

A Survey Report
by the Society for
Human Resource
Management

SHRMTM

SOCIETY FOR HUMAN
RESOURCE MANAGEMENT

2008 Employee Benefits

How Competitive Is Your Organization?

Sponsored by



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2008 Employee Benefits

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June 2008

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ABOUT THIS REPORT

In February 2008, the Society for Human Resource Management (SHRM) conducted its annual survey to gather information on the types of benefits employers offer to their employees. The following report provides an analysis of the 2008 SHRM Benefits Survey results. The survey instrument listed 257 benefits and asked human resource (HR) professionals to indicate whether they offered the benefit and, if not, whether they planned to offer it in the next year. The report is composed of 10 benefits sections: *health care and welfare benefits, preventive health and wellness benefits, financial and compensation benefits, paid time off benefits, family-friendly benefits, flexible working benefits, personal services benefits, housing and relocation benefits, business travel benefits* and *other benefits*. Each section has five tables. Table 1 shows the overall responses of the survey participants. Table 2 presents data by organization staff size, as defined by the number of employees at the respondent's location. Organization staff size is broken into three groups: small (1-99 employees), medium (100-499 employees) and large (500 or more employees). Table 3 categorizes the responses by the industry with which organizations are affiliated.¹ Table 4 presents data by organization sector: publicly owned for-profit organization, privately owned for-profit organization, nonprofit organization and government sector. Table 5 illustrates the percentage of organizations offering benefits on an annual basis over a period of five years.

A number of benefits have been added, changed or dropped from 2007 to 2008. Forces driving the changes included many articles published by the news media, SHRM's own research of benefit trends, a need for clarification of some represented benefits and member input. New or edited items are footnoted throughout the report.

ABOUT SHRM

The Society for Human Resource Management (SHRM) is the world's largest professional association devoted to human resource management. Our mission is to serve the needs of HR professionals by providing the most current and comprehensive resources and to advance the profession by promoting HR's essential, strategic role. Founded in 1948, SHRM represents more than 225,000 individual members in over 125 countries and has a network of more than 575 affiliated chapters in the United States, as well as offices in China and India. Visit SHRM at www.shrm.org.

Methodology

A sample of HR professionals employed by companies in the United States was randomly selected from SHRM's membership database, which included approximately 225,000 individual members at the time the survey was conducted. Only members who had not participated in a SHRM survey or poll in the previous six months were included in the sampling frame. Members who were students, consultants, academics, located internationally or had no e-mail address on file were also excluded from the sampling frame. Beginning in February 2008, an e-mail that included a link to the 2008 Benefits Survey² was sent to 6,000 SHRM members. A total of 5,410 surveys were successfully delivered, and 996 HR professionals responded, yielding a response rate of 18%. The survey was fielded for a period of three weeks, and four e-mail reminders were sent to sample members in an effort to increase the response rate.

The sample of HR professionals was generally representative of the SHRM membership population, although there were some differences in overall demographics. Compared with the general SHRM membership, more HR professionals in this sample were from medium-sized organizations (100-499 employees), while fewer were from small-sized organizations (1-99 employees).

A Message From Colonial Life

Colonial Life is a market leader in providing insurance benefits for employees and their families through their workplace, along with individual benefits education, advanced yet simple-to-use enrollment technology and quality personal service. Colonial Life offers disability, life and supplemental accident and health insurance policies in 49 states and the District of Columbia. (Similar policies, if approved, are underwritten in New York by a Colonial Life affiliate, The Paul Revere Life Insurance Company.) Based in Columbia, S.C., Colonial Life helps employers design benefits programs that fit the needs of their business as well as their employees, so they can build a more loyal and satisfied workforce—and ultimately a stronger business.

Colonial Life was founded in 1939, providing insurance protection to everyday working Americans and their families. The company pioneered the concept of worksite marketing in 1955 and helped lead the industry into payroll-deducted premiums. Today, Colonial Life serves more than 50,000 businesses and organizations and has more than 2.7 million policies in force. A home office of 1,000 employees supports a nationwide independent sales organization of 7,300 career agents and approximately 8,500 contracted brokers.

OUR VISION

Colonial Life will be the company of choice for voluntary benefits programs offered through the workplace.

OUR MISSION

Colonial Life is committed to helping working Americans and their families minimize personal financial risk with a comprehensive offering of voluntary benefits through the workplace.

We strive to fulfill this mission through:

- A broad portfolio of products designed to meet customers' needs.
- Personal benefits communications and enrollment capabilities.
- Individual attention and commitment to service.
- Easy and convenient access to products and services.

We will create valuable and lasting partnerships with employers, their employees, our producers, our business partners and the communities where we work and live.

To learn more, visit coloniallife.com or call (803) 798-7000.

Colonial Life is the marketing brand of Colonial Life & Accident Insurance Company. Colonial Life and the logo, separately and in combination, and “Making benefits count.” are service marks of Colonial Life & Accident Insurance Company.

Key Findings

This report examines the results of the 2008 SHRM Benefits Survey, including the percentages of human resource professionals whose organizations offered each benefit, comparisons across organization staff size, organization sector and industry and year-to-year trends. The benefits are divided into 10 categories.

Employee benefits remained relatively stable from 2007 to 2008, but there was a slight decrease in the percentage of organizations offering some health care/welfare and financial/compensation benefits.

With a few exceptions, publicly owned for-profit organizations and those with larger staff sizes were more likely to offer any given benefit. Only a few definitive patterns emerged when viewing the results across industries.

The most commonly offered benefits were direct deposit of paychecks, paid holidays, professional development opportunities, prescription drug program coverage and payroll deductions. Additionally, almost all organizations offered some type of health insurance plans.

HR professionals indicated that their organizations spent an average of 39% of payroll on total benefits costs: 21% of the costs were due to mandatory benefits and 18% was spent on voluntary benefits.

With a few exceptions, publicly owned for-profit organizations and those with larger staff sizes were more likely to offer any given benefit.

Survey Results

HEALTH CARE AND WELFARE BENEFITS

Table A-1 lists health care and welfare benefits and the percentages of human resource professionals who indicated that their organizations offered each of them. To get a complete picture of health care benefits and coverage, respondents indicated whether *any* aspect of any company-held plan included these particular benefits.³

The most commonly offered health care and welfare benefits were prescription drug program coverage and dental insurance, each reported by 96% and 94% of HR professionals, respectively.

Prescription Drug Coverage

Prescription drug program coverage was the most frequently offered health care benefit for the sixth year in a row. Ninety-six percent of HR professionals indicated that their organizations offered this benefit. Mail-order prescription programs allow employees to save money on medication. These programs fill prescriptions through licensed pharmacies and deliver them conveniently through the mail at a discounted rate. Eighty-seven percent of HR professionals indicated that their organizations offered this program. Other benefits related to prescription drug coverage included wholesale generic drug programs for injectable drugs (24%) and pharmacy management programs (17%).

Health Insurance Programs

Nearly all HR professionals (97%) indicated that their organizations offered at least one of these health care insurance benefits: preferred provider organization (PPO) plans, health maintenance organization (HMO) plans, health care reimbursement accounts, consumer-directed health care, indemnity plans, point of service (POS) plans and exclusive provider organization (EPO) plans. Additionally, 39% of HR professionals indicated that their organizations offered health care insurance to part-time employees. Organizations that provide health insurance may offer one or more types of plan. The most frequently offered type of health insurance was a PPO plan, offered by 85% of respondents' organizations. These programs offer a network of health care providers that patients must use or otherwise pay more for services from providers outside of the network. Forty-two percent of HR professionals indicated that their organizations offered HMO plans, which require participants to choose

Thirty-nine percent of HR professionals indicated that their organizations offered health care insurance to part-time employees.

a primary care physician from their network who coordinates all of the patients' care. Twelve percent of HR professionals indicated that their organizations offered indemnity, or fee-for-service, plans. These are thought of as more traditional health care plans, which charge employees for each individual service and allow employees complete choice in which providers they see.

Table A-1 | Health Care and Welfare Benefits

	Yes	No	Plan to
Prescription drug program coverage	96%	4%	*
Dental insurance	94%	5%	*
Mail-order prescription program	87%	11%	2%
Preferred provider organization (PPO)	85%	15%	*
Accidental death and dismemberment insurance (AD&D) ^A	81%	19%	1%
Chiropractic coverage	81%	18%	1%
Long-term disability insurance ^B	78%	22%	*
Vision insurance	78%	21%	*
Well-baby program (post-natal care)	77%	23%	1%
Employee assistance program (EAP)	75%	22%	3%
Mental health coverage	75%	22%	3%
Dependent care flexible spending account	75%	24%	1%
Contraceptive coverage	73%	27%	*
Medical flexible spending accounts ^C	70%	29%	1%
Short-term disability insurance ^D	69%	29%	2%
Prenatal program	67%	33%	1%
Life insurance for dependents	63%	36%	1%
Supplemental health accident insurance	47%	52%	2%
Health care premium flexible spending account ^E	46%	54%	1%
Long-term care insurance	45%	52%	3%
HMO (health maintenance organization)	42%	57%	*
Health care insurance for part-time workers	39%	60%	1%
Intensive care insurance	38%	61%	1%
Critical illness insurance	37%	61%	1%
Surcharges for spousal health care coverage ^F	37%	62%	1%
Health care benefits for dependent grandchildren	36%	64%	1%
Opposite-sex domestic partner health care coverage	36%	63%	1%
Same-sex domestic partner health care coverage	36%	64%	1%
Rehabilitation assistance	33%	66%	2%
Retiree health care benefits	32%	68%	*

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Twenty-seven percent of respondents indicated that their organizations offered health reimbursement accounts—health care spending accounts set up by the employer for the employee. The employer makes contributions for the employee to use for health care services. It is similar to a flexible spending account, except that the funds roll over from year to year, allowing the employee to accumulate funds over time.

Table A-1 | Health Care and Welfare Benefits

	Yes	No	Plan to
Acupressure/acupuncture medical coverage	31%	68%	*
Health care benefits for foster children	30%	70%	1%
Health savings accounts (HSAs)	29%	66%	6%
Cancer insurance	28%	70%	2%
Infertility treatment coverage (other) ^G	28%	71%	1%
Health reimbursement accounts (HRAs)	27%	70%	3%
Infertility treatment coverage (in-vitro fertilization)	26%	74%	*
Point of service (POS) plan	26%	74%	*
Hospital indemnity insurance	25%	74%	1%
Wholesale generic drug program for injectable drugs	24%	75%	1%
Bariatric procedures for weight loss ^H	21%	77%	2%
Alternative/complementary medical coverage	18%	81%	1%
Pharmacy management program ^I	17%	83%	1%
Grief recovery program	16%	82%	2%
Elective procedures ^J	16%	84%	*
Employer-matched contributions to health savings accounts (HSAs)	13%	84%	3%
Consumer-directed health care (CDHP)	12%	87%	1%
Support groups	12%	87%	1%
Indemnity plan (fee-for-service)	12%	88%	*
Exclusive provider organization (EPO)	9%	91%	*
Experimental/elective drug coverage	5%	95%	1%

(n = 996)

* Less than 1%.

A Does not pertain to employee-paid supplemental insurance.

B Does not pertain to employee-paid supplemental insurance.

C IRC Section 125, for all expenses.

D Does not pertain to employee-paid supplemental insurance.

E IRC Section 125 Cafeteria Plan allowing for premium conversion.

F Health care coverage for a spouse is offered as a benefit to employees, but there is a surcharge added to the employee premium cost.

G Other than in-vitro fertilization.

H Stomach stapling or gastric bypass surgery.

I Independent of medical plan management.

J For example, laser vision correction, etc.

Note: Data sorted in descending order by the "Yes" column. Percentages are row percentages and may not total 100% due to rounding.

Source: 2008 Employee Benefits (SHRM)

Consumer-directed health care plans involve a high-deductible insurance plan combined with a health care spending account from which unreimbursed health care costs are paid. This plan can be attractive in that the premiums are typically lower for both the employer and the employee. Twelve percent of HR professionals indicated that their organizations offered this type of plan.

Dental and vision insurance are usually not covered under standard health insurance plans. The vast majority of HR professionals (94%) indicated that their organizations offered dental insurance to employees, and over three-quarters (78%) offered vision insurance. These programs may be either part of or in addition to other health care insurance plans. Other forms of insurance offered by respondents' organizations included accidental death and dismemberment insurance (AD&D) (81%), chiropractic coverage (81%), mental health coverage (75%), supplemental health accident insurance (47%), long-term care insurance (45%), intensive care insurance (38%), critical illness insurance (37%), cancer insurance (28%) and hospital indemnity insurance (25%).

Health Care for Dependents

Dependent care flexible spending accounts allow employees to set aside pretax dollars that can later be reimbursed for dependent care expenses. These accounts are popular with employees since the tax benefit offsets some of the expenses of dependent care. For 2008, the maximum election is \$5,000 per family for the plan year or \$2,500 if married and filing separate federal income tax returns. Three out of four HR professionals (75%) indicated that their organizations offered this benefit.

Some health care and welfare benefits are intended to help employees manage the costs associated with caring for a dependent. As family structures in our society continue to change, organizations are expanding the relationships that are qualified for certain benefits. Thirty-six percent of HR professionals reported that their organizations offered health care coverage for dependent grandchildren, opposite-sex domestic partners and same-sex domestic partners. Additionally, 30% offered health care benefits for foster children.

Childbearing and Fertility Benefits

Some organizations offer health care and wellness benefits that focus on childbearing and fertility. The most commonly offered benefits were well-baby programs (77%), contraceptive coverage (73%) and prenatal programs (67%). Twenty-eight percent of HR professionals reported their organizations covered infertility treatment, and 26% specifically covered in-vitro fertilization.

Flexible Spending Accounts

Medical flexible spending accounts allow employees to deduct pretax dollars from their paychecks to pay for health care expenses, such as co-payments, insurance deductibles and vision and dental expenses. These accounts offer organizations a way to help employees manage their health care costs. The maximum amount each eligible employee may contribute to these accounts is \$5,000 per plan year. Seventy percent of HR professionals reported that their organizations offered medical flexible spending accounts (Internal Revenue Code (IRC) Section 125, for all expenses), and 46%

indicated their organizations offered health care premium flexible spending accounts (IRC Section 125 Cafeteria Plan allowing for premium conversion).

Health Savings Accounts

Health savings accounts (HSAs) were created by the Medicare bill in 2003 and are designed to help individuals save on a tax-free basis for future qualified medical and retiree health costs. More than one-quarter of HR professionals (29%) indicated their organizations provided these accounts. Contributions to HSA accounts can be made by the employer, the employee or both. Thirteen percent of HR professionals indicated their organizations matched contributions made to these accounts.

Disability

Long-term disability (offered by 78% of respondents' organizations) and short-term disability (offered by 69% of respondents' organizations) provide income replacement for employees whose illness or injury causes a longer absence from work. Short-term disability usually starts after a one- to two-week absence, and long-term disability usually goes into effect after between six weeks and three months. While paid sick leave usually covers an employee's entire salary, short-term and long-term disability may cover only a portion of the employee's salary.

Mental and Emotional Health

Some organizations offer health and welfare benefits that are directed toward employees' mental and emotional well-being. An employee assistance program (EAP) is a confidential counseling program designed to assist employees with any problems that may distract them from their work. Seventy-five percent of HR professionals indicated that their organizations offered an EAP.

Other benefits in this area included grief recovery programs (16%) and support groups (12%).

Other Health Care and Welfare Benefits

Some employers include nontraditional healing methods among their organizations' health care and welfare benefits. Thirty-one percent of HR professionals indicated that their organizations offered acupressure/acupuncture medical coverage, 18% reported that their organizations offered other alternative/complementary medical coverage, and 5% said their organizations covered experimental or elective drug treatments.

Thirty-two percent of HR professionals offered health care benefits to retirees, and 37% offered surcharges for spousal health care coverage. Other health care and welfare benefits offered included life insurance for dependents (63%), rehabilitation assistance (33%), bariatric procedures such as stomach stapling or gastric bypass surgery (21%) and elective procedures such as laser vision correction (16%).

Health Care and Welfare Benefits by Organization Staff Size

Table A-2 shows the percentages of HR professionals indicating that their organizations offered each health care and wellness benefit by organization staff size. Overall, larger organizations were significantly more likely to offer health care and welfare benefits.

Thirty-one percent of HR professionals indicated that their organizations offered acupressure/acupuncture medical coverage.

Table A-2 | Health Care and Welfare Benefits (by Organization Staff Size)

	Overall (n = 975)	Small (1-99 Employees) (n = 236)	Medium (100-499 Employees) (n = 360)	Large (500 or More Employees) (n = 380)	Differences Based on Staff Size*
Prescription drug program coverage	96%	93%	95%	98%	Large > small
Dental insurance	94%	89%	94%	98%	Large > small
Mail-order prescription program	87%	83%	87%	90%	Large > small
Preferred provider organization (PPO)	85%	78%	86%	88%	Large, medium > small
Accidental death and dismemberment insurance (AD&D)	81%	71%	82%	84%	Large, medium > small
Chiropractic coverage	81%	78%	82%	83%	
Long-term disability insurance	78%	76%	73%	83%	Large > medium
Vision insurance	78%	68%	74%	88%	Large > medium, small
Well-baby program (post-natal care)	77%	77%	75%	78%	
Employee assistance program (EAP)	75%	52%	76%	89%	Large > medium, small Medium > small
Mental health coverage	75%	67%	73%	82%	Large > medium, small
Dependent care flexible spending account	75%	59%	74%	84%	Large > medium, small Medium > small
Contraceptive coverage	73%	71%	73%	76%	
Medical flexible spending accounts	70%	56%	72%	77%	Large, medium > small
Short-term disability insurance	69%	58%	69%	74%	Large, medium > small
Prenatal program	67%	67%	66%	66%	
Life insurance for dependents	63%	44%	63%	74%	Large > medium, small Medium > small
Supplemental health accident insurance	47%	38%	46%	53%	
Health care premium flexible spending account	46%	43%	44%	49%	
Long-term care insurance	45%	37%	44%	51%	Large > medium, small
HMO (health maintenance organization)	42%	33%	41%	48%	Large > small
Health care insurance for part-time workers	39%	26%	33%	52%	Large > medium, small
Intensive care insurance	38%	33%	40%	40%	
Critical illness insurance	37%	32%	37%	41%	Large > small
Surcharges for spousal health care coverage	37%	35%	36%	39%	
Health care benefits for dependent grandchildren	36%	26%	36%	42%	Large, medium > small

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Table A-2 | Health Care and Welfare Benefits (by Organization Staff Size) (continued)

	Overall (n = 975)	Small (1-99 Employees) (n = 236)	Medium (100-499 Employees) (n = 360)	Large (500 or More Employees) (n = 380)	Differences Based on Staff Size*
Opposite-sex domestic partner health care coverage	36%	35%	32%	40%	
Same-sex domestic partner health care coverage	36%	28%	32%	43%	Large > medium, small
Rehabilitation assistance	33%	25%	30%	39%	Large > medium, small
Retiree health care benefits	32%	13%	31%	44%	Large > medium, small Medium > small
Acupressure/acupuncture medical coverage	31%	31%	30%	33%	
Health care benefits for foster children	30%	24%	28%	34%	Large > small
Health savings accounts (HSAs)	29%	21%	26%	37%	Large > small
Cancer insurance	28%	24%	31%	28%	
Infertility treatment coverage (other)	28%	22%	27%	33%	Large > small
Health reimbursement accounts (HRAs)	27%	23%	22%	34%	Large > medium, small
Infertility treatment coverage (in-vitro fertilization)	26%	24%	23%	29%	
Point of service (POS) plan	26%	17%	25%	32%	Large > small
Hospital indemnity insurance	25%	21%	28%	25%	
Wholesale generic drug program for injectable drugs	24%	25%	24%	24%	
Bariatric procedures for weight loss	21%	17%	19%	26%	Large > small
Alternative/complementary medical coverage	18%	19%	17%	18%	
Pharmacy management program	17%	9%	16%	22%	Large > small
Grief recovery program	16%	11%	15%	21%	Large > small
Elective procedures	16%	12%	16%	18%	
Employer-matched contributions to health savings accounts (HSAs)	13%	9%	12%	16%	
Consumer-directed health care (CDHP)	12%	6%	10%	17%	Large > small
Support groups	12%	7%	11%	16%	Large > small
Indemnity plan (fee-for-service)	12%	4%	9%	18%	Large > medium, small
Exclusive provider organization (EPO)	9%	7%	6%	13%	
Experimental/elective drug coverage	5%	4%	4%	6%	

* Indicates a significant difference based on staff size. Blank cells in the last column indicate that no statically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The sample sizes of the staff size categories are based on the actual number of respondents who provided organization staff size; however, the percentages shown are based on the actual number of respondents who provided organization staff size and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table A-3 | Health Care and Welfare Benefits (by Organization Industry)

	Overall (n = 978)	F (n = 75)	G (n = 64)	H (n = 93)	M(D) (n = 114)	M(N) (n = 58)	S(N) (n = 64)	S(P) (n = 110)	W (n = 50)	Differences Based on Industry*
Prescription drug program coverage	96%	96%	97%	93%	99%	97%	97%	93%	96%	
Dental insurance	94%	99%	90%	98%	94%	88%	95%	87%	94%	
Mail-order prescription program	87%	82%	90%	85%	90%	86%	92%	82%	82%	
Preferred provider organization (PPO)	85%	89%	86%	75%	91%	90%	82%	77%	90%	
Accidental death and dismemberment insurance (AD&D)	81%	85%	71%	82%	88%	84%	78%	72%	84%	
Chiropractic coverage	81%	81%	75%	85%	84%	86%	70%	73%	78%	
Long-term disability insurance	78%	95%	75%	85%	74%	76%	72%	71%	67%	F > S(N), S(P), W
Vision insurance	78%	82%	75%	84%	78%	76%	82%	67%	80%	
Well-baby program (post-natal care)	77%	88%	73%	74%	80%	76%	72%	74%	88%	
Employee assistance program (EAP)	75%	81%	86%	84%	76%	81%	75%	64%	69%	G > S(P)
Mental health coverage	75%	81%	69%	77%	72%	69%	73%	71%	73%	
Dependent care flexible spending account	75%	89%	69%	86%	74%	78%	75%	64%	65%	F > S(P), W
Contraceptive coverage	73%	81%	71%	68%	70%	72%	67%	70%	71%	
Medical flexible spending accounts	70%	82%	64%	79%	71%	66%	65%	61%	59%	F > W
Short-term disability insurance	69%	75%	44%	62%	84%	79%	58%	53%	71%	M(D), M(N) > G, S(N), S(P)
Prenatal program	67%	77%	71%	69%	59%	78%	57%	62%	73%	M(N) > S(N)
Life insurance for dependents	63%	64%	54%	71%	77%	67%	35%	59%	57%	M(D) > S(N)
Supplemental health accident insurance	47%	47%	46%	52%	48%	47%	27%	44%	47%	H > S(N)
Health care premium flexible spending account	46%	53%	46%	49%	37%	29%	40%	56%	43%	F, S(P) > M(N)
Long-term care insurance	45%	49%	49%	49%	47%	41%	42%	37%	43%	
HMO (health maintenance organization)	42%	41%	58%	52%	31%	21%	57%	39%	29%	G > M(D), M(N)
Health care insurance for part-time workers	39%	55%	42%	60%	25%	33%	43%	27%	41%	H > M(D), M(N), S(P)
Intensive care insurance	38%	41%	44%	43%	36%	40%	32%	38%	35%	
Critical illness insurance	37%	40%	39%	47%	29%	41%	33%	31%	39%	
Surcharges for spousal health care coverage	37%	45%	36%	40%	19%	41%	40%	31%	39%	F > M(D)
Health care benefits for dependent grandchildren	36%	37%	42%	33%	40%	38%	30%	27%	37%	
Opposite-sex domestic partner health care coverage	36%	47%	29%	25%	26%	28%	43%	30%	29%	F > M(D)

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Table A-3 | Health Care and Welfare Benefits (by Organization Industry) (continued)

	Overall (n = 978)	F (n = 75)	G (n = 64)	H (n = 93)	M(D) (n = 114)	M(N) (n = 58)	S(N) (n = 64)	S(P) (n = 110)	W (n = 50)	Differences Based on Industry*
Same-sex domestic partner health care coverage	36%	36%	24%	32%	23%	26%	45%	33%	35%	S(N) > G, M(N)
Rehabilitation assistance	33%	32%	32%	35%	39%	28%	37%	26%	41%	
Retiree health care benefits	32%	22%	66%	29%	34%	26%	22%	24%	22%	G > F, H, M(N), S(N), S(P), W
Acupressure/acupuncture medical coverage	31%	32%	34%	27%	24%	41%	33%	22%	37%	
Health care benefits for foster children	30%	25%	34%	34%	33%	26%	28%	20%	33%	
Health savings accounts (HSAs)	29%	40%	39%	30%	30%	29%	12%	34%	18%	F > S(N), W
Cancer insurance	28%	38%	34%	40%	23%	26%	22%	32%	16%	H > W
Infertility treatment coverage (other)	28%	34%	31%	36%	27%	26%	20%	21%	22%	
Health reimbursement accounts (HRAs)	27%	22%	31%	33%	27%	36%	23%	28%	14%	M(N) > W
Infertility treatment coverage (in-vitro fertilization)	26%	27%	25%	24%	23%	24%	22%	23%	22%	
Point of service (POS) plan	26%	25%	37%	22%	26%	21%	23%	22%	14%	G > W
Hospital indemnity insurance	25%	33%	32%	24%	21%	22%	20%	32%	27%	
Wholesale generic drug program for injectable drugs	24%	16%	32%	19%	27%	28%	25%	29%	24%	
Bariatric procedures for weight loss	21%	22%	22%	34%	19%	26%	18%	16%	14%	H > W
Alternative/complementary medical coverage	18%	10%	17%	21%	20%	14%	18%	18%	18%	
Pharmacy management program	17%	14%	17%	21%	19%	21%	15%	12%	18%	
Grief recovery program	16%	16%	12%	23%	15%	19%	13%	17%	18%	
Elective procedures	16%	16%	15%	20%	18%	16%	7%	14%	10%	
Employer-matched contributions to health savings accounts (HSAs)	13%	19%	15%	10%	18%	5%	7%	19%	8%	
Consumer-directed health care (CDHP)	12%	15%	12%	11%	14%	14%	8%	10%	6%	
Support groups	12%	12%	14%	21%	11%	9%	7%	14%	12%	
Indemnity plan (fee-for-service)	12%	15%	19%	12%	13%	14%	7%	7%	4%	
Exclusive provider organization (EPO)	9%	10%	10%	13%	6%	14%	2%	6%	10%	
Experimental/elective drug coverage	5%	0%	5%	4%	3%	7%	2%	4%	4%	

