours	Other
Nonexempt employees										
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 1,000 employees or more	345 73 272 225 42 183 120 31 89	189 45 144 136 33 103 53 12	146 26 120 82 8 74 64 18	2 1 1 1 1 -	8 1 7 6 - 6 2 1	311 58 253 210 38 172 101 20 81	161 37 124 116 29 87 45 8	121 18 103 71 8 63 50 10	4 2 2 2 1 1 2 1	25 1 24 21 - 21 4 1 3
Exempt employees, excluding upper management					:					
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	183 32 151 137 24 113 46 8	96 21 75 77 18 59 19 3	82 10 72 57 5 52 25 5	1 1 - 1 - -	4 - 4 2 - 2 2 2	171 27 144 129 22 107 42 5	80 17 63 64 15 49 16 2	74 9 65 51 6 45 23 3	2 1 2 2 1 1 -	15 15 12 - 12 3 -
Upper management All industries surveyed	-	12 1 11 11 - 11 1	8 2 6 4 - 4 2 2	-	-	18 1 17 15 - 15 3 1	8 - 8 - 8 -	7 1 6 4 - 4 3 1 2		3 3 3 - 3

Excludes units which reported existence of a shift differential practice but did not specify the type.
 Includes other differentials expressed as an amount per unit of time, such as dollars per week or month.

Table 34. Shift Differential Paid in Cents Per Hour for Work on a Second Shift

(Number of units in which the rate of pay in cents per hour 1 was equal to the indicated amounts, 1963)

Employee group, 2 industry, and size of reporting unit	All units paying amount per unit of time	Units not reporting information	Under 2.5 cents	2.5 but less than 5.0	5.0 7.5	7.5 - 10.0	10.0 - 12.5	12.5 - 15.0	15.0 17.5	17.5 20.0	20.0	22.5 - 25.0	25.0 and over
Nonexempt employees													
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees Exempt employees, excluding upper management	189 45 144 136 33 103 53 12 41	8 3 5 1 2 5 2 3	-	1 1	17 5 12 11 2 9 6 3	47 9 38 38 7 31 9 2 7	66 16 50 47 13 34 19 3	28 6 22 24 5 19 4 1	15 3 12 10 3 7 5	4 1 3 2 1 1 2 - 2	-	-	3 2 1 1 1 - 2 1
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	96 21 75 77 18 59 19 3	9 1 8 4 - 4 5 1	-	1 1 1	7 2 5 7 2 5 -	12 4 8 11 3 8 1 1	32 7 25 24 6 18 8 1	16 4 12 15 4 11 1	11 2 9 10 2 8 1	2 2 2 - 2 -	-	1 1 1 - 1 1	5 1 4 3 1 2 2

Includes other differentials expressed as an amount per unit of time, such as dollars per week or month.

Too few units reported differentials for upper management employees to warrant presentation of a distribution. In 10 of the 12 units reporting a differential for this group, the amount was the same as for exempt employees, excluding upper management,

Table 35. Shift Differential Paid in Cents Per Hour for Work on a Third Shift

(Number of units in which the rate of pay in cents 1 per hour was equal to the indicated amounts, 1963)

Employee group, ² industry, and size of reporting unit	All units paying amount per unit of time	Units not reporting information	Under 2.5 cents	2.5 but less than 5.0	5.0 7.5	7.5 10.0	10.0 12.5	12.5 - 15.0	15.0 17.5	17.5 20.0	20.0	22.5 - 25.0	25.0 and over
Nonexempt employees All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 1,000 employees or more Nonmanufacturing industries Units with 10,000 employees or more Units with 250-999 employees Units with 250-99 employees Units with 250-99 employees Exempt employees, excluding	124 116 29 87 45 8	9 3 6 5 2 3 4 1 3			7 3 4 6 2 4 1	3 - 3 1 - 1 2 - 2	60 15 45 46 10 36 14 5	25 5 20 19 4 15 6 1	33 9 24 23 9 14 10	11 10 7 1 6 4	7 -7 4 -4 3 -3	-	6 1 5 5 1 4 1 1
Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more Units with 1,000 employees Units with 1,000 employees Units with 1,000 employees or more Units with 250-999 employees Units with 1,000 employees	64 15 49 16 2	8 1 7 3 - 3 5 1 4	-	-	4 2 2 4 2 2 -	1 1 1 - 1	23 4 19 20 4 16 3	13 5 8 12 4 8 1 1	15 3 12 12 3 9 3	5 -5 4 -4 1 -	1 1 - 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	9 2 7 6 2 4 3 -

Includes other differentials expressed as an amount per unit of time, such as dollars per week or month.
 Too few units reported differentials for upper management employees to warrant presentation of a distribution. In 6 of the 8 units reporting a differential for this group, the amount was the same as for exempt employees, excluding upper management.

Table 36. Shift Differential Paid as a Percent Addition to Day Rates for Work on a Second Shift

(Number of units in which the addition to day rates was equal to the indicated percents, 1963)

Employee group, i industry, and size of reporting unit	All units paying percent addition to day rates	Units not reporting information	Under 2.5 percent	2.5 but less than 5.0	5. 0 7. 5	7.5 10.0	10.0 12.5	12.5 15.0	15.0 and over
Nonexempt employees									
All industries surveyed	146	3	_	_	37	٠,	90	,	6
Units with 250-999 employees	26	l i		_	4	l í	íğ	1 :	1 1
Units with 1,000 employees or more	120	,			33	ة ا	71	1 1	1 :
Manufacturing industries	82			_	30	ية ا	41	l ;	1 3
Units with 250-999 employees	8	1 - 1			4	ľ	7	1 1	ו ב
Units with 1,000 employees or more	74	_			26	,	38	-	1 -
Nonmanufacturing industries	64	3			- 7	1 1	49	•	1 4
Units with 250-999 employees	l ĭs	l i				1 1	16	1 -	1 7
Units with 1,000 employees or more.	46	Ž		_	7	l i	33		3
Exempt employees, excluding upper management									
All industries surveyed	82	2	_	1	26	5	43	1	
Units with 250-999 employees	10	_	_		3	ľí	-5	1 :	1 7
Units with 1,000 employees or more	72	2	_	1	23	4	38	ī	;
Manufacturing industries	57	-	_	i	23	5	26	1 ;	Ιí
Units with 250-999 employees	5			:	3	اً أ	l "ĭ	1 :	1 :
Units with 1,000 employees or more	52			ī	20	4	25	l i	1 ī
Nonmanufacturing industries	25	2			3	:	17	:	1 3
Units with 250-999 employees	5	[_				4	[Ιí
Units with 1,000 employees or more	20	, ,			3		13		1 *

¹ Too few units reported differentials for upper management employees to warrant presentation of a distribution. In all of the 8 units reporting a differential for this group, the amount was the same as for exempt employees, excluding upper management.

Table 37. Shift Differential Paid as a Percent Addition to Day Rates for Work on a Third Shift

(Number of units in which the addition to day rates was equal to the indicated percents, 1963)

Employee group, 1 industry, and size of reporting unit	All units paying percent addition to day rates	Units not reporting information	Under 2.5 percent	2.5 but less than 5.0	5.0 - 7.5	7.5 10.0	10.0	12.5 15.0	15.0 and over
Nonexempt employees									
All industries surveyed	121	2	_		14	9	72	2	22
Units with 250-999 employees	18	-	-	1 - 1	3	1	6	-	8
Units with 1,000 employees or more	103	2	-		11	8	66	2	14
Manufacturing industries	71	- 1	-		13	7	42	2	7
Units with 250-999 employees	8		-	i - I	3	1	2	-	2
Units with 1,000 employees or more	63	-	-	-	10	6	40	2	5
Nonmanufacturing industries	50	2	-		1	2	30	-	15
Units with 250-999 employees	10	-	-	-	-	-	4	-	6
Units with 1,000 employees or more	40	2	-] -	1	2	26	-	9
Exempt employees, excluding upper management									
All industries surveyed	74	2	-	1	12	8	43	2	6
Units with 250-999 employees	9	-	-	- !	4	1	2	-	2
Units with 1,000 employees or more	65	2	-	1	8	7	41	2	4
Manufacturing industries	51	- 1	-	1 1	12	6	29	2	1
Units with 250-999 employees	6	1 - 1	-	I - I	4	1	1	-	-
Units with 1,000 employees or more	45	- '	-	1 1	8	5	28	2	1
Nonmanufacturing industries	23	2	-	-	-	2	14	-	5
Units with 250-999 employees	3	1 - 1	-		-	-	1	-	2
Units with 1,000 employees or more	[20	2 1	'	I _	_	2	l 13	l _	1 1

¹ Too few units reported differentials for upper management employees to warrant presentation of a distribution. In all of the 7 units reporting a differential for this group, the amount was the same as for exempt employees, excluding upper management.

Table 38. Employee Coverage of Plans for Premium Pay and Compensatory Time Off

(Number of units in which plans covered all or fewer than all employees, 1963)

		Overt	ime pay		Ext		for wor olidays	k on	P		m pay fo	or			ry time me worl				ry time aid holi	
Employee group, industry, and size of reporting unit	Total	Wor	kers co	vered	Total	Wor	kers co	vered	Total	Wor	kers co	vered	Total	Wor	kers co	vered	Total	Wor	kers co	vered
	with plan	All	Fewer than all	No infor- mation	with plan	All	Fewer than all	No infor- mation	with plan	All	Fewer than all	No infor- mation	with plan	All	Fewer than all	No infor- mation	with plan	All		No infor- mation
Nonexempt employees																		i		
All industries surveyed Units with 1,000 employees or more	747 314 433 461 203 258 286 111 175	730 310 420 459 202 257 271 108 163	13 2 11 - - 13 2	4 2 2 2 1 1 2 1	627 229 398 390 151 239 237 78 159	601 219 382 384 147 237 217 72 145	18 4 14 2 1 1 16 3 13	8 6 2 4 3 1 4 3	356 77 279 231 45 186 125 32 93	286 57 229 197 37 160 89 20 69	61 19 42 30 7 23 31 12	9 1 8 4 1 3 5	43 13 30 15 3 12 28 10	35 10 25 12 2 10 23 8 15	6 3 3 1 1 5 5 2 3	2 2 2 - 2	62 29 33 33 16 17 29 13	54 25 29 27 13 14 27 12	2 1 2 2 - 1	5 2 3 4 1 3 1
Exempt employees, excluding upper management																				
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Units with 1500 employees Units with 1,000 employees Units with 1,000 employees Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more	252 65 187 184 52 132 68 13	62 12 50 42 8 34 20 4	180 47 133 135 39 96 45 8	10 6 4 7 5 2 3 1 2	155 37 118 102 27 75 53 10 43	64 12 52 39 6 33 25 6	83 21 62 60 18 42 23 3 20	8 4 4 3 3 - 5 1 4	194 38 156 146 29 117 48 9	90 14 76 68 9 59 22 5	100 24 76 75 20 55 25 4 21	4 - 4 3 - 3 1	107 32 75 61 18 43 46 14 32	79 28 51 48 17 31 31	20 3 17 8 - 8 12 3	8 1 7 5 1 4 3 -	134 52 82 84 30 54 50 22 28	113 46 67 72 27 45 41 19 22	3 10 6 1 5 7 2	8 3 5 6 2 4 2 1
Upper management								ŀ							-				1	
All industries surveyed Units with 250-999 employees or more Manufacturing industries Units with 250-999 employees or more Units with 1,000 employees or more Nomanufacturing industries Units with 250-999 employees Units with 250-999 employees Units with 250-999 employees	15 15 14 - 14 1	3 3 3 - 3	11 10 - 10 1	1 1 1 1	8 1 7 5 - 5 3 1 2	5 1 4 2 - 2 3 1 2	3 3 3 - 3	-	21 3 18 16 - 16 5 3 2	19 3 16 14 - 14 5 3		2 2 2 2 - 2	59 13 46 34 7 27 25 6	52 12 40 28 6 22 24 6	3 3 3 - 3	4 1 3 3 1 2 1	81 28 53 53 16 37 28 12	77 25 52 50 14 36 27 11		4 3 1 3 2 1 1

