

A RESEARCH REPORT BY THE SOCIETY FOR HUMAN RESOURCE MANAGEMENT (SHRM)

2014 Employee Benefits

AN OVERVIEW OF EMPLOYEE BENEFITS OFFERINGS IN THE U.S.



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2014 Employee Benefits

A RESEARCH REPORT BY THE SOCIETY FOR HUMAN RESOURCE MANAGEMENT (SHRM)

ABOUT SHRM

The Society for Human Resource Management (SHRM) is the world's largest association devoted to human resource management. Representing more than 275,000 members in over 140 countries, the Society serves the needs of HR professionals and advances the interests of the HR profession. Founded in 1948, SHRM has more than 575 affiliated chapters within the United States and subsidiary offices in China, India and United Arab Emirates. Visit SHRM Online at shrm.org.



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About This Research Report

The following report provides an analysis of the 2014 SHRM Employee Benefits Survey results. In February 2014, 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 survey instrument listed more than 300 benefits and asked human resource (HR) professionals to indicate

whether their organizations offered these benefits. If the HR professional reported that his or her organization did not offer the benefit, the respondent was asked if there were plans to offer the benefit in the next year.

The report is composed of 12 benefits sections as follows:

- | | |
|--|--|
| 1 Health care and welfare benefits. | 8 Employee programs and services. |
| 2 Preventive health and wellness benefits. | 9 Professional and career development benefits. |
| 3 Retirement savings and planning benefits. | 10 Housing and relocation benefits. |
| 4 Financial and compensation benefits. | 11 Business travel benefits. |
| 5 Leave benefits. | 12 Other benefits. |
| 6 Family-friendly benefits. | |
| 7 Flexible working benefits. | |

Each section has two tables in the body of the report. The first table displays the overall percentage of organizations that offer each benefit and the percentage of organizations that do not offer the benefit now but have plans to do so within the next 12 months. The second table 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 2013 to 2014. Forces driving the changes

included SHRM's own research of benefits trends, a need for clarification of some represented benefits, member input, and external research and resources. Some of the new benefits added to this year's report include divorce insurance, safety bonus/incentives, free snacks and beverages, electric vehicle charging stations, and company paraphernalia. Edited items are footnoted in tables throughout the report.



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The logo for Colonial Life features the words "Colonial Life" in a blue, sans-serif font. Above the word "Life", there are five stylized, vertical, oval shapes of varying heights, resembling a row of dots or a simplified skyline.

Executive Summary

Employers Adjust Their Investments in Employee Benefits, Emphasizing Health Care and Wellness

External factors are always influencing the types of benefits employers offer. In the past decade, there have been many times of uncertainty and economic volatility. Although this makes employee benefits all the more important as a recruitment and retention tool, the rising costs of many of these benefits have made it more challenging for employers to continue to offer them. These two opposing forces—a strong demand for employee benefits by jobseekers and existing employees alike, and the ongoing rise in the cost of benefits, particularly health insurance—act as a backdrop to many of the trends uncovered in this most recent 2014 *Employee Benefits* research report.

The need to maintain key benefits in areas where costs are rising rapidly may mean fewer resources are left available to invest in other kinds of benefits that are less in demand. This need to counterbalance may be the main reason the latest findings demonstrated an increase in the percentages of organizations offering several types of health care and wellness benefits, yet a decrease in many other categories of employee benefits.

SUMMARY OF FINDINGS

- **Health care and welfare benefits:** Five-year trends show an increase in the percentage of organizations offering mental health care coverage, contraception coverage, vision insurance, and coverage for bariatric and laser vision surgery. The shifting of health care costs to employees is most likely behind the 12 percentage point increase in the number of organizations offering health savings accounts (HSAs) and the 17 percentage point increase in the prevalence of employer contributions to HSAs. Meanwhile, there were declines in the percentage of organizations offering retiree health care coverage and health reimbursement arrangements (HRAs).
- **Preventive health and wellness benefits:** One of the key strategies many employers are using to reduce health care benefits costs is to boost employee health through preventive health and wellness benefits. The past five years have seen increases in the percentage of organizations offering health and lifestyle coaching, preventive programs specifically targeting employees

with chronic health conditions, rewards or bonuses for completing certain health and wellness programs, health care premium discounts for getting an annual health risk assessment, health care premium discounts for not using tobacco products, and health care premium discounts for participating in a wellness program.

- **Retirement savings and planning benefits:** The shift to defined contribution retirement savings plans and Roth 401(k) savings plans continues, with only 24% of organizations reporting that they now offer defined

The need to maintain key benefits in areas where costs are rising rapidly may mean fewer resources are left available to invest in other kinds of benefits that are less in demand.

benefit pension plans that are open to all employees. Although more retirement planning and investment risk is shifting onto the employee, several benefits aimed at helping employees make better investment decisions have actually seen a decline between 2013 and 2014. There have been substantial declines in the number of organizations offering defined contribution savings plan hardship withdrawals and defined contribution plan loans, as well as various types of investment advice.

- **Financial and compensation benefits:** There were a number of financial and compensation benefits that saw a decline in the percentage of organizations that offer them. Between 2010 and 2014, fewer organizations offered dependent care flexible spending accounts, undergraduate educational assistance, incentive bonus plans for executives and 529 plans. Between 2013 and 2014, there was a decline in the percentage of organizations offering graduate education assistance. In fact, the only financial benefit that increased was the use of spot bonuses/awards. The decline in the

percentage of organizations offering educational assistance benefits comes just when many organizations are reporting increased difficulty in finding jobseekers with the educational qualifications needed for many high-skilled jobs. The decline in educational benefits offerings could lead to future skills shortages.

- **Leave benefits:** The move toward the use of paid time off plans has been the major trend in the category of leave benefits. Between 2010 and 2014, there has been an 11 percentage point increase in the number of organizations offering paid time off plans. Meanwhile, there was a decrease in the percentage of organizations offering paid personal days.
- **Family-friendly benefits:** There were no significant increases in the percentage of organizations offering family-friendly benefits, and the survey results revealed a five-year decline in the percentage of organizations offering child care and elder care referral services.
- **Flexible working benefits:** Other than telecommuting on an ad-hoc basis, which increased from 45% to 54% between 2009 and 2014, most flexible work benefits held steady.
- **Employee programs and services:** The use of paycards, or payroll debit cards that enable employers to pay

employees through payroll direct deposit even if they do not have bank accounts, was the only employee service benefit that increased in the past five years. Meanwhile, the percentage of organizations offering postal services, company-sponsored sports teams, travel planning services and executive club membership all decreased over the years.

- **Professional and career development benefits:** Virtually all professional and career development benefits tracked in the survey declined between 2010 and 2014 or within the last year. So although many organizations are apprehensive about future skills shortages, this concern has not yet translated into greater investments in benefits related to employee professional and career development.
- **Housing and relocation benefits:** Housing and relocation benefits also mainly decreased between 2010 and 2014. Most notable were decreases in the percentages of companies offering temporary relocation benefits and spouse relocation employment assistance.
- **Business travel benefits:** There were few major changes in business travel benefits, with the exception of reimbursement for personal telephone calls while on travel, which declined from 54% in 2010 to only 30% in 2014.