Finance = F

Government = G

* Indicates a significant difference by industry. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The overall sample size is the total number of HR professionals who responded to the industry question. The sample sizes of the industry categories are based on the actual number of respondents who provided an industry; however, the percentages shown are based on the actual number of respondents who provided industry and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table A-4 | Health Care and Welfare Benefits (by Organization Sector)

	Overall (n = 996)	Privately Owned For-Profit Organization (n = 530)	Publicly Owned For-Profit Organization (n = 214)	Nonprofit Organization (n = 169)	Government Sector (n = 83)	Differences Based on Sector*
Prescription drug program coverage	96%	95%	99%	97%	93%	
Dental insurance	94%	92%	99%	98%	90%	
Mail-order prescription program	87%	87%	87%	88%	87%	
Preferred provider organization (PPO)	85%	84%	87%	82%	88%	
Accidental death and dismemberment insurance (AD&D)	81%	78%	89%	83%	67%	NP > Govt
Chiropractic coverage	81%	80%	85%	82%	76%	
Long-term disability insurance	78%	73%	88%	85%	70%	Public(FP), NP > Private(FP), Govt
Vision insurance	78%	74%	87%	82%	76%	Public(FP) > Private(FP), Govt
Well-baby program (post-natal care)	77%	77%	78%	78%	71%	
Employee assistance program (EAP)	75%	65%	91%	85%	81%	Public(FP) > Private(FP)
Mental health coverage	75%	71%	82%	79%	73%	
Dependent care flexible spending account	75%	68%	90%	81%	67%	Public(FP), NP > Private(FP), Govt
Contraceptive coverage	73%	72%	77%	73%	71%	
Medical flexible spending accounts	70%	64%	84%	75%	65%	Public(FP) > Private(FP), Govt
Short-term disability insurance	69%	67%	87%	60%	46%	Public(FP) > Private(FP), NP, Govt
Prenatal program	67%	65%	71%	67%	66%	
Life insurance for dependents	63%	59%	79%	58%	57%	Public(FP) > Private(FP), NP, Govt
Supplemental health accident insurance	47%	45%	52%	49%	45%	
Health care premium flexible spending account	46%	44%	48%	50%	42%	
Long-term care insurance	45%	40%	52%	48%	49%	
HMO (health maintenance organization)	42%	36%	43%	56%	55%	NP, Govt > Private(FP), Public(FP)
Health care insurance for part-time workers	39%	29%	48%	56%	43%	NP > Private(FP), Govt Public(FP), Govt > Private(FP)
Intensive care insurance	38%	37%	36%	43%	42%	
Critical illness insurance	37%	35%	36%	45%	41%	
Surcharges for spousal health care coverage	37%	33%	40%	41%	42%	
Health care benefits for dependent grandchildren	36%	32%	40%	38%	47%	Govt > Private(FP)

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Table A-4 | Health Care and Welfare Benefits (by Organization Sector) (continued)

	Overall (n = 996)	Privately Owned For-Profit Organization (n = 530)	Publicly Owned For-Profit Organization (n = 214)	Nonprofit Organization (n = 169)	Government Sector (n = 83)	Differences Based on Sector*
Opposite-sex domestic partner health care coverage	36%	32%	47%	39%	24%	Public(FP) > Private(FP), Govt Private(FP), NP > Govt
Same-sex domestic partner health care coverage	36%	34%	43%	36%	28%	Public(FP) > Govt
Rehabilitation assistance	33%	30%	36%	36%	34%	
Retiree health care benefits	32%	24%	39%	32%	63%	Govt > Private(FP), Public(FP), NP Public(FP) > Private(FP)
Acupressure/acupuncture medical coverage	31%	29%	36%	30%	37%	
Health care benefits for foster children	30%	27%	34%	30%	37%	
Health savings accounts (HSAs)	29%	27%	41%	17%	34%	Public(FP) > Private(FP), NP Govt > NP
Cancer insurance	28%	26%	24%	33%	36%	Govt > Public(FP)
Infertility treatment coverage (other)	28%	22%	37%	32%	33%	Public(FP) > Private(FP)
Health reimbursement accounts (HRAs)	27%	22%	38%	27%	31%	Public(FP) > Private(FP)
Infertility treatment coverage (in-vitro fertilization)	26%	22%	36%	24%	30%	Public(FP) > Private(FP), NP
Point of service (POS) plan	26%	24%	29%	22%	37%	Govt > Private(FP), NP
Hospital indemnity insurance	25%	25%	24%	25%	34%	
Wholesale generic drug program for injectable drugs	24%	25%	22%	22%	34%	Govt > Public(FP), NP
Bariatric procedures for weight loss	21%	19%	23%	25%	24%	
Alternative/complementary medical coverage	18%	17%	17%	20%	22%	
Pharmacy management program	17%	15%	20%	17%	18%	
Grief recovery program	16%	13%	21%	23%	10%	NP > Govt
Elective procedures	16%	15%	20%	14%	19%	
Employer-matched contributions to health savings accounts (HSAs)	13%	11%	20%	8%	12%	Public(FP) > NP
Consumer-directed health care (CDHP)	12%	12%	17%	7%	10%	
Support groups	12%	9%	15%	18%	12%	
Indemnity plan (fee-for-service)	12%	10%	15%	9%	20%	
Exclusive provider organization (EPO)	9%	6%	17%	7%	8%	
Experimental/elective drug coverage	5%	4%	7%	4%	8%	

Privately owned for profit organization = Private(FP)

Publicly owned for-profit organization = Public(FP)

Nonprofit organization = NP

Government sector = Govt

* Indicates a significant difference by sector. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column.

Source: 2008 Employee Benefits (SHRM)

Health and Welfare Benefits by Industry

Table A-3 compares health care and welfare benefits across industries. HR professionals from financial industries were more likely to indicate that their organizations offered a number of health care and welfare benefits.

Health Care and Welfare Benefits by Sector

Table A-4 compares the percentages of HR professionals indicating that their organizations offered each health care and wellness benefit by organization sector.

Table A-5 Health Care and Welfare Benefits (by Year)							
	2004	2005	2006	2007	2008	Differences Between 2004 and 2008*	Differences Between 2007 and 2008*
Prescription drug program coverage	98%	97%	96%	95%	96%		
Dental insurance	95%	95%	93%	94%	94%		
Mail-order prescription program	90%	90%	88%	87%	87%		
Preferred provider organization (PPO)	90%	87%	87%	87%	85%	Decrease	
Accidental death and dismemberment insurance (AD&D)	–	–	–	–	81%		
Chiropractic insurance	56%	56%	81%	80%	81%	Increase	
Long-term disability insurance ^A	–	–	–	–	78%		
Vision insurance	71%	80%	73%	79%	78%	Increase	
Well-baby program (post-natal care) ^B	44%	40%	83%	80%	77%	Increase	
Employee assistance program (EAP)	70%	73%	71%	73%	75%	Increase	
Mental health coverage ^C	72%	72%	73%	73%	75%		
Dependent-care flexible spending account	73%	79%	76%	76%	75%		
Contraceptive coverage	79%	82%	75%	74%	73%	Decrease	
Medical flexible spending account	71%	78%	70%	70%	70%		
Short-term disability insurance ^A	–	–	–	–	69%		
Prenatal program	29%	25%	82%	70%	67%	Increase	
Life insurance for dependents	62%	67%	65%	65%	63%		
Supplemental health accident insurance	42%	47%	50%	49%	47%	Increase	
Health care premium flexible spending account	52%	47%	50%	47%	46%	Decrease	
Long-term care insurance	38%	39%	43%	46%	45%	Decrease	
HMO (health maintenance organization)	51%	53%	51%	48%	42%	Decrease	Decrease
Health care insurance for part-time workers	–	42%	39%	41%	39%		
Intensive care insurance	40%	39%	39%	40%	38%	Decrease	
Critical illness insurance	37%	38%	39%	38%	37%		
Surcharges for spousal health care coverage	–	–	36%	33%	37%		Increase
Health care benefits for dependent grandchildren	38%	38%	35%	38%	36%		
Opposite-sex domestic partner health care coverage	–	–	–	–	36%		
Same-sex domestic partner health care coverage	–	–	–	–	36%		

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There were considerable differences by sector in what health care and welfare benefits were offered, though few clear patterns emerged. HR professionals from publicly owned for-profit organizations were more likely to offer a number of these benefits.

Health Care and Welfare Benefits Over The Past Five Years

Table A-5 shows the percentages of human resource professionals who indicated that their organizations offered specific health care and welfare benefits from 2004

Table A-5 Health Care and Welfare Benefits (by Year) (continued)							
	2004	2005	2006	2007	2008	Differences Between 2004 and 2008*	Differences Between 2007 and 2008*
Rehabilitation assistance	33%	28%	35%	30%	33%		
Retiree health care benefits	33%	31%	29%	35%	32%		
Acupressure/acupuncture medical coverage	34%	33%	30%	29%	31%		
Health care benefits for foster children	29%	29%	28%	29%	30%		
Health savings accounts (HSAs)	–	–	23%	29%	29%		
Cancer insurance	31%	28%	36%	35%	28%		Decrease
Infertility treatment coverage (other) ^D	–	–	30%	30%	28%		
Health reimbursement accounts (HRAs)	17%	18%	18%	29%	27%	Increase	
Infertility treatment coverage (in-vitro fertilization) ^D	–	–	28%	27%	26%		
Point of service (POS) plan	–	–	–	–	26%		
Hospital indemnity insurance	26%	30%	29%	27%	25%		
Wholesale generic drug program for injectable drugs	–	–	23%	30%	24%		Decrease
Bariatric procedures for weight loss	–	–	8%	16%	21%		
Alternative/complementary medical coverage	24%	21%	20%	19%	18%	Decrease	
Pharmacy management program	–	–	15%	19%	17%		
Grief recovery program	15%	14%	18%	15%	16%		
Elective procedures	19%	18%	16%	17%	16%		
Employer-matched contributions to health savings accounts (HSAs)	–	–	6%	11%	13%		
Consumer-directed health care	10%	12%	17%	19%	12%		Decrease
Support groups	10%	11%	12%	11%	12%		
Indemnity plan	25%	21%	15%	18%	12%	Decrease	Decrease
EPO (exclusive provider organization)	9%	10%	9%	11%	9%		
Experimental/elective drug coverage	10%	10%	4%	6%	5%		
Long-term disability insurance ^A	84%	88%	86%	88%	–		
Short-term disability insurance ^A	81%	77%	80%	81%	–		

* Indicates a significant change from 2007 to 2008 or from 2004 to 2008. Blank cells in the last two columns indicate that no statistically significant differences were found.

A Starting in 2008, long-term and short-term disability insurance did not pertain to employee-paid supplemental insurance.

B Starting in 2007, well-baby program was changed to well-baby program (post-natal care).

C Starting in 2008, mental health insurance was changed to mental health coverage.

D Prior to 2006, infertility treatment coverage was not separated into infertility treatment coverage (in-vitro fertilization) and infertility treatment coverage (other).

Note: Data sorted in descending order by the "2008" column. A dash (–) indicates that this particular benefit was not asked about or was combined with another benefit.

Source: 2008 Employee Benefits (SHRM)

through 2008. Compared with 2007, there were several decreases in the number of HR professionals who reported that their organizations offered certain health care and welfare benefits. HMO, cancer insurance, wholesale generic drug program for injectable drugs, consumer-directed health care and indemnity plan were offered by fewer organizations. Surcharges for spousal health care coverage was the only benefit that was offered by more organizations in 2008 when compared with 2007.

Over five years, there were several increases and decreases in the number of HR professionals who reported that their organizations offered health care and welfare benefits. The following benefits were offered by fewer organizations in 2008 than in 2004: PPO, contraceptive coverage, health care premium flexible spending account, long-term care insurance, HMO, intensive care insurance, alternative/complementary medical coverage and indemnity plan. The benefits offered by more organizations were chiropractic insurance, vision insurance, well-baby program, employee assistance program, prenatal program, supplemental health accident insurance and health reimbursement accounts.

By preventing or lessening the incidence of health conditions, organizations hope to save on long-term health costs.

PREVENTIVE HEALTH AND WELLNESS BENEFITS

Table B-1 lists preventive health and wellness benefits and the percentages of human resource professionals who indicated that their organizations offered each of them. To get a complete picture of these benefits, respondents indicated whether *any* aspect of any company-held plan included these particular benefits.⁴

As the costs of health care continue to spiral upwards, employees and employers are searching for ways to keep these costs controlled and as manageable as possible. Preventive health and wellness benefits are designed to help maintain or change employees' behavior in order to achieve better health and decrease the associated health risks. By preventing or lessening the incidence of health conditions, organizations hope to save on long-term health costs. Seventy-two percent of HR professionals indicated that their organizations provided wellness resources and information, and 58% reported their organizations offered wellness programs.

Preventable and Chronic Conditions

Obesity is a growing health concern in the United States. A recent nationwide analysis of workplace health screenings by Kronos Optimal Health Company reported that 65% of employees are overweight or obese.⁵ There are many health problems associated with excess weight and other types of preventable and chronic conditions. These conditions affect the health and well-being of people and also have a significant economic impact on businesses. According to the U.S. Department of Health and Human Services, obesity alone costs U.S. companies an estimated \$13 billion per year.⁶ HR professionals indicated that organizations were helping to combat these issues with subsidies or reimbursements for fitness center memberships (36%), health and lifestyle coaching (33%), weight loss programs (31%), on-site fitness centers (21%), nutritional counseling (20%), on-site fitness classes (15%) and fitness equipment subsidy/reimbursement (6%). Other benefits that encouraged a healthy lifestyle included smoking cessation programs (40%) and stress reduction programs (14%).

Other benefits organizations offered to help employees deal with preventable and chronic conditions included on-site vaccinations (67%), health screening programs for conditions such as high glucose or high cholesterol levels (41%) and preventive programs specifically targeting employees with chronic health conditions (30%).

Table B-1 | Preventive Health and Wellness Benefits

	Yes	No	Plan to
Wellness resources and information	72%	21%	7%
Vaccinations on site ^A	67%	32%	1%
Wellness programs	58%	31%	10%
CPR/first aid training	55%	42%	3%
24-hour nurse line ^B	50%	49%	1%
Health fairs	44%	47%	9%
Health screening programs ^C	41%	52%	8%
Smoking cessation program	40%	53%	7%
Wellness newsletter/column	40%	56%	4%
Fitness center membership subsidy/reimbursement	36%	61%	3%
Health and lifestyle coaching ^D	33%	58%	9%
Weight loss program	31%	66%	4%
Preventive programs specifically targeting employees with chronic health conditions	30%	64%	7%
Rewards or bonuses for achieving or completing certain health and wellness goals/programs	23%	66%	11%
On-site fitness center	21%	77%	2%
Nutritional counseling	20%	76%	4%
On-site blood pressure machine	17%	82%	1%
On-site fitness classes ^E	15%	83%	2%
Stress-reduction program	14%	82%	4%
Massage therapy services at work	14%	84%	2%
On-site medical care	12%	87%	1%
Health care premium discount for getting annual health risk assessment	11%	82%	7%
Health care premium discount for participating in wellness program	9%	85%	7%
Health care premium discount for not using tobacco products	8%	88%	4%
Fitness equipment subsidy/reimbursement	6%	94%	1%
Nap room	5%	94%	1%

(n = 996)

* Less than 1%.

A For example, flu shots, etc.

B Available to help employees make more informed health care decisions).

C For example, glucose, cholesterol, etc.

D Used to help employees change and better manage their health habits.

E For example, yoga, aerobics, etc.

Note: Data sorted in descending order by the "Yes" column. Percentages are row percentages and may not total 100% due to rounding.

Source: 2008 Employee Benefits (SHRM)

Preventive Health and Wellness Incentives

Almost one-quarter (23%) of HR professionals reported their organizations offered rewards or bonuses for achieving or completing certain health and wellness activities. Some organizations offer health care discounts to employees for participating in health-related assessments or programs. Eleven percent of HR professionals indicated that their organizations provided health care premium discounts for getting an annual health risk assessment, 9% offered discounts for participating in wellness programs, and 8% provided a discount for not using tobacco products.

Preventive Health and Wellness Resources

Preventive health and wellness resources help make employees aware of wellness issues while providing them with important tools to live a healthy lifestyle. Forty-four percent of HR professionals indicated their organizations offered health fairs, and 40% reported their organizations had a wellness newsletter/column.

Other Preventive Health and Wellness Benefits

HR professionals reported their organizations had CPR/first aid training (55%), 24-hour nurse line (50%) and an on-site blood pressure machine (17%). Additionally, 14% of respondents indicated that their organizations offered massage therapy services for employees at the office. Massage therapy can be a great health maintenance tool that aids in stress reduction. This may be especially beneficial for employees who work in a very stressful work environment. Less commonly offered benefits included on-site medical care (12%) and nap rooms (5%).

Preventive Health and Wellness Benefits by Organization Staff Size

Table B-2 shows the percentages of HR professionals indicating that their organizations offered each preventive health and wellness benefit by organization staff size.

Again, larger organizations were more likely than smaller organizations to offer many preventive health and wellness benefits.

Preventive Health and Wellness Benefits by Industry

Table B-3 compares preventive health and wellness benefits across industries.

HR professionals from health care industries were more likely to indicate that their organizations offered a number of preventive health and wellness benefits.

Preventive Health and Wellness Benefits by Sector

Table B-4 compares preventive health and wellness benefits across sectors. There was some variation by sector in the likelihood of providing these benefits. HR professionals from privately owned for-profit organizations were less likely to offer a number of preventive health and wellness benefits.

Preventive Health and Wellness Benefits Over the Past Five Years

Table B-5 shows the percentages of human resource professionals who indicated that their organizations offered specific health care and wellness benefits from 2004 through 2008. Compared with 2007, in 2008 more HR professionals indicated that their organizations offered vaccinations on site (67% in 2008 compared with 62% in

HR professionals from privately owned for-profit organizations were less likely to offer a number of preventive health and wellness benefits.

Table B-2 | Preventive Health and Wellness Benefits (by Organization Staff Size)

	Overall (n = 975)	Small (1-99 Employees) (n = 236)	Medium (100-499 Employees) (n = 360)	Large (500 or More Employees) (n = 380)	Differences Based on Staff Size*
Wellness resources and information	72%	58%	73%	80%	Large, medium > small
Vaccinations on site	67%	42%	71%	79%	Large, medium > small
Wellness programs	58%	44%	54%	70%	Large > medium, small Medium > small
CPR/first aid training	55%	39%	61%	59%	Large, medium > small
24-hour nurse line	50%	44%	52%	51%	Large, medium > small
Health fairs	44%	19%	40%	61%	Large > medium, small Medium > small
Health screening programs	41%	27%	39%	49%	Large > medium, small Medium > small
Smoking cessation program	40%	30%	37%	48%	Large > medium, small
Wellness newsletter/column	40%	25%	40%	47%	Large, medium > small
Fitness center membership subsidy/ reimbursement	36%	27%	33%	44%	Large > medium, small
Health and lifestyle coaching	33%	20%	32%	40%	Large > medium, small
Weight loss program	31%	20%	28%	38%	Large > medium, small
Preventive programs specifically targeting employees with chronic health conditions	30%	18%	29%	37%	Large > medium, small Medium > small
Rewards or bonuses for achieving or completing certain health and wellness goals/programs	23%	13%	21%	31%	Large > medium, small
On-site fitness center	21%	11%	16%	31%	Large > medium, small
Nutritional counseling	20%	12%	19%	25%	Large > small
On-site blood pressure machine	17%	9%	13%	24%	Large > medium, small
On-site fitness classes	15%	7%	10%	24%	Large > medium, small
Stress-reduction program	14%	8%	13%	18%	Large > small
Massage therapy services at work	14%	9%	11%	19%	Large > small
On-site medical care	12%	4%	9%	20%	Large > medium, small
Health care premium discount for getting annual health risk assessment	11%	6%	10%	15%	Large > small
Health care premium discount for participating in wellness program	9%	5%	8%	12%	
Health care premium discount for not using tobacco products	8%	6%	6%	11%	
Fitness equipment subsidy/reimbursement	6%	2%	6%	7%	
Nap room	5%	5%	5%	5%	

* Indicates a significant difference based on staff size. Blank cells in the last column indicate that no statically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The sample sizes of the staff size categories are based on the actual number of respondents who provided organization staff size; however, the percentages shown are based on the actual number of respondents who provided organization staff size and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table B-3 | Preventive Health and Wellness Benefits (by Organization Industry)

	Overall (n = 978)	F (n = 75)	G (n = 64)	H (n = 93)	M(D) (n = 114)	M(N) (n = 58)	S(N) (n = 64)	S(P) (n = 110)	W (n = 50)	Differences Based on Industry*
Wellness resources and information	72%	73%	80%	73%	78%	74%	65%	54%	73%	G > S(P)
Vaccinations on site	67%	63%	75%	87%	77%	72%	55%	54%	63%	H > S(N), S(P)
Wellness programs	58%	58%	59%	65%	61%	66%	52%	40%	65%	H, W > S(P)
CPR/first aid training	55%	34%	63%	68%	72%	76%	73%	38%	39%	M(D), M(N), S(N) > F, S(P), W
24-hour nurse line	50%	47%	37%	46%	52%	53%	50%	49%	47%	
Health fairs	44%	33%	64%	56%	49%	41%	35%	27%	37%	G, H > F, S(P)
Health screening programs	41%	32%	49%	54%	51%	38%	30%	31%	41%	H > F, S(N), S(P)
Smoking cessation program	40%	41%	34%	53%	47%	53%	32%	22%	31%	H > S(P)
Wellness newsletter/column	40%	40%	42%	44%	46%	43%	40%	32%	37%	
Fitness center membership subsidy/ reimbursement	36%	37%	25%	49%	33%	34%	33%	29%	41%	H > G
Health and lifestyle coaching	33%	30%	34%	38%	34%	38%	27%	18%	27%	
Weight loss program	31%	26%	25%	49%	27%	36%	23%	17%	24%	H > S(P)
Preventive programs specifically targeting employees with chronic health conditions	30%	25%	32%	38%	38%	40%	20%	20%	27%	M(N) > S(N), S(P)
Rewards or bonuses for achieving or completing certain health and wellness goals/programs	23%	14%	27%	35%	28%	36%	15%	16%	14%	H, M(N) > F, G
On-site fitness center	21%	23%	31%	31%	12%	19%	13%	15%	8%	G, H > W
Nutritional counseling	20%	16%	19%	33%	18%	19%	22%	13%	10%	H > W
On-site blood pressure machine	17%	4%	15%	43%	25%	21%	20%	9%	10%	H > F, S(P), W
On-site fitness classes	15%	16%	24%	23%	12%	9%	25%	10%	6%	
Stress-reduction program	14%	16%	12%	27%	8%	17%	13%	9%	10%	
Massage therapy services at work	14%	15%	3%	23%	7%	9%	15%	14%	0%	H > W
On-site medical care	12%	4%	14%	35%	21%	16%	8%	4%	0%	H > W
Health care premium discount for getting annual health risk assessment	11%	8%	12%	13%	15%	9%	5%	7%	4%	
Health care premium discount for participating in wellness program	9%	8%	12%	13%	15%	9%	5%	7%	4%	
Health care premium discount for not using tobacco products	8%	4%	5%	9%	19%	9%	3%	9%	4%	
Fitness equipment subsidy/reimbursement	6%	3%	7%	7%	5%	3%	2%	2%	6%	
Nap room	5%	12%	0%	1%	3%	3%	8%	5%	4%	

Finance = F

Government = G

Health = H

Manufacturing (durable goods) = M(D)

Manufacturing (nondurable goods) = M(N)

Services (nonprofit) = S(N)

Services (profit) = S(P)

Wholesale/retail trade = W

* Indicates a significant difference by industry. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The overall sample size is the total number of HR professionals who responded to the industry question. The sample sizes of the industry categories are based on the actual number of respondents who provided an industry; however, the percentages shown are based on the actual number of respondents who provided industry and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table B-4 | Preventive Health and Wellness Benefits (by Organization Sector)

	Overall (n = 996)	Privately Owned For-Profit Organization (n = 530)	Publicly Owned For-Profit Organization (n = 214)	Nonprofit Organization (n = 169)	Government Sector (n = 83)	Differences Based on Sector*
Wellness resources and information	72%	66%	80%	76%	81%	Private(FP), Govt > Public(FP)
Vaccinations on site	67%	61%	73%	75%	75%	Public(FP), NP, Govt > Private(FP)
Wellness programs	58%	52%	70%	61%	61%	Public(FP) > Private(FP)
CPR/first aid training	55%	50%	51%	70%	68%	NP, Govt > Private(FP), Public(FP)
24-hour nurse line	50%	49%	57%	47%	40%	Public(FP) > Govt
Health fairs	44%	34%	53%	54%	60%	Public(FP), NP, Govt > Private(FP)
Health screening programs	41%	36%	44%	46%	52%	Govt > Private(FP)
Smoking cessation program	40%	32%	51%	50%	37%	Public(FP), NP > Private(FP), Govt
Wellness newsletter/column	40%	32%	51%	44%	46%	Public(FP), Govt > Private(FP)
Fitness center membership subsidy/ reimbursement	36%	31%	45%	44%	29%	Public(FP), NP > Private(FP), Govt
Health and lifestyle coaching	33%	27%	42%	36%	39%	Public(FP), Govt > Private(FP)
Weight loss program	31%	23%	37%	43%	36%	Public(FP), NP, Govt > Private(FP)
Preventive programs specifically targeting employees with chronic health conditions	30%	24%	42%	28%	36%	Public(FP), Govt > Private(FP),
Rewards or bonuses for achieving or completing certain health and wellness goals/programs	23%	20%	27%	26%	29%	
On-site fitness center	21%	18%	22%	23%	30%	Govt > Private(FP)
Nutritional counseling	20%	15%	23%	31%	23%	NP > Private(FP)
On-site blood pressure machine	17%	12%	17%	30%	15%	NP > Private(FP), Public(FP), Govt
On-site fitness classes	15%	10%	18%	25%	24%	NP, Govt > Private(FP)
Stress-reduction program	14%	9%	17%	24%	13%	NP > Private(FP)
Massage therapy services at work	14%	14%	14%	17%	6%	NP > G
On-site medical care	12%	7%	15%	24%	13%	NP > Private(FP)
Health care premium discount for getting annual health risk assessment	11%	10%	14%	10%	11%	
Health care premium discount for participating in wellness program	9%	7%	11%	10%	11%	
Health care premium discount for not using tobacco products	8%	7%	13%	5%	5%	
Fitness equipment subsidy/ reimbursement	6%	5%	6%	7%	6%	
Nap room	5%	5%	5%	5%	2%	

Privately owned for-profit organization = Private(FP)

Publicly owned for-profit organization = Public(FP)

Nonprofit organization = NP

Government sector = Govt

* Indicates a significant difference by sector. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column.

