

Fringe Rates

		All Respondents	Number of Full-time Employees						Organization Type		
			< 100	100 - 249	250 - 499	500 - 999	1000 - 2499	> 2499	Government Contractors	Association/ Non-Profit	All Others
Number Reporting		122	37	35	26	7	10	7	37	49	36
Legally required payments (Employer's share only)	Average	7.8%	8.4%	7.4%	7.3%	10.2%	7.3%	7.3%	7.8%	8.0%	7.5%
	Median	7.3%	7.5%	7.1%	6.8%	10.2%	7.3%	7.3%	7.7%	7.1%	7.0%
Includes social security and Medicare taxes, unemployment insurance, workers' compensation, and state-mandated short-term disability plan.											
Retirement Plan Payments (Employer's share only)	Average	7.8%	7.4%	6.8%	7.9%	5.3%	10.9%	14.9%	6.5%	9.6%	6.6%
	Median	6.9%	6.0%	6.3%	7.0%	5.3%	9.1%	14.9%	6.0%	8.0%	3.8%
Includes pension, profit-sharing plans, 401(k)/403(b), and other retirement income programs, including executive retirement plans.											
Health and Welfare Payments (Employer's share only)	Average	10.2%	11.3%	9.3%	9.0%	11.0%	11.4%	11.9%	9.3%	11.6%	9.1%
	Median	10.0%	10.0%	8.6%	8.4%	11.0%	10.5%	11.9%	8.1%	10.7%	9.5%
Includes health, dental, life insurance, death benefits not covered by life insurance, company-sponsored short-term disability, sickness, or accident plan insurance, salary/wage continuation or long-term disability. Exclude any retiree costs (health, life, etc.) from this calculation.											
Other Benefits Items	Average	5.3%	3.4%	4.3%	6.2%	11.5%	9.4%	1.9%	8.9%	2.8%	3.3%
	Median	2.0%	1.0%	1.5%	2.0%	11.5%	9.4%	1.9%	12.4%	1.1%	1.9%
Includes payment for any and all other items that are not already included in the above three items.											
TOTAL BENEFITS AS A PERCENT OF PAYROLL	Average	26.9%	25.1%	25.4%	30.1%	24.9%	31.5%	31.4%	27.2%	28.9%	23.7%
	Median	27.0%	25.0%	25.6%	29.6%	24.0%	33.0%	33.2%	29.6%	28.3%	22.0%

Medical Plans – General Plan Information

5. Plans with the largest enrollment