Changes in the Amount of Employer-Sponsored Benefits in the Last Year



Note: n = 418. Respondents who answered “not sure” were excluded from this analysis.

Source: 2014 Employee Benefits: A Research Report by SHRM

LOOKING AHEAD

- **Consider the impact of reducing employee educational, professional and career development benefits.** SHRM research suggests that many organizations are having a difficult time filling key positions that require the most skilled and educated employees.¹ Yet, at the same time, the 2014 Employee Benefits Survey data suggest that many organizations are cutting back on benefits that would help employees obtain the education and credentials that would make them more qualified to fill these roles. This disconnect could be the result of several factors: the cost of education is growing too high for employers to continue to support education as a benefit, other competing costs (especially health care) are taking up a bigger share of benefits budgets, or these types of benefits, from the employers' perspective, do not have a high enough return on investment. Regardless of the reason, this trend poses a significant potential future challenge. If employers need skilled and educated employees, yet they decrease their investment in education and development benefits, it only stands to reason that filling positions of most strategic importance will grow even more difficult in the future.
- **Ensure compliance with all laws relating to benefits, especially the Patient Protection and Affordable Care Act (PPACA).** HR professionals have played a leading role in ensuring that their organizations fully comply with the numerous requirements of the PPACA. As various components of the law go into effect, HR professionals will continue to lead their organizations through the complexities of the legislation and will help them create strategies to deal with the impact the law has on their organization's health care benefits. In addition to the PPACA, HR professionals will continue to take the lead in ensuring legal compliance with all laws relating to employee benefits.
- **Promote flexible and effective work arrangements.** Data from a number of SHRM employee job satisfaction surveys show that workers from many different demographic groups and job levels highly value flexible work arrangements.² With many benefits costs rising,

work-flex benefits represent a possible low-cost way to stand out from other potential employers. In addition, with the Millennials now joining the labor market in full force and many Baby Boomers looking to downshift prior to full retirement, the demand for these benefits is likely to be greater than ever. Furthermore, the aging workforce may signal managing multiple caregiving responsibilities for workers, requiring flexible work arrangements.³

With many benefits costs rising, work-flex benefits represent a possible low-cost way to stand out from other potential employers.

- **Improve employee benefits communication efforts.** SHRM research on the state of employee benefits indicates that many organizations are not fully leveraging their benefits programs to attract and retain the best and the brightest.⁴ Communicating the value of employee benefits effectively could thus make a real difference to the bottom line. The use of total compensation statements, benefits workshops, employee meetings and self-service benefits technologies can help enhance employees' understanding of the value of the benefits offered by the organization.
- **Continuously obtain feedback on the effectiveness of benefits in recruiting and retaining employees.** The workforce is constantly evolving, and these shifts influence how employees perceive their benefits plans. The marketplace is also constantly undergoing change, so benefits programs must be regularly assessed to make sure that employees understand the value of their benefits packages and that the organization is remaining competitive in the marketplace. The use of benchmarking tools, benefits needs assessments and employee surveys may become even more widespread as technology helps make them more accessible and cost-effective.

Survey Results

Health Care and Welfare Benefits

TABLE A-1: Health Care and Welfare Benefits

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Prescription drug program coverage	95%	0%
Dental insurance	95%	1%
Mental health coverage	87%	<1%
Mail-order prescription program	84%	<1%
Preferred provider organization (PPO)	84%	0%
Accidental death and dismemberment insurance (AD&D) ^A	84%	0%
Contraceptive coverage	84%	<1%
Vision insurance	83%	<1%
Chiropractic coverage	83%	<1%
Employee assistance program (EAP)	74%	2%
Long-term disability insurance ^A	74%	1%
Short-term disability insurance ^A	70%	1%
Medical flexible spending accounts ^B	68%	1%
Supplemental accident insurance	46%	<1%
Health savings account (HSA)	45%	4%
Bariatric coverage for weight loss	38%	1%
Acupressure/acupuncture medical coverage	36%	<1%
Health maintenance organization (HMO)	33%	0%
Health care premium flexible spending account ^C	32%	1%
Employer contributions to HSAs	32%	2%
Consumer-directed health care plan (CDHP)	30%	3%
Critical illness insurance ^D	30%	1%
Infertility treatment coverage other than in-vitro fertilization	29%	<1%
Laser-based vision correction coverage	28%	<1%
In-vitro fertilization coverage	26%	<1%
Long-term care insurance	24%	1%
Hospital indemnity insurance	22%	<1%
Point of service (POS) plan	22%	<1%

TABLE A-1: Health Care and Welfare Benefits (continued)

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Intensive care insurance	21%	<1%
Retiree health care coverage	18%	<1%
Health reimbursement arrangement (HRA)	17%	1%
Wholesale generic drug program for injectable drugs	16%	1%
Elective procedures coverage ^f	15%	<1%
Alternative/complementary medical coverage	14%	1%
Pharmacy management program ^g	14%	1%
Indemnity plan (fee-for-service)	12%	<1%
Gender reassignment surgery coverage	7%	<1%
Exclusive provider organization (EPO)	7%	1%
Experimental/elective drug coverage	4%	<1%
Mini-med health plan	2%	1%

(n = 470-508)

^a Does not pertain to employee-paid supplemental insurance.^b IRC Section 125.^c IRC Section 125 Cafeteria Plan allowing for premium conversion.^d Provides funds to help cover extra expenses upon diagnosis of a critical illness or condition.^e Provides funds to help cover the extra expenses for accidents or illnesses that result in an admission to a hospital intensive care unit.^f Any nonemergency surgical procedure other than laser-based vision correction coverage.^g Independent of medical plan management.**Source:** 2014 Employee Benefits: A Research Report by SHRM

PRESCRIPTION DRUG COVERAGE

One of the most commonly offered health care and welfare benefits was prescription drug program coverage: 95% of organizations offered this benefit to their employees. Eighty-four percent offered a mail-order prescription program, through which employees can save money on medication by filling prescriptions through licensed pharmacies and having them conveniently delivered through the mail at a discounted rate. Other benefits related to prescription drug coverage included wholesale generic drug programs for injectable drugs (16%) and pharmacy management programs (14%).

HEALTH INSURANCE PROGRAMS

At 98%, nearly all organizations offer some type of health care coverage to their full-time employees. The most frequently offered type of health insurance was a preferred provider organization (PPO) plan, offered by 84% of respondents' organizations. These plans offer a network of health care providers that patients must use or otherwise pay more for services from providers outside of the network.

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 care costs. Forty-five percent of organizations provided these accounts. Contributions to HSAs can be made by the employer,

the employee or both. Thirty-two percent of organizations made contributions to these accounts.

98%, nearly all organizations, offer some type of health care coverage to their full-time employees.

One-third (33%) of organizations offered health maintenance organization (HMO) plans, which require participants to choose a primary care physician from their network to coordinate all of the patient's care. A point of service (POS) plan, offered by 22% of organizations, is a unique managed care health insurance system that combines attributes from both HMOs and PPOs. Exclusive provider organizations (EPOs) are self-funded medical plans that combine aspects of a PPO and an HMO. EPOs offer a certain level of benefits if care is provided by a specific network of service providers; otherwise, no payment is made. Overall, 7% of organizations offered this plan.