Source: 2008 Employee Benefits (SHRM)

Table B-5 | Preventive Health and Wellness Benefits (by Year)

	2004	2005	2006	2007	2008	Differences Between 2004 and 2008*	Differences Between 2007 and 2008*
Wellness resources and information ^A	–	–	–	–	72%		
Vaccinations on site	60%	56%	65%	62%	67%	Increase	Increase
Wellness programs ^A	–	–	–	–	58%		
CPR training/first aid	54%	56%	57%	55%	55%		
24-hour nurse line	–	–	–	–	50%		
Health fairs	–	–	–	–	44%		
Health screening programs	43%	44%	49%	47%	41%		Decrease
Smoking cessation program	33%	34%	39%	40%	40%	Increase	
Wellness newsletter or column ^B	–	–	–	–	40%		
Fitness center membership subsidy/reimbursement	30%	31%	37%	30%	36%	Increase	Increase
Health and lifestyle coaching	–	–	–	–	33%		
Weight loss program	26%	25%	29%	32%	31%	Increase	
Preventive programs specifically targeting employees with chronic health conditions	–	–	–	31%	30%		
Rewards or bonuses for achieving or completing certain health and wellness goals/programs	–	–	–	–	23%		
On-site fitness center	20%	24%	22%	25%	21%		Decrease
Nutritional counseling ^C	–	–	–	–	20%		
On-site blood pressure machine	–	–	–	–	17%		
On-site fitness classes	–	–	–	15%	15%		
Stress-reduction program	19%	18%	19%	15%	14%	Decrease	
Massage therapy services at work	13%	12%	14%	13%	14%		
On-site medical care	11%	12%	12%	13%	12%		
Health care premium discount for getting annual health risk assessment	–	–	–	12%	11%		
Health care premium discount for participating in wellness program	–	–	–	10%	9%		
Health care premium discount for not using tobacco products	–	–	–	10%	8%		
Fitness equipment subsidy/reimbursement	–	–	–	–	6%		
Nap room	–	–	–	–	5%		
Wellness program, resources and information ^A	56%	62%	66%	68%	–		
Nutritional therapy ^C	11%	11%	12%	11%	–		
Work/life newsletter/column ^B	34%	34%	38%	40%	–		

* Indicates a significant change from 2007 to 2008 or from 2004 to 2008. Blank cells in the last two columns indicate that no statistically significant differences were found.

A Starting in 2008, wellness program, resources and information was separated into wellness resources and information and wellness programs.

B Starting in 2008, work/life newsletter/column was changed to wellness newsletter or column.

C Starting in 2008, nutritional therapy was changed to nutritional counseling.

Note: Data sorted in descending order by the "2008" column. A dash (–) indicates that this particular benefit was not asked about or was combined with another benefit.

Source: 2008 Employee Benefits (SHRM)

2007) and fitness center membership subsidy/reimbursement (36% in 2008 compared with 30% in 2007), while health screening programs and on-site fitness center were offered by fewer organizations.

The following benefits were offered by more organizations in 2008 when compared with 2004: vaccinations on site (67% in 2008 compared with 60% in 2004), smoking cessation program (40% in 2008 compared with 33% in 2004), fitness center membership subsidy/reimbursement (36% in 2008 compared with 30% in 2004) and weight loss program (31% in 2008 compared with 26% in 2004). There was only one preventive health and wellness benefit offered by significantly fewer organizations in 2008 compared with 2004: the percentage of organizations that offered stress-reduction programs dropped from 19% in 2004 to 14% in 2008.

FINANCIAL AND COMPENSATION BENEFITS

Table C-1 lists 53 financial and compensation benefits included in this report⁷ and the percentages of human resource professionals who indicated that their organizations offered each of them.

Monetary Convenience Benefits

Many financial and compensation benefits aim to make monetary transactions more convenient for employees. The most frequently offered benefit was payroll deductions (94%). Forty-three percent of respondents indicated that their organizations offered membership in a credit union. Credit unions often offer lower interest rates and fees than traditional banks or financial institutions. Nineteen percent of HR professionals reported that their organizations offered loans to employees for emergency or disaster assistance, while 9% offered low- or no-interest loans for non-emergency situations. Finally, 11% of respondents said their organizations offered check-cashing services on site.

Insurance

Ninety-two percent of HR professionals indicated that their organizations offered life insurance to employees, 22% offered accelerated death benefits for financial assistance in the case of a terminal illness, and 18% offered accident insurance (separate from travel accident insurance).

Commuter Benefits

Some organizations offer benefits to offset the costs employees incur in commuting to and from the office. The U.S. Census Bureau estimates that 88% of U.S. workers drive to work.⁸ Ninety percent of HR professionals indicated that their organizations offered on-site parking, and 11% offered parking subsidies. Fifty-two percent of HR professionals reported that their organizations offered automobile allowance/expenses. Fifteen percent of HR professionals said their organizations offered qualified transportation spending accounts, a specific type of flexible spending account that deducts a portion of an employee's pretax earnings to an account that reimburses the employee for transportation expenses such as tolls, transit passes and parking fees. The Census Bureau also reports that 12% of employees carpool to work and 5% take public transportation.⁹ According to the survey results, some organizations offered benefits

to encourage these employees by providing transit subsidies (13%) or carpooling subsidies (5%). These benefits help reduce the number of vehicles on the road and the environmental impact of commuting; they may also help lower stress levels of employees who would otherwise spend a large amount of time in traffic during their daily commutes. The financial effects of rising gas prices may make transit and carpooling subsidies more valued benefits in the future.¹⁰

Table C-1 | Financial and Compensation Benefits

	Yes	No	Plan to
Payroll deductions	94%	5%	1%
Life insurance ^A	92%	7%	1%
On-site parking	90%	10%	0%
Defined contribution retirement savings plan ^B	84%	16%	*
Employer match for defined contribution retirement savings plan	75%	23%	1%
Defined contribution plan loans ^C	69%	30%	*
Undergraduate educational assistance	66%	33%	1%
Cell phone and/or handheld device for personal use	65%	35%	*
Graduate educational assistance	61%	38%	1%
Balanced funds ^D	59%	41%	*
Employee referral bonus	54%	44%	2%
Incentive bonus plan (executive)	54%	45%	1%
Automobile allowance/expenses	52%	47%	*
Incentive bonus plan (nonexecutive)	47%	51%	2%
Laptop for travel/personal use	45%	55%	*
Credit union	43%	56%	1%
Individual investment advice	40%	59%	1%
Shift premiums	40%	59%	1%
Employee discounts on company services	39%	61%	1%
Spot bonus ^E	38%	61%	1%
Retirement planning services	38%	62%	1%
Target-date retirement funds ^F	37%	62%	1%
Defined benefit pension plan ^G	33%	67%	*
Employee computer purchase assistance or discounts	33%	67%	*
Automatic enrollment into defined contribution retirement plan ^H	32%	63%	5%
Sign-on bonus (executive)	31%	68%	*
Matching charitable contributions	25%	74%	1%
Company-owned car for employee use	25%	75%	*
Full flexible benefits plan ^I	24%	75%	1%
Sign-on bonus (nonexecutive)	24%	76%	*
General courses on financial planning	23%	74%	3%

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Finally, twenty-five percent of HR professionals offered company-owned vehicles for employee use, and 15% offered an auto insurance program to employees.

Retirement and Financial Planning

Many organizations offer retirement plans to help employees plan for their financial future. HR professionals indicated that their organizations offered a number of

Table C-1 | Financial and Compensation Benefits (continued)

	Yes	No	Plan to
Accelerated death benefits ^I	22%	77%	*
Roth 401(k) savings plan	21%	76%	3%
Stock options	19%	80%	1%
Stock purchase plan	19%	80%	1%
Loans to employees for emergency/disaster assistance	19%	81%	*
Accident insurance ^K	18%	82%	*
Retention bonus (executive)	17%	82%	1%
Auto insurance program	15%	85%	1%
Qualified transportation spending accounts	15%	86%	*
Retention bonus (nonexecutive)	14%	85%	1%
Credit counseling service	13%	86%	1%
Transit subsidy	13%	86%	1%
Parking subsidy	11%	89%	*
Supplemental executive retirement plans (SERP) ^L	11%	89%	*
On-site check cashing	11%	89%	0%
Free or discounted Internet service	9%	91%	*
Low-/no-interest loans to employees for non-emergency situations	9%	90%	*
Cash balance pension plan	9%	91%	0%
Free computers to employees for personal use	6%	94%	*
Loans for employees to purchase personal computers	6%	94%	*
Carpooling subsidy	5%	95%	1%
Personal tax services	3%	97%	0%

(n = 996)

* Less than 1%.

A Does not pertain to employee-paid supplemental insurance.

B 401(k), 403(b), or similar type plan.

C Allows participants to borrow from their retirement savings.

D A fixed blend of bonds and stocks.

E Unscheduled bonus for good performance.

F Includes all funds that shift investments over time depending on the employee's target retirement date.

G Provides retirees with guaranteed payment based on years of service and pay

H New employees enrolled unless they opt out.

I Ability to select from a variety of benefits.

J For terminal illnesses.

K Separate from travel accident insurance.

Note: Data sorted in descending order by the "Yes" column. Percentages are row percentages and may not total 100% due to rounding.

Source: 2008 Employee Benefits (SHRM)

different types of retirement plans: defined contribution retirement plans (84%) were most commonly offered, followed by traditional defined benefit pension plans (33%), Roth 401(k) savings plans (21%) and cash balance pension plans (9%). Ninety-two percent of HR professionals said their organizations offered at least one retirement plan. Additionally, 11% offered supplemental executive retirement plans (SERPs). These are non-qualified plans that grant benefits above and beyond those covered in other retirement plans that are authorized under the Employee Retirement Income Security Act (ERISA); however, these plans are not required to be funded and can be lost if the organization goes bankrupt.

In defined contribution plans, the employer states that it will contribute a fixed amount, or no amount, to the employee's individual account. The employee bears the investment risk in these plans since the value of the account's investments may decrease over time. The employee may also contribute to his or her account. Seventy-five percent of HR professionals said their organizations provided an employer match on some or all of the employee's contributions, increasing the overall value to the employee. Sixty-nine percent of HR professionals reported their organizations offered defined contribution plan loans. These loans allow participants to borrow from their retirement savings. Additionally, 32% of respondents indicated that their organizations automatically enrolled employees into their defined contribution plans unless employees actively opted out.

Defined benefit plans, as their name suggests, differ from defined contribution plans in that the employer promises to pay a certain benefit upon the employee's retirement. The benefit amount is calculated based on factors such as age, earnings and length of service. Employers bear the investment risk in these plans since they are required to pay the promised benefit regardless of the plan's investment performance. The Roth 401(k) is a retirement savings plan that was introduced last year. This savings plan combines some aspects of both the 401(k) and the Roth IRA. Under the Roth 401(k), employees can decide to contribute funds on a post-tax elective deferral basis. For 2008, an employee can contribute \$15,500 (plus an additional \$5,000 if an employee is 50 or older). Cash balance pension plans are technically a type of defined benefit plan, though they look like a defined contribution plan in that employees have and can see their individual account balances. Finally, supplemental executive retirement plans offer additional retirement income to higher-level employees.

Organizations also offered financial planning benefits such as individual investment advice (40%), retirement planning services (38%) and general courses on financial planning (23%). While these programs do not directly contribute to employees' retirement savings, they can help employees plan for a financially sound retirement as well as other major life goals, such as buying a home or sending a child to college. Finally, 3% of HR professionals indicated that their organizations offered personal tax services for employees.

Educational Assistance

Two-thirds of HR professionals (66%) indicated that their organizations offered undergraduate educational assistance, and 61% offered graduate educational assistance.

Ninety-two percent of HR professionals said their organizations offered at least one retirement plan.

As with career development benefits, educational assistance not only helps the employee but also benefits the employer by developing a more educated workforce.

Monetary Bonuses

Many organizations supplement employees' base pay with some type of monetary bonuses. The most commonly offered type of bonus was an incentive bonus plan, wherein the organization lays out criteria that, if met, result in additional compensation for employees. Overall, 58% of HR professionals indicated that their organizations offered some form of incentive bonus plans—54% offered the plan to executive employees and 47% offered it to nonexecutive employees. Incentive bonus plans can promote high performance because the bonus amount is usually tied directly to company and/or individual performance.

Fifty-four percent of HR professionals indicated that their organizations offered employee referral bonus to encourage current employees to refer others to the organization. Referral bonuses can both expand the applicant pool and potentially reduce recruiting costs, and they tend to be one of the most effective recruiting strategies available to organizations.

Thirty-one percent of HR professionals reported that their organizations offered sign-on bonuses to executive-level employees, and 24% offered these bonuses to nonexecutive employees. Sign-on bonuses are bonuses provided to employees when they agree to join the company. A sign-on bonus usually must be returned if the employee leaves the organization within a certain time frame, and therefore it helps both recruitment and retention.

Additionally, 17% of respondents reported that their organizations offered specific retention bonuses to executive-level employees, and 14% offered them to nonexecutive employees. These bonuses usually reward an employee for agreeing to stay with the organization through a particular project or period of time. Finally, 38% of HR professionals indicated that their organizations offered spot bonuses, or unscheduled bonuses for exceptional performance.

Supplemental Compensation

In addition to bonuses, organizations offered a number of other types of supplemental compensation. Forty percent of respondents reported that their organizations offered shift premiums to workers who worked outside traditional nine-to-five office hours.

Some organizations also offer additional compensation in the form of company stock. Nineteen percent of respondents reported that their organizations offered stock options, and 19% offered stock purchase plans, allowing employees to purchase shares of company stock, often at a discount and/or through a direct deduction from their paychecks.

Technology Discounts

Many organizations offer free or discounted technological services or devices for employee use. For example, 65% offered cell phone and/or handheld devices to employees for personal use, and 45% of HR professionals indicated that their organizations offered laptops for travel/personal use. These devices are helping to

The most commonly offered type of bonus was an incentive bonus plan: 54% offered the plan to executive employees and 47% offered it to nonexecutive employees.

further blur the line between work life and nonwork life since they allow employees to be available for both business and personal contact at any time.

As personal computer and Internet use becomes more ubiquitous, organizations are offering benefits that help employees manage the associated costs. According to the survey respondents, these benefits included employee computer purchase assistance or discounts (33%), free or discounted Internet service (9%), free computers for personal use (6%) and loans for employees to purchase personal computers (6%).

Other Financial Benefits

Fifty-nine percent of HR professionals indicated their organizations offered balanced funds (59%), which is a fixed blend of bonds and stocks. The funds provide both

Employee Benefits: A Look Ahead

Managing the cost of employee benefits, particularly health care, continues to be among the most important trends according to HR professionals. In the most recent SHRM *Workplace Forecast*, published in June 2008, surveyed HR professionals identified the continued rising cost of health care as the most important trend to make an impact on the workplace and the HR profession in the years ahead. Other benefits-related issues were also rated highly, including the role of employee benefits in retention efforts for the current and future workforce, career development and training as a key benefit for the future, rising retiree benefits costs, greater demand for flexible working practices and time off, and the use of noncash rewards.

The benefits trends HR professionals identify center on a few key issues: the impact of rising costs, the growing demand for flexibility and work/life balance, and a greater need for more customized benefits for an increasingly diverse workforce. Rising costs are leading more employers to move away from providing health care benefits to employees, and HR professionals are considering how this shift may influence employee management, recruitment and motivation. The SHRM Employee Health, Safety and Security Special Expertise Panel, for example, predicts that preventive efforts such as an increasing number of employers refusing to hire smokers or a greater emphasis on stress management may grow as a result of increased health care costs. The SHRM Total Rewards/Compensation and Benefits Special Expertise Panel

lists the impact of an aging workforce on benefits costs as a key trend (see box on the next page for a full list of the top trends according to this panel). The *Workplace Forecast* report shows that many HR professionals are also concerned about an employee backlash against rising benefits costs.

According to the *SHRM 2008 Job Satisfaction* survey report, benefits are the second most important job satisfaction factor for employees, after job security. Along with health care and retirement benefits, the flexibility to balance life and work issues was also considered very important by many employees, as were career development benefits. Along with offering more customized benefits in order to meet the needs of a more diverse workforce, HR professionals report that many of the strategies they are using to respond to trends in the wider business environment involve the creation of benefits that support the development of employee skills. According to the *Workplace Forecast*, tuition reimbursement appears to be a particularly prevalent tactic that many HR professionals report their companies are planning to use in the years ahead, perhaps because it supports retention efforts and boosts workforce knowledge and skills at the same time.

As shown throughout this report, so far employers are not responding to trends by making dramatic cuts to benefits, though there was a slight decrease in the percentage of organizations

income and capital appreciation while preventing excessive risk. Thirty-seven percent reported their organizations provided target-date retirement funds. These funds shift investments over time depending on the employee's target retirement date. Other financial benefits organizations provided were employee discounts on company services (39%), matching charitable contributions (25%) and credit counseling services (13%).

Financial and Compensation Benefits by Organization Staff Size

Table C-2 shows the percentages of HR professionals indicating that their organizations offered each financial and compensation benefit by organization size. Large and medium-sized organizations were most likely to offer many financial and compensation benefits.

offering some health and welfare and financial and compensation benefits. Instead, many organizations are focusing on small changes they can make to their benefits plans that will help them

save costs but also maintain their ability to attract and retain their current and future workforce.

Top Trends From the SHRM Total Rewards/Compensation and Benefits Special Expertise Panel

Executive compensation, transparency and compliance: HR professionals will need to develop their own competencies and awareness of the organizational and economic factors that influence executive compensation in order to ensure proper oversight and compliance with regulations.

Impact of an aging workforce on compensation and benefits will be significant, with organizations emphasizing phased retirement, chronological diversity and other programs.

Risk and cost shifting has become a significant factor in total rewards/compensation and benefits. These shifts are occurring between the government and employers generally, as well as between employers and their employees.

Talent management: total rewards practices and initiatives play a key role in the acquisition and retention of key talent now and in the immediate future.

Total rewards as a retention strategy that ensures competitiveness and explains a company's value proposition today requires a broader definition that includes not only compensation and benefits but such other initiatives as career development and work/life balance.

Performance management and alignment, and its tie-in with company culture and total reward strategies, is a strategic necessity in today's ultra-competitive and highly accountable business environment.

Global mobilization of workers and weakening of the dollar will require that organizations flex their total rewards strategies to adapt to different cultures and ensure competitiveness in international markets.

Effectively communicating the value of total rewards to employees is critical in order for organizations to maximize total rewards programs as a competitive advantage now and in the immediate future.

Mandates vs. flexibility (e.g., paid leave mandates) and a growing momentum at the federal and state level for mandated leave benefits for employees pose challenges for organizations attempting to create their own paid leave and other flexible leave options.

Health care and the uninsured: the traditional American approach of covering the cost of health insurance through an employer-sponsored plan is shrinking as the cost of health care rises.

Source: Society for Human Resource Management. (2007). *The 2007-2008 workplace trends list: The top trends according to SHRM's 13 panels of HR subject matter experts*. Retrieved from www.shrm.org/trends.

Financial and Compensation Benefits by Industry

Table C-3 compares financial and compensation benefits across industries. HR professionals from financial, manufacturing (nondurable goods) and wholesale/retail trade industries were more likely to indicate that their organizations offered a number of financial and compensation benefits.

Table C-2 | Financial and Compensation Benefits (by Organization Staff Size)

	Overall (n = 975)	Small (1-99 Employees) (n = 236)	Medium (100-499 Employees) (n = 360)	Large (500 or More Employees) (n = 380)	Differences Based on Staff Size*
Payroll deductions	94%	91%	94%	96%	
Life insurance	92%	86%	92%	96%	Large > small
On-site parking	90%	88%	89%	92%	
Defined contribution retirement savings plan	84%	82%	83%	85%	
Employer match for defined contribution retirement savings plan	75%	74%	76%	76%	
Defined contribution plan loans	69%	62%	69%	73%	Large > small
Undergraduate educational assistance	66%	53%	64%	76%	Large > medium, small Medium > small
Cell phone and/or handheld device for personal use	65%	58%	68%	67%	Large, medium > small
Graduate educational assistance	61%	47%	57%	73%	Large > medium, small Medium > small
Balanced funds	59%	53%	58%	65%	Large > small
Employee referral bonus	54%	39%	54%	62%	Large, medium > small Medium > small
Incentive bonus plan (executive)	54%	40%	54%	63%	Large > medium, small Medium > small
Automobile allowance/expenses	52%	50%	52%	54%	
Incentive bonus plan (nonexecutive)	47%	38%	46%	53%	Large, medium > small
Laptop for travel/personal use	45%	42%	43%	49%	
Credit union	43%	27%	42%	54%	Large > medium, small Medium > small
Individual investment advice	40%	37%	42%	41%	
Shift premiums	40%	18%	38%	55%	Large > medium, small Medium > small
Employee discounts on company services	39%	24%	40%	45%	Large > small
Spot bonus	38%	34%	37%	41%	Large, medium > small
Retirement planning services	38%	32%	38%	41%	Large > small
Target-date retirement funds	37%	31%	37%	41%	Large > small
Defined benefit pension plan	33%	15%	31%	46%	Large > medium, small Medium > small
Employee computer purchase assistance or discounts	33%	17%	28%	45%	Large > medium, small Medium > small
Automatic enrollment into defined contribution retirement plan	32%	22%	31%	39%	Large > small

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Financial and Compensation Benefits by Sector

Table C-4 shows the percentages of HR professionals indicating that their organizations offered each financial and compensation benefit by organization sector. Overall, publicly owned for-profit organizations were significantly more likely to offer these benefits.