Table 39. Selected Private Welfare Plans1

(Number of units with the indicated types of plans, 1963)

							death as			r-		1	Hospital	ization	n, med major	ical, or medical	surgic benefi	ts) for	efits (e: —	xc ludi	ng	
Employee group, industry, and size of reporting unit	All units	Curr	ent em	ployees	Curr	ent em	ployees'	Retir	ed emp	loyees	Curr	ent em	ployees	Curre	ent em lepende	ployees' ents	Retir	ed em	ployees		ed emp	oloyees' ents
		With	With- out	No infor- mation	With	With- out	No infor- mation	With	With- out	No infor- mation	With	With- out	No infor- mation	With	With- out	No infor- mation	With	With- out	No infor- mation		With- out	No infor- mation
Nonexempt employees																						
All industries surveyed Units with 250-999 employees or more Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 250-999 employees Units with 250-999 employees Units with 250-999 employees	749 316 433 462 204 258 287 112 175	727 301 426 448 192 256 279 109 170	22 15 7 14 12 2 8 3		85 26 59 57 18 39 28 8 20	663 290 373 405 186 219 258 104 154	1 - 1	464 158 306 277 92 185 187 66 121	283 156 127 183 110 73 100 46 54	2 2 2	691 282 409 437 190 247 254 92 162	58 34 24 25 14 11 33 20 13	-	568 215 353 365 146 219 203 69 134	181 101 80 97 58 39 84 43 41		333 103 230 194 58 136 139 45 94	416 213 203 268 146 122 148 67 81		279 83 196 167 48 119 112 35 77	470 233 237 295 156 139 175 77 98	-
Exempt employees, excluding upper management														***			222	415		,,,,	440	١,
All industries surveyed Units with 1,000 employees or more Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more	749 316 433 462 204 258 287 112 175	722 300 422 446 191 255 276 109 167	25 15 10 14 12 2 11 3 8	2 1 1 2 1 1 -	86 28 58 61 20 41 25 8 17	660 287 373 399 183 216 261 104 157	3 1 2 2 1 1 1	471 162 309 281 96 185 190 66 124	274 152 122 178 106 72 96 46 50	4 2 2 3 2 1 1	683 278 405 435 187 248 248 91 157	64 37 27 25 16 9 39 21 18	2 1 1 2 1 1 -	562 216 346 367 148 219 195 68 127	185 99 86 93 55 38 92 44 48	2 1 1 2 1 1 -	332 103 229 194 58 136 138 45 93	415 212 203 266 145 121 149 67 82	2 1 1 2 1 1 -	278 82 196 166 47 119 112 35 77	469 233 236 294 156 138 175 77 98	1 1 2 1 1
Upper management	628	593	20	15	68	544	16	409	202	17	557	56	15	470	143	15	283	330	15	236	377	15
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	221 407 378 138 240 250 83 167	207 386 360 129 231 233 78	10 10 9 7 2 11 3	11 9 2 7 6 2 4	17 51 50 13 37 18 4 14	200 344 319 123 196 225 77 148	10 4 12 9 2 7 7 7 2 5	117 292 244 71 173 165 46 119	99 103 124 64 60 78 35 43	17 12 10 3 7 7 2 5	188 369 354 128 226 203 60 143	29 27 15 8 7 41 21 20	11 9 2 7 6 2 4	154 316 309 108 201 161 46 115	63 80 60 28 32 83 35	4 11 9 2 7 6 2	69 214 163 38 125 120 31 89	148 182 206 98 108 124 50 74	11 9 2 7 6 2	57 179 139 32 107 97 25 72	160 217 230 104 126 147 56 91	11 9 2 7 6 2

See footnote at end of table.

Table 39. Selected Private Welfare Plans1 --- Continued

(Number of units with the indicated types of plans, 1963)

					Major	medical	benefits	for—					e:	ckness a			Pension	
Employee group, industry, and size of reporting unit	Curr	ent emp	loyees		ent empl		Retir	ed emple	oyees		ed empl ependen			ent insu		reti	rement be	
	With	With- out	No infor- mation	With	With- out	No infor- mation	With	With- out	No infor- mation	With	With- out	No infor- mation	With	With- out	No infor- mation	With	With- out	No infor- mation
Nonexempt employees																		}
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees or more Units with 250-999 employees or more Units with 1,000 employees or more Units with 250-999 employees	473 172 301 266 101 165 207 71 136	276 144 132 196 103 93 80 41 39	-	401 135 266 229 80 149 172 55	348 181 167 233 124 109 115 57 58	-	167 53 114 73 22 51 94 31 63	582 263 319 389 182 207 193 81 112		143 44 99 62 18 44 81 26	606 272 334 400 186 214 206 86 120	-	380 158 222 280 117 163 100 41 59	368 157 211 182 87 95 186 70 116	1 1 - - 1 1	662 260 402 415 166 249 247 94 153	87 56 31 47 38 9 40 18 22	-
Exempt employees, excluding upper management																		
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	516 191 325 302 116 186 214 75	231 124 107 158 87 71 73 37 36	2 1 2 1 1	436 150 286 260 92 168 176 58	311 165 146 200 111 89 111 54	2 1 1 2 1 1	173 53 120 78 22 56 95 31	574 262 312 382 181 201 192 81	2 1 1 2 1 1	149 44 105 67 18 49 82 26 56	598 271 327 393 185 208 205 86 119	2 1 1 2 1 1	353 148 205 260 111 149 93 37 56	393 166 227 200 92 108 193 74 119	3 2 1 2 1 1 1	674 266 408 418 169 249 256 97	73 49 24 42 34 8 31 15	2 1 1 2 1 1
Upper management																	İ	İ
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	436 135 301 253 80 173 183 55	177 82 95 116 56 60 61 26 35	15 4 11 9 2 7 6 2	373 108 265 222 66 156 151 42 109	240 109 131 147 70 77 93 39 54	15 4 11 9 2 7 6 2 4	151 36 115 66 13 53 85 23 62	462 181 281 303 123 180 159 58 101	15 4 11 9 2 7 6 2	130 30 100 56 10 46 74 20 54	483 187 296 313 126 187 170 61 109	15 4 11 9 2 7 6 2	298 111 187 216 81 135 82 30 52	314 105 209 153 55 98 161 50 111	16 5 11 9 2 7 7 3 4	569 192 377 346 121 225 223 71 152	25 19 23 15 8 21 10	15 4 11 9 2 7 6 2 4

Includes only plans providing for company contributions for benefits.

Table 40. Employee Coverage of Plans for Life Insurance, Accidental Death and Dismemberment Insurance, or Death Benefits¹

	.,,	Employee	Plans	P	lans coveri	ng less than	90 percent	of employe	ees
Employee group, industry, and size of reporting unit	All units reporting plans	coverage not reported	covering 90 percent or more of employees	Total	Percent not known	75 and under 90 percent	50 - 75	25 - 50	Under 25
Nonexempt employees									
All industries surveyed	727	3	677	47	1	20	20	3	3
Units with 250-999 employees	301	1	274	26		8	14	2	2
Units with 1,000 employees or more	426	2	403	21	1	12	6	1	1
Manufacturing industries	448	2	428	18	_	4	12	1	1
Units with 250-999 employees	192	1	179	12	1 -	2	10	-	-
Units with 1,000 employees or more	256	1	249	6		2	2	1	1
Nonmanufacturing industries	279	1	249	29	1	16	8	2	2
Units with 250-999 employees	109	-	95	14	-	6	4	2	2
Units with 1,000 employees or more	170	1	154	15	1	10	4	-	-
Exempt employees, excluding upper management									
All industries surveyed	722	4	701	17	1	8	4	3	1
Units with 250-999 employees	300	1	292	7	-	2	3	1	1
Units with 1,000 employees or more	422	3	409	10	1	6	1	2	-
Manufacturing industries	446	2	437	7	1 -	2	3	2	-
Units with 250-999 employees	191	1	186	4	-	1	3	-	-
Units with 1,000 employees or more	255	1	251	3	l -	1	-	2	-
Nonmanufacturing industries	276	2	264	10	1	6	1	1	1
Units with 250-999 employees	109		106	3]]		1	1
Units with 1,000 employees or more	167	2	158	7	1	5	1	•	-
Upper management									
All industries surveyed	593	4	584	5	-	4	-	1	-
Units with 250-999 employees	207	-	207	-	-	1 - 1	-	-	-
Units with 1,000 employees or more	386	4	377	5	-	4	-	1	-
Manufacturing industries	360	1	357	2	-	1 1	-	1	-
Units with 250-999 employees	129	-	129	-	1 -	1	-	-	-
Units with 1,000 employees or more	231	1	228	2	-	1 1	-	1	-
Nonmanufacturing industries	233	3	227	3	1 -	3	-	-	-
Units with 250-999 employees	78	i -	78	-	1 -	ı - I	-	-	-
Units with 1,000 employees or more	155	3	149	3	1 -	3	_	-	-

¹ Includes only plans providing for company contributions for benefits.

Table 41. Employee Coverage of Plans for Hospitalization, Medical, or Surgical Benefits (Excluding Major Medical Benefits)¹

	All units	Employee	Plans covering	P	lans coveri	ng less than	90 percent	of employe	ees
Employee group, industry, and size of reporting unit	reporting plans	coverage not reported	90 percent or more of employees	Total	Percent not known	75 and under 90 percent	50 75	25 - 50	Under 25
Nonexempt employees									
All industries surveyed	691	4	647	40	2	25	9	3	1
Units with 250-999 employees	282	1	262	19	1	11	4	2	1
Units with 1,000 employees or more	409	3	385	21	1	14	5	1	
Manufacturing industries	437	2	426	9	1	5	2	1	
Units with 250-999 employees	190	1	183	6	-	4	2	-	-
Units with 1,000 employees or more	247	1	243	3	1	1 1	-	1	-
Vonmanufacturing industries	254	2	221	31	1	20	7	2	1
Units with 250-999 employees	92	-	79	13	1	7	2	2	1
Units with 1,000 employees or more	162	2	142	18	-	13	5	-	-
Exempt employees, excluding upper management							:		
All industries surveyed	683	5	661	17	1	10	3	2	1
Units with 250-999 employees	278	1	269	8	-	4	2	1	1
Units with 1,000 employees or more	405	4	392	9	1	6	1	1	-
Manufacturing industries	435	2	429	4	-	2	1	1	-
Units with 250-999 employees	187	1	183	3	-	1 1	1	1	-
Units with 1,000 employees or more	248	1	246	1	-	1	-	-	-
Ionmanufacturing industries	248	3	232	13	1	8	2	1	1
Units with 250-999 employees	91	-	86	5	-	3	1	-	1
Units with 1,000 employees or more	157	3	146	8	1	5	1	1	-
Upper management									
All industries surveyed	557	4	549	4	-	3	1	-	-
Units with 250-999 employees	188	-	186	2	-	1 1	1	-	i -
Units with 1,000 employees or more	369	4	363	2	1 -	2	-	-	-
Manufacturing industries	354	1	352	1	-	1 1	-	-	-
Units with 250-999 employees	128	-	127	1	- 1	1 1	-	-	-
Units with 1,000 employees or more	226	1	225	-		-	-	-	-
Ionmanufacturing industries	203	3	197	3	-	2	1	-	-
Units with 250-999 employees	60	-	59	1	-	l - 1	1	- '	l -
Units with 1,000 employees or more	143	3	138	2		121	_	1 _	i _

¹ Includes only plans providing for company contributions for benefits.