Indemnity, or fee-for-service, plans 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. Twelve percent of organizations reported offering this type of plan.

Seventeen percent of organizations offered health reimbursement arrangements (HRAs). These health care spending accounts are set up by the employer for the employee, and the employer makes contributions for the employee to use for health care services. HRAs are similar to flexible spending accounts, except that the employer may permit funds to roll over from year to year, allowing the employee to accumulate funds over time.

Consumer-directed health care plans (CDHPs) generally include three major components: an HRA or HSA, an underlying medical plan, and access to educational tools and information to help members navigate the plan. Almost one-third (30%) of organizations reported offering a CDHP.

Mini-med health plans are limited-benefit indemnity medical plans. They can vary widely, but are typically distinguished by low premiums and low payment caps. These plans usually appeal to organizations with high staff turnover or many hourly and part-time workers. Only 2% of organizations reported offering mini-med health plans.

The vast majority of organizations (95%) offered dental insurance to employees, and more than four-fifths (83%) offered vision insurance. These programs may be offered either as part of or in addition to other health insurance plans.

Other forms of insurance offered by respondents' organizations include accidental death and dismemberment insurance (84%), chiropractic coverage (83%), supplemental accident insurance (46%), critical illness insurance (30%), long-term care insurance (24%), hospital indemnity insurance (22%) and intensive care insurance (21%).

WOMEN'S HEALTH

Some organizations offer health care and wellness benefits that focus on childbearing and fertility. The most commonly offered benefit was contraceptive coverage (84%). In addition, 29% of organizations provided infertility treatment coverage other than in-vitro fertilization (IVF), and 26% specifically offered IVF coverage.

FLEXIBLE SPENDING ACCOUNTS

Medical flexible spending accounts allow employees to deduct pretax dollars from their paychecks to pay for health care services, 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 determined by the employer. Sixty-eight percent of organizations offered medical flexible spending accounts (IRC Section 125, for all expenses), and 32% reported offering health care premium flexible spending accounts (IRC Section 125 Cafeteria Plan allowing for premium conversion).

DISABILITY

Long-term disability (offered by 74% of organizations) and short-term disability (offered by 70% of organizations) provide income replacement for employees whose illness or injury causes absence from work. Short-term disability usually starts after a one- to two-week absence, and long-term disability usually goes into effect after six to 12 weeks. 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. The majority (87%) of organizations offered mental health coverage to their employees. An employee assistance program (EAP) is a confidential counseling program designed to assist employees with any problems that may distract them from their work. Approximately three-quarters (74%) of organizations offered an EAP.

OTHER HEALTH CARE AND WELFARE BENEFITS

Some employers include nontraditional healing methods among their health and welfare benefits. More than one-third (36%) of organizations offered acupressure/acupuncture medical coverage, 14% offered other alternative/complementary medical coverage, and 4% covered experimental or elective drug treatments.

Other health care and welfare benefits included bariatric coverage for procedures such as stomach stapling or gastric bypass surgery (38%), laser-based vision correction coverage (28%), health care coverage for retirees (18%), elective procedures coverage (any nonemergency surgical procedure other than laser-based vision correction) (15%) and gender reassignment surgery coverage (7%).

HEALTH CARE AND WELFARE BENEFITS OVER TIME

Table A-2 shows the percentage of organizations offering specific health care and welfare benefits from 2010 through 2014. Mail-order prescription programs and long-term insurance were the two benefits offered by fewer organizations in 2014 compared with 2013 and 2010. The number of organizations providing prescription drug program coverage decreased within the past year. In addition, health care premium flexible spending accounts, retiree health care coverage and health reimbursement arrangements decreased in the last five years. However, a number of health care and welfare benefits offerings have increased over time. The following benefits were offered by more organizations in 2014 than in 2010: mental health coverage, contraceptive coverage, vision insurance, health savings accounts, bariatric coverage for weight loss, employer contributions to health savings accounts, critical illness insurance, laser-based vision correction coverage, elective procedures coverage, and gender reassignment surgery coverage.

TABLE A-2: Health Care and Welfare Benefits (by Year)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
Prescription drug program coverage	96%	96%	97%	98%	95%		↓
Dental insurance	94%	94%	96%	96%	95%		
Mental health coverage	82%	82%	85%	89%	87%	↑	
Mail-order prescription program	91%	91%	91%	90%	84%	↓	↓
Preferred provider organization (PPO)	85%	84%	83%	86%	84%		
Accidental death and dismemberment insurance (AD&D)	82%	80%	83%	83%	84%		
Contraceptive coverage	68%	69%	73%	82%	84%	↑	
Vision insurance	77%	76%	79%	82%	83%	↑	
Chiropractic insurance	85%	83%	82%	80%	83%		
Employee assistance program (EAP)	75%	75%	78%	77%	74%		
Long-term disability insurance	76%	76%	80%	77%	74%		
Short-term disability insurance	71%	66%	68%	68%	70%		
Medical flexible spending accounts	72%	73%	70%	72%	68%		
Supplemental accident insurance	44%	45%	48%	50%	46%		
Health savings account (HSA)	33%	35%	43%	42%	45%	↑	
Bariatric coverage for weight loss	31%	36%	38%	34%	38%	↑	
Acupressure/acupuncture medical coverage	31%	32%	36%	36%	36%		
Health maintenance organization (HMO)	33%	33%	32%	33%	33%		
Health care premium flexible spending account	43%	45%	44%	38%	32%	↓	
Employer contributions to HSAs	15%	20%	25%	26%	32%	↑	
Consumer-directed health care plan (CDHP)	—	—	—	31%	30%		
Critical illness insurance	21%	22%	24%	29%	30%	↑	
Infertility treatment coverage other than in-vitro fertilization	30%	31%	33%	34%	29%		
Laser-based vision correction coverage	19%	22%	24%	27%	28%	↑	
In-vitro fertilization coverage	25%	25%	27%	30%	26%		
Long-term care insurance	31%	29%	28%	31%	24%	↓	↓
Hospital indemnity insurance	19%	21%	22%	22%	22%		
Point of service (POS) plan	21%	22%	23%	19%	22%		
Intensive care insurance	19%	21%	23%	20%	21%		
Retiree health care coverage	25%	25%	24%	23%	18%	↓	
Health reimbursement arrangement (HRA)	25%	21%	22%	19%	17%	↓	
Wholesale generic drug program for injectable drugs	18%	16%	17%	20%	16%		
Elective procedures coverage	7%	11%	8%	15%	15%	↑	
Alternative/complementary medical coverage	14%	15%	15%	17%	14%		
Pharmacy management program	15%	14%	18%	16%	14%		
Indemnity plan	8%	8%	8%	7%	12%		
Gender reassignment surgery coverage	2%	2%	5%	8%	7%	↑	
Exclusive provider organization (EPO)	9%	5%	8%	7%	7%		
Experimental/elective drug coverage	3%	5%	6%	6%	4%		
Mini-med health plan	—	1%	2%	5%	2%		