Table C-2 | Financial and Compensation Benefits (by Organization Staff Size) (continued)

	Overall (n = 975)	Small (1-99 Employees) (n = 236)	Medium (100-499 Employees) (n = 360)	Large (500 or More Employees) (n = 380)	Differences Based on Staff Size*
Sign-on bonus (executive)	31%	16%	27%	43%	Large > medium, small Medium > small
Matching charitable contributions	25%	19%	25%	28%	Large > small
Company-owned car for employee use	25%	20%	28%	27%	
Sign-on bonus (nonexecutive)	24%	12%	21%	33%	Large > medium, small Medium > small
General courses on financial planning	23%	14%	19%	30%	Large > medium, small
Accelerated death benefits	22%	16%	22%	27%	Large > small
Roth 401(k) savings plan	21%	20%	16%	25%	Large > medium
Stock options	19%	13%	15%	24%	Large > medium, small
Stock purchase plan	19%	12%	16%	24%	Large > small
Loans to employees for emergency/disaster assistance	19%	22%	20%	16%	
Accident insurance	18%	11%	16%	23%	Large > small
Retention bonus (executive)	17%	10%	13%	24%	Large > medium, small
Auto insurance program	15%	8%	12%	20%	Large > small
Qualified transportation spending accounts	15%	13%	10%	17%	
Retention bonus (nonexecutive)	14%	7%	13%	20%	Large > small
Credit counseling service	13%	8%	13%	15%	
Transit subsidy	13%	6%	12%	18%	Large > small
Parking subsidy	11%	6%	11%	14%	
Supplemental executive retirement plans (SERP)	11%	3%	9%	17%	Large > small
On-site check cashing	11%	5%	10%	16%	Large > small
Free or discounted Internet service	9%	6%	6%	12%	
Low-/no-interest loans to employees for non-emergency situations	9%	8%	13%	7%	
Cash balance pension plan	9%	3%	8%	13%	Large > small
Free computers to employees for personal use	6%	7%	6%	5%	
Loans for employees to purchase personal computers	6%	4%	8%	6%	
Carpooling subsidy	5%	3%	3%	8%	
Personal tax services	3%	3%	3%	3%	

* Indicates a significant difference based on staff size. Blank cells in the last column indicate that no statically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The sample sizes of the staff size categories are based on the actual number of respondents who provided organization staff size; however, the percentages shown are based on the actual number of respondents who provided organization staff size and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table C-3 | Financial and Compensation Benefits (by Organization Industry)

	Overall (n = 978)	F (n = 75)	G (n = 64)	H (n = 93)	M(D) (n = 114)	M(N) (n = 58)	S(N) (n = 64)	S(P) (n = 110)	W (n = 50)	Differences Based on Industry*
Payroll deductions	94%	96%	97%	96%	95%	97%	92%	91%	92%	
Life insurance	92%	95%	92%	92%	94%	91%	95%	90%	86%	
On-site parking	90%	89%	90%	92%	93%	97%	88%	84%	94%	
Defined contribution retirement savings plan	84%	88%	54%	89%	89%	90%	70%	84%	92%	W > G
Employer match for defined contribution retirement savings plan	75%	85%	46%	79%	82%	81%	60%	71%	84%	F, W > G
Defined contribution plan loans	69%	66%	31%	78%	78%	76%	58%	69%	76%	H, M(D) > G
Undergraduate educational assistance	66%	77%	56%	77%	78%	79%	63%	51%	63%	M(N) > S(P)
Cell phone and/or handheld device for personal use	65%	58%	58%	59%	71%	62%	53%	59%	67%	
Graduate educational assistance	61%	64%	54%	69%	66%	78%	63%	51%	53%	M(N) > S(P)
Balanced funds	59%	64%	47%	57%	63%	69%	45%	56%	67%	M(N) > G
Employee referral bonus	54%	77%	14%	69%	48%	47%	43%	55%	45%	F, H > G
Incentive bonus plan (executive)	54%	74%	8%	54%	68%	66%	18%	50%	67%	F, M(D), M(N), W > S(N)
Automobile allowance/expenses	52%	63%	49%	42%	54%	53%	50%	52%	65%	
Incentive bonus plan (nonexecutive)	47%	70%	7%	38%	54%	52%	20%	49%	63%	F, W > G, S(N)
Laptop for travel/personal use	45%	38%	24%	36%	49%	52%	37%	47%	51%	M(N) > G
Credit union	43%	21%	71%	59%	51%	45%	52%	32%	47%	G > F, S(P)
Individual investment advice	40%	38%	39%	56%	33%	41%	37%	41%	39%	H > M(D)
Shift premiums	40%	27%	39%	64%	72%	72%	25%	10%	29%	M(D), M(N) > S(N), S(P)
Employee discounts on company services	39%	56%	15%	49%	36%	38%	22%	30%	61%	F, W > G, S(N)
Spot bonus	38%	45%	15%	41%	38%	29%	35%	40%	24%	F > G
Retirement planning services	38%	38%	51%	53%	37%	52%	33%	36%	27%	G, H, M(N) > W
Target-date retirement funds	37%	40%	31%	37%	46%	52%	30%	29%	37%	M(N) > S(P)
Defined benefit pension plan	33%	32%	80%	37%	32%	22%	48%	20%	22%	G > M(N), S(P), W
Employee computer purchase assistance or discounts	33%	38%	17%	38%	37%	40%	22%	30%	20%	M(N) > G
Automatic enrollment into defined contribution retirement plan	32%	33%	24%	29%	46%	43%	28%	27%	27%	
Sign-on bonus (executive)	31%	44%	8%	41%	38%	38%	8%	31%	20%	F, W > G, S(N)
Matching charitable contributions	25%	41%	8%	12%	32%	33%	8%	24%	22%	F > G, S(N)
Company-owned car for employee use	25%	23%	31%	9%	26%	31%	23%	26%	31%	G, M(N) > H

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Table C-3 | Financial and Compensation Benefits (by Organization Industry) (continued)

	Overall (n = 978)	F (n = 75)	G (n = 64)	H (n = 93)	M(D) (n = 114)	M(N) (n = 58)	S(N) (n = 64)	S(P) (n = 110)	W (n = 50)	Differences Based on Industry*
Full flexible benefits plan	24%	29%	20%	29%	21%	22%	13%	26%	33%	W > S(N)
Sign-on bonus (nonexecutive)	24%	33%	7%	38%	28%	26%	8%	17%	8%	H > G, S(N), W
General courses on financial planning	23%	29%	31%	29%	17%	26%	23%	21%	12%	
Accelerated death benefits	22%	26%	27%	20%	28%	33%	17%	18%	24%	
Roth 401(k) savings plan	21%	23%	22%	20%	19%	21%	10%	28%	16%	
Stock options	19%	36%	5%	8%	27%	26%	7%	13%	22%	F > G
Stock purchase plan	19%	38%	3%	9%	24%	21%	5%	14%	22%	F > H, S(N)
Loans to employees for emergency/disaster assistance	19%	33%	5%	21%	18%	22%	17%	26%	24%	F > G
Accident insurance	18%	19%	8%	16%	21%	24%	13%	17%	22%	
Retention bonus (executive)	17%	25%	7%	12%	18%	14%	8%	16%	10%	
Auto insurance program	15%	16%	7%	22%	12%	16%	8%	13%	12%	
Qualified transportation spending accounts	15%	22%	17%	10%	8%	7%	15%	17%	6%	
Retention bonus (nonexecutive)	14%	22%	7%	16%	18%	9%	8%	10%	4%	
Credit counseling service	13%	23%	10%	14%	18%	10%	13%	9%	10%	
Transit subsidy	13%	22%	20%	12%	2%	2%	18%	14%	2%	F > M(D), M(N)
Parking subsidy	11%	19%	8%	13%	2%	2%	13%	13%	6%	
Supplemental executive retirement plans (SERP)	11%	25%	0%	19%	11%	14%	7%	7%	4%	F > G
On-site check cashing	11%	48%	8%	16%	6%	3%	5%	3%	16%	F > M(D), M(N), S(N), S(P)
Free or discounted Internet service	9%	10%	5%	13%	6%	3%	10%	10%	4%	
Low-/no-interest loans to employees for non-emergency situations	9%	18%	7%	10%	8%	12%	5%	7%	10%	
Cash balance pension plan	9%	11%	7%	15%	12%	9%	5%	11%	8%	
Free computers to employees for personal use	6%	7%	0%	5%	5%	5%	3%	9%	0%	
Loans for employees to purchase personal computers	6%	19%	2%	2%	8%	3%	3%	4%	2%	
Carpooling subsidy	5%	5%	14%	7%	2%	0%	5%	1%	0%	
Personal tax services	3%	11%	3%	2%	2%	0%	3%	4%	2%	

Finance = F
Government = G

Health = H
Manufacturing (durable goods) = M(D)

Manufacturing (nondurable goods) = M(N)
Services (nonprofit) = S(N)

Services (profit) = S(P)
Wholesale/retail trade = W

* Indicates a significant difference by industry. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The overall sample size is the total number of HR professionals who responded to the industry question. The sample sizes of the industry categories are based on the actual number of respondents who provided an industry; however, the percentages shown are based on the actual number of respondents who provided industry and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table C-4 | Financial and Compensation Benefits (by Organization Sector)

	Overall (n = 996)	Privately Owned For-Profit Organization (n = 530)	Publicly Owned For-Profit Organization (n = 214)	Nonprofit Organization (n = 169)	Government Sector (n = 83)	Differences Based on Sector*
Payroll deductions	94%	93%	96%	95%	95%	
Life insurance	92%	90%	97%	96%	87%	Public(FP) > Govt
On-site parking	90%	90%	91%	88%	93%	
Defined contribution retirement savings plan	84%	93%	95%	95%	82%	
Employer match for defined contribution retirement savings plan	75%	76%	88%	68%	54%	Public(FP) > Private(FP), NP, Govt
Defined contribution plan loans	69%	79%	74%	66%	39%	Private(FP), Public(FP), NP > Govt
Undergraduate educational assistance	66%	59%	83%	72%	57%	Public(FP), NP > Private(FP), Govt
Cell phone and/or handheld device for personal use	65%	66%	73%	59%	55%	Public(FP) > Private(FP), NP, Govt
Graduate educational assistance	61%	53%	77%	70%	53%	Public(FP) > NP, Govt
Balanced funds	59%	58%	71%	56%	45%	Public(FP) > Private(FP), NP, Govt
Employee referral bonus	54%	56%	67%	50%	13%	Public(FP) > NP, Govt
Incentive bonus plan (executive)	54%	57%	79%	34%	13%	Public(FP) > Private(FP), NP, Govt Private(FP) > NP, Govt
Automobile allowance/expenses	52%	53%	57%	48%	48%	
Incentive bonus plan (nonexecutive)	47%	52%	68%	27%	10%	Public(FP) > Private(FP), NP, Govt Private(FP) > NP, Govt
Laptop for travel/personal use	45%	45%	59%	36%	29%	Public(FP) > Private(FP), NP, Govt Private(FP) > NP, Govt
Credit union	43%	34%	44%	60%	66%	NP, Govt > Public(FP), Private(FP)
Individual investment advice	40%	39%	36%	49%	41%	NP > Public(FP)
Shift premiums	40%	32%	56%	46%	41%	Public(FP) > Private(FP), NP, Govt NP > Private(FP)
Employee discounts on company services	39%	37%	48%	40%	19%	Public(FP) > Govt
Spot bonus	38%	38%	49%	36%	17%	Public(FP) > NP, Govt Private(FP), NP > Govt
Retirement planning services	38%	33%	35%	49%	49%	NP, Govt > Public(FP), Private(FP)
Target-date retirement funds	37%	33%	48%	39%	28%	Public(FP) > Private(FP), Govt NP > Govt
Defined benefit pension plan	33%	22%	34%	50%	71%	Govt > Public(FP), Private(FP), NP NP > Public(FP), Private(FP)
Employee computer purchase assistance or discounts	33%	28%	49%	34%	21%	Public(FP) > Private(FP), NP, Govt NP > Govt
Automatic enrollment into defined contribution retirement plan	32%	28%	45%	32%	30%	Public(FP) > Private(FP), NP, Govt
Sign-on bonus (executive)	31%	27%	54%	25%	11%	Public(FP) > Private(FP), NP, Govt Private(FP), NP > Govt

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Table C-4 | Financial and Compensation Benefits (by Organization Sector) (continued)

	Overall (n = 996)	Privately Owned For-Profit Organization (n = 530)	Publicly Owned For-Profit Organization (n = 214)	Nonprofit Organization (n = 169)	Government Sector (n = 83)	Differences Based on Sector*
Matching charitable contributions	25%	24%	44%	11%	12%	Public(FP) > Private(FP), NP, Govt Private(FP) > NP, Govt
Company-owned car for employee use	25%	27%	27%	19%	25%	
Full flexible benefits plan	24%	21%	36%	21%	22%	Public(FP) > Private(FP), NP, Govt
Sign-on bonus (nonexecutive)	24%	19%	40%	25%	8%	Public(FP) > Private(FP), NP, Govt NP > Govt
General courses on financial planning	23%	18%	24%	32%	29%	NP > Private(FP)
Accelerated death benefits	22%	19%	31%	23%	23%	Public(FP) > Private(FP)
Roth 401(k) savings plan	21%	20%	26%	18%	22%	
Stock options	19%	12%	52%	6%	4%	Public(FP) > Private(FP), NP, Govt
Stock purchase plan	19%	12%	53%	3%	4%	Public(FP) > Private(FP), NP, Govt
Loans to employees for emergency/ disaster assistance	19%	22%	13%	22%	10%	Public(FP), NP > Govt
Accident insurance	18%	16%	28%	14%	12%	Public(FP) > Private(FP), NP, Govt
Retention bonus (executive)	17%	13%	34%	12%	12%	Public(FP) > Private(FP), NP, Govt
Auto insurance program	15%	10%	28%	15%	11%	Public(FP) > Private(FP), NP, Govt
Qualified transportation spending accounts	15%	11%	19%	12%	16%	
Retention bonus (nonexecutive)	14%	11%	27%	11%	10%	Public(FP) > Private(FP), NP, Govt
Credit counseling service	13%	11%	15%	17%	16%	
Transit subsidy	13%	11%	13%	17%	23%	
Parking subsidy	11%	9%	14%	11%	11%	
Supplemental executive retirement plans (SERP)	11%	7%	21%	17%	2%	Public(FP) > Private(FP), Govt NP > Govt
On-site check cashing	11%	8%	12%	19%	13%	
Free or discounted Internet service	9%	8%	11%	11%	5%	
Low-/no-interest loans to employees for non-emergency situations	9%	11%	6%	19%	8%	NP > Public(FP)
Cash balance pension plan	9%	7%	15%	10%	6%	
Free computers to employees for personal use	6%	7%	5%	4%	0%	
Loans for employees to purchase personal computers	6%	5%	8%	9%	2%	
Carpooling subsidy	5%	3%	3%	8%	12%	
Personal tax services	3%	2%	4%	4%	2%	

Privately owned for-profit organization = Private(FP)

Publicly owned for-profit organization = Public(FP)

Nonprofit organization = NP

Government sector = Govt

* Indicates a significant difference by sector. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column.

Source: 2008 Employee Benefits (SHRM)

Financial and Compensation Benefits Over the Past Five Years

Table C-5 shows the percentages of human resource professionals who indicated that their organizations offered these financial and compensation benefits from 2004 through 2008. There were several decreases in the number of HR professionals who reported that their organizations offered financial and compensation benefits. Shift premium, traditional defined benefit pension plan, full flexible benefits plan, accelerated death benefits, stock options, loans to employees for emergency/disaster assistance,

Table C-5 Financial and Compensation Benefits (by Year)							
	2004	2005	2006	2007	2008	Differences Between 2004 and 2008*	Differences Between 2007 and 2008*
Payroll deductions	96%	97%	95%	95%	94%		
Life insurance	93%	94%	92%	92%	92%		
On-site parking	92%	88%	94%	91%	90%		
Defined contribution retirement plan	77%	81%	81%	83%	84%	Increase	
Employer match for defined contribution retirement plan	–	75%	74%	74%	75%		
Defined contribution plan loans	–	–	–	–	69%		
Undergraduate educational assistance	71%	67%	66%	68%	66%	Decrease	
Cell phone and/or handheld device for personal use	–	51%	48%	53%	65%		Increase
Graduate educational assistance	67%	64%	64%	65%	61%	Decrease	
Balanced funds	–	–	–	–	59%		
New-hire referral bonus ^A	49%	44%	48%	51%	54%	Increase	
Incentive bonus plan (executive)	60%	61%	62%	60%	54%	Decrease	
Automobile allowance/expenses	53%	51%	60%	49%	52%		
Incentive bonus plan (nonexecutive)	51%	50%	49%	47%	47%	Decrease	
Laptop for travel/personal use	44%	49%	50%	48%	45%		
Credit union	52%	55%	46%	46%	43%	Decrease	
Individual investment advice	29%	33%	48%	42%	40%	Increase	
Shift premium	42%	43%	47%	46%	40%		Decrease
Employee discount on company services	36%	40%	45%	36%	39%		
Spot bonus	36%	37%	41%	40%	38%		
Retirement planning services	35%	38%	52%	37%	38%		
Target-date retirement funds	–	–	–	–	37%		
Traditional defined benefit pension plan ^B	44%	39%	48%	40%	33%	Decrease	Decrease
Employee computer purchase assistance or discount	29%	31%	37%	35%	33%	Increase	
Automatic enrollment into defined contribution retirement plan	–	30%	30%	32%	32%		
Sign-on bonus (executive)	29%	30%	34%	30%	31%		
Matching charitable contributions	25%	34%	31%	27%	25%		
Company owned car for employee use	16%	28%	31%	28%	25%	Increase	
Full flexible benefits plan ^C	30%	33%	52%	37%	24%	Decrease	Decrease

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accident insurance and SERPs all decreased in 2008 from 2007, while cell phone and/or handheld device for personal use and Roth 401(k) savings plan were offered by more organizations in 2008 compared with 2007.

The following benefits were offered by more organizations in 2008 than in 2004: defined contribution retirement plan, new-hire referral bonus, individual investment advice, employee computer purchase assistance or discount and company-owned car for employee use. Compared with 2004, there were several decreases in the number of HR

Table C-5 | Financial and Compensation Benefits (by Year) (continued)

	2004	2005	2006	2007	2008	Differences Between 2004 and 2008*	Differences Between 2007 and 2008*
Sign-on bonus (nonexecutive)	21%	21%	24%	24%	24%		
General courses on financial planning	–	–	–	–	23%		
Accelerated death benefits	30%	32%	34%	30%	22%	Decrease	Decrease
Roth 401(k) savings plan	–	–	–	16%	21%		Increase
Stock options	26%	29%	26%	24%	19%	Decrease	Decrease
Stock purchase plan	17%	19%	20%	16%	19%		
Loans to employees for emergency/disaster assistance ^B	32%	23%	30%	24%	19%	Decrease	Decrease
Accident insurance	30%	33%	37%	23%	18%	Decrease	Decrease
Retention bonus (executive)	14%	12%	16%	17%	17%		
Auto insurance program	12%	12%	14%	13%	15%		
Qualified transportation spending account	15%	14%	18%	11%	15%		
Retention bonus (nonexecutive)	10%	10%	10%	13%	14%		
Credit counseling service	–	–	–	–	13%		
Transit subsidy	12%	14%	13%	16%	13%		
Parking subsidy	14%	11%	10%	12%	11%		
Supplemental executive retirement plans (SERP)	12%	13%	18%	15%	11%		Decrease
On-site check cashing	13%	12%	10%	11%	11%		
Free or discounted Internet service	9%	11%	11%	11%	9%		
Low-/no-interest loans to employees for non-emergency situations ^E	11%	11%	10%	7%	9%		
Cash balance pension plan	14%	11%	10%	7%	9%	Decrease	
Free computer to employees for personal use	5%	4%	7%	5%	6%		
Loan for employees to purchase personal computer	8%	7%	7%	8%	6%		
Carpooling subsidy	5%	5%	7%	8%	5%		
Personal tax services	2%	2%	3%	5%	3%		

* Indicates a significant change from 2007 to 2008 or from 2004 to 2008. Blank cells in the last two columns indicate that no statistically significant differences were found.

A Starting in 2008, new-hire referral bonus was changed to employee referral bonus.

B Starting in 2007, defined benefit retirement plan was changed to traditional defined benefit pension plan (provides retirees with guaranteed payment based on years of service and pay).

C Starting in 2007, full flexible benefits plan was changed to full flexible benefits plan (ability to select from a variety of benefits).

D Starting in 2007, loans to employees/emergency assistance was changed to loans to employees for emergency/disaster assistance

E Starting in 2007, low-/no-interest loans to employees was changed to low-/no-interest loans to employees for non-emergency situations

Note: Data sorted in descending order by the "2008" column. A dash (–) indicates that this particular benefit was not asked about or was combined with another benefit.

Source: 2008 Employee Benefits (SHRM)

professionals who reported that their organizations offered financial and compensation benefits. Undergraduate educational assistance, graduate educational assistance, incentive bonus plan (executive), incentive bonus plan (nonexecutive), credit union, traditional defined benefit pension plan, full flexible benefits plan, accelerated death benefits, stock options, loans to employees for emergency/disaster assistance, accident insurance and cash balance pension plan all decreased significantly.

PAID TIME OFF BENEFITS

Paid time off benefits include paid and unpaid time away from work for a wide assortment of activities, from vacation and personal days to sabbatical programs and military leave. Table D-1 lists various leave benefits and the percentages of human resource professionals who indicated that their organizations offered each one.¹¹

The most commonly offered leave benefit was paid holidays (97%), followed by paid jury duty (92%) and paid bereavement leave (90%).

Sick Leave and Disability

Organizations offer a variety of leave benefits to employees who must miss work due to illness. Seventy-four percent of HR professionals indicated that their organizations offered paid sick leave, which allows an employee to receive pay for an occasional day or few days of illness. Paid sick leave usually covers an employee's entire salary, while short-term and long-term disability may cover all or only a portion of the employee's salary. Thirteen percent of respondents indicated that their organizations offered a time bank of sick leave, which allowed employees to donate sick leave to a general pool where the donated leave could be used by workers who had exhausted their own sick leave.

Vacation and Paid Time Off

Eighty-two percent of HR professionals indicated that their organizations offered paid vacation for employees, and slightly less than half (48%) reported offering paid personal days. Sixty percent of respondents reported that their organizations offered a paid time off plan (sick, vacation and personal days all in one plan).¹² Twenty-one percent of HR professionals indicated that their organizations offered a time bank of vacation leave, wherein employees donate vacation to a general pool that can then be used by other workers. Eight percent reported offering a vacation purchase plan, which allows employees to "buy" additional vacation days through a payroll deduction.

Family and Medical Leave Act (FMLA)

The federal Family and Medical Leave Act (FMLA) of 1993 guarantees eligible employees 12 weeks of unpaid job-protected leave during any 12-month period for an employee's serious medical condition or to care for a parent or child. During this leave, the employee retains his or her benefits. Some states have further FMLA requirements as well. Federal law does not require FMLA leave to be paid, but 33% of HR professionals indicated that their organizations did offer some paid family leave. Twenty-five percent of HR professionals reported that their organizations offered family leave above required federal FMLA, and 22% offered family leave above required state FMLA. Additionally, 21% reported offering parental leave above and beyond federal FMLA, 19% reported offering parental leave above and beyond state FMLA, 13%

The most commonly offered leave benefit was paid holidays (97%), followed by paid jury duty (92%) and paid bereavement leave (90%).

reported offering elder care leave above and beyond federal FMLA, and 12% reported providing elder care leave above and beyond state FMLA. Information about the FMLA can be found at www.dol.gov/esa/whd/fmla/.

Table D-1 | Paid Time Off Benefits

	Yes	No	Plan to
Paid holidays	97%	3%	0%
Paid jury duty	92%	8%	*
Paid bereavement leave	90%	10%	*
Paid vacation	82%	18%	0%
Paid sick leave	74%	26%	0%
Paid time off plan ^A	60%	39%	1%
Paid personal day(s)	48%	51%	*
Floating holidays ^B	45%	55%	*
Paid military leave ^C	29%	71%	*
Family leave above and beyond required federal FMLA leave	25%	75%	*
Paid family leave	25%	75%	*
Family leave above and beyond required state FMLA leave	22%	77%	*
Time bank of vacation leave ^D	21%	78%	1%
Parental leave above and beyond federal FMLA	21%	79%	*
Parental leave above and beyond state FMLA	19%	80%	*
Paid time off for volunteering	18%	81%	*
Paid adoption leave	15%	84%	*
Paid maternity leave ^E	15%	85%	0%
Elder care leave above and beyond federal FMLA	13%	87%	1%
Unpaid sabbatical program	13%	86%	1%
Time bank of sick leave ^F	13%	86%	1%
Paid paternity leave	13%	86%	*
Elder care leave above and beyond state FMLA	12%	87%	*
Paid day off for employee's birthday	8%	92%	*
Vacation purchase plan ^G	8%	91%	1%
Emergency flexibility ^H	6%	94%	*
Paid sabbatical program	5%	95%	*
Company-paid group vacations	2%	98%	0%

(n = 996)

* Less than 1%.

A Sick, vacation and personal days all in one plan.

B Other than personal days.

C Beyond what may be required by law.

D Donating vacation leave to other employees.

E Other than what is covered by short-term disability.

F Donating sick leave to other employees.

G Payroll deduction.

H Fixed number of days off with pay for emergencies.

Note: Data sorted in descending order by the "Yes" column. Percentages are row percentages and may not total 100% due to rounding.

Source: 2008 Employee Benefits (SHRM)

Military Leave

As the conflicts in Iraq and Afghanistan continue and the United States continues to rely on the service of the National Guard and Reserve personnel abroad, more and more organizations are dealing with employees who are away from the office on active duty. Twenty-five percent of HR professionals reported that their organizations offered paid military leave beyond what may be required by law (a small number of states have paid military leave requirements.)

Leave for New Parents

There are also some paid leave benefits available to new parents. Fifteen percent of HR professionals indicated that their organizations offered paid adoption leave, 15% offered paid maternity leave (other than what is covered by short-term disability), and 13% offered paid paternity leave.

Other Leave Benefits

Other types of leave offered by respondents' organizations included paid time off for volunteering (18%), unpaid sabbatical programs (13%), a paid day off for the employee's birthday (8%), emergency flexibility (fixed number of days off with pay for emergencies) (6%), paid sabbatical programs (5%) and company-paid group vacations (2%).

Paid Time Off Benefits by Organization Staff Size

Table D-2 shows the percentages of human resource professionals indicating that their organizations offered each leave benefit by organization size. Overall, larger organizations were significantly more likely to offer paid time off benefits.

Paid Time Off Benefits by Industry

Table D-3 compares paid time off benefits across industries. There were clear differences across industries. HR professionals from the government were more likely than other industries to offer a number of these benefits, while those in nondurable manufacturing were less likely to offer these benefits.

Paid Time Off Benefits by Sector

Table D-4 compares the percentages of HR professionals indicating that their organizations offered each paid time off benefit by organization sector. A few clear patterns across sector emerged. Governmental organizations were more likely to offer a number of these paid time off benefits.

Paid Time Off Benefits Over the Past Five Years

Table D-5 shows the percentages of human resource professionals who indicated that their organizations offered these paid time off benefits from 2004 through 2008. There were several decreases in the number of HR professionals who reported that their organizations offered paid time off benefits. Paid family leave, paid adoption leave and paid paternity leave all decreased in 2008 compared with 2007.

The following benefits were offered by fewer organizations in 2008 than in 2004: family leave above required federal FMLA leave, family leave above required state FMLA leave and unpaid sabbatical program. The only paid time off benefit offered by more organizations was floating holidays (45% in 2008 compared with 34% in 2004).

Thirteen percent of HR professionals reported that their organizations offered paid paternity leave.