Table 42. Employee Coverage of Plans for Major Medical Benefits¹

		Employee	Plans	Pl	ans coverin	g less than	90 percent	of employe	es
Employee group, industry, and size of reporting unit	All units reporting plans	coverage not reported	covering 90 percent or more of employees	Total	Percent not known	75 and under 90 percent	50 - 75	25 - 50	Under 25
Nonexempt employees									
All industries surveyed	473	3	429	41	1	25	11	2	3
Units with 250-999 employees	172	1 :	155	17	1 .	13	3	i ī	
Units with 1,000 employees or more	301	1 3	274	24	i .	1 12 1	8	i	3
Manufacturing industries	266	1 3	248	15		1 6 1	5	2	2
Units with 250-999 employees	101	[96	5	1 -	1 3 1	1	1	
Units with 1,000 employees or more-	165	3	152	10		3	4	1	2
Nonmanufacturing industries	207	l -	181	26	-	19	6	-	1
Units with 250-999 employees	71	i -	59	12	-	10	2	- '	-
Units with 1,000 employees or more	136	-	122	14	-	9	4	-	1
Exempt employees, excluding upper management		<u> </u>							
All industries surveyed	516	2	494	20	2	12	2	1	3
Units with 250-999 employees	191	-	183	8	1	4	1	1	1
Units with 1,000 employees or more-	325	2	311	12	1	8	1	-	2
Manufacturing industries	302	2	292	8	1] 3 [1	1	2
Units with 250-999 employees	116	! :	112	4		2	1	1	
Units with 1,000 employees or more	186	2	180	.4	1	1 1	;	-	
Nonmanufacturing industries	214 75	-	202 71	12 4	[!	9	1 -	-	! !
Units with 250-999 employees	139	:	131	8	! :	7	i		:
Upper management			[
All industries surveyed	436	2	428	6		6	_		
Units with 250-999 employees	135	_	134	1		1 1	-	-	-
Units with 1,000 employees or more	301	2	294	5		5 1	-	-	
Manufacturing industries	253	2	250	1		1 1	-	-	-
Units with 250-999 employees	80		79	1	-	1 1	-	- 1	•
Units with 1,000 employees or more	173	2	171	-			-	-	-
Nonmanufacturing industries	183	-	178	5		5	-	•	
Units with 250-999 employees	55	j -	55	=		1 : I	-	-	•
Units with 1,000 employees or more	128		123	5	i -	[5	-	-	-

¹ Includes only plans providing for company contributions for benefits.

Table 43. Employee Coverage of Plans for Sickness and Accident Insurance

		Employee	Plans	Pi	ans coveri	ng less than	90 percent	of employe	e s
Employee group, industry, and size of reporting unit	All units reporting plans	coverage not reported	covering 90 percent or more of employees	Total	Percent not known	75 and under 90 percent	5 ⁰ 75	25 50	Under 25
Nonexempt employees				1					1
All industries surveyed	380	2	361	17	3	3	4	4	3
Units with 250-999 employees	158	l ī	149	8	Ž	[ž	3 l	i
Units with 1,000 employees or more	222	ı	212	9	i	3	2	i	2
Manufacturing industries	280	2	268	10	-	3 1	4	2	1
Units with 250-999 employees	117	1	113	3	_	[- [2	1	-
Units with 1,000 employees or more	163	1	155	7	-	3	2	1	1
Nonmanufacturing industries	100	-	93	7	3	l - {	-	2	2
Units with 250-999 employees	41	-	36	5	2	i - I	-	2	1
Units with 1,000 employees or more	59	-	57	2	1	-	-	-	1
Exempt employees, excluding upper management									
All industries surveyed	353	2	341	10	2	2	2	3	1
Units with 250-999 employees	148	1	143	4	-	1 - 1	2	1	1
Units with 1,000 employees or more	205	1	198	6	2	2	•	2	-
Manufacturing industries	260	2	250	8	1	2	2	3	-
Units with 250-999 employees.	111	1	107	3	i :	1 : 1	2	1	-
Units with 1,000 employees or more	149	1	143	5	1	2	-	2	-
Nonmanufacturing industries	93	-	91	2	1	1 - 1	-	-	1
Units with 250-999 employees	37	-	36	1		i - I	-	-	1
Units with 1,000 employees or more	56	•	55	1	1	, -	-	-	•
Upper management	-								
All industries surveyed	298	2	292	4	1	2	-	1	-
Units with 250-999 employees.	īíi	_	110	ī	li	[-	_	_
Units with 1,000 employees or more	187	2	182	3	-	2	-	ì	_
Manufacturing industries	216	ī	212	3	- 1	Ž	-	ì	-
Units with 250-999 employees	81		81	-	- 1	1 - 1	-	_	-
Units with 1,000 employees or more-	135	1	131	3	l -	2	-	1	-
Nonmanufacturing industries	82	i	80	1	1	1 - 1	-	-	-
Units with 250-999 employees	30	-	29	1	1	i - 1	-	-	-
Units with 1,000 employees or more	52	1	51	-	l -	1 - I	-		-

¹ Includes only plans providing for company contributions for benefits.

Table 44. Employee Coverage of Plans for Pension or Retirement Benefits1

T. 1	All units	Employee	Plans covering	Pl	ans coverir	ng less than	90 percent	of employe	es
Employee group, industry, and size of reporting unit	reporting plans	coverage not reported	90 percent or more of employees	Total	Percent not known	75 and under 90 percent	50 - 75	25 - 50	Under 25
Nonexempt employees									
All industries surveyed	662	8	478	176	13	33	79	36	15
Units with 250-999 employees.	260	5	175	80	9	17	33	14	1 7
Units with 1,000 employees or more	402	3	303	96	1 4	16	46	22	هٔ ا
Manufacturing industries	415	6	334	75	Ž	16	34	16	1 7
Units with 250-999 employees	166	4	129	33	1 2	9 1	12	Š	غ ا
Units with 1,000 employees or more	249	2	205	42	i -	1 7	22	111	1 5
Nonmanufacturing industries	247	2	144	101	11	17	45	20	l 8
Units with 250-999 employees	94	1	46	47	7	8 1	21	9	ž
Units with 1,000 employees or more	153	1	98	54	4	9	24	1í	6
Exempt employees, excluding upper management									
All industries surveyed	674	9	588	77	9	32	25	4	,
Units with 250-999 employees	266	4	235	27	ا غ	9	11	1 1	ا ا
Units with 1,000 employees or more	408	5	353	50	6	l 23 l	14	4	1 1
Manufacturing industries	418	6	364	48	3	24	16	2	! 🧃
Units with 250-999 employees	169	3	147	19	2	9 1	7	I :	l ī
Units with 1,000 employees or more	249	3	217	29	1	15	9	2	,
Nonmanufacturing industries	256	3	224	29	6	8	ģ	2	1 4
Units with 250-999 employees	97	1	88	8	1	- 1	4	_	3
Units with 1,000 employees or more	159	2	136	21	5	8	5	2	i
Upper management									
All industries surveyed	569	6	540	23	9	5	4	3	2
Units with 250-999 employees	192	2	179	11	4	ĺźl	i	ĺź	1 5
Units with 1,000 employees or more	377	4	361	12	5	3	3	Ιĩ	1 -
Manufacturing industries	346	5	327	14	6	4	3	l î]
Units with 250-999 employees	121	1	113	7	3	ĺźĺ	ĩ	l î	1 [
Units with 1,000 employees or more	225	4	214	7	3	ΙŽΙ	2	1 -	1 -
Nonmanufacturing industries	223	1	213	9	3	i	ī	2	2
Units with 250-999 employees	71	1	66	4	1	1 - 1	_	l ī	2
Units with 1,000 employees or more	152	_	147	5	2	l i	1		

¹ Includes only plans providing for company contributions for benefits.

Table 45. Miscellaneous Practices

(Number of units with the indicated practices, 1963)

Employee group, industry, and size of reporting unit	All units	Pay for trave	el time on com f regular work	pany business ing hours	Moving	expense reimb	ursement	Pay for	travel and tra to first job	
size of reporting unit	units	With	Without	No information	With	Without	No information	With	Without	No information
Nonexempt employees										
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Units with 250-999 employees Units with 1,000 employees or more Units with 1,000 employees	749 316 433 462 204 258 287 112 175	316 101 215 213 73 140 103 28 75	429 214 215 247 131 116 182 83 99	4 1 3 2 - 2 2 2 1	354 107 247 229 71 158 125 36 89	394 209 185 232 133 99 162 76 86	1 1 1	158 53 105 127 45 82 31 8	584 261 323 331 158 173 253 103	7 2 5 4 1 3 3 1
Exempt employees, excluding upper management										
All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 1,000 employees or more	749 316 433 462 204 258 287 112	30 6 24 19 5 14 11 1	711 307 404 439 197 242 272 110	8 3 5 4 2 2 4 1 3	533 185 348 353 126 227 180 59	212 129 83 107 77 30 105 52 53	4 2 2 2 1 1 2 1	358 125 233 268 95 173 90 30 60	382 188 194 188 107 81 194 81	9 3 6 6 2 4 3 1 2
Upper management All industries surveyed Units with 250-999 employees Units with 1,000 employees or more Manufacturing industries Units with 250-999 employees Units with 1,000 employees or more Nonmanufacturing industries Units with 250-999 employees Units with 250-999 employees Units with 1,000 employees or more	628 221 407 378 138 240 250 83 167	12 2 10 8 1 7 4 1	597 214 383 359 134 225 238 80 158	19 5 14 11 3 8 8 2 6	456 133 323 294 87 207 162 46 116	157 84 73 75 49 26 82 35	15 4 11 9 2 7 6 2	313 89 224 228 66 162 85 23 62	292 127 165 135 69 66 157 58	23 5 18 15 3 12 8 2

Table 46. Variations in Practices Among Employee Groups¹

(Number of units with benefits for the indicated number of employee groups, 2 1963)

		All r	eporting u	ınits		U	nits with	250 -9 99 e	mployees		Unit	with 1,0	00 employ	yees or m	ore
Benefit	All units		With bene	fits for-		All units		With bene	fits for-		All units		With bene	fits for-	
	tabulated	None of the groups	Only 1 group	Only 2 groups	All 3 groups	tabulated	None of the groups	Only 1 group	Only 2 groups	All 3 groups	tabulated	None of the groups	Only l group	Only 2 groups	All 3 groups
							All indu	stries su	rveyed						
Paid vacations	599	_	_	_	599	213	_	_	_	213	386	_	-		386
Paid holidays	608	_		-	608	214	_	-	l -	214	394	-		-	394
Formal sick leave plan-	606	153	37	18	398	213	71	14	l 6	122	393	8 Z	23	12	276
Leave for civic responsibilities:		-55	1	1	1 7,5				l -		1 -7-	1			1
Military	609	227	3	16	363	217	99	1	6	1111	392	128	2	10	252
Jury	612	34	lí	29	548	217	21	•	15	181	395	13	l ī	14	367
Witness	609	171	1 4	42	392	217	63	ī	21	132	392	108	3	21	260
Voting	611	277	2	19	313	216	107		7	102	395	170	Ž	12	211
Other civic responsibilities	596	198	12	107	279	213	77	8	40	88	383	121	4	67	191
Personal leave:	370	170	1 12	107	1 217	1 213			1 40	""	, ,,,	'''	•	١ ٠.	1 ./,
	605	90	6	81	428	216	33	1	32	150	389	57	5	49	278
Family emergencies						216	13	•	13	190	395	16	3	18	358
Death in family	611	29	3	31 70	548			3	21	124	386	123	4	49	210
Other personal leave	597	186	7	70	334	211	63	3	21	124	300	123	*	77	210
Life insurance, accidental death and		ŀ	l							l .	ł)			
dismemberment insurance, or		Į.		l.	1	1				l	1	l	}	1	ŀ
death benefits for—		Į.					_		_	1		l _			
Current employees	613	15	2	4	592	217	8	-	2	207	396	7	2	2	385
Current employees' dependents	612	540	4	3	65	217	200	-	-	17	395	340	4	3	48
Retired employees	610	200	4	8	398	215	98	1	2	114	395	102	3	6	284
Hospitalization, medical, or surgical benefits			1		ľ	1		j		ł	1		ļ		1
(excluding major medical benefits) for—			Į.		i		•			1	i	į			
Current employees	613	43	7	9	554	217	25	1	3	188	396	18	6	6	366
Current employees' dependents	613	132	9	4	468	217	61	1	1	154	396	71	8	3	314
Retired employees	613	328	4	l 2	279	217	147	1	1	68	396	181	3	1	211
Retired employees' dependents	613	376	1	1	235	217	159	1	-	57	396	217	-	ı	178
Major medical benefits for-		İ		ļ	į	ļ			l	l		1	1	ĺ	1
Current employees	613	171	6	41	395	217	81	_	13	123	396	90	6	28	272
Current employees' dependents	613	234	8	36	335	1 217	108		12	97	396	126	8	24	238
Retired employees	613	462	3	5	143	217	181	_	-	36	396	281	3	5	107
Retired employees' dependents	613	483	3	5	122	217	187	_	! -	30	396	296	3	5	92
Sickness and accident insurance	612	285	26	8	293	216	97	9	_	110	396	188	17	8	183
Pension or retirement benefits	613	43	3	10	557	217	25	_	5	187	396	18	3	5	370
Extra pay for overtime work	596		389	196	lii	215		171	44		381		218	152	111
Compensatory time off for overtime work	581	472	51	54	4	212	188	10	13	1	369	284	41	41	3
Premium for nightwork	589	282	161	130	16	213	154	40	16	3	376	128	121	114	13
Extra pay for work on paid holidays	582	84	372	122	4	213	55	133	24	li	369	29	239	98	3
Compensatory time off for work on	302	"	1		_		-			1	1	i	1	1	1
paid holidays	572	450	40	64	18	208	171	6	19	12	364	279	34	45	6
Pay for travel time on company business	""	430	1 ~	1 .				-	l -′	I	1	1/	1	1	ľ
outside of regular working hours	607	326	254	15	12	216	131	80	3	l 2	391	195	174	12	10
Moving expense reimbursement	611	152	11	150	298	217	82	3	57	75	394	70	8	93	223
Pay for travel and transportation	01,	152	l	1 ,20	270	l	٠.		1 -	1 .	1 -7.		ı	1 /	i
to first ich	602	284	20	167	132	215	123	5	52	35	388	161	15	115	97
to first job	603	40*	1 20	107	36.1	219	123	,	٠ - ا	1 "	1 300	۱ '۰۰			1 "
													l	1	1

See footnotes at end of table.