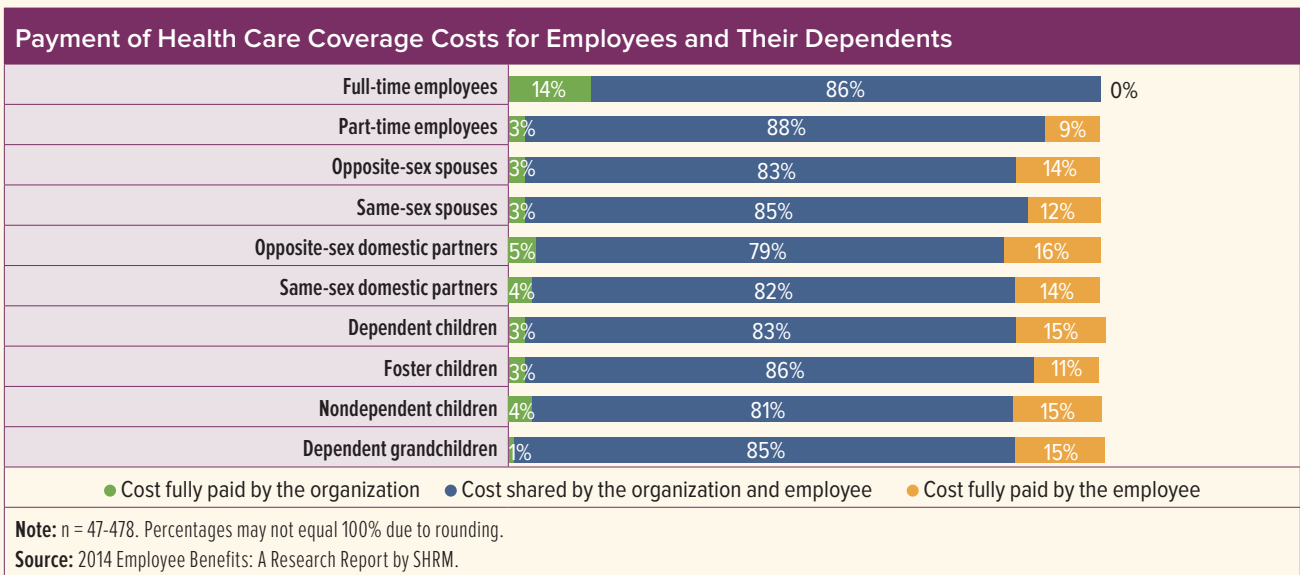
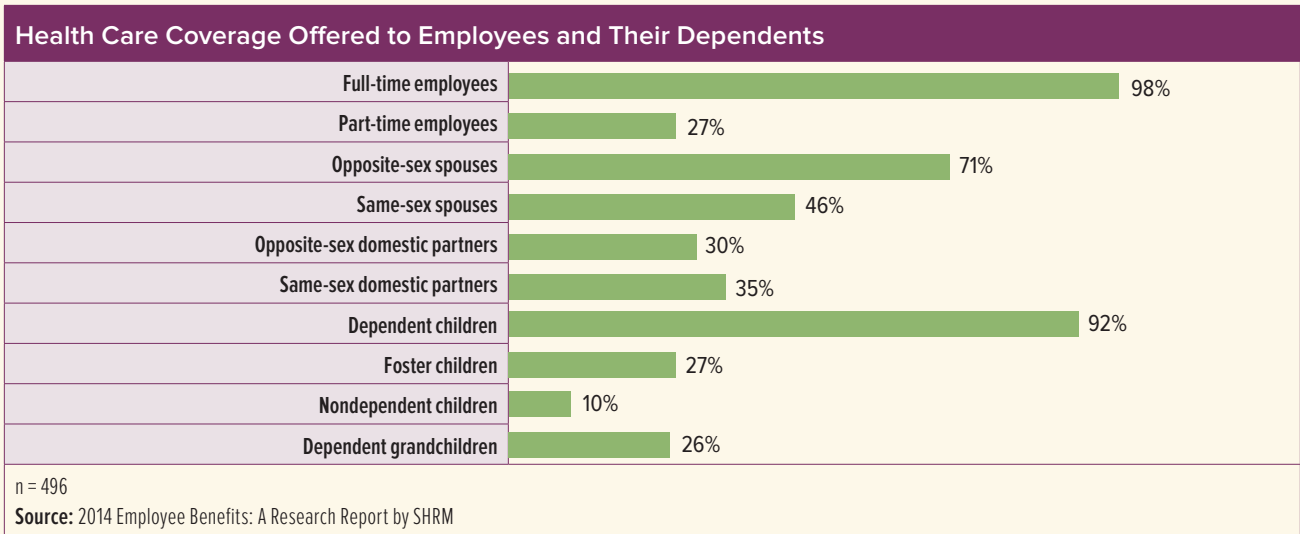
Note: An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that this particular benefit was not asked about.

Source: 2014 Employee Benefits: A Research Report by SHRM

Health Care for Employees and Their Dependents

Some health care and welfare benefits are intended to help employees manage the costs associated with caring for their dependents. As family structures in our society continue to change, organizations are expanding the relationships that are qualified for certain benefits. The

first figure below illustrates the percentage of organizations that offer health care coverage to employees and their dependents, while the second figure reports whether the employer, employee or both pay for the coverage.



COSTS OF HEALTH CARE COVERAGE TO ORGANIZATIONS

A 2013 SHRM survey examining the challenges and costs of the PPACA found that 84% of HR professionals expected the overall health care costs to increase in 2014.⁵ Of those HR professionals, two out of five anticipated that the overall health care costs would rise by 6% to 10%.

As the costs of health care grow and organizations incur additional expenses to become compliant with the PPACA, HR professionals will need to provide support in determining what benefits strategy makes sense for their organization. Factors such as organization staff size and revenue per FTE will influence how much financial responsibility organizations may be willing to take on in order to offer health care coverage to their employees.

The first table reports the median annual health care cost for employee-only coverage by organiza-

tion staff size, while the second table indicates the median percentage employers contribute to the annual health care cost for employee-only coverage. Overall, the median annual cost for employee-only coverage is \$5,838, and the median percentage employers contribute toward employee-only health care coverage is 80%. Health care costs for employee-only coverage are generally higher for larger organizations. However, smaller organizations usually contribute more toward employee-only health care premiums.

The third table illustrates the median annual health care premium for employee-only coverage by revenue per full-time employee (FTE), and the fourth table reports median percentage employers contribute toward employee-only coverage by revenue per FTE. Health care premiums for employee-only coverage tend to be greater at organizations with higher revenue per FTE.