Table D-2 | Paid Time Off Benefits (by Organization Staff Size)

	Overall (n = 975)	Small (1-99 Employees) (n = 236)	Medium (100-499 Employees) (n = 360)	Large (500 or More Employees) (n = 380)	Differences Based on Staff Size*
Paid holidays	97%	96%	98%	98%	
Paid jury duty	92%	87%	93%	93%	
Paid bereavement leave	90%	89%	91%	90%	
Paid vacation	82%	78%	84%	83%	
Paid sick leave	74%	67%	74%	77%	Large > small
Paid time off plan	60%	61%	54%	64%	Large > medium
Paid personal day(s)	48%	44%	47%	51%	
Floating holidays	45%	33%	44%	51%	Large > small
Paid military leave	29%	18%	24%	39%	Large > medium, small
Family leave above and beyond required federal FMLA leave	25%	17%	22%	32%	Large > medium, small
Paid family leave	25%	22%	19%	31%	Large > medium, small
Family leave above and beyond required state FMLA leave	22%	15%	20%	29%	Large > medium, small
Time bank of vacation leave	21%	15%	20%	26%	Large > small
Parental leave above and beyond federal FMLA	21%	16%	18%	27%	Large > small
Parental leave above and beyond state FMLA	19%	14%	17%	24%	Large > small
Paid time off for volunteering	18%	17%	18%	19%	
Paid adoption leave	15%	10%	15%	18%	Large > small
Paid maternity leave	15%	12%	15%	17%	
Elder care leave above and beyond federal FMLA	13%	11%	9%	18%	Large > medium
Unpaid sabbatical program	13%	10%	11%	17%	
Time bank of sick leave	13%	13%	12%	14%	
Paid paternity leave	13%	11%	13%	14%	
Elder care leave above and beyond state FMLA	12%	11%	9%	17%	
Paid day off for employee's birthday	8%	8%	9%	8%	
Vacation purchase plan	8%	6%	6%	12%	
Emergency flexibility	6%	3%	5%	9%	
Paid sabbatical program	5%	3%	4%	6%	
Company-paid group vacations	2%	2%	2%	3%	

* Indicates a significant difference based on staff size. Blank cells in the last column indicate that no statically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The sample sizes of the staff size categories are based on the actual number of respondents who provided organization staff size; however, the percentages shown are based on the actual number of respondents who provided organization staff size and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table D-4 | Paid Time Off Benefits (by Organization Sector)

	Overall (n = 996)	Privately Owned For-Profit Organization (n = 530)	Publicly Owned For-Profit Organization (n = 214)	Nonprofit Organization (n = 169)	Government Sector (n = 83)	Differences Based on Sector*
Paid holidays	97%	96%	99%	96%	100%	
Paid jury duty	92%	88%	95%	96%	98%	
Paid bereavement leave	90%	88%	95%	91%	87%	
Paid vacation	82%	79%	86%	78%	94%	Govt > Private(FP), NP
Paid sick leave	74%	68%	77%	79%	94%	Govt > Private(FP), Public(FP), NP
Paid time off plan	60%	64%	56%	57%	53%	Private(FP) > Govt
Paid personal day(s)	48%	47%	49%	50%	53%	
Floating holidays	45%	41%	56%	46%	43%	Public(FP) > Private(FP), Govt
Paid military leave	29%	23%	43%	25%	39%	Public(FP), Govt > Private(F), NP
Family leave above and beyond required federal FMLA leave	25%	23%	27%	25%	31%	
Paid family leave	25%	20%	26%	31%	39%	Govt > Private(FP), Public(FP)
Family leave above and beyond required state FMLA leave	22%	20%	25%	22%	30%	
Time bank of vacation leave	21%	13%	19%	37%	45%	NP, Govt > Private(FP), Public(FP)
Parental leave above and beyond federal FMLA	21%	19%	23%	23%	24%	
Parental leave above and beyond state FMLA	19%	17%	21%	21%	25%	
Paid time off for volunteering	18%	17%	26%	16%	16%	
Paid adoption leave	15%	12%	20%	18%	18%	
Paid maternity leave	15%	14%	14%	19%	18%	
Elder care leave above and beyond federal FMLA	13%	10%	17%	16%	15%	
Unpaid sabbatical program	13%	14%	9%	20%	25%	Govt > Public(FP)
Time bank of sick leave	13%	7%	8%	28%	39%	NP, Govt > Private(FP), Public(FP)
Paid paternity leave	13%	12%	14%	16%	17%	
Elder care leave above and beyond state FMLA	12%	15%	10%	14%	13%	
Paid day off for employee's birthday	8%	8%	5%	13%	10%	
Vacation purchase plan	8%	7%	8%	11%	11%	
Emergency flexibility	6%	5%	7%	7%	5%	
Paid sabbatical program	5%	3%	4%	8%	8%	
Company-paid group vacations	2%	3%	1%	1%	0%	

Privately owned for-profit organization = Private(FP)

Publicly owned for-profit organization = Public(FP)

Nonprofit organization = NP

Government sector = Govt

* Indicates a significant difference by sector. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column.

Source: 2008 Employee Benefits (SHRM)

Table D-5 | Paid time off (by Year)

	2004	2005	2006	2007	2008	Differences Between 2004 and 2008*	Differences Between 2007 and 2008*
Paid holidays	99%	99%	98%	97%	97%		
Paid jury duty	92%	94%	93%	93%	92%		
Paid bereavement leave	90%	92%	91%	90%	90%		
Paid vacation ^A	68%	86%	82%	84%	82%		
Paid sick leave ^A	57%	78%	74%	74%	74%		
Paid time off plan ^A	29%	60%	53%	63%	60%		
Paid personal days ^A	34%	52%	50%	51%	48%		
Floating holidays	34%	48%	44%	45%	45%	Increase	
Paid military leave	17%	28%	31%	29%	29%		
Family leave above required federal FMLA leave	39%	26%	27%	27%	25%	Decrease	
Paid family leave	24%	30%	32%	33%	25%		Decrease
Family leave above required state FMLA leave	28%	25%	25%	24%	22%	Decrease	
Time bank of vacation leave ^B	10%	16%	18%	22%	21%		
Parental leave above and beyond federal FMLA ^D	–	18%	20%	21%	21%		
Parental leave above and beyond state FMLA ^C	–	18%	19%	20%	19%		
Paid time off for volunteering ^D	19%	13%	20%	16%	18%		
Paid adoption leave	14%	18%	16%	20%	15%		Decrease
Paid maternity leave	13%	17%	12%	18%	15%		
Elder care leave above and beyond federal FMLA ^D	–	11%	14%	16%	13%		
Unpaid sabbatical program	18%	17%	22%	16%	13%	Decrease	
Time bank of sick leave ^B	9%	13%	14%	16%	13%		
Paid paternity leave	15%	16%	13%	17%	13%		Decrease
Elder care leave above and beyond state FMLA ^D	–	11%	13%	14%	12%		
Paid day off for employee's birthday	9%	8%	9%	8%	8%		
Vacation purchase plan ^B	14%	8%	9%	7%	8%		
Emergency flexibility (fixed number of days off with pay for emergencies)	–	–	–	–	6%		
Paid sabbatical program	4%	6%	5%	5%	5%		
Company-paid group vacations	4%	5%	7%	6%	2%		
Time bank of paid time off	24%	–	–	–	–		

* Indicates a significant change from 2007 to 2008 or from 2004 to 2008. Blank cells in the last two columns indicate that no statistically significant differences were found.

A A paid time off plan includes sick, vacation and personal days all in one plan. In 2004, these options were mutually exclusive; however, in other years, respondents could select more than one. This difference accounts for much of the drop seen in paid time off, paid vacation, paid sick leave and paid personal days in 2004.

B In 2004, asked only of respondents who said their organizations offered vacation or sick leave, respectively. This difference amounts for much of the drop seen in time banks and vacation purchase plans in 2004.

C Prior to 2005, parental leave above and beyond FMLA and elder care leave above and beyond FMLA were not separated according to federal or state FMLA.

D Starting in 2008, paid release time for volunteering was changed to paid time off for volunteering.

Note: Data sorted in descending order by the "2008" column. A dash (–) indicates that this particular benefit was not asked about or was combined with another benefit.

Source: 2008 Employee Benefits (SHRM)

FAMILY-FRIENDLY BENEFITS

Table E-1 depicts the percentages of human resource professionals who indicated their organizations offered certain family-friendly benefits.¹³

Domestic Partner Benefits

Overall, 22% of HR professionals indicated that their organizations offered some form of domestic partner benefits other than health care (opposite-sex partners, same-sex partners or both). Fifteen percent of HR professionals reported that their organizations offered same-sex domestic partner benefits (excluding health care) and 14% of respondents reported offering opposite-sex domestic partner benefits (excluding health care).

Child Care Benefits

With almost three-quarters of single-parent families having the parent in the workforce and about 60% of two-parent families with both parents employed,¹⁴ child care benefits are an important recruiting and job satisfaction driver for working parents. Thirty-one percent of HR professionals reported that their organizations allowed employees to bring their children to work in an emergency, and 18% offered a child care referral service.

These types of benefits, which help the employee at a minimal cost to the organization, were more commonly offered than costlier benefits such as access to backup child care services¹⁵ (6%), subsidized child care center (6%), nonsubsidized child care center (4%) and consortium child care center (1%), which is a center sharing the costs and responsibilities with several companies.

Dependent Care Educational Assistance

Some organizations provided educational assistance to the dependents of their employees. Twenty percent reported that educational assistance was provided to members of employees' families in the form of scholarships. Fourteen percent of HR professionals reported their organizations provided 529 plans—tax-advantaged savings plans designed to encourage saving for future college costs. In addition, 3% indicated their organizations offered educational loans for members of employees' families.

Adoption and Foster Care Assistance

According to responding HR professionals, 16% of organizations offered adoption assistance and 6% provided foster care assistance to their employees.

Elder Care Benefits

According to national research, individuals in slightly more than one out of four U.S. households are involved in the care of an older relative or friend.¹⁶ Additionally, many of these individuals are part of the “sandwich” generation—caring for young children in addition to their elder care responsibilities. Dependent care flexible spending accounts can be used to offset the cost of both child care and elder care, and some organizations offered elder care options similar to child care benefits. Again, the most frequently offered benefit of this type was an elder care referral service, which 20% of HR professionals indicated was available to employees at their organizations. Less commonly offered elder care benefits included access to backup elder care services (5%),

Twenty percent reported that educational assistance was provided to members of employees' families in the form of scholarships.

Table E-1 | Family-Friendly Benefits

	Yes	No	Plan to
Bring child to work in emergency	31%	69%	*
On-site lactation/mother's room	25%	74%	*
Elder care referral service ^A	20%	80%	*
Scholarships for members of employees' families	20%	79%	1%
Child care referral service ^B	18%	81%	1%
Adoption assistance	16%	84%	*
Same-sex domestic partner benefits (benefits other than health care)	15%	85%	*
529 plan (tax-advantaged savings plan designed to encourage saving for future college costs)	14%	85%	1%
Opposite-sex domestic partner benefits (benefits other than health care)	14%	85%	*
Access to backup child care services ^C	6%	94%	1%
Foster care assistance	6%	93%	*
Subsidized child care center ^D	6%	94%	*
Lactation support services ^E	6%	94%	0%
Access to backup elder care services ^F	5%	93%	2%
On-site parenting seminars	4%	95%	1%
Subsidized cost of elder care	4%	96%	*
Nonsubsidized child care center ^G	4%	96%	*
Geriatric counseling ^H	3%	96%	*
Educational loans for members of employees' families	3%	96%	*
On-site vaccinations for infants/children	3%	97%	0%
Elder care assisted living assessments	2%	98%	0%
Elder care in-home assessments	2%	98%	0%
On-site elder care fairs ^I	1%	99%	*
Consortium child care center ^J	1%	99%	0%

(n = 996)

* Less than 1%.

A Program that provides employees with the names of elder care providers.

B Program that provides employees with the names of child care providers.

C For an unexpected event.

D An on-site or near-site center.

E Lactation consulting and education.

F For an unexpected event.

G An on-site or near-site center.

H Provides counseling services to seniors and their families.

I Provides information for employees to speak directly with elder care experts about the many types of elder care services.

J An on-site or near-site center sharing the costs and responsibilities with several companies.

Note: Data sorted in descending order by the "Yes" column. Percentages are row percentages and may not total 100% due to rounding.

Source: 2008 Employee Benefits (SHRM)

geriatric counseling (3%), elder care assisted living assessments (2%), elder care in-home assessments (2%) and on-site elder care fairs (1%).

Other Family-Friendly Benefits

In addition to child care benefits, elder care benefits, adoption and foster care assistance, organizations offered a number of other benefits that pertained to employees' dependents. Overall, 27% of HR professionals indicated that their organizations provided benefits to support lactating mothers. One-quarter of HR professionals indicated their organization had an on-site lactation/mother's room, and 6% provided lactation support services. Other family-friendly benefits included on-site parenting seminars (4%) and on-site vaccinations for infants/children (3%).

Family-Friendly Benefits by Organization Staff Size

Table E-2 depicts the percentages of HR professionals indicating that their organizations offered each family-friendly benefit, based on the size of the organization.

Large organizations were most likely to offer many family-friendly benefits. The only exception was a policy of bringing a child to work in an emergency, which was more likely to be offered by small organizations (45%) than by medium (29%) and large (25%) ones. It is possible that smaller organizations might be less formal and are therefore able to be more accommodating in this situation. It is also possible that because large organizations were more likely than small ones to offer child care and access to backup child care services, employees at large organizations were able to utilize these options instead of bringing the child to the office.

Family-Friendly Benefits by Industry

Table E-3 depicts the percentages of HR professionals indicating that their organizations offered each family-friendly benefit, based on the industry.

There were some variations in family-friendly benefits by industry. HR professionals from nondurable manufacturing organizations were more likely than those from other industries to offer family-friendly benefits, while those from the government were less likely to offer these benefits.

Family-Friendly Benefits by Sector

Table E-4 compares family-friendly benefits across sectors. HR professionals from publicly owned for-profit organizations were significantly more likely to indicate their organizations offered these benefits.

Family-Friendly Benefits Over the Past Five Years

Table E-5 depicts the percentages of HR professionals indicating the family-friendly benefits their organizations had offered from 2004 through 2008. There were no significant changes in these benefits from 2007 to 2008 and 2004 to 2008.

Large organizations were most likely to offer many family-friendly benefits.

Table E-2 | Family-Friendly Benefits (by Organization Staff Size)

	Overall (n = 975)	Small (1-99 Employees) (n = 236)	Medium (100-499 Employees) (n = 360)	Large (500 or More Employees) (n = 380)	Differences Based on Staff Size*
Bring child to work in emergency	31%	45%	29%	25%	Small > large, medium
On-site lactation/mother's room	25%	13%	23%	35%	Large > medium, small
Elder care referral service	20%	11%	16%	27%	Large > medium, small
Scholarships for members of employees' families	20%	8%	17%	30%	Large > medium, small
Child care referral service	18%	8%	16%	26%	Large > medium, small
Adoption assistance	16%	7%	11%	24%	Large > medium, small
Same-sex domestic partner benefits (benefits other than health care)	15%	9%	11%	22%	Large > medium, small
529 plan	14%	5%	13%	20%	Large > medium, small
Opposite-sex domestic partner benefits (benefits other than health care)	14%	8%	9%	23%	Large > medium, small
Access to backup child care services	6%	1%	4%	10%	Large > small
Foster care assistance	6%	2%	5%	10%	
Subsidized child care center	6%	2%	3%	9%	
Lactation support services	6%	2%	3%	10%	
Access to backup elder care services	5%	5%	4%	6%	
On-site parenting seminars	4%	3%	3%	6%	
Subsidized cost of elder care	4%	3%	3%	6%	
Nonsubsidized child care center	4%	1%	3%	7%	
Geriatric counseling	3%	1%	2%	6%	
Educational loans for members of employees' families	3%	3%	3%	4%	
On-site vaccinations for infants/children	3%	2%	3%	5%	
Elder care assisted living assessments	2%	0%	2%	3%	
Elder care in-home assessments	2%	0%	2%	3%	
On-site elder care fairs	1%	0%	1%	1%	
Consortium child care center	1%	0%	1%	1%	

* Indicates a significant difference based on staff size. Blank cells in the last column indicate that no statically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The sample sizes of the staff size categories are based on the actual number of respondents who provided organization staff size; however, the percentages shown are based on the actual number of respondents who provided organization staff size and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table E-3 | Family-Friendly Benefits (by Organization Industry)

	Overall (n = 978)	F (n = 75)	G (n = 64)	H (n = 93)	M(D) (n = 114)	M(N) (n = 58)	S(N) (n = 64)	S(P) (n = 110)	W (n = 50)	Differences Based on Industry*
Bring child to work in emergency	31%	25%	27%	24%	20%	10%	48%	47%	22%	S(N), S(P) > M(N)
On-site lactation/mother's room	25%	27%	6%	37%	20%	24%	30%	28%	24%	H > G
Elder care referral service	20%	29%	9%	24%	12%	17%	23%	19%	12%	F > G
Scholarships for members of employees' families	20%	16%	7%	18%	32%	38%	5%	12%	33%	M(D), M(N) > S(N)
Child care referral service	18%	20%	13%	26%	13%	14%	17%	17%	8%	M(N) > G
Adoption assistance	16%	20%	8%	18%	9%	31%	9%	10%	18%	M(N) > G
Same-sex domestic partner benefits (benefits other than health care)	15%	23%	14%	10%	11%	10%	8%	14%	16%	
529 plan	14%	19%	17%	23%	8%	9%	9%	13%	8%	
Opposite-sex domestic partner benefits (benefits other than health care)	14%	19%	19%	11%	11%	12%	6%	11%	14%	
Access to backup child care services	6%	7%	2%	14%	1%	2%	0%	7%	2%	
Foster care assistance	6%	7%	3%	6%	3%	10%	2%	7%	10%	
Subsidized child care center	6%	4%	5%	18%	4%	2%	8%	4%	2%	
Lactation support services	6%	4%	2%	28%	3%	5%	3%	5%	4%	H > G
Access to backup elder care services	5%	4%	3%	9%	4%	2%	2%	9%	2%	
On-site parenting seminars	4%	4%	2%	12%	1%	0%	6%	2%	0%	
Subsidized cost of elder care	4%	4%	3%	4%	4%	2%	3%	5%	0%	
Nonsubsidized child care center	4%	4%	6%	8%	1%	0%	3%	2%	2%	
Geriatric counseling	3%	4%	3%	6%	0%	3%	6%	2%	0%	
Educational loans for members of employees' families	3%	8%	3%	7%	2%	2%	0%	1%	2%	
On-site vaccinations for infants/children	3%	0%	5%	15%	2%	2%	0%	2%	2%	H > F, S(N)
Elder care assisted living assessments	2%	1%	2%	5%	1%	0%	3%	1%	0%	
Elder care in-home assessments	2%	1%	2%	6%	1%	2%	5%	1%	2%	
On-site elder care fairs	1%	1%	3%	1%	3%	0%	0%	0%	0%	
Consortium child care center	1%	1%	2%	0%	1%	0%	0%	2%	0%	

Finance = F

Health = H

Services (nonprofit) = S(N)

Wholesale/retail trade = W

Government = G

Manufacturing (nondurable goods) = M(N)

Services (profit) = S(P)

* Indicates a significant difference by industry. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The overall sample size is the total number of HR professionals who responded to the industry question. The sample sizes of the industry categories are based on the actual number of respondents who provided an industry; however, the percentages shown are based on the actual number of respondents who provided industry and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table E-4 | Family-Friendly Benefits (by Organization Sector)

	Overall (n = 996)	Privately Owned For-Profit Organization (n = 530)	Publicly Owned For-Profit Organization (n = 214)	Nonprofit Organization (n = 169)	Government Sector (n = 83)	Differences Based on Sector*
Bring child to work in emergency	31%	32%	27%	37%	27%	
On-site lactation/mother's room	25%	23%	31%	33%	11%	Public(FP), NP > Govt
Elder care referral service	20%	17%	28%	23%	12%	Public(FP) > Govt
Scholarships for members of employees' families	20%	17%	39%	13%	8%	Public(FP) > Private(FP), NP, Govt
Child care referral service	18%	14%	29%	20%	13%	Public(FP) > Private(FP), Govt
Adoption assistance	16%	10%	33%	15%	6%	Public(FP) > Private(FP), NP, Govt
Same-sex domestic partner benefits (benefits other than health care)	15%	14%	23%	11%	12%	
529 plan	14%	12%	16%	18%	15%	
Opposite-sex domestic partner benefits (benefits other than health care)	14%	13%	23%	9%	16%	Public(FP) > NP
Access to backup child care services	6%	4%	9%	6%	5%	
Foster care assistance	6%	4%	14%	5%	4%	
Subsidized child care center	6%	3%	5%	15%	6%	
Lactation support services	6%	3%	7%	15%	2%	
Access to backup elder care services	5%	4%	8%	5%	5%	
On-site parenting seminars	4%	2%	3%	11%	4%	
Subsidized cost of elder care	4%	6%	3%	5%	4%	
Nonsubsidized child care center	4%	3%	4%	5%	10%	
Geriatric counseling	3%	2%	4%	7%	2%	
Educational loans for members of employees' families	3%	2%	5%	5%	4%	
On-site vaccinations for infants/children	3%	2%	2%	8%	4%	
Elder care assisted living assessments	2%	1%	3%	3%	2%	
Elder care in-home assessments	2%	1%	3%	4%	2%	
On-site elder care fairs	1%	1%	1%	1%	2%	
Consortium child care center	1%	1%	1%	0%	2%	

Privately owned for-profit organization = Private(FP)

Publicly owned for-profit organization = Public(FP)

Nonprofit organization = NP

Government sector = Govt

* Indicates a significant difference by sector. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column.

Source: 2008 Employee Benefits (SHRM)

Table E-5 | Family-Friendly Benefits (by Year)

	2004	2005	2006	2007	2008	Differences Between 2004 and 2008*	Differences Between 2007 and 2008*
Bring child to work in emergency	28%	27%	22%	29%	31%		
On-site lactation/mother's room ^A	–	–	–	–	25%		
Elder care referral service	21%	21%	26%	22%	20%		
Scholarships for members of employees' families	20%	27%	19%	20%	20%		
Child care referral service	19%	20%	22%	21%	18%		
Adoption assistance	18%	20%	22%	20%	16%		
Same-sex domestic partner benefits (benefits other than health care) ^B	–	–	–	–	15%		
529 plan	–	–	–	–	14%		
Opposite-sex domestic partner benefits (benefits other than health care) ^C	–	–	–	–	14%		
Access to backup child care services ^D	9%	6%	14%	4%	6%		
Foster care assistance	6%	6%	11%	10%	6%		
Subsidized child care center ^E	4%	6%	4%	6%	6%		
Lactation support services ^A	–	–	–	–	6%		
Access to backup elder care services ^F	2%	3%	5%	4%	5%		
On-site parenting seminars	–	–	–	–	4%		
Subsidized cost of elder care ^E	–	–	–	–	4%		
Nonsubsidized child care center ^E	–	–	–	–	4%		
Geriatric counseling	–	–	–	–	3%		
Educational loans for members of employees' families	5%	7%	6%	5%	3%		
On-site vaccinations for infants/children	–	–	–	–	3%		
Elder care assisted living assessments	–	–	–	–	2%		
Elder care in-home assessments	–	–	–	–	2%		
On-site elder care fairs	–	–	–	–	1%		
Consortium child care center ^E	–	–	–	–	1%		
Domestic partner benefits (opposite-sex partners) ^B	34%	33%	32%	33%	–		
Domestic partner benefits (opposite-sex partners) ^C	27%	32%	33%	33%	–		
Lactation program/designated area ^A	21%	19%	23%	26%	–		
Company-supported child care center ^E	4%	4%	5%	5%	–		
On-site child care center (not necessarily company-supported) ^E	4%	6%	4%	6%	–		

* Indicates a significant change from 2007 to 2008 or from 2004 to 2008. Blank cells in the last two columns indicate that no statistically significant differences were found.

A Starting in 2008, lactation program/designated area was separated into on-site lactation/mother's room and lactation support services.

B Starting in 2008, domestic partner benefits (same-sex partners) was changed to same-sex domestic partner benefits (benefits other than health care). Same-sex domestic partner health care coverage was added to the Health and Welfare section in 2008.

C Starting in 2008, domestic partner benefits (opposite-sex partners) was changed to opposite-sex domestic partner benefits (benefits other than health care). Opposite-sex domestic partner health care coverage was added to the Health and Welfare section in 2008.

D Starting in 2007, emergency/sick child care was changed to access to backup child care services (unexpected event).

E Starting in 2008, on-site child care center (not necessarily company-supported) and company-supported child care center were removed and replaced with subsidized child care center, nonsubsidized child care center and consortium child care center.

F Starting in 2007, emergency elder care was changed to access to backup elder care services (unexpected event).

Note: Data sorted in descending order by the "2008" column. A dash (–) indicates that this particular benefit was not asked about or was combined with another benefit.

Source: 2008 Employee Benefits (SHRM)

FLEXIBLE WORKING BENEFITS

Flexible working benefits are a cost-effective way to help employees balance their work and personal lives. According to the *SHRM 2008 Job Satisfaction* survey report, 44% of employees cited the flexibility to balance work/life issues as a very important aspect of job satisfaction.¹⁷ These benefits help organizations attract and retain high-quality talent and are a key factor in employee satisfaction.¹⁸

Nontraditional Scheduling Options

Many companies offer nontraditional scheduling options to employees to help them balance their work and personal lives. Fifty-nine percent of HR professionals indicated their organizations offered flextime, which allowed employees to select their work hours within limits established by the employer.

In addition to flextime, 57% of human resource professionals indicated that their organizations offered some form of telecommuting: 47% of respondents reported that their organizations offered telecommuting on an ad-hoc basis, 35% on a part-time basis and 21% on a full-time basis. Thirty-seven percent of HR professionals said their organizations offered compressed workweeks, where full-time employees are allowed to work longer days for part of a week or pay period in exchange for shorter days or a day off during that week or pay period. Eighteen percent of HR professionals reported that their organizations offered job sharing, in which two employees share the responsibilities, accountability and compensation of one full-time job. These types of flexible scheduling benefits allow organizations to recruit and retain motivated workers who may not be able or willing to work a traditional nine-to-five schedule.

Fifty-seven percent of human resource professionals indicated that their organizations offered some form of telecommuting.