Table 46. Variations in Practices Among Employee Groups' --- Continued

(Number of units with benefits for the indicated number of employee groups, 2 1963)

		All re	eporting u	nits		ţ	Jnits with	250 -9 99 e	mployees		Unit	with 1,0	00 employ	rees or m	ore
Benefit	All units		With bene	fits for-		All units		With bene	fits for—		All units		With bene	fits for-	
	tabulated	None of the groups	Only 1 group	Only 2 groups	All 3 groups	tabulated	None of the groups	Only 1 group	Only 2 groups	All 3 groups	tabulated	None of the groups	Only I group	Only 2 groups	All 3 group
							Manufact	uring indu	ustries						
Paid vacations	365			_	365	134	_	_		134	231	_	_		231
Paid holidays	368	_ !	_	_	368	136	-	_	1 - 1	136	232	_	-	_	232
Formal sick leave plan	364	99	22	9	234	133	46	11	2	74	231	53	11	7	160
Leave for civic responsibilities:				·											
Military	367	138	2	13	214	136	64	1	5	66	231	74	1	8	148
Jury	368	19	1	19	329	136	14	_	13	109	232	5	1	6	220
Witness	366	117	4	33	212	136	43	1	17	75	230	74	3	16	137
Voting	367	172	2	14	179	135	74	-	5	56	232	98	2	9	123
Other civic responsibilities	357	114	7	76	160	133	47	4	31	51	224	67	3	45	109
Personal leave:											į			ļ.	1
Family emergencies	363	47	3	54	259	135	18	1	22	94	228	29	2	32	165
Death in family	367	14	-	24	329	135	6	-	11	118	232	8	- 1	13	211
Other personal leave	359	106	7	38	208	132	40	3	9	80	227	· 66	4	29	128
Life insurance, accidental death and								į	<u>[</u> i		ļ				l
dismemberment insurance, or]				i				ļ ·						1
death benefits for-									l i		Ì				1
Current employees	369	8	-	1	360	136	6	-	1	129	233	2		-	231
Current employees' dependents	369	318	1	3	47	136	123	-		13	233	195	1	3	34
Retired employees	367	123	1	3	240	134	63	1	2	68	233	60	-	1	172
Hospitalization, medical, or surgical benefits	1				l				ļ :						
(excluding major medical benefits) for—] [•						
Current employees	369	14	1	3	351	136	8	-	i - I	128	233	6	1	3	223
Current employees' dependents	369	59	1	2	307	136	28	-	l .	108	233	31	1 1	2	199
Retired employees	369 369	205 229	2 1	2	160	136	97	1	1	37	233	108	1	! ! :	123
Retired employees' dependents	369	229	1	1	138	136	103	1	-	32	233	126	-	1	106
Major medical benefits for-	369	116	1	30	222	124			9						
Current employees	369	147	i	30 27	222 194	136 136	56 70	-	8	71	233	60	1	21	151
Current employees' dependentsRetired employees	369	303	1	4	61	136	123		1 8	58 13	233 233	77 180	1	19	136
Retired employees' dependents	369	313	1	4	51	136	123	-		10	233		1	4	48
Sickness and accident insurance	369	133	19	4	213	136	50	6		80	233	187 83	1 13	4	41
Pension or retirement benefits	369	22	17	4	343	136	15	•	2	119	233	7	13	4	133
Extra pay for overtime work	359		210	138	11	136	10	100	36	117	223	' '	110	2 102	224 11
Compensatory time off for overtime work	345	291	24	28	2	133	123	3	6	ī	212	168	21		11
Premium for nightwork	351	154	94	92	11	135	101	21	13	1	216	53	73	22 79	11
Extra pay for work on paid holidays	348	50	218	79	-i	135	34	84	17	i :	213	16	134	62	11
Compensatory time off for work on	310		0	''				0-1	1	_	-1.3	10	134	62	
paid holidays	342	265	25	41	11	133	112	4	10	7	209	153	21	31	4
Pay for travel time on company business	""			**		1	٠	7		i '	1 207	199	٠.	21	3
outside of regular working hours	367	179	171	9	8	135	75	56	3	1	232	104	115	6	7
Moving expense reimbursement	368	74	2	104	188	136	48	i	38	49	232	26	11.5	66	139
Pay for travel and transportation			_					•	1	. *′		[* 1	00	,
to first job	362	129	11	119	103	135	66	4	36	29	227	63	7	83	74
		<i>-</i>	ļ	***			"	•		"		,	'		' "
				1											

See footnotes at end of table.

Table 46. Variations in Practices Among Employee Groups1 --- Continued

(Number of units with benefits for the indicated number of employee groups, 2 1963)

		All re	porting u	nits		U	nits with	250–999 e	mployees		Units	with 1,0	00 employ	ees or mo	re
Benefit			With bene	fits for-		4.11	l	With bene	fits for-		All units		With bene	fits for—	
	All units tabulated	None of the groups	Only 1 group	Only 2 groups	All 3 groups	All units tabulated	None of the groups	Only l group	Only 2 groups	All 3 groups	tabulated	None of the groups	Only l group	Only 2 groups	All 3 groups
			.			,	Nonmanuf	acturing i	ndustries	.		_	·		_
Paid vacations	234	-	-	-	234	79	-	-	-	79 78	155 162	-	-	-	155 162
Paid holidays	240		1 .=	-	240	78	25	- 3	4	48	162	29	12	5	116
Formal sick leave plan	242	54	15	9	164	80	45	,	*	1 40	102	29	12	٠	110
Leave for civic responsibilities:			l .	1 .					Ι,	ء ا	! ,,,		,	,	104
Military	242	89	1	3	149	81	35	-	1	45	161	54	1	2 8	147
Jury	244	15	-	10	219	81	7	-	2	72	163	8	-	8 5	
Witness	243	54	-	9	180	81	20	-	4	57	162	34	-		123
Voting	244	105	-	5	134	81	33	-	2	46	163	72	l -	3	88
Other civic responsibilities	239	84	5	31	119	80	30	4	9	37	159	54	1	22	82
Personal leave:	l		I			I			1				١ .		
Family emergencies	242	43	3	27	169	81	15	-	10	56	161	28	3	17	113
Death in family	244	15	3	7	219	81	7	-	2	72	163	8	3	5	147
Other personal leave	238	80	-	32	126	79	23	-	12	44	159	57	-	20	82
Life insurance, accidental death and			i				l			1	1			i	
dismemberment insurance, or	1				ļ		l			1	i		ļ		
death benefits for-	1		i		ł			į	ļ	ł	1		i	!	
Current employees	244	7	2	3	232	81	2	-	1	78	163	5	2	2	154
Current employees' dependents	243	222	3	-	18	81	77	-	-	4	162	145	3	-	14
Retired employees	243	77	3	5	158	81	35	-	-	46	162	42	3	5	112
Hospitalization, medical, or surgical benefits					İ	ì	1	l	İ		1	ì			
(excluding major medical benefits) for-	1	l			l			1	1		ţ				
Current employees	244	29	6	6	203	81	17	1	3	60	163	12	5	3	143
Current employees' dependents	244	73	8	2	161	81	33	1	1	46	163	40	7	1	115
Retired employees	244	123	2	_ '	119	81	50	-	-	31	163	73	2	- 1	88
Retired employees' dependents	244	147	_	_	97	81	56	l -	_	25	163	91	- 1	-	72
Major medical benefits for—		1			, ,	1				1	i				
Current employees	244	55	5	11	173	81	25	l -	4	52	163	30	5	7	121
Current employees' dependents	244	87	7	9	141	81	38	! -	4	39	163	49	7	5	102
Retired employees	244	159	2	í	82	81	58	l -		23	163	101	2	1 1	59
Retired employees' dependents	244	170	2	i	71	81	61	١ -	_	20	163	109	2	1	51
Sickness and accident insurance	243	152	7	4	80	80	47	3	-	30	163	105	4	4	50
Pension or retirement benefits	244	21	3	6	214	81	10	-	3	68	163	11	1 3	3	146
	237		179	58		79	1	71	8	1	158		108	50	_
Extra pay for overtime work	236	181	27	26	2	79	65	7	7] -	157	116	20	19	2
Compensatory time off for overtime work	238	128	67	38	5	78	53	19	3	3	160	75	48	35	2
Premium for nightwork	234	34	154	43	3	78	21	49	7	i	156	13	105	36	2
Extra pay for work on paid holidays	234	J-4	154	43		1 '0	"	i **	i '	1 1	1	٠, ا	1 105	1 33	_
Compensatory time off for work on	230	185	15	23	7	75	59	2		5	155	126	13	14	2
paid holidays	230	185	15	23	l '	13	29	-	7	1 3	133	120	1 1	1.3	_
Pay for travel time on company business	240	147	83	6	4	81	56	24		1 1	159	91	59	6	3
outside of regular working hours	240				110	81	34	2 2	19	26	162	44	7	27	84
Moving expense reimbursement	243	78	9	46	1 110	l 81) ³⁴	l [*]	17	1 20	102	77	l '		0-1
Pay for travel and transportation		1.55	۱ ,	40	29	80	57	1	16	6	161	98	8	32	23
to first job	241	155	9	48	29	80	21	l '	10	l °	101	70	ľ] ,2	-
	l	l	l		1	I	1	l	l .	l		ł	l		
	1	ł	I		l	ı	1		Ì	1			I		
	l	1	1	L	L		<u> </u>		<u> </u>	L			L		

¹ Nonexempt employees; exempt employees, excluding upper management; and upper management employees.
2 Tabulations cover only units with employees in each of the groups and which reported information for each group. The number of units tabulated varies by benefit because full information was not reported for each benefit.

Table 47. Variations in Vacation and Holiday Practices Among Employee Groups

(Number of units with uniform practices for all three employee groups, 2 1963)

	V	acation schedul	es	N	umber of holida	ys
Industry and size of reporting unit	All units tabulated	Uniform	Not uniform	All units tabulated	Uniform	Not uniform
All industries surveyed	599	443	156	608	600	8
Units with 250-999 employees	213	165	48	214	210	4
Units with 1,000 employees or more	386	278	108	394	390	1 4
Manufacturing industries	365	302	63	368	363	5
Units with 250-999 employees	134	116	18	136	133	3
Units with 1,000 employees or more	231	186	45	232	230	
Nonmanufacturing industries	234	141	93	240	237	3
Units with 250-999 employees	79	49	30	78	77	i i
Units with 1,000 employees or more	155	92	63	162	160	1 2

Nonexempt employees; exempt employees, excluding upper management; and upper management employees.
 Tabulations cover only units with plans, which had employees in each of the three groups, and reported information for each group.