Median Annual Health Care Cost for Employee-Only Coverage (by Organization Staff Size)

Overall	\$5,838
Small (1-99 employees)	\$5,780
Medium (100-499 employees)	\$5,706
Large (500 or more employees)	\$6,120

Source: SHRM Health Care Benchmarking Database (2014)

Median Percentage Employer Contributes Toward Employee-Only Coverage (by Organization Staff Size)

Overall	80%
Small (1-99 employees)	84%
Medium (100-499 employees)	80%
Large (500 or more employees)	77%

Source: SHRM Health Care Benchmarking Database (2014)

Median Annual Health Care Cost for Employee-Only Coverage (by Revenue per FTE)

Revenue of less than \$1,207,692	\$5,538
Revenue of \$1,207,692 or more	\$5,989

Source: SHRM Health Care Benchmarking Database (2014)

Median Percentage Employer Contributes Toward Employee-Only Coverage (by Revenue per FTE)

Revenue of less than \$1,207,692	80%
Revenue of \$1,207,692 or more	80%

Source: SHRM Health Care Benchmarking Database (2014)

Preventive Health and Wellness Benefits

TABLE B-1: Preventive Health and Wellness Benefits

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Wellness resources and information	79%	4%
Wellness programs	62%	8%
Wellness publication ^A	61%	6%
On-site seasonal flu vaccinations	58%	2%
24-hour nurse line ^B	51%	1%
Health screening programs ^C	47%	6%
Health and lifestyle coaching ^D	47%	7%
CPR/first aid training	45%	2%
Smoking cessation program	42%	5%
Preventive programs specifically targeting employees with chronic health conditions	42%	7%
Health fairs	38%	6%
Rewards or bonuses for completing certain health and wellness programs	36%	8%
Fitness center membership subsidy/reimbursement	34%	3%
Weight loss program	32%	7%
Health care premium discount for getting an annual health risk assessment	21%	6%
On-site fitness center	20%	1%
Nutritional counseling	20%	2%
Standing desk ^E	20%	3%
Health care premium discount for not using tobacco products	19%	5%
On-site blood pressure machine	14%	3%
Health care premium discount for participating in a wellness program	14%	5%
On-site fitness classes ^F	14%	2%
Off-site fitness class subsidy/reimbursement	12%	2%
Health care premium discount for participating in a weight loss program	9%	4%
On-site sick room	9%	<1%
On-site medical clinic	7%	<1%
On-site massage therapy services	6%	2%
Fitness equipment subsidy/reimbursement	5%	1%
On-site stress reduction program	3%	2%
On-site nap room	3%	0%
On-site vegetable gardens	3%	1%

(n = 463-472)

^A For example, newsletter, column.

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

^C For example, glucose, cholesterol.

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

^E Provide or subsidize the cost of replacing a regular desk with a standing desk.

^F For example, yoga, aerobics.

Source: 2014 Employee Benefits: A Research Report by SHRM

As the costs of health care continue to spiral upward, employees and employers are searching for ways to keep these costs under control 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 care costs. Overall, 79% of organizations provided wellness resources and information, and 62% of organizations offered wellness programs.

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

Among organizations offering wellness initiatives, 71% indicated their initiatives were "very effective" or "somewhat effective" in reducing health care costs, and 76% indicated these programs were "very effective" or "somewhat effective" in improving the physical health of their employees, according to SHRM research. In addition, the majority (82%) of organizations offering wellness incentives or rewards indicated that these incentives were "very effective" or "somewhat effective" in boosting employee participation in wellness initiatives.⁶

PREVENTABLE AND CHRONIC CONDITIONS

Obesity is a growing health concern in the United States. A number of health problems are associated with excess weight and other types of preventable and chronic conditions. These conditions affect the health and well-being of employees and also have a significant economic impact on businesses. Organizations are attempting to combat these issues with health and lifestyle coaching (47%), subsidies or reimbursements for fitness center memberships (34%), weight loss programs (32%), on-site fitness centers (20%), nutritional counseling (20%), on-site fitness classes (14%), off-site fitness class subsidies/reimbursements (12%), and fitness equipment subsidies/reimbursements (5%). Other benefits that encourage a healthy lifestyle included smoking cessation programs (42%), standing desks (20%) and stress reduction programs (3%).

Organizations offered additional benefits to help employees deal with preventable and chronic conditions, including on-site seasonal flu vaccinations (58%), health screening programs for conditions such as high glucose or high cholesterol (47%), and preventive programs specifically targeting employees with chronic health conditions (42%).

PREVENTIVE HEALTH AND WELLNESS INCENTIVES

Thirty-six percent of organizations offered rewards or bonuses for completing certain health and wellness activities. Some organizations offered health care discounts to employees for participating in health-related assessments or programs: 21% of organizations provided health care premium discounts for getting an annual health risk assessment, 19% provided a discount for not using tobacco products, 14% offered discounts for participating in a wellness program, and 9% provided health care premium discounts for participating in a weight loss program.

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. Sixty-one percent of organizations offered a wellness publication, and 38% organized health fairs.

OTHER PREVENTIVE HEALTH AND WELLNESS BENEFITS

Other types of preventive health and wellness benefits offered by organizations included a 24-hour nurse line (51%), CPR/first aid training (45%) and an on-site blood pressure machine (14%). In addition, 6% of 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 benefit may be especially helpful for employees who work in a very stressful work environment. Less commonly offered benefits included on-site sick rooms (9%), medical clinics (7%), nap rooms (3%) and on-site vegetable gardens (3%).

PREVENTIVE HEALTH AND WELLNESS BENEFITS OVER TIME

Table B-2 shows the percentages of organizations that offered specific preventive health and wellness benefits from 2010 through 2014. The only benefit offered by fewer organizations in 2014 than in 2013 and 2010 was on-site stress reduction programs. Although the number of organizations offering rewards or bonuses for completing certain health and wellness programs has risen in 2014 compared with 2010, it has declined compared with the previous year. The only benefit offered by more organizations in 2014 than in 2013 was standing desks. Nevertheless, several preventive health and wellness benefit offerings have increased over the last five years, including multiple types of health care premium discounts and health and lifestyle coaching.

TABLE B-2: Preventive Health and Wellness Benefits (by Year)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
Wellness resources and information	75%	75%	77%	77%	79%		
Wellness programs	59%	60%	61%	64%	62%		
Wellness publication	—	56%	61%	59%	61%		
On-site seasonal flu vaccinations	68%	64%	61%	61%	58%	↓	
24-hour nurse line	56%	53%	54%	55%	51%		
Health screening programs	43%	42%	45%	50%	47%		
Health and lifestyle coaching	33%	37%	45%	48%	47%	↑	
CPR/first aid training	55%	53%	51%	48%	45%	↓	
Smoking cessation program	39%	36%	39%	44%	42%		
Preventive programs specifically targeting employees with chronic health conditions	33%	33%	36%	42%	42%	↑	
Health fairs	42%	39%	38%	43%	38%		
Rewards or bonuses for completing certain health and wellness programs	28%	31%	35%	43%	36%	↑	↓
Fitness center membership subsidy/reimbursement	33%	30%	32%	36%	34%		
Weight loss program	30%	30%	32%	37%	32%		
Health care premium discount for getting an annual health risk assessment	12%	14%	21%	21%	21%	↑	
On-site fitness center	21%	24%	22%	25%	20%		
Nutritional counseling	18%	17%	20%	19%	20%		
Standing desk	—	—	—	13%	20%		↑
Health care premium discount for not using tobacco products	11%	12%	20%	19%	19%	↑	
On-site blood pressure machine	20%	20%	20%	18%	14%		
Health care premium discount for participating in a wellness program	9%	11%	15%	17%	14%	↑	
On-site fitness classes*	—	—	—	—	14%		
Off-site fitness class subsidy/reimbursement*	—	—	—	—	12%		
Health care premium discount for participating in a weight loss program	4%	7%	9%	9%	9%	↑	
On-site sick room	12%	12%	12%	9%	9%		
On-site medical clinic	10%	9%	8%	8%	7%		
On-site massage therapy services	12%	11%	9%	9%	6%	↓	
Fitness equipment subsidy/reimbursement	5%	4%	4%	6%	5%		
On-site stress reduction program	10%	12%	11%	10%	3%	↓	↓
On-site nap room	5%	6%	6%	6%	3%		↓
On-site vegetable gardens	—	—	—	3%	3%		

Note: An asterisk (*) indicates that the benefit was modified from the previous year and was not directly comparable. An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that this particular benefit was not asked about.