Table F-1 | Flexible Working Benefits

	Yes	No	Plan to
Casual dress day (one day per week)	62%	38%	*
Flextime ^A	59%	41%	1%
Telecommuting on an ad-hoc basis ^B	47%	53%	*
Mealtime flex ^C	44%	56%	*
Casual dress (every day)	38%	62%	*
Compressed workweek ^D	37%	63%	1%
Telecommuting on a part-time basis	35%	64%	1%
Shift flexibility ^E	26%	74%	0%
Telecommuting on a full-time basis	21%	78%	*
Job sharing ^F	18%	80%	1%
Formal phased retirement program ^G	6%	93%	1%

(n = 996)

* Less than 1%.

A Allowing employees to choose their work hours within limits established by the employer.

B Telecommuting on an ad-hoc basis is defined as situations that may occur intermittently throughout the year or as a one-time event.

C Making up time at some point during the day as a result of a longer meal break or allowing employees to leave early as a result of a shorter meal break.

D Allowing full-time employees to work longer days for part of the week or pay period in exchange for shorter days or a day off each week or pay period.

E Allowing employees to coordinate with co-workers to adjust their schedules by trading, dropping or picking up shifts.

F Two employees sharing the responsibilities, accountability and compensation of one full-time job.

G Reduced schedule and/or responsibilities prior to full retirement.

Note: Data sorted in descending order by the "Yes" column. Percentages are row percentages and may not total 100% due to rounding.

Source: 2008 Employee Benefits (SHRM)

More than one-quarter of HR professionals (26%) indicated that their companies offered shift flexibility, where employees are allowed to coordinate with co-workers to adjust their schedules by trading, dropping or picking up shifts. Six percent reported offering a phased retirement program (a reduced schedule and/or responsibilities prior to full retirement), which offers older workers a way to ease into retirement while passing along institutional knowledge to others.

Casual Dress

Sixty-two percent of HR professionals indicated that their organizations offered casual dress at least once a week, and 38% allowed casual dress every day. While many companies may consider casual dress part of their organizational culture as opposed to an employee benefit, employees appreciate the opportunity to wear more comfortable clothes.

Other Flexible Working Benefits

Almost one-half of HR professionals (44%) indicated that their organizations offered mealtime flex, which allows employees to make up time at some point during the day as a result of a longer meal break or allows employees to leave early as a result of a shorter meal break.

Flexible Working Benefits by Organization Staff Size

Table F-2 depicts the percentages of HR professionals indicating that their organizations offered flexible working benefits, based on the size of the organization. With the exception of mealtime flex and daily casual dress, larger organizations were significantly more likely than smaller organizations to offer many of these benefits.

Flexible Working Benefits by Industry

Table F-3 shows flexible working benefits compared across industries. HR professionals from the health care industry were more likely to indicate that their organizations offered flexible working benefits, while those in manufacturing were less likely to offer these benefits.

Flexible Working Benefits by Sector

Table F-4 shows the percentages of HR professionals indicating that their organizations offered flexible working benefits by organization sector. Nonprofit organizations were more likely to offer a number of these benefits.

Flexible Working Benefits Over The Past Five Years

Table F-5 shows the percentages of human resource professionals who indicated that their organizations offered flexible working benefits from 2004 through 2008. The only benefit that significantly decreased from 2007 was the percentage of human resource professionals who indicated that their organizations offered casual dress day once a week (62% in 2008 compared with 66% in 2007).

The only significant increase from 2004 was the percentage of human resource professionals who indicated that their organizations offered casual dress day once a week (62% in 2008 compared with 57% in 2004). In contrast, casual dress code on a daily basis was the only one flexible working benefit offered by fewer organizations in 2008 compared with 2004.

Table F-2 | Flexible Working Benefits (by Organization Staff Size)

	Overall (n = 975)	Small (1-99 Employees) (n = 236)	Medium (100-499 Employees) (n = 360)	Large (500 or More Employees) (n = 380)	Differences Based on Staff Size*
Casual dress day (one day per week)	62%	60%	61%	65%	
Flextime	59%	59%	53%	62%	
Telecommuting on an ad-hoc basis	47%	44%	42%	52%	Large > medium
Mealtime flex	44%	53%	41%	42%	Small > large, medium
Casual dress (every day)	38%	44%	41%	32%	Medium, small > large
Compressed workweek	37%	29%	33%	44%	Large > medium, small
Telecommuting on a part-time basis	35%	34%	30%	40%	Large > medium
Shift flexibility	26%	20%	24%	31%	Large > small
Telecommuting on a full-time basis	21%	17%	16%	28%	Large > medium, small
Job sharing	18%	11%	15%	26%	Large > medium, small
Formal phased retirement program	6%	3%	4%	9%	

* Indicates a significant difference based on staff size.

Note: Data sorted in descending order by the "Overall" column. The sample sizes of the staff size categories are based on the actual number of respondents who provided organization staff size; however, the percentages shown are based on the actual number of respondents who provided organization staff size and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table F-3 | Flexible Working Benefits (by Organization Industry)

	Overall (n = 978)	F (n = 75)	G (n = 64)	H (n = 93)	M(D) (n = 114)	M(N) (n = 58)	S(N) (n = 64)	S(P) (n = 110)	W (n = 50)	Differences Based on Industry*
Casual dress day (one day per week)	62%	53%	72%	52%	64%	64%	58%	62%	62%	G > F
Flextime	59%	61%	64%	61%	50%	34%	70%	54%	40%	S(N) > M(N)
Telecommuting on an ad-hoc basis	47%	51%	31%	54%	32%	33%	53%	46%	38%	H > G
Mealtime flex	44%	41%	48%	48%	33%	36%	63%	48%	32%	S(N) > M(D), W
Casual dress (every day)	38%	25%	22%	22%	46%	52%	45%	35%	48%	M(N) > G, H
Compressed workweek	37%	31%	45%	57%	28%	22%	45%	34%	20%	H > W
Telecommuting on a part-time basis	35%	33%	28%	48%	24%	29%	45%	29%	26%	H > M(D)
Shift flexibility	26%	20%	28%	44%	14%	29%	33%	26%	30%	H > M(D)
Telecommuting on a full-time basis	21%	23%	9%	25%	18%	17%	22%	20%	12%	
Job sharing	18%	20%	23%	29%	11%	10%	30%	16%	14%	
Formal phased retirement program	6%	8%	8%	10%	7%	5%	3%	2%	0%	

Finance = F
Government = G

Health = H
Manufacturing (durable goods) = M(D)

Manufacturing (nondurable goods) = M(N)
Services (nonprofit) = S(N)

Services (profit) = S(P)
Wholesale/retail trade = W

* Indicates a significant difference by industry. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The overall sample size is the total number of HR professionals who responded to the industry question. The sample sizes of the industry categories are based on the actual number of respondents who provided an industry; however, the percentages shown are based on the actual number of respondents who provided industry and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table F-4 | Flexible Working Benefits (by Organization Sector)

	Overall (n = 996)	Privately Owned For-Profit Organization (n = 530)	Publicly Owned For-Profit Organization (n = 214)	Nonprofit Organization (n = 169)	Government Sector (n = 83)	Differences Based on Sector*
Casual dress day (one day per week)	62%	62%	66%	55%	70%	Govt > NP
Flextime	59%	56%	62%	64%	59%	
Telecommuting on an ad-hoc basis	47%	44%	51%	56%	36%	Public(FP), NP > Govt
Mealtime flex	44%	45%	35%	53%	46%	NP > Public(FP)
Casual dress (every day)	38%	39%	41%	37%	28%	Public(FP) > Govt
Compressed workweek	37%	31%	37%	49%	45%	NP > Private(FP)
Telecommuting on a part-time basis	35%	40%	31%	46%	33%	NP > Public(FP)
Shift flexibility	26%	23%	24%	38%	31%	NP > Private(FP), Public(FP)
Telecommuting on a full-time basis	21%	18%	30%	24%	13%	Public(FP) > Govt
Job sharing	18%	14%	20%	28%	25%	NP > Private(FP)
Formal phased retirement program	6%	3%	7%	8%	12%	

Privately owned for-profit organization = Private(FP)

Publicly owned for-profit organization = Public(FP)

* Indicates a significant difference by sector. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column.

Source: 2008 Employee Benefits (SHRM)

Table F-5 | Flexible Working Benefits (by Year)

	2004	2005	2006	2007	2008	Differences Between 2004 and 2008*	Differences Between 2007 and 2008*
Casual dress day (one day per week)	57%	55%	62%	66%	62%	Increase	Decrease
Flextime	57%	56%	57%	58%	59%		
Telecommuting on an ad-hoc basis ^A	–	–	45%	48%	47%		
Mealtime flex	–	–	–	–	44%		
Casual dress days (every day)	48%	41%	38%	37%	38%	Decrease	
Compressed workweek	34%	33%	35%	38%	37%		
Telecommuting on a part-time basis ^A	36%	37%	26%	33%	35%		
Shift flexibility	–	–	–	–	26%		
Telecommuting on a full-time basis ^A	19%	19%	19%	21%	21%		
Job sharing	17%	19%	18%	20%	18%		
Formal phased retirement program	–	10%	13%	12%	6%		

* Indicates a significant change from 2007 to 2008 or from 2004 to 2008. Blank cells in the last two columns indicate that no statistically significant differences were found.

^A Starting in 2006, telecommuting on an ad-hoc basis was added.

Note: Data sorted in descending order by the "2008" column. A dash (–) indicates that this particular benefit was not asked about or was combined with another benefit.

Source: 2008 Employee Benefits (SHRM)

PERSONAL SERVICES BENEFITS

Personal services benefits range from professional development opportunities to pet health insurance. Table G-1 shows the 25 personal services benefits included in this report¹⁹ and the percentages of human resource professionals who indicated that their organizations offered each of them.

Career Development Assistance

Organizations offer a variety of benefits designed to help employees advance in their careers. These types of benefits provide a dual advantage—employees feel the organization cares about their personal development, and the organization gains a richer, better-developed workforce. Ninety-five percent of HR professionals said their organizations offered professional development opportunities such as seminars, conferences or courses to their staff. Ninety-one percent also offered paid professional memberships, 77% indicated that their organizations paid for professional license application or renewal fees, and 76% reported paying for certification or recertification fees.

More than half of respondents (55%) indicated that their organizations offered cross-training to develop skills not directly related to their employees' current jobs. In addition to furthering employees' skill sets, this can increase understanding and communication between different departments. In addition, 25% offered formal mentoring programs, 23% offered executive club memberships, and 14% reported college/school selection/referrals, which provide employees with information and help link them to colleges.

Uniform Benefits

Some employees are required to wear certain attire while working, and employers may offer assistance in paying for it. Almost one-third of HR professionals (30%) indicated that their organizations offered free or discounted uniforms to employees.

Work/Life Balance Benefits

Companies offer several benefits that can help employees balance their work and home lives by assisting with non-work-related activities. The most frequently offered benefit of this type was direct deposit (97%).

Some of these benefits are designed to save employees the time and energy of having to schedule such everyday tasks as going to the post office (24% of respondents said their organizations offered postal services), preparing meals (24% offered food services or a subsidized cafeteria, and 3% offered prepared take-home meals) or going to the dry cleaner (13% offered dry cleaning services). In addition, 17% reported their organizations had on-site ATMs, and 3% provided personal grooming services such as haircuts, pedicures and manicures. Other benefits, such as legal assistance or services (24%), travel planning services (21%) and concierge services (5%), help employees in more specific circumstances.

Language Skills

An increasingly diverse workforce and the increasing globalization of the economy have made language skills more important than ever. Workers, supervisors, customers

and business partners may have different levels of English proficiency, and some may not speak English at all. To address this divide, some organizations offer foreign language classes to workers or supervisors who frequently deal with individuals whose native language is not English. Nine percent of HR professionals reported that their organizations offered some form of foreign language classes. Some organizations offer English as a second language (ESL) classes to workers looking to improve their English language skills. Eight percent of HR professionals indicated their organizations offered this benefit.

Table G-1 | Personal Services Benefits

	Yes	No	Plan to
Direct deposit	97%	2%	*
Professional development opportunities ^A	95%	5%	0%
Paid professional memberships	91%	9%	*
Professional license application or renewal fees	77%	23%	0%
Paid certification/recertification fees	76%	23%	*
Cross-training to develop skills not directly related to the job	55%	45%	1%
Free/discounted uniforms	30%	69%	*
Organization-sponsored sports teams	27%	72%	1%
Formal mentoring program	25%	71%	4%
Legal assistance/services	24%	75%	1%
Food services/subsidized cafeteria	24%	76%	*
Postal services for employees	24%	76%	*
Executive club memberships	23%	77%	*
Travel planning services	21%	79%	0%
On-site ATMs	17%	82%	1%
College/school selection/referral ^B	14%	85%	*
Dry cleaning services	13%	86%	1%
Employer-sponsored personal shopping discounts	11%	89%	*
Foreign language classes ^C	9%	90%	1%
English as a second language (ESL) classes	8%	91%	1%
Pet health insurance	7%	92%	1%
Concierge services	5%	95%	1%
Self-defense training	5%	95%	1%
On-site personal grooming ^D	3%	97%	*
Prepared take-home meals	3%	97%	*

(n = 996)

* Less than 1%.

A Seminars, conferences, courses, training to keep skills current, etc.

B Provides employees with information and helps link them to colleges.

C Non-English.

D Haircuts, manicures, pedicures, etc.

Note: Data sorted in descending order by the "Yes" column. Percentages are row percentages and may not total 100% due to rounding.

Source: 2008 Employee Benefits (SHRM)

Other Personal Services Benefits

More than one-quarter of HR professionals (27%) indicated that their companies offered organization-sponsored sports teams. In addition to physical exercise and health benefits, sports teams offer employees a chance to socialize and build rapport among employees outside of their work environment.

According to responding HR professionals, other personal services offered by their organizations included employer-sponsored personal shopping discounts (11%), pet health insurance (7%) and self-defense training (5%).

Personal Services Benefits by Organization Staff Size

Table G-2 shows the percentages of HR professionals indicating that their organizations offered personal services benefits by organization size. Again, larger organizations were more likely than smaller organizations to offer many personal services benefits.

Personal Services Benefits by Industry

Table G-3 shows personal services benefits compared across industries. HR professionals from health and durable manufacturing organizations were more likely than those from other industries to offer a number of personal services benefits, while those from government organizations were less likely to offer these benefits.

Personal Services Benefits by Sector

Table G-4 examines the percentages of personal services benefits across sectors. Again, publicly owned for-profit organizations were more likely to offer many of these benefits.

Personal Services Benefits Over the Past Five Years

Table G-5 shows the percentages of human resource professionals who indicated that their organizations offered personal services benefits from 2004 through 2008. The only benefit that significantly increased from 2007 was cross-training to develop skills not directly related to the job (55% of human resource professionals indicated that their organizations offered this benefit in 2008 compared with 48% in 2007). There was only one personal services benefit that was offered by fewer organizations in 2008 compared with 2007: the percentage of respondents indicating that their organizations offered legal assistance/services dropped from 33% in 2007 to 24% in 2008.

The following benefits were offered by fewer organizations in 2008 when compared with 2004: organization-sponsored sports teams, postal services and employer-sponsored personal shopping discounts. The only personal services benefit offered by more organizations was college/school selection/referral (14% in 2008 compared with 8% in 2004).

Table G-2 | Personal Services Benefits (by Organization Staff Size)

	Overall (n = 975)	Small (1-99 Employees) (n = 236)	Medium (100-499 Employees) (n = 360)	Large (500 or More Employees) (n = 380)	Differences Based on Staff Size*
Direct deposit	97%	94%	98%	99%	
Professional development opportunities	95%	93%	95%	96%	
Paid professional memberships	91%	92%	92%	90%	
Professional license application or renewal fees	77%	75%	79%	76%	
Paid certification/recertification fees	76%	73%	79%	76%	
Cross-training to develop skills not directly related to the job	55%	52%	56%	56%	
Free/discounted uniforms	30%	17%	33%	36%	Large, medium > small
Organization-sponsored sports teams	27%	16%	29%	32%	Large > small
Formal mentoring program	25%	14%	19%	37%	Large > medium, small
Legal assistance/services	24%	15%	20%	33%	Large > medium, small
Food services/subsidized cafeteria	24%	12%	18%	36%	Large, medium > small
Postal services for employees	24%	22%	23%	27%	
Executive club memberships	23%	21%	24%	23%	
Travel planning services	21%	11%	16%	31%	Large > medium, small
On-site ATMs	17%	6%	9%	32%	Large > medium, small
College/school selection/referral	14%	8%	14%	19%	Large > small
Dry cleaning services	13%	9%	9%	18%	Large > small
Employer-sponsored personal shopping discounts	11%	3%	8%	17%	Large > medium, small
Foreign (non-English) language classes	9%	7%	7%	11%	
English as a second language (ESL) classes	8%	3%	6%	11%	
Pet health insurance	7%	5%	4%	10%	
Concierge services	5%	1%	3%	8%	
Self-defense training	5%	2%	4%	6%	
On-site personal grooming	3%	0%	2%	5%	
Prepared take-home meals	3%	0%	1%	6%	

* Indicates a significant difference based on staff size.

Note: Data sorted in descending order by the "Overall" column. The sample sizes of the staff size categories are based on the actual number of respondents who provided organization staff size; however, the percentages shown are based on the actual number of respondents who provided organization staff size and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table G-3 | Personal Services Benefits (by Organization Industry)

	Overall (n = 978)	F (n = 75)	G (n = 64)	H (n = 93)	M(D) (n = 114)	M(N) (n = 58)	S(N) (n = 64)	S(P) (n = 110)	W (n = 50)	Differences Based on Industry*
Direct deposit	97%	99%	95%	98%	98%	100%	100%	97%	94%	
Professional development opportunities	95%	93%	98%	95%	94%	93%	97%	95%	96%	
Paid professional memberships	91%	92%	84%	88%	93%	97%	91%	92%	94%	
Professional license application or renewal fees	77%	87%	67%	63%	83%	84%	69%	81%	66%	F > H
Paid certification/recertification fees	76%	84%	72%	66%	82%	86%	66%	79%	56%	M(N) > W
Cross-training to develop skills not directly related to the job	55%	52%	47%	60%	64%	52%	52%	45%	66%	W > S(P)
Free/discounted uniforms	30%	13%	41%	41%	44%	40%	16%	25%	38%	M(D) > F
Organization-sponsored sports teams	27%	29%	9%	26%	39%	29%	22%	34%	20%	M(D) > G
Formal mentoring program	25%	23%	19%	33%	18%	12%	23%	34%	20%	H > M(N)
Legal assistance/services	24%	24%	19%	32%	21%	29%	17%	25%	32%	H, W > S(N)
Food services/subsidized cafeteria	24%	16%	16%	47%	18%	26%	22%	22%	18%	H > F, G
Postal services for employees	24%	17%	11%	28%	31%	17%	23%	33%	20%	M(D) > G
Executive club memberships	23%	45%	8%	17%	22%	19%	11%	25%	16%	F > G
Travel planning services	21%	17%	9%	18%	25%	22%	11%	24%	12%	
On-site ATMs	17%	39%	11%	35%	11%	9%	8%	11%	18%	
College/school selection/referral	14%	15%	22%	14%	20%	16%	11%	14%	10%	
Dry cleaning services	13%	16%	5%	12%	11%	7%	6%	21%	8%	
Employer-sponsored personal shopping discounts	11%	9%	3%	20%	7%	2%	5%	11%	22%	
Foreign (non-English) language classes	9%	7%	6%	10%	18%	10%	9%	7%	4%	
English as a second language (ESL) classes	8%	4%	6%	10%	17%	17%	5%	5%	4%	
Pet health insurance	7%	9%	3%	10%	1%	10%	3%	9%	6%	
Concierge services	5%	5%	2%	10%	1%	0%	0%	8%	2%	
Self-defense training	5%	4%	14%	4%	1%	3%	8%	4%	0%	
On-site personal grooming	3%	5%	3%	5%	2%	2%	0%	0%	0%	
Prepared take-home meals	3%	0%	0%	11%	2%	2%	0%	3%	2%	

Finance = F

Government = G

Health = H

Manufacturing (durable goods) = M(D)

Health = H

Services (nonprofit) = S(N)

Services (profit) = S(P)

Wholesale/retail trade = W

* Indicates a significant difference by industry. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The overall sample size is the total number of HR professionals who responded to the industry question. The sample sizes of the industry categories are based on the actual number of respondents who provided an industry; however, the percentages shown are based on the actual number of respondents who provided industry and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table G-4 | Personal Services Benefits (by Organization Sector)

	Overall (n = 996)	Privately Owned For-Profit Organization (n = 530)	Publicly Owned For-Profit Organization (n = 214)	Nonprofit Organization (n = 169)	Government Sector (n = 83)	Differences Based on Sector*
Direct deposit	97%	96%	100%	99%	96%	
Professional development opportunities	95%	94%	94%	98%	95%	
Paid professional memberships	91%	94%	88%	89%	83%	
Professional license application or renewal fees	77%	79%	81%	70%	66%	Public(FP) > Govt
Paid certification/recertification fees	76%	78%	79%	71%	71%	
Cross-training to develop skills not directly related to the job	55%	55%	52%	57%	53%	
Free/discounted uniforms	30%	30%	27%	30%	39%	
Organization-sponsored sports teams	27%	28%	32%	26%	11%	Public(FP) > Govt
Formal mentoring program	25%	23%	32%	26%	19%	Public(FP) > Govt
Legal assistance/services	24%	20%	32%	29%	21%	
Food services/subsidized cafeteria	24%	19%	29%	34%	18%	NP > Govt
Postal services for employees	24%	26%	26%	25%	10%	Private(FP), Public(FP), NP > Govt
Executive club memberships	23%	25%	27%	16%	12%	Private(FP) > Govt
Travel planning services	21%	20%	32%	12%	11%	Public(FP) > NP, Govt
On-site ATMs	17%	12%	23%	2%	17%	Public(FP) > NP
College/school selection/referral	14%	11%	23%	13%	19%	
Dry cleaning services	13%	15%	17%	8%	5%	
Employer-sponsored personal shopping discounts	11%	9%	17%	11%	2%	Public(FP) > Govt
Foreign (non-English) language classes	9%	8%	11%	10%	8%	
English as a second language (ESL) classes	8%	6%	11%	8%	7%	
Pet health insurance	7%	5%	14%	7%	1%	
Concierge services	5%	3%	8%	5%	2%	
Self-defense training	5%	3%	4%	7%	12%	
On-site personal grooming	3%	2%	3%	4%	5%	
Prepared take-home meals	3%	2%	3%	6%	2%	

Privately owned for-profit organization = Private(FP)

Publicly owned for-profit organization = Public(FP)

Nonprofit organization = NP

Government sector = Govt

* Indicates a significant difference by sector. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column.

Source: 2008 Employee Benefits (SHRM)

Table G-5 | Personal Services Benefits (By Year)

	2004	2005	2006	2007	2008	Differences Between 2004 and 2008*	Differences Between 2007 and 2008*
Direct deposit	97%	97%	98%	98%	97%		
Professional development opportunities	93%	93%	95%	96%	95%		
Paid professional memberships ^A	92%	93%	90%	91%	91%		
Professional license application or renewal fees	–	–	–	78%	77%		
Paid certification/recertification fees	–	–	–	–	76%		
Cross-training to develop skills not directly related to the job	–	46%	49%	48%	55%		Increase
Free/discounted uniforms	32%	33%	32%	32%	30%		
Organization-sponsored sports teams	33%	31%	29%	29%	27%	Decrease	
Formal mentoring program	23%	19%	23%	26%	25%		
Legal assistance/services	24%	24%	27%	33%	24%		Decrease
Food services/subsidized cafeteria	24%	24%	22%	26%	24%		
Postal services	32%	25%	23%	26%	24%	Decrease	
Executive club memberships	22%	27%	28%	24%	23%		
Travel planning services	20%	21%	23%	22%	21%		
On-site ATMs	–	–	–	–	17%		
College/school selection/referral	8%	9%	13%	12%	14%	Increase	
Dry cleaning services	11%	12%	13%	13%	13%		
Employer-sponsored personal shopping discounts	15%	10%	11%	12%	11%	Decrease	
Foreign (non-English) language classes	12%	9%	10%	12%	9%		
English as a second language (ESL) classes	10%	6%	11%	11%	8%		
Pet health insurance	3%	5%	5%	5%	7%		
Concierge services	3%	3%	4%	5%	5%		
Self-defense training	5%	6%	6%	6%	5%		
On-site personal grooming	–	–	–	–	3%		
Prepared take-home meals	3%	2%	3%	3%	3%		

* Indicates a significant change from 2007 to 2008 or from 2004 to 2008. Blank cells in the last two columns indicate that no statistically significant differences were found.

^A Starting in 2008, professional memberships was changed to paid professional memberships.

Note: Data sorted in descending order by the "2008" column. A dash (–) indicates that this particular benefit was not asked about or was combined with another benefit.

Source: 2008 Employee Benefits (SHRM)

HOUSING AND RELOCATION BENEFITS

Occasionally, organizations may provide some assistance when employees or new hires are required to relocate. Additionally, some organizations provide benefits that assist employees in acquiring homes. Table H-1 depicts the percentages of human resource professionals who indicated that their organizations offered various housing and relocation benefits.²⁰

One-Time Permanent Relocation Benefits

Most housing and relocation benefits involve newly hired or transferred employees who face a one-time, permanent move. The most commonly offered assistance in this situation was an overall relocation fee, which 40% of HR professionals noted that their organizations offered. Some employers prefer this option because providing a single lump sum to the relocating employee eliminates paperwork and administration for the organization.

Thirty-nine percent of HR professionals indicated that their organizations provided location visit assistance or house-hunting trips to employees who were relocating to a new area.

Additionally, 17% of HR professionals indicated their organizations offered assistance to employees who needed to sell a home at their original location. Twenty percent of respondents indicated that they offered a cost-of-living differential to assist employees relocating to a more expensive area, and 19% offered spouse relocation assistance to help married employees whose “trailing” spouse might be faced with searching for a job in an unfamiliar location.