Appendix A. Scope and Method of Survey

Scope of Survey

This study of supplementary compensation expenditures and practices covered employers in a broad segment of American industry. The following industries were included:

Industry	SIC Code 2*
Manufacturing	19-39 inclusive
Manufacturing Transportation, 25 communication, electric,	9
gas, and sanitary services	40, 411, 441, 442, 45, 48, and 49
Wholesale trade	50
Retail trade	52-59 inclusive
Finance, insurance, and real estate	60-67 inclusive
Research, development, and testing laboratories	7391
Engineering and architectural services	891

Within these industries, coverage extended to establishments having 250 employees or more at the time of reference of the universe data, and located in Standard Metropolitan Statistical Areas²⁶ in the 50 States and the District of Columbia.

Sampling Procedure

Initially, it was planned to conduct this survey on the basis of a highly stratified probability sample. Primarily through the use of lists maintained by State agencies administering unemployment compensation laws, a sample of establishments was selected in accordance with industry, location, and size characteristics. This sample contained approximately 1,200 establishments.

Collection of Data

Bureau economists visited each employer included in the sample. In some instances, the desired information was obtained at these visits. However, in most cases, all or part of the requested data were not readily available. Consequently, the Bureau representatives often explained what was sought, at times suggesting estimation techniques where accounting records were not maintained, and company officials subsequently compiled the information. Upon receipt by the Bureau, questionnaires were reviewed for completeness and reasonableness. On occasion, companies were recontacted to clarify questionable entries.

Reporting Problems

Some companies were unwilling to supply the information requested, and others were precluded from participating in the survey by a lack of appropriate records. Moreover, because of the nature of their accounting records, many of the multiestablishment companies were unable to furnish data for individual establishments, as requested, and instead, furnished company- or division-wide data. Such reports were accepted even though they may have included data for units with less than 250 employees or for ones located outside metropolitan areas. (Since the expenditure data were presented as ratios, the limited inclusion of units outside the survey's scope had no appreciable effect on the tabulations.) In a few instances, companies could provide information only for fiscal years ending on other than December 31, 1963. Here too, the company reports were accepted and the discrepancy was ignored.

In total, 752 usable reports were received, some for single-unit companies, others for individual establishments of larger firms, and still others for the total operations or divisions of multiestablishment companies. Of this number, 721 provided expenditure data (Part I of the questionnaire) and 748 contained information on practices (Part II of the questionnaire). 27

Based upon the 1957 edition of the <u>Standard Industrial Classification Manual</u>, prepared by the Bureau of the Budget,
 Limited to railroad, local and suburban passenger, deep-sea water (foreign and domestic), and air transportation industries.
 A great majority of the Federal Government's white-collar employees are in metropolitan areas.
 The questionnaire is reproduced in appendix C.

However, a number of the reports did not provide information for each item or employee group. In some instances, it was possible for Bureau personnel to make reasonable estimates of missing items. For example, estimates were made of holiday pay expenditures if information was available on number of paid holidays, employment, and average hourly earnings. Estimates of this type were based upon the same techniques which many respondents themselves used in arriving at expenditure figures.

Tabulating Procedures

Considering the size and nature of the response, it was not possible to weight reports obtained to statistically represent the universe from which a sample was selected. Consequently, tabulations pertain only to the specific units which furnished data. In preparing these tabulations, equal weight was given to each report, regardless of industry, size, or location. Nevertheless, size had some influence because more large units (those with 1,000 employees or more) were included than small ones (those with 250-999 employees). Also, a greater number of reports were obtained from manufacturing industries than from nonmanufacturing industries.

The first step in summarizing expenditures for each supplementary compensation item or group of items was to express the expenditure in a given reporting unit as a percent of that unit's expenditures for basic salaries. The average expenditure for an item (in percentage terms) was then obtained by computing a simple average of the percents in each of the reporting units.

Two sets of averages were derived. One was limited to units with expenditures for an item, and was obtained by averaging the percents in units reporting a dollar expenditure figure for the item under study. The second set of averages included units which had no expenditures for the item, and in computing these averages such units were treated as having zero expenditures. Some units reported they had expenditures for an item, but did not show the dollar amount. These reports were excluded from the first set of averages. However, they were included in the second to avoid biasing the result, and they were included on the assumption they had outlays as percents of basic salaries equal to the average in units reporting the amount of expenditures. The number of units for which such an assumption was made is shown in the detail tables.

In computing average outlays for groups of items, the only reports used were those containing dollar amounts (or stating there were no expenditures) for all components. Reports giving data for only some of the components were used in computing averages for those items, but not the group total. Therefore, expenditures included in deriving averages for individual items may not have been used in computing averages for groups of items. As a stationary of the averages presented for the components need not equal the group total, although normally the difference is slight. Apart from this factor, averages derived for reporting units with expenditures are not additive since the averages may be based upon different groups of reports.

As previously described, many—but not all—of the reports received from multiunit companies were for either divisions or the entire firm instead of for those individual establishments which were included in the sample. Such discrepancies were ignored in the tabulations. Each completed questionnaire was utilized without regard to its coverage. For this reason, the analysis is in terms of reporting units, rather than establishments or companies.

A number of the reports received were not complete for all items or employee groups. As a result, the number of reporting units varies by item and employee group. Moreover, although all reporting units had nonexempt employees and exempt employees, excluding upper management, not all units had upper management employees.

Expenditures for supplementary compensation items were tabulated as percents of basic salaries in order to permit meaningful comparisons among reporting units. Obviously, simple comparisons of reporting units' absolute expenditures for supplementary compensation could be misleading in view of the units' differing sizes and payrolls. However, expenditures expressed as a percent of basic salaries also may be misinterpreted. Some types of supplementary compensation—such as pay for vacations, holidays, sick leave, and miscellaneous leave—are parts of white-collar employees' basic salaries, while other supplements—such as expenditures for hospitalization insurance and pensions—are in addition to

payments for basic salaries. Therefore, not all of the figures shown represent, in percent terms, components of basic salaries, and not all represent percent additions to such salaries. This point is particularly relevant to a percent figure on expenditures for all supplements combined.

Employee Coverage

This survey was designed to develop information for nonproduction employees only. Part-time and casual employees were excluded unless they were covered by the same supplementary compensation practices as regular full-time employees in the reporting unit. This exclusion was made because the Federal Government's practices for white-collar employees differentiate between the two groups.

During the early stages of survey planning, there was thought of obtaining data separately by job classification, as is commonly done in salary surveys, in order to compare expenditures and practices for individual jobs. However, it soon became evident that employers do not keep records in this detail. Data were therefore collected separately for three groups: Nonexempt employees; exempt employees, excluding upper management; and upper management employees. Because accounting records generally are not maintained even in this detail for legally required insurance and private welfare plan items, only all-white-collar-employee expenditures were collected for these items, except for figures on separate private welfare plans for upper management employees.

The terms "nonexempt" and "exempt" employees pertain to coverage under the overtime provisions of the Fair Labor Standards Act, the former employees being subject to the overtime provisions and the latter excluded. This basis for classification was adopted since employers frequently maintain separate payrolls for these two groups. Upper management employees were defined as those high-level workers (but under the senior officer level) who were treated separately for compensation purposes or, if there was no such differentiation, were earning \$20,000 or more per year, including cash bonuses. ²⁸ As thus defined, the groups essentially covered, respectively, nonsupervisory workers, lower and middle management, and upper level employees. They blanketed the broad spectrum of grade levels in the Federal civil service.

Because a number of companies were unable to report expenditure data separately for the two groups of exempt employees, the tabulations of employer outlays were for all exempt employees combined, with a separate presentation of reported data for upper management employees alone. However, practice data are shown separately for the two exempt employee groups.

Practices Studied

The expenditure data presented in this bulletin relate to selected practices involving payments either directly to employees or their dependents or to funds, insurance companies, or governmental units. Collection of data was limited to practices that were both measurable and common in private industry generally. For example, although paid rest periods are common, the practice is largely informal and detailed records often are not maintained. Consequently, measurement difficulties made it impractical to include this item in the survey. Despite this limitation, the practices studied are believed to constitute the major elements of supplementary compensation in private industry. Nevertheless, it must be recognized that items not surveyed may be important in some individual companies.

The outlays reported in this study do not constitute measures of employer costs occasioned by granting supplementary compensation benefits. For example, expenditures shown for vacations are limited to direct payments to employees for vacation periods. Possible costs of hiring replacements are not included, nor is any consideration given to the possible effects of vacations on employee productivity. Similarly, sick leave entails payments to employees, but not costs to the extent that employees make up their work upon return to the job.

²⁸ The intent of this definition was to obtain data for private-industry employees comparable to Federal employees at grades GS-16, 17, and 18. A more precise definition of upper management employees would have been preferred, but one still having general applicability could not be developed.

For the most part, practice questions were limited to the types of items for which expenditure data were requested. However, information was obtained on practices concerning moving expense reimbursement and pay for travel and transportation to the first job since, while such payments are not part of compensation, they bear upon it.

Definition of Terms

Terms used in this survey were defined in the explanation booklet given to respondents and reproduced in appendix C. Several definitional matters warrant special consideration at this point.

"Basic salaries" consist of the normal payments for hours during the regular straight-time workweek, including continuation of salary during paid leave periods. This definition is in accordance with the concept of salary in Federal Service and thus provides a common denominator for comparisons between expenditures in private industry and the Federal Government.

Plans for health, accident, and life insurance and private pensions were classified as being either "contributory" or "noncontributory" depending upon whether employees paid part of the cost of the plans.²⁹ Although no specific question was asked as to whether plans in effect were contributory or noncontributory, this information could be ascertained since employer and employee payments were requested separately. 30

In part to simplify reporting by respondents, expenditure items were classified as either "payroll expenditures" or "expenditures in addition to payroll." The former consists of direct payments to employees and the latter mainly of payments to funds, insurance companies, and governmental units. Classification was based upon the usual manner of paying for the items studied. However, this scheme was not always accurate. For example, since, for the employees studied, severance pay is usually given directly to employees, this item was classified as a payroll expense. Nevertheless, there are some funded severance pay arrangements. Respondents were instructed to report their expenditures on the appropriate lines of the questionnaire, even if there resulted an incorrect classification of items as payroll outlays or expenditures in addition to payroll. For the most part, the errors are minor.

²⁹ Plans paid for entirely by employees, except possibly for employer payments of administrative costs, were excluded from

the study.

30 Units showing plans but no expenditures in 1963 are included in table 9, Selected Contributory and Noncontributory Private

The result for total health, accident, and life insurance; 7 for life Welfare Plans, as having expenditures of zero percent. There was 1 such unit for total health, accident, and life insurance; 7 for life insurance, accidental death and dismemberment insurance, and death benefits; 6 for hospitalization, surgical, and medical plans and sickness and accident insurance; and 16 for pension and retirement plans,

Appendix B. Comparison of Employer Expenditures for Supplementary Compensation in Private Industries and the Federal Government

The table on the next page compares the findings of this study with expenditures by the Federal Government in the year ending June 30, 1963. It is limited to a comparison of employer expenditures, and does not take into account employees' contributions to their benefits. Furthermore, the table does not portray the specific kinds of practices financed nor, for nonpayroll items, the level of benefits supported by the expenditures. Comments on specific items follow.

Penalty Pay

This table does not compare expenditures for penalty pay, since variations in expenditures are mainly the result of differences in the volume of overtime or nightwork, rather than differences in pay practices.

Vacations

The Federal Government does not have a vacation practice as such. Instead, it provides to employees set amounts of annual leave, covering both vacations and time off for personal reasons. The figure shown for the Federal Government is its total payment for annual leave and thus includes expenditures for personal leave, which are reported, for private industries, as a part of miscellaneous paid leave.

Miscellaneous Paid Leave

The figure for private industries includes paid personal leave and compensatory leave in lieu of overtime pay (to the extent such leave exceeded the number of overtime hours worked). Neither of these items is included in the figure for the Federal Government. Coffee breaks and washup time or get-ready time are excluded from both the private industry and Federal Government data.

Retirement Programs

Expenditures for retirement programs are greatly influenced by methods of financing used as well as by the benefit formulas. The figures shown do not contrast accruing costs.