Source: 2014 Employee Benefits: A Research Report by SHRM

Retirement Savings and Planning Benefits

TABLE C-1: Retirement Savings and Planning Benefits

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Traditional 401(k) or similar defined contribution retirement savings plan	89%	1%
Defined contribution retirement savings plan catch-up contributions ^A	76%	<1%
Employer match for traditional 401(k) or similar defined contribution retirement savings plan	74%	2%
Defined contribution plan hardship withdrawals	64%	<1%
Investment advice offered online ^B	50%	1%
Defined contribution plan loans ^C	49%	<1%
Retirement-preparation advice ^D	43%	3%
Individual investment advice offered one on one ^B	41%	1%
Investment advice offered in a group/classroom ^B	41%	2%
Roth 401(k) or similar defined contribution retirement savings plan	41%	3%
Automatic enrollment into defined contribution retirement savings plan	40%	2%
Employer match for Roth 401(k) or similar defined contribution retirement savings plan	30%	2%
Permit conversion of funds in traditional 401(k) account into Roth 401(k) account	26%	2%
Defined benefit pension plan (open to all employees)	24%	<1%
Automatic escalation of salary deferral amounts for defined contribution plans	19%	1%
Defined benefit pension plan (frozen) ^E	13%	0%
Informal phased retirement program ^F	9%	1%
Supplemental executive retirement plan (SERP)	8%	<1%
Cash balance pension plan	6%	0%
Formal phased retirement program ^G	4%	0%
Defined contribution retirement savings plan debit card	2%	<1%

(n = 437-454)

^A Permits participants who are age 50 or older to make additional elective deferral contributions at the end of the calendar year.

^B Any recommendation from a financial advisor that tries to educate, advise or guide an investor regarding a particular investment product or series of products.

^C Allows participants to borrow from their retirement savings.

^D Any recommendation from a financial advisor that tries to educate, advise or guide an employee regarding retirement.

^E Frozen for current employees and/or not open to new hires.

^F An informal program that provides reduced schedule and/or responsibilities prior to full retirement.

^G A formal program that provides reduced schedule and/or responsibilities prior to full retirement.

Source: 2014 Employee Benefits: A Research Report by SHRM

RETIREMENT PLANS

Many organizations offer retirement plans to help employees plan for their financial future. Overall, traditional 401(k) or similar defined contribution retirement plans (89%) were the most common type of plan offered, followed by Roth 401(k) savings plans (41%), traditional defined benefit pension plans (24%) and cash balance pension plans (6%). In addition, 8% offered supplemental executive retirement plans (SERPs). SERPs are nonqualified plans that grant benefits beyond those covered in other retirement plans 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 because the value of the account's investments may decrease over time. Seventy-four percent of organizations provided an employer match on some or all of the employee's contributions for traditional 401(k) or similar retirement plans, and 30% for Roth 401(k) retirement savings plans. Forty-nine percent of organizations offered defined contribution plan loans, which allow participants to borrow from their retirement savings. In addition, 76% offered catch-up contributions, 64% provided hardship withdrawals, 40% automatically enrolled employees into their defined contribution plans unless employees actively opted out, 19% provided automatic escalation of salary deferral for defined contribution plans, and 2% offered a defined contribution savings plan debit card.

Many organizations offer retirement plans to help employees plan for their financial future. Overall, traditional 401(k) or similar defined contribution retirement plans were the most common type of plan offered, at 89%.

The Roth 401(k) is a retirement savings plan that 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. Twenty-six percent of organizations permitted conversion of funds in a traditional 401(k) account into a Roth 401(k) account.

Offered by 24% of organizations, defined benefit pension 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 because they are required to pay the promised benefit regardless of the plan's investment performance. Thirteen percent of all organizations reported their defined benefit pension plans were frozen, making these plans unavailable to newly hired employees. Cash balance pension plans (offered by 6% of organizations) are technically a type of a defined benefit plan, though they look like a defined contribution plan in that employees have and can see their individual account balances.

RETIREMENT AND FINANCIAL ADVICE

Organizations also offered financial planning benefits such as retirement preparation and investment advice. Forty-three percent of organizations offered advice specific to retirement preparation. Overall, 71% of organizations offered some form of investment advice: 50% provided online investment advice, 41% offered one-on-one investment advice, and 41% offered investment advice in a group/classroom. Although 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.

OTHER RETIREMENT AND FINANCIAL BENEFITS

A phased retirement program provides a reduced schedule and/or responsibilities prior to full retirement. These programs provide older workers with a way to ease into retirement while passing along institutional knowledge to others. Overall, 11% of organizations offered some type of phased retirement: 4% offered a formal phased retirement program and 9% offered an informal program.

RETIREMENT SAVINGS AND PLANNING BENEFITS OVER TIME

Table C-2 shows the percentages of organizations offering specific retirement savings and planning benefits from 2010 through 2014. Defined contribution plan loans were the only benefit that fewer organizations offered in 2014 compared with 2013 and 2010. Fewer organizations offered defined contribution savings plan hardship withdrawals, online investment advice and individual one-on-one investment advice in 2014 than in 2013. However, more organizations offered Roth 401(k) or similar defined contribution retirement savings plans in 2014 than in 2010.

TABLE C-2: Retirement Savings and Planning Benefits (by Year)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
Traditional 401(k) or similar defined contribution retirement savings plan*	—	—	—	—	89%		
Defined contribution retirement savings plan catch-up contributions	—	—	—	76%	76%		
Employer match for traditional 401(k) or similar defined contribution retirement savings plan*	—	—	—	—	74%		
Defined contribution plan hardship withdrawals	—	—	—	71%	64%		↓
Investment advice offered online	—	—	55%	59%	50%		↓
Defined contribution plan loans	69%	69%	66%	64%	49%	↓	↓
Retirement-preparation advice	39%	37%	39%	43%	43%		
Individual investment advice offered one on one	40%	42%	44%	53%	41%		↓
Investment advice offered in a group/classroom	—	—	41%	41%	41%		
Roth 401(k) or similar defined contribution retirement savings plan	28%	31%	34%	38%	41%	↑	
Automatic enrollment into defined contribution retirement savings plan	39%	41%	39%	41%	40%		
Employer match for Roth 401(k) or similar defined contribution retirement savings plan*	—	—	—	—	30%		
Permit conversion of funds in traditional 401(k) account into Roth 401(k) account	—	19%	19%	22%	26%		
Defined benefit pension plan (open to all employees)	27%	22%	21%	19%	24%		
Automatic escalation of salary deferral amounts for defined contribution plans	18%	15%	19%	21%	19%		
Defined benefit pension plan (frozen)	—	12%	12%	12%	13%		
Informal phased retirement program	—	—	5%	6%	9%		
Supplemental executive retirement plan (SERP)	11%	11%	7%	9%	8%		
Cash balance pension plan	9%	8%	6%	6%	6%		
Formal phased retirement program	6%	5%	5%	6%	4%		
Defined contribution retirement savings plan debit card	2%	1%	2%	2%	2%		

Note: An asterisk (*) indicates that the benefit was modified from the previous year and was not directly comparable. An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that this particular benefit was not asked about.