Table H-1 | Housing and Relocation Benefits

	Yes	No	Plan to
Overall relocation fee	40%	60%	*
Temporary relocation benefits	40%	61%	0%
Location visit assistance ^A	39%	62%	0%
Cost-of-living differential	20%	80%	*
Spouse relocation assistance	19%	81%	0%
Assistance selling previous home	17%	83%	*
Rental assistance	17%	83%	*
Housing counseling ^B	11%	89%	*
Mortgage assistance	10%	90%	*
Down payment assistance	9%	91%	*
Home insurance program	6%	94%	*
Mortgage insurance	4%	96%	*

(n = 996)

* Less than 1%

A House-hunting trips.

B Advice on buying, renting, defaults and foreclosures.

Note: Data sorted in descending order by the “Yes” column. Percentages are row percentages and may not total 100% due to rounding.

Source: 2008 Employee Benefits (SHRM)

Temporary Relocation Benefits

Temporarily relocated employees are often essentially maintaining two households—one at the permanent location to which they plan to return and one to maintain a comfortable presence at their temporary location. Organizations sometimes offer provisional relocation benefits to assist in easing this burden. Forty percent of HR professionals indicated that their organizations offered temporary relocation benefits.

Housing Assistance

Some organizations offer employees assistance in purchasing a new home. Ten percent of HR professionals indicated that their organizations offered mortgage assistance, and 9% offered down payment assistance. These benefits may be offered as part of a relocation package or as a general employee benefit to increase retention. Most organizations that offer these types of benefits require employees to have certain tenure and/or stay for a certain period of time after receiving the assistance. Organizations also hope that homeowners may feel more rooted in the community and therefore less likely to leave.

Additional housing and relocation benefits offered by respondents' organizations were rental assistance (17%), housing counseling (11%), home insurance program (6%) and mortgage insurance (4%).

Housing and Relocation Benefits by Organization Staff Size

Table H-2 depicts the percentages of HR professionals indicating that their organizations offered housing and relocation benefits, based on the size of the

Table H-2 | Housing and Relocation Benefits (by Organization Staff Size)

	Overall (n = 975)	Small (1-99 Employees) (n = 236)	Medium (100-499 Employees) (n = 360)	Large (500 or More Employees) (n = 380)	Differences Based on Staff Size*
Overall relocation fee	40%	27%	36%	51%	Large > medium, small
Temporary relocation benefits	40%	22%	36%	52%	Large > medium, small
Location visit assistance	39%	23%	36%	49%	Large > medium, small
Cost-of-living differential	20%	10%	17%	27%	Large > medium, small
Spouse relocation assistance	19%	5%	14%	30%	Large > medium, small
Assistance selling previous home	17%	6%	12%	27%	Large > medium, small
Rental assistance	17%	12%	15%	22%	Large > small
Housing counseling	11%	6%	8%	17%	Large > small
Mortgage assistance	10%	5%	7%	17%	Large > small
Down payment assistance	9%	5%	7%	14%	Large > small
Home insurance program	6%	3%	5%	8%	
Mortgage insurance	4%	1%	3%	6%	

* Indicates a significant difference based on staff size.

Note: Data sorted in descending order by the "Overall" column. The sample sizes of the staff size categories are based on the actual number of respondents who provided organization staff size; however, the percentages shown are based on the actual number of respondents who provided organization staff size and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

organization. Overall, larger organizations were significantly more likely to offer housing and relocation benefits.

Housing and Relocation Benefits by Industry

Table H-3 shows housing and relocation benefits compared across industries. There were clear differences across industries in housing and relocation benefits offered. Organizations in manufacturing were more likely than other industries to offer a number of housing and relocation benefits, while those from government and nonprofit services were less likely to offer these benefits.

Housing and Relocation Benefits by Sector

Table H-4 shows the percentages of HR professionals indicating that their organizations offered each housing and relocation benefit by organization sector. Once again, publicly owned for-profit organizations were more likely to offer many of these benefits. One exception was rental assistance, which was more likely to be offered by privately owned for-profit organizations.

Housing and Relocation Benefits Over the Past Five Years

Table H-5 shows the percentages of human resource professionals who indicated that their organizations offered these housing and relocation benefits from 2004 through 2008. There were no significant changes in these benefits from 2007 to 2008. The only significant increase from 2004 was the percentage of human resource professionals who indicated that their organizations offered cost-of-living differential (20% in 2008 compared with 16% in 2004).

Table H-3 | Housing and Relocation Benefits (by Organization Industry)

	Overall (n = 978)	F (n = 75)	G (n = 64)	H (n = 93)	M(D) (n = 114)	M(N) (n = 58)	S(N) (n = 64)	S(P) (n = 110)	W (n = 50)	Differences Based on Industry*
Overall relocation fee	40%	33%	17%	35%	60%	52%	20%	34%	34%	M(D) > G
Temporary relocation benefits	40%	35%	13%	32%	56%	59%	13%	26%	36%	M(N) > G, S(N)
Location visit assistance	39%	31%	13%	28%	54%	57%	14%	34%	40%	M(N) > G, S(N)
Cost-of-living differential	20%	16%	11%	6%	20%	22%	6%	22%	14%	
Spouse relocation assistance	19%	15%	9%	9%	35%	33%	0%	11%	14%	M(D) > S(N)
Assistance selling previous home	17%	12%	8%	5%	29%	28%	2%	12%	20%	M(D) > S(N)
Rental assistance	17%	9%	6%	14%	27%	24%	3%	19%	20%	M(D) > S(N)
Housing counseling	11%	13%	5%	3%	16%	17%	5%	6%	10%	
Mortgage assistance	10%	15%	2%	2%	18%	19%	0%	6%	16%	
Down payment assistance	9%	5%	2%	5%	19%	16%	3%	10%	14%	
Home insurance program	6%	7%	3%	6%	9%	3%	2%	5%	10%	
Mortgage insurance	4%	4%	2%	1%	6%	5%	0%	4%	6%	

Finance = F

Government = G

Health = H

Manufacturing (durable goods) = M(D)

Manufacturing (nondurable goods) = M(N)

Services (nonprofit) = S(N)

Services (profit) = S(P)

Wholesale/retail trade = W

* Indicates a significant difference by industry. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The overall sample size is the total number of HR professionals who responded to the industry question. The sample sizes of the industry categories are based on the actual number of respondents who provided an industry; however, the percentages shown are based on the actual number of respondents who provided industry and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table H-4 | Housing and Relocation Benefits (by Organization Sector)

	Overall (n = 996)	Privately Owned For-Profit (n = 530)	Publicly Owned For-Profit Organization (n = 214)	Nonprofit Organization (n = 169)	Government Sector (n = 83)	Differences Based on Sector*
Overall relocation fee	40%	37%	66%	28%	18%	Public(FP) > NP, Govt
Temporary relocation benefits	40%	35%	58%	28%	16%	Public(FP) > NP, Govt
Location visit assistance	39%	35%	66%	25%	17%	Public(FP) > NP, Govt
Cost-of-living differential	20%	18%	36%	10%	8%	Public(FP) > Private(FP), NP, Govt
Spouse relocation assistance	19%	16%	37%	9%	10%	Public(FP) > Private(FP), NP, Govt
Assistance selling previous home	17%	13%	37%	7%	5%	Public(FP) > Private(FP), NP, Govt
Rental assistance	17%	31%	31%	14%	6%	Private(FP), Public(FP) > Govt
Housing counseling	11%	9%	23%	5%	4%	Public(FP) > Private(FP), NP, Govt
Mortgage assistance	10%	8%	22%	7%	1%	Public(FP) > Private(FP), NP, Govt
Down payment assistance	9%	7%	22%	5%	0%	Public(FP) > Private(FP), NP, Govt
Home insurance program	6%	4%	13%	6%	1%	
Mortgage insurance	4%	3%	9%	2%	0%	

Privately owned for-profit organization = Private(FP)

Publicly owned for-profit organization = Public(FP)

Nonprofit organization = NP

Government sector = Govt

* Indicates a significant difference by sector. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column.

Source: 2008 Employee Benefits (SHRM)

Table H-5 | Housing and Relocation Benefits (by Year)

	2004	2005	2006	2007	2008	Differences Between 2004 and 2008*	Differences Between 2007 and 2008*
Overall relocation fee	43%	43%	40%	42%	40%		
Temporary relocation benefits	43%	43%	43%	42%	40%		
Location visit assistance	38%	41%	40%	40%	39%		
Cost-of-living differential	16%	23%	19%	22%	20%	Increase	
Assistance selling previous home	19%	23%	20%	19%	17%		
Spouse relocation assistance	20%	21%	21%	21%	19%		
Rental assistance	19%	21%	22%	19%	17%		
Housing counseling	–	–	–	–	11%		
Mortgage assistance	12%	13%	12%	12%	10%		
Down payment assistance	8%	9%	11%	11%	9%		
Home insurance program	6%	8%	8%	7%	6%		
Mortgage insurance	4%	4%	5%	5%	4%		

* Indicates a significant change from 2007 to 2008 or from 2004 to 2008. Blank cells in the last two columns indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "2008" column. A dash (–) indicates that this particular benefit was not asked about or was combined with another benefit.

Source: 2008 Employee Benefits (SHRM)

BUSINESS TRAVEL BENEFITS

When employees travel for business, companies often provide additional benefits to make up for incidental costs and inconvenience associated with being away from home. Table I-1 depicts the 16 business travel benefits.²¹

Business travel benefits come in many forms. The most frequently offered benefits involved either reimbursement for expenses incurred while traveling or additional compensation for time spent on business travel.

Travel Expenses

The most commonly offered business travel benefits included allowing employees to keep frequent flyer miles (71%) and hotel points (70%) earned while traveling for business and put them toward personal use, providing per diem for meals while on business travel (70%) and paying for long-distance calls home while employees were away (62%). A smaller number of HR professionals indicated that their organizations paid or reimbursed employees for dry cleaning expenses (20%), rental car upgrades (17%), minibar snacks at the hotel (14%), first class/business class airfare (11%), pay-per-view movies (7%), health club fees (5%), child care expenses (2%) and pet care arrangement expenses (1%) incurred while employees were on business travel.

Table I-1 | Business Travel Benefits

	Yes	No	Plan to
Employee keeps frequent flyer miles	71%	29%	0%
Per diem for meals	70%	29%	*
Employee keeps hotel points	70%	30%	0%
Paid long-distance calls home while on business travel	62%	38%	0%
Travel accident insurance	42%	58%	*
Paid dry cleaning while on business travel	20%	80%	*
Rental car upgrades	17%	83%	0%
Paid minibar snacks at hotel	14%	86%	0%
First class/business class airfare	11%	89%	0%
Additional pay for weekend travel ^A	9%	91%	*
Paid airline club membership	7%	93%	*
Paid pay-per-view movies at hotel	7%	93%	0%
Paid travel expenses for spouse	6%	94%	0%
Paid health club fees while on travel	5%	95%	0%
Child care expenses while on business travel	2%	98%	*
Pet care arrangements while on business travel	1%	99%	0%

(n = 996)

* Less than 1%.

^A Beyond what is required by law for nonexempt employees.

Note: Data sorted in descending order by the "Yes" column. Percentages are row percentages and may not total 100% due to rounding.

Source: 2008 Employee Benefits (SHRM)

Additional Pay

Nine percent of HR professionals indicated that their organizations offered supplementary pay for weekend travel beyond what is required by law for nonexempt employees.

Other Business Travel Benefits

Forty-two percent of HR professionals reported that their organizations offered travel accident insurance, providing coverage for individuals who might be harmed or killed while on business travel.

Less commonly offered travel benefits included paid airline club memberships (7%) and paid travel expenses for a spouse (6%).

Business Travel Benefits by Organization Staff Size

Table I-2 shows the percentages of HR professionals indicating that their organizations offered each business travel benefit by organization size. There were some variations in these benefits by organization size. Large organizations were most likely to let employees keep frequent flyer miles and hotel points and to offer travel accident insurance.

Table I-2 | Business Travel Benefits (by Organization Staff Size)

	Overall (n = 975)	Small (1-99 Employees) (n = 236)	Medium (100-499 Employees) (n = 360)	Large (500 or More Employees) (n = 380)	Differences Based on Staff Size*
Employee keeps frequent flyer miles	71%	66%	70%	75%	Large > small
Per diem for meals	70%	72%	67%	71%	
Employee keeps hotel points	70%	66%	68%	74%	Large > small
Paid long-distance calls home while on business travel	62%	61%	59%	64%	
Travel accident insurance	42%	32%	43%	47%	Large > small
Paid dry cleaning while on business travel	20%	19%	18%	21%	
Rental car upgrades	17%	14%	17%	19%	
Paid minibar snacks at hotel	14%	14%	12%	14%	
First class/business class airfare	11%	13%	8%	12%	
Additional pay for weekend travel	9%	12%	9%	8%	
Paid airline club membership	7%	6%	5%	8%	
Paid pay-per-view movies at hotel	7%	11%	6%	6%	
Paid travel expenses for spouse	6%	4%	6%	6%	
Paid health club fees while on travel	5%	6%	4%	6%	
Child care expenses while on business travel	2%	1%	1%	3%	
Pet care arrangements while on business travel	1%	0%	1%	1%	

* Indicates a significant difference based on staff size. Blank cells in the last column indicate that no statically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The sample sizes of the staff size categories are based on the actual number of respondents who provided organization staff size; however, the percentages shown are based on the actual number of respondents who provided organization staff size and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Business Travel Benefits by Industry

Table I-3 compares business travel benefits across industries. HR professionals from durable goods manufacturing organizations were more likely to offer a number of business travel benefits.

Business Travel Benefits by Sector

Table I-4 examines business travel benefits across sectors. Overall, HR professionals from privately and publicly owned for-profit organizations were more likely to indicate their organizations offered these benefits. The only exception was per diem for meals: HR professionals from the governmental organizations were more likely to offer this benefit.

Business Travel Benefits Over the Past Five Years

Table E-5 shows the percentages of human resource professionals who indicated that their organizations offered these business travel benefits from 2004 through 2008.

Table I-3 Business Travel Benefits (by Organization Industry)										
	Overall (n = 978)	F (n = 75)	G (n = 64)	H (n = 93)	M(D) (n = 114)	M(N) (n = 58)	S(N) (n = 64)	S(P) (n = 110)	W (n = 50)	Differences Based on Industry*
Employee keeps frequent flyer miles	71%	69%	50%	60%	86%	81%	61%	66%	70%	M(D) > G
Per diem for meals	70%	69%	89%	59%	68%	55%	72%	76%	60%	G > M(N)
Employee keeps hotel points	70%	69%	50%	60%	84%	78%	56%	69%	68%	M(D) > G
Paid long-distance calls home while on business travel	62%	61%	45%	44%	81%	78%	47%	55%	58%	M(D), M(N) > G, H
Travel accident insurance	42%	33%	20%	27%	60%	60%	34%	38%	28%	M(D), M(N) > G, H
Paid dry cleaning while on business travel	20%	17%	16%	16%	24%	33%	13%	18%	16%	M(D) > S(N)
Rental car upgrades	17%	15%	9%	10%	32%	22%	11%	19%	8%	M(D) > W
Paid minibar snacks at hotel	14%	13%	6%	11%	18%	26%	9%	13%	8%	
First class/business class airfare	11%	13%	2%	9%	11%	16%	5%	12%	8%	
Additional pay for weekend travel	9%	4%	6%	9%	11%	9%	3%	14%	6%	
Paid airline club membership	7%	4%	0%	5%	9%	17%	0%	6%	4%	
Paid pay-per-view movies at hotel	7%	8%	2%	4%	11%	10%	6%	8%	4%	
Paid travel expenses for spouse	6%	7%	5%	5%	7%	2%	5%	3%	4%	
Paid health club fees while on travel	5%	3%	0%	4%	5%	10%	3%	5%	2%	
Child care expenses while on business travel	2%	0%	0%	0%	3%	2%	0%	3%	0%	
Pet care arrangements while on business travel	1%	0%	0%	0%	2%	0%	2%	1%	0%	

Finance = F
Government = G

Health = H
Manufacturing (durable goods) = M(D)

Manufacturing (nondurable goods) = M(N)
Services (nonprofit) = S(N)

Services (profit) = S(P)
Wholesale/retail trade = W

* Indicates a significant difference by industry. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The overall sample size is the total number of HR professionals who responded to the industry question. The sample sizes of the industry categories are based on the actual number of respondents who provided an industry; however, the percentages shown are based on the actual number of respondents who provided industry and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

The following benefits were offered by fewer organizations in 2008 when compared with 2007: paid long-distance calls to home while on business travel (67% in 2008 compared with 62% in 2004) and travel accident insurance (46% in 2008 compared with 42% in 2004).

Paid long-distance calls to home while on business travel and additional pay for weekend travel were the two benefits offered by fewer organizations in 2008 compared with 2004.

Table I-4 | Business Travel Benefits (by Organization Sector)

	Overall (n = 996)	Privately Owned For-Profit Organization (n = 530)	Publicly Owned For-Profit Organization (n = 214)	Nonprofit Organization (n = 169)	Government Sector (n = 83)	Differences Based on Sector*
Employee keeps frequent flyer miles	71%	86%	73%	57%	48%	Private(FP) > Public(FP), NP, Govt Public(FP) > NP, Govt
Per diem for meals	70%	70%	69%	63%	84%	Govt > Private(FP), Public(FP), NP
Employee keeps hotel points	70%	86%	72%	55%	48%	Private(FP) > Public(FP), NP, Govt Public(FP) > NP, Govt
Paid long-distance calls home while on business travel	62%	67%	73%	39%	47%	Private(FP), Public(FP) > NP, Govt
Travel accident insurance	42%	40%	66%	30%	19%	Public(FP) > NP, Govt Private(FP) > Govt
Paid dry cleaning while on business travel	20%	20%	30%	12%	20%	Public(FP) > NP
Rental car upgrades	17%	19%	25%	8%	8%	Public(FP) > NP, Govt
Paid minibar snacks at hotel	14%	16%	18%	8%	4%	Public(FP) > Govt
First class/business class airfare	11%	11%	20%	7%	2%	Public(FP) > NP, Govt
Additional pay for weekend travel	9%	11%	10%	7%	2%	
Paid airline club membership	7%	8%	10%	4%	0%	
Paid pay-per-view movies at hotel	7%	8%	9%	5%	0%	
Paid travel expenses for spouse	6%	6%	8%	5%	2%	
Paid health club fees while on travel	5%	6%	8%	4%	0%	
Child care expenses while on business travel	2%	2%	4%	0%	0%	
Pet care arrangements while on business travel	1%	1%	1%	.0%	0%	

Privately owned for-profit organization = Private(FP)

Publicly owned for-profit organization = Public(FP)

Nonprofit organization = NP

Government sector = Govt

* Indicates a significant difference by sector. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column.

Source: 2008 Employee Benefits (SHRM)

Table I-5 | Business Travel Benefits (by Year)

	2004	2005	2006	2007	2008	Differences Between 2004 and 2008*	Differences Between 2007 and 2008*
Employee keeps frequent flyer miles	69%	69%	68%	71%	71%		
Per diem for meals	67%	67%	69%	70%	70%		
Employee keeps hotel points	–	–	–	–	70%		
Paid long-distance calls to home while on business travel	73%	68%	70%	67%	62%	Decrease	Decrease
Travel accident insurance	42%	44%	45%	46%	42%		Decrease
Paid dry-cleaning while on business travel	23%	19%	20%	22%	20%		
Rental car upgrades	–	–	–	–	17%		
Paid mini bar snacks at hotel	16%	14%	18%	16%	14%		
First class/business class airfare	–	–	–	–	11%		
Additional pay for weekend travel	13%	9%	10%	10%	9%	Decrease	
Paid pay-per-view movies at hotel	9%	7%	10%	9%	7%		
Paid airline club membership	8%	8%	9%	8%	7%		
Paid travel expenses for spouse	4%	4%	8%	6%	6%		
Paid health club fees while on business travel	5%	5%	7%	6%	5%		
Child care expenses while on business travel	3%	3%	2%	1%	2%		
Pet care arrangements while on business travel	1%	–	2%	1%	1%		

* Indicates a significant change from 2007 to 2008 or from 2004 to 2008. Blank cells in the last two columns indicate that no statistically significant differences were found.
 Note: Data sorted in descending order by the "2008" column. A dash (–) indicates that this particular benefit was not asked about or was combined with another benefit.
 Source: 2008 Employee Benefits (SHRM)

OTHER BENEFITS

Table H-1 shows the percentages of human resource professionals whose organizations offered 10 other benefits that did not fit into one of the nine previous categories.²²

Social Gatherings

Social gatherings provide the opportunity for employees to get to know one another outside of the job, which can help lead to better working relationships at the office. Eighty-three percent of HR professionals reported that their organizations offered holiday parties, while 62% said they had company picnics. Forty-five percent of respondents reported that their organizations offered discount ticket services, and 41% offered company-purchased tickets to events such as cultural proceedings, sporting events or theme parks.

Volunteer Programs

Community volunteer programs provide organizations with an excellent opportunity to provide value-added benefits to their organization, employees and community. These programs can be tailored to best suit the needs of the organization's mission, vision and business goals. Forty-eight percent of HR professional reported their organizations offered community volunteer programs.

Employee Recognition

Some benefits provide employee recognition. Seventy-four percent of HR professionals indicated that their organizations rewarded milestones such as birthdays and service anniversaries. Additionally, more than half (56%) said their organizations offered some type of noncash, companywide performance awards, such as gift certificates or an extra day off.

Other Benefits

Other benefits included take your child to work day (35%), allowing pets at work (5%) and take your parents to work day (1%).

Other Benefits by Organization Staff Size

Table J-2 shows the percentages of HR professionals indicating that their organizations offered each benefit by organization size. With the exception of holiday parties, larger organizations were more likely than smaller organizations to offer many of these benefits.

Other Benefits by Industry

Table H-3 depicts the percentages of human resource professionals indicating that their organizations offered each benefit, based on industry. While there were some variations in these benefits by industry, no obvious patterns seemed to emerge.

Other Benefits by Sector

Table J-4 examines other benefits across sectors. HR professionals from privately and publicly owned for-profit organizations were more likely to indicate their organizations offered many of these benefits.

Table J-1 | Other Benefits

	Yes	No	Plan to
Holiday parties	83%	16%	*
Milestone rewards ^A	74%	25%	1%
Company picnic	62%	37%	2%
Noncash, companywide performance awards ^B	56%	43%	1%
Community volunteer programs	48%	50%	2%
Discount ticket services ^C	45%	55%	*
Company-purchased tickets ^C	41%	58%	1%
Take your child to work day	35%	65%	1%
Pets at work	5%	95%	*
Take your parent to work day	1%	99%	0%

[n = 996]

* Less than 1%.

A For example, lunch on birthday, gift certificate recognizing years of service, etc.

B For example, gift certificate, extra day off.

C For example, sporting events, cultural events, theme parks, etc.

Note: Data sorted in descending order by the "Yes" column. Percentages are row percentages and may not total 100% due to rounding.

Source: 2008 Employee Benefits (SHRM)

Table J-2 | Other Benefits (by Organization Staff Size)

	Overall (n = 975)	Small (1-99 Employees) (n = 236)	Medium (100-499 Employees) (n = 360)	Large (500 or More Employees) (n = 380)	Differences Based on Staff Size*
Holiday parties	83%	87%	86%	78%	Medium, small > large
Milestone rewards	74%	64%	73%	79%	Large > small
Company picnic	62%	62%	63%	61%	
Noncash, companywide performance awards	56%	53%	55%	59%	
Community volunteer programs	48%	37%	45%	58%	Large > small
Discount ticket services	45%	25%	43%	59%	Large > small
Company-purchased tickets	41%	36%	43%	44%	
Take your child to work day	35%	28%	29%	43%	Large > medium, small
Pets at work	5%	8%	5%	3%	
Take your parent to work day	1%	1%	1%	1%	

* Indicates a significant difference based on staff size. Blank cells in the last column indicate that no statically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The sample sizes of the staff size categories are based on the actual number of respondents who provided organization staff size; however, the percentages shown are based on the actual number of respondents who provided organization staff size and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table J-3 | Other Benefits (by Organization Industry)

	Overall (n = 978)	F (n = 75)	G (n = 64)	H (n = 93)	M(D) (n = 114)	M(N) (n = 58)	S(N) (n = 64)	S(P) (n = 110)	W (n = 50)	Differences Based on Industry*
Holiday parties	83%	84%	58%	89%	86%	82%	86%	91%	76%	S(P) > G
Milestone rewards	74%	79%	50%	84%	81%	79%	64%	78%	72%	H > G
Company picnic	62%	47%	50%	66%	76%	73%	63%	60%	58%	M(D), M(N) > F, G
Noncash, companywide performance awards	56%	60%	36%	63%	64%	57%	52%	63%	56%	H, M(D), S(P) > G
Community volunteer programs	48%	71%	41%	55%	38%	41%	44%	56%	36%	F > M(D), W
Discount ticket services	45%	52%	30%	53%	41%	39%	31%	46%	54%	
Company-purchased tickets	41%	51%	14%	28%	45%	41%	17%	59%	48%	S(P) > G, S(N)
Take your child to work day	35%	36%	42%	41%	36%	29%	31%	29%	28%	
Pets at work	5%	1%	2%	2%	3%	4%	8%	12%	4%	
Take your parent to work day	1%	1%	0%	0%	2%	4%	0%	2%	2%	

Finance = F

Government = G

Health = H

Manufacturing (durable goods) = M(D)

Manufacturing (nondurable goods) = M(N)

Services (nonprofit) = S(N)

Wholesale/retail trade = W

Services (profit) = S(P)

* Indicates a significant difference by industry. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column. The overall sample size is the total number of HR professionals who responded to the industry question. The sample sizes of the industry categories are based on the actual number of respondents who provided an industry; however, the percentages shown are based on the actual number of respondents who provided industry and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

Table J-4 | Other Benefits (by Organization Sector)

	Overall (n = 996)	Privately Owned For-Profit Organization (n = 530)	Publicly Owned For-Profit Organization (n = 214)	Nonprofit Organization (n = 169)	Government Sector (n = 83)	Differences Based on Sector*
Holiday parties	83%	88%	82%	85%	59%	Private(FP), Public(FP), NP > Govt
Milestone rewards	74%	72%	78%	80%	58%	Private(FP), Public(FP), NP > Govt
Company picnic	62%	63%	64%	62%	51%	Private(FP), Public(FP) > Govt
Noncash, companywide performance awards	56%	57%	60%	56%	37%	Public(FP) > Govt
Community volunteer programs	48%	45%	58%	53%	37%	Public(FP) > Private(FP), Govt NP > Govt
Discount ticket services	45%	41%	57%	45%	36%	Public(FP) > Private(FP), Govt
Company-purchased tickets	41%	49%	45%	27%	13%	Private(FP), Public(FP) > NP, Govt
Take your child to work day	35%	33%	38%	36%	35%	
Pets at work	5%	7%	1%	4%	2%	
Take your parent to work day	1%	1%	0%	2%	1%	

Privately owned for-profit organization = Private(FP)

Publicly owned for-profit organization = Public(FP)

Nonprofit organization = NP

Government sector = Govt

* Indicates a significant difference by sector. Blank cells in the last column indicate that no statistically significant differences were found.