Sick Leave

In private enterprise, continuation of income during illness is sometimes provided by plans other than for sick leave, e.g., sickness and accident insurance.

The data given on the next page on Federal expenditures were provided by the Bureau of the Budget and the Civil Service Commission. The items shown are defined here in the same way as in this report.

	Expenditures of basic	as a percent salaries
Item	Private industries	Federal Government
Total	23.8	23.5
Total paid leave, excluding sick leave	8.0 4.8 2.9	11.5 8.2 3.0 .4
Retirement programs	7.4 2.6	6.6 .2
Private pension and retirement plans	4.9	6.4
Unemployment programs	1.6 1.5 (2)	. 4 . 4 (i) (1)
Health benefit programs	4.2 .3 (²) 1.5	5.1 .3 (1) 3.4
Health, accident, and life insuranceLife insurance, accidental death and dismemberment insurance, and death benefits	2.5	1.3
Hospitalization, surgical, and medical plans and sickness and accident insurance	1.6	1.0
Savings and thrift plans	. 3.,	(1)
Yearend and other special bonuses	2.3	(1)

 $^{^{\}rm l}$ No such program in the Federal Government in 1963. $^{\rm 2}$ Less than 0.05 percent.

NOTE: For the Federal Government, because of rounding, sums of individual items may not equal totals. Because of the method used in deriving the percents for private industries, the figures are not additive. Nevertheless, to permit a comparison of expenditures for all supplements combined, a grand total for private industries was obtained by adding the percents for individual items or groups of items.

Appendix C. Questionnaire

BLS 2833

Budget Bureau No. 44-6332 Approval expires Dec. 31, 1964

U.S. DEPARTMENT OF LABOR

BUREAU OF LABOR STATISTICS WASHINGTON 25, D.C.

Your reply will be held in confidence.

Supplementary Compensation: Employer Expenditures and Practices for Nonproduction Workers, 1963

			Practice	s for Nonpi	roduction Wo	irkers, 1	963	
I.	Company	Identifica	ation:		II.	Locati	on:	
		. -						for which data are re- com company address.
III.	Major Pro	oduct or .	Activity:	;				
		pal activ	ity, in te	erms of v				during 1963, or tablishment was
IV.	Employment:							
	for any p cause of tive of en more rep page 2. executive plus the n	art of the employment of the content	e pay potent fluction through the pay relerion es should be part-t	eriod end tuations, ghout 196 period a cal, tech d show th ime and c	ling neares data for S o3, please and specif nical, pro te number casual emp	st Septe eptembe supply the sofession of regular	ember 15, er 15 are employr substitute nal, adm ular full- for whom	or received pay 1963. (If, be- not representa- ment data for a e pay period on inistrative, and time employees a supplementary me employees.)
	Total employment in establishment							
	Number of			cal, prof utive emp				
	Nonexe	mpt						
	_			_	ment			
	Upper	managem	ent					
					·· <u>·</u> ········	· · · · · · · · · · · · · · · · · · ·		
			F	OR BLS	USE ONL	Y		
	Schedule number	Reg.	State	City size	SIC code	Est.	Weight	Special charac.
-	number			8146	Code	3176		Charac,
			1					

Part I. Annual Expenditures and Hours

PLEASE READ EXPLANATIONS BEFORE COMPLETING THIS FORM

Data should be reported in the items which follow only for the requested employee groups in the establishment identified on page 1 of this questionnaire (see Items I and II).

IF NO MAN-HOURS OR EXPENDITURES WERE INVOLVED DURING 1963 FOR A GIVEN ITEM, ENTER "None" IN THE APPROPRIATE SPACE. IF EXACT DATA ARE NOT AVAILABLE FOR ANY ITEM, PLEASE PROVIDE A CAREFULLY CONSIDERED ESTIMATE. PLEASE DO NOT LEAVE ANY LINES BLANK. IF ANY FIGURES ARE ESTIMATED, PLEASE INDICATE THE METHOD USED IN ESTIMATING.

7.	An	nual Payroll Expenditures:		l, technical, pro nistrative, and ex		L
	A.	Total payroll (total should equal sum of 'total wages paid' as shown on W-2 forms and normally should	Nonexempt	Excluding upper	Upper management	E
		equal or approximate sum of ex- penditures reported in Items B		Expenditure	<u> </u>	-
		and C)	\$	\$	\$	- 1
	в.	Total expenditures for basic salaries including expenditures for paid leave				2
	c.	Expenditures in addition to basic salaries: 1. Pay for overtime hours and for extra work on paid holidays and on the 6th and 7th days and Saturday and Sunday as such:				-
		a. Payments at straight- time rates				_ 3
		b. Payments at premium rates				_ 4
		2. Extra pay for shift work (shift differential)				_ 5
		3. Severance or dismissal pay				- 6
		4. Yearend, Christmas, and other irregular bonuses (specify type)				₋ 7
		5. Other irregular pay (specify type, e.g., incentive awards, retroactive pay for 1962 or earlier years, etc.)				8
	D.	Pay for leave time: 1. Vacations				. 9
		2. Holidays				. 10
		3. Sick leave				. 11
		4. Military, jury, witness, voting, and personal leave				12

I. Aı	Annual Hours:		Clerical, technical, professional, administrative, and executive			
				Exe	mpt	
			Nonexempt	Excluding upper management	Upper management	
A	equ	tal hours paid for (total should tal sum of hours reported in ms B and C)	<u>N</u> um	ber of Man-H	Hours	
В	ove	eal hours paid for excluding ertime hours but including ve hours paid for				
C.		mber of overtime hours d for				
D	. Nu	mber of paid leave hours: Vacations				
	2.	Holidays				
		Sick leave				
	4.	Military, jury, witness, voting, and personal leave				
II. Ez	Em	litures in Addition to Payroll:		fessional, adn		
	Em	nployer expenditures for gally required insurance: Old-Age, Survivors, and Disability Insurance		fessional, adm	ninistrative, an	
	Em leg	aployer expenditures for gally required insurance: Old-Age, Survivors, and Disability Insurance (Social Security) Unemployment Compensation (exclude Railroad Unemploy-		fessional, adm	ninistrative, an	
	Em leg	nployer expenditures for gally required insurance: Old-Age, Survivors, and Disability Insurance (Social Security) Unemployment Compensation		fessional, adm	ninistrative, an	
	Em leg	aployer expenditures for gally required insurance: Old-Age, Survivors, and Disability Insurance (Social Security) Unemployment Compensation (exclude Railroad Unemployment Insurance): a. Payments to State		fessional, adm	technical, pro- ninistrative, an e employees	
	Em leg 1.	nployer expenditures for gally required insurance: Old-Age, Survivors, and Disability Insurance (Social Security) Unemployment Compensation (exclude Railroad Unemployment Insurance): a. Payments to State government b. Payments to Federal		fessional, adm	ninistrative, an	
	Em leg 1.	nployer expenditures for gally required insurance: Old-Age, Survivors, and Disability Insurance (Social Security) Unemployment Compensation (exclude Railroad Unemployment Insurance): a. Payments to State government b. Payments to Federal Government Railroad Retirement Tax		fessional, admexecutive	ninistrative, an	
	Em leg 1. 2.	aployer expenditures for gally required insurance: Old-Age, Survivors, and Disability Insurance (Social Security) Unemployment Compensation (exclude Railroad Unemployment Insurance): a. Payments to State government b. Payments to Federal Government Railroad Retirement Tax Railroad Unemployment		fessional, admexecutive	ninistrative, an	
	Em leg 1. 2. 3. 4.	nployer expenditures for gally required insurance: Old-Age, Survivors, and Disability Insurance (Social Security) Unemployment Compensation (exclude Railroad Unemployment Insurance): a. Payments to State government b. Payments to Federal Government Railroad Retirement Tax Railroad Unemployment Insurance		fessional, admexecutive	ninistrative, an	

Private Welfare Plans

Employer expenditures for Private Welfare Plans and employee contributions for such plans need be reported for upper management employees separately only if a separate plan is in effect for this group.

PROFIT SHARING

Profit sharing as such should not be reported. Include cash actually paid out to employees in 1963 in the form of bonuses in Item V-C-4. (Do not report profit-sharing funds set aside in 1963 for distribution in subsequent years as bonuses.) Other utilizations of profit-sharing proceeds should be reported in the appropriate subdivisions of Item VII-B. (For example, payments deferred until retirement should be reported as pension and retirement plans.)

VII.	Expenditures in Addition to Payroll—Continued	All clerical, technical, profes-	Upper	L I N
	B. Employer expenditures for private welfare plans:	sional, administrative, and executive employees	management	-
	 Life insurance, accidental death and dismemberment insurance, and death benefits 	\$	\$	_
	 Hospitalization, surgical and medical plans (include major medical plans), and sickness and accident insurance			_
	3. Pension and retirement plans (include pay-as-you-go plans)			_
	4. Supplemental unemploy- ment benefits			_
viii.	5. Savings and thrift plans————Employee Contributions for Private Welfare Plans: Report employee contributions only if there was a plan involving company expenditures for premiums. If company paid the total premiums enter "None." If company paid only part of the premium enter the employee contribution. Do not include employee payments for dependents if company did not also contribute to dependent coverage.			_
	A. Life insurance, accidental death and dismemberment insurance, and death benefits ————————————————————————————————————			
	B. Hospitalization, surgical and medical plans (include major medical plans), and sickness and accident insurance			_
	C. Pension and retirement plans			_

BLS 2833

Budget Bureau No. 44-6332 Approval expires Dec. 31, 1964

Your reply will be held in confidence.

U.S. DEPARTMENT OF LABOR BUREAU OF LABOR STATISTICS WASHINGTON 25, D.C.

Supplementary Compensation: Employer Expenditures and Practices for Nonproduction Workers, 1963

							which data are re n company addres			
		Po	rt II. Practic	es and Pol	icies					
IX. Pai	d Leave and	Scheduled W	orkweek:							
A.	Vacation so	hedules:								
	Describe b for the va pay) grante	rious length	gibility red s of paid	quiremen vacation	ts (suc) s (or e	h as lengtl equivalents	n of service in vacation			
	1. Nonexempt nonproduction employees									
	2. Exempt	nonproducti	on employe	ees, exclu	ıding ur	per manag	ement			
	2. Exempt nonproduction employees, excluding upper management									
			,							
	3. Upper n	nanagement .	,							
	3. Upper n	nanagement _	,							
	3. Upper n	nanagement _.	,							
	3. Upper n	nanagement	,							
	3. Upper n		,							

•		d Leave and Scheduled		l, technical, pro- nistrative, and ex	
	wor	kweek—Continued		Exe	mpt
	В.	Vacations paid for:	Nonexempt	Excluding upper management	Upper management
		Number of weeks paid for in 1963 (or equivalent)	<u>N</u>	umber of Employ	<u>rees</u>
		None		İ	
		Less than 1 week			
		l but less than 2 weeks			
		2 but less than 3 weeks			
		3 but less than 4 weeks			
		4 weeks and over			
	c.	Number of paid holidays observed in 1963 (enter number of days per employee):			
		l. Full-day holidays			
		2. Half-day holidays			
	D.	Straight-time workweek (enter number of hours per week per employee)			
			Enter "Ye	s" or "No" in Eac	ch Column
	E.	Was there a formal sick leave plan in effect (other than insurance)?			
	F.	Were the following types of paid leave permitted?			
		1. Military			<u> </u>
		2. Jury			
		3. Witness		<u> </u>	
		4. Voting			
		5. Other civic responsibilities			
		Specify type			
		6. Family emergencies		-	
		7. Death in family	ļ <u></u>		-
		8. Other personal leave		<u> </u>	<u> </u>
		Specify type			

Insurance and Pensions:		Clerical, technical, professional, administrative, and executive			
		Exempt			
Α.	Did the company have a plan pro- viding for company contributions	Nonexempt Excluding Upper upper management management			
	(other than administrative costs)				
	for—	Enter "Yes" or "No" in Each Column			
	101	i 1			
	 Life insurance, accidental death and dismemberment insurance, or death benefits— 				
	a. For current employees?				
	h For anyment complement				
	b. For current employees'				
	dependents?				
	c. For retired employees?				
	2. Hospitalization, medical, or surgical benefits (excluding major medical benefits)—				
	a. For current employees?				
	b. For current employees' dependents?				
	c. For retired employees?				
	d. For retired employees' dependents?				
	3. Major medical benefits				
	a. For current employees?				
	b. For current employees! dependents?				
	c. For retired employees?	1			
	d. For retired employees' dependents?	1			
	4. Sickness and accident insurance?	1			
	5. Pension or retirement benefits?	1			

x.