Source: 2014 Employee Benefits: A Research Report by SHRM

Financial and Compensation Benefits

TABLE D-1: Financial and Compensation Benefits

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
On-site parking	90%	0%
Company-paid group life insurance ^A	83%	0%
Dependent care flexible spending account	64%	<1%
Service anniversary award ^B	59%	2%
Undergraduate educational assistance	54%	2%
Life insurance for dependents	54%	<1%
Graduate educational assistance	50%	1%
Incentive bonus plan (executive)	45%	1%
Phone subsidy for business use of personal cell/smart phone	42%	<1%
Business cell/smart phone for personal use	41%	0%
Employee referral bonus	41%	1%
Spot bonus/award ^C	41%	2%
Incentive bonus plan (nonexecutive)	40%	1%
Shift premiums	35%	<1%
Employee discount on company services	33%	0%
Donations for participation in charitable events	33%	1%
Sign-on bonus (executive)	28%	<1%
Automobile subsidy for business use of personal vehicles	26%	<1%
Credit union	26%	0%
Full flexible benefits plan ^D	24%	1%
Accident insurance ^E	24%	0%
Accelerated death benefits ^F	21%	<1%
Company-owned car for employee use	20%	0%
Matching employee charitable contributions	20%	1%
Sign-on bonus (nonexecutive)	20%	<1%
Financial advice offered online ^G	19%	2%
Employee technological device (e.g., computers, tablets) purchase discounts (not a loan)	19%	0%

TABLE D-1: Financial and Compensation Benefits (continued)

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Payroll advances	18%	0%
Financial advice offered one on one ⁶	17%	1%
Financial advice offered in group/classroom ⁶	14%	2%
Safety bonus/incentive	13%	2%
Credit counseling service ^h	13%	1%
Educational scholarships for members of employees' families	13%	<1%
Retention bonus (executive)	13%	<1%
Loans to employees for emergency/disaster assistance	12%	0%
Retention bonus (nonexecutive)	12%	<1%
Employee stock purchase plan	12%	<1%
Qualified transportation spending account	10%	<1%
Transit subsidy	10%	<1%
Restricted stock options	10%	1%
Incentive stock options (ISOs)	9%	<1%
Parking subsidy	7%	0%
Nonqualified stock options ⁱ	7%	<1%
Automobile insurance program	6%	0%
Low-/no-interest loans to employees for nonemergency situations	6%	<1%
529 plan ^j	6%	<1%
Free computers for employees' personal use	5%	0%
Loans for employees to purchase personal computers	5%	<1%
Carpooling subsidy	3%	0%
Free or discounted home Internet service	3%	0%
Stock appreciation rights (SARs)	3%	<1%
Subsidized cost of elder care	2%	<1%
Educational loans for members of employees' families	2%	0%
Free commuter shuttle	2%	0%
Personal tax services	1%	<1%
Divorce insurance	<1%	<1%
Grooming subsidy/reimbursement ^k	<1%	0%

(n = 436-447)

^A Does not pertain to employee-paid supplemental insurance.^B Based on the number of years of employment.^C Unscheduled bonus/award for going above and beyond in some capacity.^D Ability to select from a variety of benefits.^E Separate from travel accident insurance.^F For terminal illnesses.^G Financial advice is defined as providing employees with information on how to manage their financial resources effectively for a lifetime of financial well-being.^H Credit, debt consolidation, housing counseling, etc.^I NQSOs or NSOs.^J Tax-advantaged savings plan designed to encourage saving for future college costs.^K For example, manicures, pedicures, haircuts.

Source: 2014 Employee Benefits: A Research Report by SHRM

COMMUTER BENEFITS

Some organizations offer benefits to offset the costs employees incur in commuting to and from the office. Ninety percent of organizations offered on-site parking, and 7% offered parking subsidies. Ten percent of 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. According to the survey results, some organizations offered benefits to encourage the use of public transportation and carpool by providing transit subsidies (10%) or carpooling subsidies (3%). These benefits help reduce the number of vehicles on the road and the environmental impact of commuting; they also may 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.

Finally, 20% allowed personal use of company-owned vehicles, and 6% offered an automobile insurance program to employees.

DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

Dependent care flexible spending accounts allow employees to set aside pretax dollars to be reimbursed for dependent care expenses. These accounts are popular with employees because the tax benefit offsets some of the expenses of dependent care. Almost two-thirds (64%) of organizations offered this benefit.

INSURANCE

Eighty-three percent of organizations offered company-paid group life insurance, 54% offered life insurance for dependents, and 21% offered accelerated death benefits for financial assistance in the case of a terminal illness.

EDUCATIONAL ASSISTANCE

SHRM research shows that 55% of HR professionals expect a rise in demand for candidates with a bachelor's degree, and 41% foresee an increase in the need for advanced degrees (e.g., master's, Ph.D.).⁷ If the minimum education requirements do increase in the future, employees may soon expect additional benefits to help offset the cost of education. As with career development benefits, educational assistance not only helps the employee but also benefits the employer by developing a more educated workforce. Fifty-four percent of organizations offered undergraduate educational assistance, and 50% offered graduate educational assistance. A recent SHRM benchmarking study revealed that the maximum reimbursement allowed for tuition/education expenses is, on average, \$4,591.⁸

Some organizations provide educational assistance to the dependents of their employees: 13% of organizations provided educational scholarships to members of employees' families, and 2% offered educational loans for members of employees' families. Only six percent of organizations

offered 529 plans, which are tax-advantaged savings plans designed to encourage saving for future college costs.

MONETARY BONUSES

Many organizations supplement employees' base pay with some type of monetary bonuses. Fifty-nine percent of organizations offered service anniversary awards to recognize employees' tenure with the employer. Another 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. Forty-five percent of organizations offered this type of plan to executive employees, and 40% offered it to nonexecutive employees. Incentive bonus plans can promote high performance because the bonus amount is usually tied directly to company or individual performance. Furthermore, 41% offered spot bonuses/awards, or unscheduled bonuses for exceptional performance.

Forty-one percent of organizations offered employee referral bonuses 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.