Note: Data sorted in descending order by the "Overall" column.

Source: 2008 Employee Benefits (SHRM)

Other Benefits Over the Past Five Years

Table J-5 shows the percentages of human resource professionals who indicated that their organizations offered these benefits from 2004 through 2008. There were no significant changes in these benefits from 2007 to 2008. The only benefit that significantly increased from 2004 was the percentage of human resource professionals who indicated that their organizations offered company-purchased tickets (41% in 2008 compared with 37% in 2004). The following benefits were offered by fewer organizations in 2008 compared with 2004: company picnic (62% in 2008 compared with 66% in 2004) and take your child to work day (35% in 2008 compared with 40% in 2004).

Table J-5 | Other Benefits (by Year)

	2004	2005	2006	2007	2008	Differences Between 2004 and 2008*	Differences Between 2007 and 2008*
Holiday parties	81%	81%	87%	85%	83%		
Milestone rewards	70%	67%	76%	75%	74%		
Company picnic ^A	66%	60%	66%	64%	62%	Decrease	
Noncash, companywide performance awards	53%	54%	56%	54%	56%		
Community volunteer programs	–	–	–	–	48%		
Discount ticket services	–	–	–	–	45%		
Company-purchased tickets	37%	39%	43%	42%	41%	Increase	
Take your child to work day	40%	41%	38%	37%	35%	Decrease	
Pets at work	5%	4%	4%	6%	5%		
Take your parent to work day	–	–	–	–	1%		

* Indicates a significant change from 2007 to 2008 or from 2004 to 2008. Blank cells in the last two columns indicate that no statistically significant differences were found.

^A Starting in 2004, summer picnic was changed to company picnic.

Note: Data sorted in descending order by the “2008” column. A dash (–) indicates that this particular benefit was not asked about or was combined with another benefit.

Source: 2008 Employee Benefits (SHRM)

PERCENTAGE OF PAYROLL REFLECTING TOTAL COST OF BENEFITS

HR professionals indicated that their organizations spent an average of 21% of an employee’s annual salary on mandatory benefits, such as FICA and unemployment, and 18% on voluntary benefits, such as health care and retirement benefits (but excluding leave benefits). As shown in Table K-1, HR professionals from large and medium organizations indicated that their organizations spent more on voluntary benefits compared with small organizations.

Figures 1 and 2 show that most HR professionals reported these percentages staying about the same in comparison with the previous fiscal year (77% for mandatory benefits and 71% for voluntary benefits). More HR professionals indicated that the percentage of payroll reflecting the cost of voluntary benefits (26%) had increased compared with

Table K-1 | Average Percentage of Payroll Reflecting Total Cost of Benefits (by Organization Staff Size)

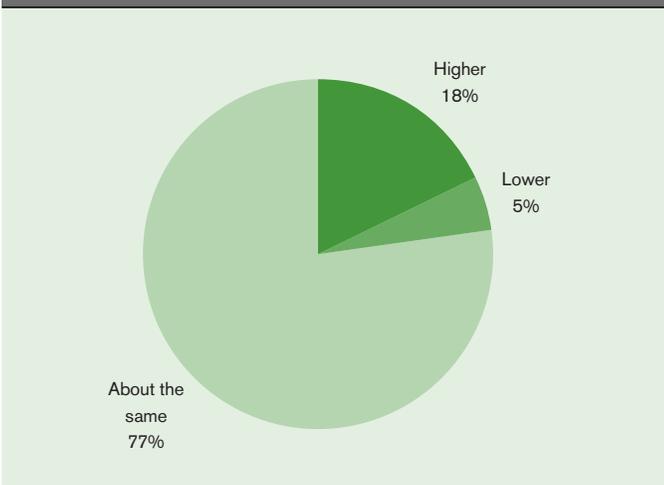
	Overall (n = 927)	Small (1-99 Employees) (n = 225)	Medium (100-499 Employees) (n = 342)	Large (500 or More Employees) (n = 360)	Differences Based on Staff Size*
Mandatory benefits	21%	20%	20%	22%	
Voluntary benefits	18%	15%	20%	18%	Large, medium > small

* Indicates a significant difference based on staff size.

Note: Blank cells in the last column indicate that no statically significant differences were found. The overall sample size is the total number of responding HR professionals, regardless of organization staff size; however, not all HR professionals answered each benefit question. Therefore, the percentages are based on the actual number of respondents who provided information for a particular benefit. The sample sizes of the staff size categories are based on the actual number of respondents who provided the staff size of the organization; however, the percentages shown are based on the actual number of respondents who provided organization staff size and information about a particular benefit.

Source: 2008 Employee Benefits (SHRM)

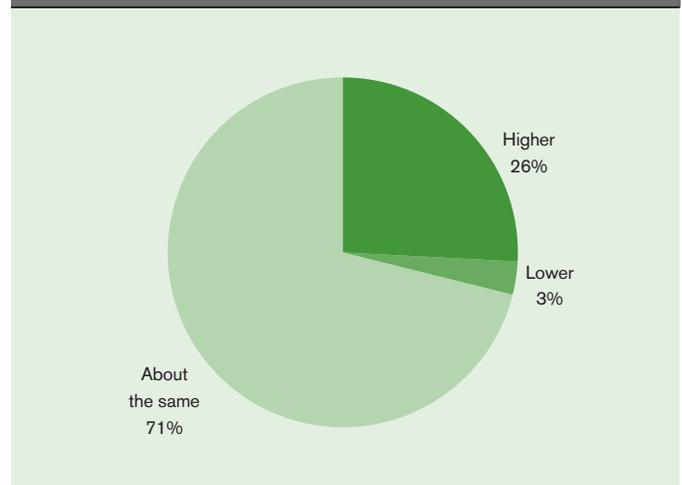
Figure 1 | Change in Percentage of Payroll Reflecting Cost of Mandatory Benefits (Compared With the Previous Fiscal Year)



(n = 996)

Source: 2008 Employee Benefits (SHRM)

Figure 2 | Change in Percentage of Payroll Reflecting Cost of Voluntary Benefits (Compared With the Previous Fiscal Year)



(n = 996)

Source: 2008 Employee Benefits (SHRM)

mandatory benefits (18%). There were no significant differences by organization size and industry.

REVIEWING THE BENEFITS PLAN

As seen in Table K-2, almost three-quarters (74%) of HR professionals reported that their organizations reviewed their benefits programs annually, and 9% reported reviewing them even more frequently. Only 2% of HR professionals indicated that their organizations never reviewed their benefits programs. There were no significant differences by organization size and industry.

Table K-2 | Frequency of Reviewing Benefits Program

More than once a year	9%
Once a year/annually	74%
Once every two years	12%
Never	2%
Other*	4%

(n = 978)

*Includes such responses as sporadically and as needed.
Note: Percentages may not total to 100% due to rounding.
Source: 2008 Employee Benefits (SHRM)

Conclusions

Managing the cost of benefits is a major challenge organizations face today. As revealed in this research, almost 40% of payroll reflects the total cost of benefits (mandatory and voluntary). HR professionals are being called upon to manage these costs while strategically offering an appropriate mix of benefits that matches their organization's business strategies, supports the organization's mission and vision and meets the employees' needs.

As shown throughout this report, organizations offer a wide range of traditional and non-traditional benefits. Even though benefits are important to employees, a disconnect exists between the dollar amount organizations spend on benefits and the employees' perception of the value of their benefits package. It is essential that HR professionals help employees fully understand all of their options and the true value of their benefits package. HR professionals should attempt to increase their employees' level of understanding by communicating the value of their benefits package. Total compensation statements, employee meetings and workshops are examples of communication methods that HR professionals can use so their benefits program is valued and used by employees.

An organization's benefits program should be reviewed and assessed not only to monitor associated costs and value but also to evaluate the competitiveness of the program. The vast majority of HR professionals in this research reported that their organizations reviewed their benefits programs at least once a year. Benefits are a critical piece of an employee's total compensation package and are important in recruiting and retaining employees.

Employees consistently rate benefits as one of the key factors in job satisfaction. Benchmarking tools, survey reports and benefits needs assessments are great tools HR professionals can use to help their organizations customize their benefits programs to meet their needs and to remain competitive. HR professionals should also constantly monitor changes in legislation to make sure their benefits programs are compliant with local, state and federal laws.

It is essential that HR professionals help employees fully understand all of their options and the true value of their benefits package.

Demographics

Organization Staff Size

Small organization (1-99 employees)	24%
Medium organization (100-499 employees)	37%
Large organization (500 or more employees)	39%
(n = 986)	

Organization Sector

Privately owned for-profit organization	53%
Publicly owned for-profit organization	22%
Nonprofit organization	17%
Government organization	8%
(n = 996)	

Organization Industry

Manufacturing (durable goods)	12%
Services (profit)	11%
Health care services	10%
Finance	8%
Government	7%
Services (nonprofit)	7%
High-tech	6%
Manufacturing (nondurable goods)	6%
Wholesale/retail trade	5%
Construction and mining/oil and gas	4%
Transportation and warehousing	4%
Educational services	3%
Insurance	3%
Accommodations and food and drinking places	2%
Utilities	2%
Agriculture, forestry, fishing and hunting	1%
Biotechnology	1%
Pharmaceutical	1%
Newspaper publishing/broadcasting	1%
Telecommunications	1%
Other	5%
(n = 978)	

Census Region

Midwest (Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin)	33%
South (Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, West Virginia)	25%
West (Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Montana, Oregon, Utah, Washington, Wyoming)	24%
Northeast (Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont)	19%

(n = 993)

Note: Percentages may not total 100% due to rounding.

Appendix

NOTES AND CAVEATS

The SHRM Benefits Survey has been conducted annually since 1996. The roster of benefits has grown substantially since the first survey. Additions to the list of benefits are based on various sources, including member and volunteer recommendations and benefits mentioned in the popular press. The following analysis provides insight into the benefits that employers offer to workers.

Note on benefits by organization staff size and sector: The second and fourth table in each section shows the percentages of HR professionals, based on organization staff size and organization sector, indicating that their organizations offered each benefit in that section. Generally speaking, larger and publicly owned for-profit organizations were more likely to offer various benefits. Cases where the difference was statistically significant are noted in these tables, and exceptions (benefits more likely to be offered by small organizations than by large ones) are discussed. There are a number of possible reasons that larger and publicly owned for-profit organizations may offer more benefits. There may be a greater demand for specific benefits due to a larger employee base; if an organization has never had an employee who needed or requested a particular benefit, the organization may never have considered offering that benefit. It may also be more cost-effective for these organizations to offer some benefits, as a greater number of employees may take advantage of them, potentially lowering the cost per employee.

Number of respondents: The number of respondents (indicated by “n” in figures and tables) varies from table to table and figure to figure because some respondents did not answer all of the questions. Individuals may not have responded to a question on the survey because the question or some of its parts were not applicable or because the requested data were unavailable. This also accounts for the varying number of responses within each table or figure.

Differences: Conventional statistical methods were used to determine if observed differences were statistically significant (i.e., there is a small likelihood that the differences occurred by chance). Therefore, in most cases, only results that were significant are included, unless otherwise noted.

Generalization of results: As with any research, readers should exercise caution when generalizing results and take individual circumstances and experiences into

consideration when making decisions based on these data. While SHRM is confident in its research, it is prudent to understand that the results presented in this survey report are only truly representative of the sample of HR professionals responding to the survey.

Confidence level and margin of error: A confidence level and margin of error give readers some measure of how much they can rely on survey responses to represent all SHRM members. Given the level of response to the survey, SHRM is 96% confident that responses given by U.S. respondents can be generalized to all SHRM members with a margin of error of approximately 4%. For example, 78% of HR professionals reported their organizations offered vision insurance. With a 4% margin of error, the reader can be 96% certain that between 74% and 82% of SHRM members would report that their organizations presently offer vision insurance. It is important to know that as the sample size decreases, the margin of error increases, and therefore the margin of error for each individual question will vary depending on the number of responses to that particular question.

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Prevalence of Benefits (in Alphabetical Order)

24-hour nurse line	50%
529 plan	14%
Accelerated death benefits	22%
Access to backup child care services	6%
Access to backup elder care services	5%
Accident insurance	18%
Accidental death and dismemberment insurance (AD&D)	81%
Acupressure/acupuncture medical coverage	31%
Additional pay for weekend travel	9%
Adoption assistance	16%
Alternative/complementary medical coverage	18%
Assistance selling previous home	17%
Auto insurance program	15%
Automatic enrollment into defined contribution retirement plan	32%
Automobile allowance/expenses	52%
Balanced funds	59%
Bariatric procedures for weight loss	21%
Bring child to work in emergency	31%
Cancer insurance	28%
Carpooling subsidy	5%
Cash balance pension plan	9%
Casual dress (every day)	38%
Casual dress day (one day per week)	62%
Cell phone and/or handheld device for personal use	65%
Child care expenses while on business travel	2%
Child care referral service	18%
Chiropractic coverage	81%
College/school selection/referral	15%
Community volunteer programs	48%
Company picnic	62%
Company-owned car for employee use	25%
Company-paid group vacations	2%
Company-purchased tickets	41%
Compressed workweek	37%
Concierge services	5%
Consortium child care center	1%
Consumer-directed health care (CDHP)	12%
Contraceptive coverage	73%

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Prevalence of Benefits (in Alphabetical Order) (continued)

Cost-of-living differential	20%
CPR/first aid training	55%
Credit counseling service	13%
Credit union	43%
Critical illness insurance	37%
Cross-training to develop skills not directly related to the job	55%
Defined benefit pension plan	33%
Defined contribution plan loans	69%
Defined contribution retirement savings plan	84%
Dental insurance	94%
Dependent care flexible spending account	75%
Direct deposit	97%
Discount ticket services	45%
Down payment assistance	9%
Dry cleaning services	13%
Educational loans for members of employees' families	3%
Elder care assisted living assessments	2%
Elder care in-home assessments	2%
Elder care leave above and beyond federal FMLA	13%
Elder care leave above and beyond state FMLA	12%
Elder care referral service	20%
Elective procedures	16%
Emergency flexibility	6%
Employee assistance program (EAP)	75%
Employee computer purchase assistance or discounts	33%
Employee discounts on company services	39%
Employee keeps frequent flyer miles	71%
Employee keeps hotel points	70%
Employee referral bonus	54%
Employer match for defined contribution retirement savings plan	75%
Employer-matched contributions to health savings accounts (HSAs)	13%
Employer-sponsored personal shopping discounts	11%
English as a second language (ESL) classes	8%
Exclusive provider organization (EPO)	9%
Executive club memberships	23%
Experimental/elective drug coverage	5%
Family leave above and beyond required federal FMLA leave	25%
Family leave above and beyond required state FMLA leave	22%

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Prevalence of Benefits (in Alphabetical Order) (continued)

First class/business class airfare	11%
Fitness center membership subsidy/reimbursement	36%
Fitness equipment subsidy/reimbursement	6%
Flextime	59%
Floating holidays	45%
Food services/subsidized cafeteria	24%
Foreign (non-English) language classes	9%
Formal mentoring program	25%
Formal phased retirement program	6%
Foster care assistance	6%
Free computers to employees for personal use	6%
Free or discounted Internet service	9%
Free/discounted uniforms	30%
Full flexible benefits plan	24%
General courses on financial planning	23%
Geriatric counseling	3%
Graduate educational assistance	61%
Grief recovery program	16%
Health and lifestyle coaching	33%
Health care benefits for dependent grandchildren	36%
Health care benefits for foster children	30%
Health care insurance for part-time workers	39%
Health care premium discount for getting annual health risk assessment	11%
Health care premium discount for not using tobacco products	8%
Health care premium discount for participating in wellness program	9%
Health care premium flexible spending account	46%
Health fairs	44%
Health reimbursement accounts (HRAs)	27%
Health savings accounts (HSAs)	29%
Health screening programs	41%
HMO (health maintenance organization)	42%
Holiday parties	83%
Home insurance program	6%
Hospital indemnity insurance	25%
Housing counseling	11%
Incentive bonus plan (executive)	54%
Incentive bonus plan (nonexecutive)	47%
Indemnity plan (fee-for-service)	12%

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Prevalence of Benefits (in Alphabetical Order) (continued)	
Individual investment advice	40%
Infertility treatment coverage (other)	28%
Infertility treatment coverage (in-vitro fertilization)	26%
Intensive care insurance	38%
Job sharing	18%
Lactation support services	6%
Laptop for travel/personal use	45%
Legal assistance/services	24%
Life insurance	92%
Life insurance for dependents	63%
Loans for employees to purchase personal computers	6%
Loans to employees for emergency/disaster assistance	19%
Location visit assistance	39%
Long-term care insurance	45%
Long-term disability insurance	78%
Low-/no-interest loans to employees for non-emergency situations	9%
Mail-order prescription program	87%
Massage therapy services at work	14%
Matching charitable contributions	25%
Mealtime flex	44%
Medical flexible spending accounts	70%
Mental health coverage	75%
Milestone rewards	74%
Mortgage assistance	10%
Mortgage insurance	4%
Nap room	5%
Noncash, companywide performance awards	56%
Nonsubsidized child care center	4%
Nutritional counseling	20%
On-site ATMs	17%
On-site blood pressure machine	17%
On-site check cashing	11%
On-site elder care fairs	1%
On-site fitness center	21%
On-site fitness classes	15%
On-site lactation/mother's room	25%
On-site medical care	12%
On-site parenting seminars	4%

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Prevalence of Benefits (in Alphabetical Order) (continued)

On-site parking	90%
On-site personal grooming	3%
On-site vaccinations for infants/children	3%
Opposite-sex domestic partner benefits (benefits other than health care)	14%
Opposite-sex domestic partner health care coverage	36%
Organization-sponsored sports teams	27%
Overall relocation fee	40%
Paid adoption leave	15%
Paid airline club membership	7%
Paid bereavement leave	90%
Paid certification/recertification fees	76%
Paid day off for employee's birthday	8%
Paid dry cleaning while on business travel	20%
Paid family leave	25%
Paid time off for volunteering	18%
Paid health club fees while on travel	5%
Paid holidays	97%
Paid jury duty	92%
Paid long-distance calls home while on business travel	62%
Paid maternity leave	15%
Paid military leave	29%
Paid minibar snacks at hotel	14%
Paid paternity leave	13%
Paid pay-per-view movies at hotel	7%
Paid personal day(s)	48%
Paid professional memberships	91%
Paid sabbatical program	5%
Paid sick leave	74%
Paid time off plan	60%
Paid travel expenses for spouse	6%
Paid vacation	82%
Parental leave above and beyond federal FMLA	21%
Parental leave above and beyond state FMLA	19%
Parking subsidy	11%
Payroll deductions	94%
Per diem for meals	70%
Personal tax services	3%
Pet care arrangements while on business travel	1%

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Prevalence of Benefits (in Alphabetical Order) (continued)	
Pet health insurance	7%
Pets at work	5%
Pharmacy management program	17%
Point of service (POS) plan	26%
Postal services for employees	24%
Preferred provider organization (PPO)	85%
Prenatal program	67%
Prepared take-home meals	3%
Prescription drug program coverage	96%
Preventive programs specifically targeting employees with chronic health conditions	30%
Professional development opportunities	95%
Professional license application or renewal fees	77%
Qualified transportation spending accounts	15%
Rehabilitation assistance	33%
Rental assistance	17%
Rental car upgrades	17%
Retention bonus (executive)	17%
Retention bonus (nonexecutive)	14%
Retiree health care benefits	32%
Retirement planning services	38%
Rewards or bonuses for achieving or completing certain health and wellness goals/programs	23%
Roth 401(k) savings plan	21%
Same-sex domestic partner benefits (benefits other than health care)	15%
Same-sex domestic partner health care coverage	36%
Scholarships for members of employees' families	20%
Self-defense training	5%
Supplemental executive retirement plans (SERP)	11%
Shift flexibility	26%
Shift premiums	40%
Short-term disability insurance	69%
Sign-on bonus (executive)	31%
Sign-on bonus (nonexecutive)	24%
Smoking cessation program	40%
Spot bonus	38%
Spouse relocation assistance	19%
Stock options	19%
Stock purchase plan	19%
Stress-reduction program	14%

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Prevalence of Benefits (in Alphabetical Order) (continued)

Subsidized child care center	6%
Subsidized cost of elder care	4%
Supplemental health accident insurance	47%
Support groups	12%
Surcharges for spousal health care coverage	37%
Take your child to work day	35%
Take your parent to work day	1%
Target-date retirement funds	37%
Telecommuting on a full-time basis	21%
Telecommuting on a part-time basis	35%
Telecommuting on an ad-hoc basis	47%
Temporary relocation benefits	40%
Time bank of sick leave	13%
Time bank of vacation leave	21%
Transit subsidy	13%
Travel accident insurance	42%
Travel planning services	21%
Undergraduate educational assistance	66%
Unpaid sabbatical program	13%
Vacation purchase plan	8%
Vaccinations on site	67%
Vision insurance	78%
Weight loss program	31%
Well-baby program (post-natal care)	77%
Wellness newsletter/column	40%
Wellness programs	58%
Wellness resources and information	72%
Wholesale generic drug program for injectable drugs	24%

Source: 2008 Employee Benefits (SHRM)

Endnotes

- ¹ Only industries that had at least 50 respondents are included in this analysis. Although HR professionals from other industries participated in the study, it was felt that industries with fewer than 50 respondents would yield inconclusive or questionable results.
- ² This survey instrument is available upon request by contacting the SHRM Survey Program at surveys@shrm.org or by phone at 703-535-6301.
- ³ For 2008, accidental death and dismemberment insurance (AD&D) and point of service (POS) plan were added to the health care and welfare benefits section.
- ⁴ For 2008, 24-hour nurse line, fitness equipment subsidy/reimbursement, health and lifestyle coaching, health fairs, nap room, on-site blood pressure machine, rewards or bonuses for achieving or completing certain health and wellness goals/programs, and wellness resources and information were added to the health and welfare benefits section.
- ⁵ Kronos Optimal Health Company. (2007). *Health screenings reveal majority of employees are overweight* [News release]. Retrieved April 1, 2008, from www.kronoshealth.com.
- ⁶ U.S. Department of Health and Human Services. (2003). *HHS issues report on the impact of poor health on businesses* [News release]. Retrieved April 1, 2008, from www.hhs.gov/news/press/2003pres/20030916.html.
- ⁷ For 2008, balanced funds, credit counseling service, defined contribution plan loans, general courses on financial planning and target-date retirement funds were added to the financial and compensation benefits section.
- ⁸ U.S. Census Bureau. (2004). *Journey to work: 2000*. Retrieved April 1, 2008, from www.census.gov/prod/2004pubs/c2kbr-33.pdf.
- ⁹ Ibid.
- ¹⁰ Society for Human Resource Management. (2007, May 24). What is your organization doing to help employees deal with 2007 gas prices? [SHRM Weekly Online Survey]. Retrieved April 8, 2008, from www.shrm.org/surveys/.

- ¹¹ For 2008, emergency flexibility was added to the paid time off benefits section.
- ¹² Respondents were able to choose both paid time off and paid vacation, though in practice the two are mutually exclusive.
- ¹³ For 2008, 529 plan, consortium child care center, elder care assisted living assessments, geriatric counseling, lactation support services, nonsubsidized child care center, on-site elder care fairs, on-site lactation/mother's room, on-site parenting seminars and on-site vaccinations for infants/children were added to the family-friendly benefits section.
- ¹⁴ Bureau of Labor Statistics. (2004). Families with own children: Employment status of parents by age of youngest child and family type, 2002-03 annual averages. Retrieved April 1, 2008, from www.bls.gov/news.release/famec.t04.htm.
- ¹⁵ For more information on backup care, please refer to SHRM's Survey Brief on this topic: *Backup Care: Alternative Child and Family Care Arrangements* (SHRM, 2007).
- ¹⁶ National Alliance for Caregiving and AARP. (2004). *Caregiving in the U.S.* Retrieved April 1, 2008, from www.caregiving.org/data/04finalreport.pdf.
- ¹⁷ Society for Human Resource Management. (2008, June). *SHRM 2008 job satisfaction*. Alexandria, VA: Author.
- ¹⁸ For 2008, shift flexibility was added to the flexible working benefits section.
- ¹⁹ For 2008, paid certification/recertification fees, on-site ATMs and on-site personal grooming were added to the personal services benefits section.
- ²⁰ For 2008, housing counseling was added to the housing and relocation benefits section.
- ²¹ For 2008, employee keeps hotel points, first class/business class airfare and rental car upgrades were added to the business travel benefits section.
- ²² For 2008, community volunteer programs, discount ticket services and take your parent to work day were added to the other benefits section.

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