x.	Insurance and Pensions—Continued		Clerical, technical, professional, administrative, and executive					
	в.	At the end of 1963, were more than 10 percent of the employees not	Nonexempt	Exen Excluding upper management	Upper management	N E		
		covered by plans, wholly or partly paid for by the company, for the following benefits?		Enter "Yes" or "No" in Each Column				
		 Life insurance, accidental death and dismemberment insurance, or death benefits 						
		Hospitalization, medical, or surgical benefits (excluding major medical benefits)						
		3. Major medical benefits						
		4. Sickness and accident insurance						
		5. Pension or retirement benefits						
	с.	If the answers to any parts of the preceding question were "Yes," for those parts of the question, approximately what percent of the employees were not covered?						
		 Life insurance, accidental death and dismemberment insurance, or death benefits 	%	%	90			
		 Hospitalization, medical, or surgical benefits (excluding major medical benefits) 	%	%	%			
		3. Major medical benefits	%	%	%			
		4. Sickness and accident insurance	%	%	%			
		5. Pension or retirement benefits	%	%	%	1		

		Clerical, technical, professional, administrative, and executive Exempt		
				mpt
	Was there a company practice in ef- fect to pay additional money and/or other premiums for overtime work?	Nonexempt	Excluding upper management	Upper management
	(Enter "Yes" or "No.")			
	If "Yes, "specify rate of pay and/or other premium			
]	If "Yes," what employees were covered? (If all employees in a category were covered, enter "All" in the appropriate column; otherwise, list below the specific groups of employees covered.)			
	Was compensatory time off allowed for overtime work? (Enter ''Yes''			
	or "No.")			
1	If "Yes," what employees were covered? (If all em- ployees in a category were covered, enter "All" in the appropriate column; otherwise, list below the	:		
:	specific groups of employees covered.)			
-				
	Was there a company practice in ef-			
	fect to pay a premium for nightwork? (Enter "Yes" or "No.")			
	If "Yes," specify rate of differential and/or other premium for—			
;	1. 2d shift			
:	2. 3d shift			
;	3. Other shift			· · · · · · · · · · · · · · · · · · ·
1	If "Yes," what employees were covered? (If all employees in a category were covered, enter "All" in the appropriate column; otherwise, list below the specific groups of employees covered.)			
-				
-				
	If "No," were any night shifts in operation? (Enter			

	tra (Premium) Pay—Continued		Clerical, technical, professional,		
		administrative, and executive Exempt			
		Nonexempt	Exem Excluding upper management	Upper management	
c.	If there were paid holidays, was there a company practice in effect to pay money in addition to regular holiday pay for work on a paid holiday? (Enter "Yes" or "No.")				
	If "Yes," specify rate of pay (exclude pay for holiday as such)				
	If "Yes," what employees were covered? (If all employees in a category were covered, enter "All" in the appropriate column; otherwise, list below the specific groups of employees covered,)				
	Was compensatory time off given for work on paid holidays? (Enter "Yes" or "No.")				
	If "Yes," what employees were covered? (If all employees in a category were covered, enter "All" in the appropriate column; otherwise, list below the specific groups of employees covered.)				
D.	Was there a company practice in effect to pay (in addition to expense allowances) for required travel time on company business outside of employees' regularly scheduled working hours?				

A. I	he company have a plan in efproviding for— Moving expense reimbursement? (Enter "Yes" or "No.")	Nonexempt	Excluding upper management	Upper management
(2 3 5	(Enter "Yes," or "No.")			
s s	covered, including a description of such items as reimbursement for expenses and losses in sale of real estate, cost of househunting trips, and temporary quarters and subsistence, and			
-				
	Pay for travel and transportation to			
B. 1	Pay for travel and transportation to first job? (Enter "Yes" or "No.")			
- -				
	Remarks			
ame	of authorizing official	Title		Dat
	ease print or type)	11110		Dat
	ant a copy of the Bureau's report for	r this surv	ey?	Yes No
eco	nomist and date of visit			

Explanations BLS 2833

Supplementary Compensation: Employer Expenditures and Practices for Nonproduction Workers, 1963

General Explanations

Coverage of Report

Each report is intended to cover only that establishment, unit, or location designated in Items I and II of the questionnaire. However, reporting on the basis of other organizational groupings may be satisfactory. If in reporting there is any deviation from the unit designated, please explain fully on the questionnaire. In any event, all entries should refer to the same group or groups of employees.

Employment

In order that the size of the establishment or unit may be determined, please report on the first line of Item IV the total number of employees in the establishment. Include production and related workers as well as nonproduction workers, but do not include proprietors, members of unincorporated firms, or unpaid family workers.

However, since this survey is designed to develop information on supplementary compensation practices for nonproduction workers, please limit answers in the remainder of the question-naire to the following categories of employees: Clerical, technical, professional, administrative, and executive.

These categories exclude senior officers of corporations, proprietors, members of unincorporated firms, and unpaid family workers. Also exclude outside salesmen. Airline pilots and other transportation industry employees whose work is performed in moving vehicles should be excluded, even if such employees are in employee groups for which data are requested.

In general, the data to be reported should cover only regular full-time employees. However, data for part-time and casual employees should be reported if supplementary compensation practices are the same for these employees as for regular full-time employees.

Nonexempt and Exempt Employees

Employees covered by this survey (see above explanation of coverage) are divided into two groups, "nonexempt" and "exempt" employees, and data are to be reported separately for each of these groups where applicable. "Nonexempt" employees are those subject to the overtime provisions of the Fair Labor Standards Act, whereas, "exempt" employees are not subject to these provisions. Establishments not subject to the Fair Labor Standards Act should consider nonsupervisory nonprofessional employees as "nonexempt" and all other employees covered by this survey as "exempt." Generally, the former will include clerical and technical employees and the latter will include professional, administrative, and executive employees.

Upper Management

Many companies have separate compensation practices for employees above the middle management level. Employees to be considered as upper management are those who are treated separately for compensation purposes. A possible example is the group of employees who are on the executive payroll. If no such differentiation exists in a firm, consider as upper management all employees earning \$20,000 per year or more, including cash bonuses. In any event, exclude senior officers of corporations. Upper management employees commonly are those who initiate policy recommendations.

Company Records

If separate company records are not maintained for the precise employee groups for which data are requested, but are maintained for employee groupings which are similar in coverage, the groupings for which data are available may be substituted for those requested. If such substitution is made, please note this fact on the questionnaire and define the groups for which data are shown. In any event, data reported in all items of the questionnaire should be for the same employee groups.

Annual Payroll Expenditures and Expenditures in Addition to Payroll

To simplify reporting, the questionnaire form classifies all requested expenditures into either "payroll expenditures" or "expenditures in addition to payroll." It is recognized that the classification adopted for individual expenditure items may not conform to practices in all establishments. Nevertheless, expenditures for all listed items should be reported on the lines on which the data are requested.

Individual Items

(Explanations for items are in the same order as the items appear on the questionnaire)

Part I

Total Payroll

For each employee category, report the total amount of wages and salaries paid to employees during the year. Include pay for overtime, holidays, vacations, and sick leave, paid by the establishment directly to the employee. Also include commissions, bonuses (e.g., Christmas bonuses) not paid regularly each pay period, and pay not earned during the year (e.g., retroactive pay, dismissal pay). All payments should be shown prior to such deductions as withholding taxes and employee contributions for Social Security, group insurance, and savings bonds. Exclude allowances for transportation, living costs, and other expenses incurred in the performance of work. The concept of total payroll follows the definition of "total wages paid" that is used for income tax purposes on the Withholding Tax Form (W-2 Form).

Total Expenditures for Basic Salaries

Report that part of total payroll which consists of cash payments to employees for hours during the regular straight-time workweek. Include payments for rest periods and other nonwork time at the plant or office, pay for hours of the normal working day spent away from the premises on company business, and pay for leave hours. In addition to base salary, include commissions and bonuses paid regularly (e.g., weekly or monthly), cost-of-living allowances, and retroactive pay applying to 1963. Where paid, include salaries paid to employees while attending conventions or meetings or on educational leave. Total expenditures for basic salaries consist of total payroll less expenditures for such items as overtime; shift premiums; severance pay plans; and yearend, Christmas, and other irregular bonuses.

Pay for Overtime Hours

Report total payments during the year for overtime work. If employees worked overtime but received no compensation in addition to their regular basic salaries, no expenditure should be reported here.

For daily and weekly overtime and for extra work on the 6th and 7th days and Saturday and Sunday as such it is necessary to distinguish between that part of total expenditures which constitutes payment at regular rates and that part which represents premium pay. If compensation for overtime is at the regular straight-time rate or less, report the total payment in Item a. If compensation is at more than the straight-time rate (e.g., time and one-half) report the straight-time in Item a and the premium in Item b. If employees receive cash meal allowances for overtime work (either in lieu of or in addition to overtime pay), the sum of such meal allowances should be reported in Item b. (Do not include the value of free meals provided in a company cafeteria for overtime work.)

For pay for holiday work, it is necessary to distinguish between the extra pay for work on a holiday, the payment at the regular rate for work performed, and the holiday pay workers would have received if they had not worked. The holiday pay employees would have received if they had not worked should be reported as part of expenditures for basic salaries. The regular straight-time pay for work actually performed should be reported in Item a. The balance of pay for holiday work, if any, is the premium for work on holidays and should be reported in Item b. (If there are holidays for which premium rates are paid if the days are worked but no pay is given if the days are not worked, report the straight-time pay for work on such days as part of expenditures for basic salaries and the premium as overtime payments at premium rates.)

If employees received both pay in lieu of vacation and pay for the time worked, report as expenditures for basic salaries the vacation pay and report as overtime the pay for the time worked.

Extra Pay for Shift Work

Include only shift premium pay above the regular rates for the day shift. This covers not only differentials paid in the form of a higher rate, but also special payments to late-shift workers for meal periods and for any other hours not worked by them but paid for (e.g., if late-shift workers receive 8 hours' pay for $7^{1}/_{2}$ hours' work, compared with 8 hours' work for the day shift, total expenditures for the $1/_{2}$ hour's pay should be reported as shift differential). Include cash payments for meals granted to late-shift employees if such payments are not made to employees on the day shift.

Severance or Dismissal Pay

This item covers plans which are designed to provide payments in case of loss of employment. Payments may be made on a lump-sum or weekly basis. These plans are also referred to as termination or layoff pay plans. Include payments to both permanently and temporarily laid off employees. Report payments made by the company during the year, directly to separated employees or to funds which are responsible for making such payments to separated employees. Payments to plans which are primarily supplemental unemployment benefit plans should be reported under private welfare plans (Item VII-B-4). See the explanations below for private welfare plans for a definition of supplemental unemployment benefit plans.

Yearend, Christmas, and Other Irregular Bonuses

Report special bonus payments made at the end of the calendar or fiscal year or during the Christmas season. Report also cash payments for perfect attendance and long service, and related bonuses. Include cash from profit-sharing plans actually paid out to employees in 1963 in the form of bonuses. (Do not report profit-sharing funds set aside in 1963 for distribution in subsequent years.) Exclude regularly paid bonuses (such as weekly and monthly production bonuses), bonuses in the form of merchandise, and such incentive payments as safety awards and suggestion awards.

Other Irregular Pay

Report cash payments not elsewhere reported. Include retroactive pay for previous years, incentive awards, safety awards, and suggestion awards. However, exclude allowances for transportation, living costs, and other expenses incurred in the performance of work, and payments for educational expenses.

Pay for Leave Time

This section is intended to measure payroll expenditures accounted for by paid leave during the year. Exclude payments under severance pay and supplemental unemployment benefit plans. For each type of excused absence listed, report total payments made <u>directly to</u> the <u>employees</u> by the company. (These expenditures were also included in <u>expenditures</u> for <u>basic salaries</u>.)

- 1. Vacations. Report total vacation payments made by the company directly to the employees during 1963, whether vacations were taken or not. If employees worked during the vacation period, and were given both pay for work and pay in lieu of vacation, report here only the payments in lieu of vacation. If employees who left the company were paid for unused vacation, report the payments made.
- 2. Holidays. Report total holiday payments made by the company directly to the employees during the year, whether the holidays were taken or not. For employees who worked on a paid holiday, and received both pay for work and pay in lieu of time off, report here only the holiday pay the employee would have received if he had not worked.
- 3. Sick leave. Report total sick leave payments made by the company directly to the employees during the year. Include payments under both formal sick leave plans and informal salary continuation plans. Include payments for both short-term and long-term illness. If a sick leave plan was in effect providing paid time off or cash bonuses for unused sick leave, report as sick leave only pay for time off because of actual illness. Paid time off for unused sick leave should be reported as personal leave (Item V-D-4), and cash bonuses as yearend, Christmas, and other irregular bonuses (Item V-C-4). (Payments reported as pay for leave time should also be reported as expenditures for basic salaries, Item V-B; but cash bonus payments should be included in expenditures in addition to basic salaries, Item V-C.)

Payments which <u>supplement</u> legally required payments, made by the company <u>directly</u> to employees for time lost because of on-the-job injuries, should be reported as <u>sick leave</u>. Payments pursuant to State Temporary Disability Insurance laws should be reported as sick leave if they are made by the company <u>directly</u> to the employees. However, payments for insurance premiums pursuant to <u>State Temporary Disability Insurance laws</u> should only be reported as other legally required insurance (Item VII-A-7). Other expenditures for sickness and accident insurance premiums should be reported under Item VII-B-2. (See below.)

4. Military, jury, witness, voting, and personal leave. Report total payments made by the company during the year, directly to the employees, for military, jury, witness, or voting leave or leave granted for personal reasons such as death in the family, time off for perfect attendance, etc.

Total Hours Paid For

Report the total <u>number of man-hours</u> paid for. This should include man-hours spent at the plant or office, <u>man-hours</u> away from the establishment on company business, and the man-hours equivalent to pay for time spent away from the establishment during paid leave periods.

To determine the man-hours equivalent to the pay received divide the payment for the item by the employee's straight-time hourly rate. For example, under jury leave, if an employee who is regularly paid \$2 an hour was given \$5 for a day's absence for jury duty, the man-hours equivalent to the pay received would be $2\frac{1}{2}$ hours (i.e., \$5 ÷ \$2). Similarly, under sick leave, if an employee received a day's sick leave at half his regular rate of pay, the man-hours equivalent would be 4, even though the employee was absent for 8 hours.

Do not convert overtime or other premium paid hours to straight-time equivalent hours.

Hours Paid For (Excluding Overtime Hours),

Overtime Hours, and

Paid Leave Hours (Items VI-B, C, and D)

In each of these three items, report the number of man-hours or the man-hours equivalent (as defined above). The hours reported should be those for which expenditures for basic salaries, overtime, and paid leave, respectively, were reported in the annual payroll expenditures section of the questionnaire.

Include as overtime hours only those hours worked outside the regular workweek for which additional compensation was paid.

Legally Required Insurance

Report the net liability incurred by the company for the year 1963 for employee benefit programs that are required by law. Exclude employee contributions to the payments. Report the net liability incurred for 1963 rather than the amount paid during 1963. For example, report Social Security tax payments for the fourth quarter of 1963, even though they were paid in the first quarter of 1964. Exclude payments for the fourth quarter of 1962, even though they were paid in the first quarter of 1963.

- Social Security Taxes (FICA) for Old-Age, Survivors, and Disability Insurance. Report
 the liability incurred for 1963 rather than the amount paid during 1963. NOTE: If you
 obtain your figures from your "Employer's Quarterly Federal Tax Return" (Form 941),
 please exclude amounts deducted from employees' pay. Exclude Railroad Retirement
 Tax payments.
- 2. <u>Unemployment Compensation</u>. Report separately payments to State governments and to the Federal Government. Exclude Railroad Unemployment Insurance payments.
- Railroad Retirement Tax, and
- 4. Railroad Unemployment Insurance

Report payments for retirement and unemployment compensation pursuant to special legislation for the railroad industry.

5. Workmen's Compensation. Report net expenditures during the year for insurance premiums (i.e., premiums less refunds) and payments to State funds.

If your company qualifies as a self-insurer, report the total net expenditures made during the year for workmen's compensation benefits that are required by law. Do not include costs of medical and first-aid services normally supplied by the company. Exclude payments for work-connected disability under the Federal Employers' Liability Act.

Premiums for private plans, over and above legally required workmen's compensation, providing benefits for work-connected illness or injury, should be reported in combination with workmen's compensation.

- 6. Payments for Work-Connected Disability Under the Federal Employers' Liability Act.
 Report expenditures made in transportation industry establishments subject to the Federal
 Employers' Liability Act and not covered by State workmen's compensation acts.
- 7. Other, Including State Temporary Disability Insurance. Specify each other legally required program for which employer expenditures were made. Include total payments made to insurance carriers, to State or other funds, or directly to the employee for those benefits required by law which have not been accounted for elsewhere in the questionnaire. An example of items to be included here is State Temporary Disability Insurance. Report total employer expenditures for premiums for such insurance even where a plan is more liberal than the State requirements. Where employer expenditures for premiums for legally required Temporary Disability Insurance cannot be isolated from employer payments for other benefits reported on the questionnaire, please indicate this fact and also the item which includes the payments for Temporary Disability Insurance.

Employer Expenditures for Private Welfare Plans

For each of the private welfare plan items report a single figure representing the combined expenditures for all clerical, technical, professional, administrative, and executive employees. In addition, if separate plans existed for upper management employees, report expenditures for such plans separately. (Do not report any expenditures in the upper management column unless separate plans were in effect for these employees. Expenditures reported in the upper management column should be included in the reported expenditures for all nonproduction employees.)

Exclude payments already reported as pay for leave time or legally required insurance. Exclude employee contributions to the payments. Include company payments to funds and to plans financed through profit sharing. For payments to insurance carriers report only net expenditures (i.e., premiums less rebates, refunds, and dividends received during the year, unless they go to purchase additional insurance). Include payments for dependents and retired employees.

- 1. Life Insurance, Accidental Death and Dismemberment Insurance, and Death Benefits, and
- 2. Hospitalization, Surgical and Medical Plans, and Sickness and Accident Insurance. Report net expenditures for insurance premiums, payments to welfare funds, payments under self-insured arrangements, etc. Exclude administrative expenses incurred by the company and employee contributions to the payments for the plan. Include payments for travel accident insurance in the figure for life insurance, accidental death and dismemberment insurance, and death benefits (Item VII-B-1). Sickness and accident insurance, which usually is financed through a group insurance policy, provides payments to employees during absences from work caused by illness or accident. Do not include company payments directly to employees under extended sick leave plans; these should be reported as payments for sick leave.
- 3. Pension and Retirement Plans. Report premiums paid by the company to an insurance carrier, less dividends or other credits; company payments into an irrevocable trust fund; company payments to pensioners under pay-as-you-go plans (i.e., unfunded plans), etc. Payments for past service liability as well as current service credits should be reported. Payments under profit-sharing plans deferred until retirement should be reported here. Include premiums for disability retirement insurance. Exclude administrative costs (including actuarial and legal expenses) incurred by the company and employee contributions to the payments for the plans.
- 4. Supplemental Unemployment Benefits. This item covers plans which are designed primarily to provide benefits which supplement legally required unemployment compensation benefits. Report expenditures during 1963. Expenditures for severance pay should be reported in the section of the questionnaire covering annual payroll expenditures.
- 5. Savings and Thrift Plans. Under these plans, normally employee savings are supplemented by company contributions. Report cash payments, made by the company during the year, to a separate fund or to employee accounts. Exclude interest credited to the employee's account. Also exclude payments made under arrangements which are primarily pension plans. Payments to funds which are primarily designed to provide pension or retirement benefits are to be reported as pension and retirement plans (Item VII-B-3).

Employee Contributions for Private Welfare Plans

Report the contributions in 1963 by employees for premiums for the specified benefits. Report contributions only if there was a plan involving company expenditures for premiums. Include contributions for both employees' and their dependents' benefits, provided the company also contributed towards dependents' benefits. However, if the company provided benefits for employees only and the full cost of dependents' benefits were borne by employees, report only the contributions of the employees for their own benefits, but not those for their dependents' benefits. Report data for upper management employees separately only if a separate plan existed for these employees. In any event, include data for upper management employees in the figure for all nonproduction employees.

Part II

Vacation Schedules

Report the length-of-service requirements for the various lengths of paid vacations (or equivalents in vacation pay) granted. Describe the practice applying to the largest group of employees in each of the employee groups. If lengths of vacation are not dependent upon employees' lengths of service, describe the method of determining lengths of vacation. (If additional space is needed to answer this question, use the remarks area at the end of the questionnaire form.)

Vacations Paid For

Report the number of employees on the payroll at any time during 1963 who received, directly from the company, paid vacations of the lengths specified. (If full pay was not given for all time off, base reporting on the full-time equivalent of the pay received.) Report on the "None" line the number of employees who did not receive paid vacations. If an employee received as vacation pay a percentage of his annual earnings, consider 2 percent or slightly more as equivalent to 1 week's vacation, 4 percent or slightly more to 2 weeks' vacation, etc.

Holidays

Report the number of holidays per person observed in 1963. Do not consider as a half-day holiday time off less than a full half day.

Straight-Time Workweek

Report for the largest group of employees in each category the number of hours per week per employee in the straight-time workweek. This need not be the hours actually worked.

Sick Leave

Consider as a sick leave plan one whereby the company pays directly, in whole or in part, salaries to employees who are away from work because of illness or injury, other than legally required workmen's compensation. Informal arrangements for such payments should be answered "No." An insurance policy providing cash payments to ill employees should not be considered as sick leave, but should be reported under "Insurance and Pensions" (Item X-A-4). Answer "Yes" for a particular employee group if there was a plan applying to any employees in that group (the plan need not apply to all or a majority of the employees).

Miscellaneous Leave

In these questions, answer "Yes" if there was a company policy of granting paid leave of the types listed, even if no actual paid leave was granted in 1963 because the circumstances causing such leave did not arise. Answer "Yes" for a particular employee group if there was a policy applying to any employees in the group (the policy need not apply to all or a majority of the employees).

Company Plans for Insurance and Pensions

In this section, a question should be answered "Yes" only if there was a plan involving company expenditures for benefits. If the company's role was limited to collecting premiums from employees and turning the funds collected over to an insurance carrier, the appropriate question should be answered "No." If a company provided benefits for employees but the employees paid the full cost of dependents' benefits, the appropriate question should be answered "Yes" for employees and "No" for dependents. If a company had no expenditures in 1963 for a benefit because dividends or other credits exceeded premiums or because there was no occasion to make payments under a self-insured plan, answer "Yes" for that benefit. Answer "Yes" for a particular employee group if there was a plan applying to any employees in the group (the plan need not apply to all or a majority of the employees).

Coverage of Insurance and Pension Plans

For purposes of these questions, for insured plans and for those financed by other funding arrangements, consider as "covered" employees those for whom the company was making payments. Thus, an employee would be "covered" by a pension plan if the company was making payments for his pension benefits, even if he was not currently eligible to receive the benefits because he had not reached retirement age or had not sufficient length of service. Employees not covered would be those for whom the company was not making payments because of such factors as age or length-of-service requirements for coverage and failure to make employee contributions under contributory plans. For plans financed on a pay-as-yougo basis, employees not covered would be those who would not currently or in the future be eligible for benefits.

Extra (Premium) Pay and Miscellaneous Practices

In each of these items, answer "Yes" or "No" for each of the employee groups and, as requested, provide information on the nature of the company practice and the specific employees covered by the practice.

Where applicable, answer "Yes" if a company policy existed, even if the policy was not invoked because the contingency did not arise. Answer "Yes" for a particular employee group if there was a policy applying to any employees in the group (the policy need not apply to all or a majority of the employees).

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