More than one-quarter (28%) of organizations offered sign-on bonuses to executive-level employees, and 20% offered these bonuses to nonexecutive employees. Employees receive sign-on bonuses when they agree to join the organization. This bonus usually must be returned if the employee leaves the organization within a certain time frame, and therefore sign-on bonuses help both recruitment and retention.

In addition, 13% of organizations offered specific retention bonuses to executive-level employees, and 12% 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.

SUPPLEMENTAL COMPENSATION

In addition to bonuses, organizations offered a number of other types of supplemental compensation. Thirty-five percent of organizations offered shift premiums to workers who worked outside of the traditional 9-to-5 office hours.

Twelve percent of organizations offered employee stock purchase plans, allowing employees to purchase shares of company stock, often at a discount or through a direct deduction from their paychecks. In addition, 10% provided restricted options, 9% offered incentive stock options, 7% provided nonqualified stock options, and 3% offered stock appreciation rights.

MONETARY CONVENIENCE BENEFITS

Many financial and compensation benefits aim to make monetary transactions more convenient for employees. Roughly one-quarter (26%) of organizations offered membership in a credit union. Credit unions often offer lower interest rates and fees than traditional banks or financial institutions. Eighteen percent of organizations provided

payroll advances. Finally, 12% offered loans to employees for emergency or disaster assistance, and 6% offered low- or no-interest loans for nonemergency situations.

FINANCIAL/INVESTMENT ADVICE

Some employers offer employees access to financial or investment training designed to educate employees about personal finance. This training could include helping employees manage their assets, understand basic financial concepts, save for children's or employees' own educational expenses, and manage debt. Nineteen percent of organizations offered online financial/investment advice, 17% offered one-on-one advice, and 14% offered in-group or classroom financial advice.

TECHNOLOGY DISCOUNTS

Many organizations offer free or discounted technological services or devices for employee use. For example, 42% offered a phone subsidy for business use of employees' personal phones, and 41% offered a business cellphone or smartphone to employees for personal use.

Organizations are also offering benefits that help employees manage the associated costs of technology. According to the survey respondents, these benefits included employee computer purchase assistance or discounts (19%), free computers for personal use (5%), loans for employees to purchase personal computers (5%), and free or discounted Internet service (3%).

OTHER FINANCIAL BENEFITS

Other financial benefits organizations provided included employee discounts on company services (33%), donation for participating in charitable events (33%), full flexible benefits plans (24%), matching employee charitable contributions (20%), credit counseling services (13%), subsidized cost of elder care (2%) and personal tax services (1%).

FINANCIAL AND COMPENSATION BENEFITS OVER TIME

Table D-2 shows the percentages of organizations that offered financial and compensation benefits from 2010 through 2014. Incentive bonuses for executives, automobile subsidies for business use of personal vehicles and automobile insurance programs were the three benefits that fewer organizations offered in 2014 compared with 2013 and 2010. Several benefits have seen a decline within the last year, including graduate education assistance, business cellphone or smartphone for personal use, shift premiums, one-on-one and group/classroom financial advice, and credit counseling services. The following financial and compensation benefits were offered at fewer organizations in 2014 compared with 2010: dependent care flexible spending accounts, undergraduate educational assistance, credit unions, employee technological device purchase discounts, loans to employees for emergency/disaster assistance and 529 plans. The only benefit offering that had increased since 2010 was spot bonuses/awards.

TABLE D-2: Financial and Compensation Benefits (by Year)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
On-site parking	90%	87%	87%	87%	90%		
Company-paid group life insurance	87%	85%	84%	86%	83%		
Dependent care flexible spending account	72%	73%	72%	71%	64%	↓	
Service anniversary award	—	54%	59%	62%	59%		
Undergraduate educational assistance	62%	58%	61%	61%	54%	↓	
Life insurance for dependents	58%	55%	55%	55%	54%		
Graduate educational assistance	56%	54%	58%	59%	50%		↓
Incentive bonus plan (executive)	54%	50%	50%	55%	45%	↓	↓
Phone subsidy for business use of personal cell/smart phone	—	—	—	—	42%		
Business cell/smart phone for personal use	62%	56%	55%	56%	41%		↓
Employee referral bonus	41%	40%	38%	47%	41%		
Spot bonus/award	30%	34%	38%	45%	41%	↑	
Incentive bonus plan (nonexecutive)	46%	43%	41%	45%	40%		
Shift premiums	41%	36%	38%	43%	35%		↓
Employee discount on company services	38%	32%	33%	40%	33%		
Donations for participation in charitable events	34%	31%	32%	35%	33%		
Sign-on bonus (executive)	26%	24%	23%	28%	28%		
Automobile subsidy for business use of personal vehicles	49%	46%	42%	43%	26%	↓	↓
Credit union	36%	32%	33%	31%	26%	↓	
Full flexible benefits plan	30%	32%	31%	31%	24%		
Accident insurance	24%	24%	25%	25%	24%		
Accelerated death benefits	25%	23%	20%	19%	21%		
Company-owned car for employee use	23%	22%	23%	24%	20%		
Matching employee charitable contributions	23%	20%	18%	22%	20%		
Sign-on bonus (nonexecutive)	16%	16%	15%	19%	20%		
Financial advice offered online	—	22%	24%	24%	19%		
Employee technological device purchase discounts (not a loan)	26%	22%	22%	24%	19%	↓	
Payroll advances	19%	21%	20%	19%	18%		
Financial advice offered one on one	—	30%	28%	25%	17%		↓
Financial advice offered in group/classroom	—	24%	22%	20%	14%		↓
Safety bonus/incentive	—	—	—	—	13%		
Credit counseling service	16%	18%	21%	20%	13%		↓
Educational scholarships for members of employees' families	17%	15%	17%	17%	13%		
Retention bonus (executive)	14%	13%	13%	17%	13%		
Loans to employees for emergency/disaster assistance	18%	15%	19%	14%	12%	↓	

TABLE D-2: Financial and Compensation Benefits (by Year) (continued)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
Employee stock purchase plan	12%	10%	10%	12%	12%		
Qualified transportation spending account	12%	8%	9%	13%	10%		
Transit subsidy	11%	12%	13%	12%	10%		
Restricted stock options	—	8%	9%	10%	10%		
Incentive stock options (ISOs)	10%	9%	8%	11%	9%		
Parking subsidy	7%	8%	8%	11%	7%		
Nonqualified stock options	6%	7%	7%	9%	7%		
Automobile insurance program	10%	10%	10%	11%	6%	↓	↓
Low-/no-interest loans to employees for nonemergency situations	7%	9%	9%	7%	6%		
529 plan	13%	12%	14%	14%	6%	↓	
Free computers for employees' personal use	5%	5%	5%	6%	5%		
Loans for employees to purchase personal computers	7%	7%	5%	5%	5%		
Carpooling subsidy	5%	4%	4%	4%	3%		
Free or discounted home Internet service	3%	3%	3%	4%	3%		
Stock appreciation rights (SARs)	—	3%	3%	3%	3%		
Subsidized cost of elder care	3%	1%	2%	3%	2%		
Educational loans for members of employees' families	3%	2%	2%	1%	2%		
Free commuter shuttle	—	—	—	—	2%		
Personal tax services	2%	3%	2%	3%	1%		
Divorce insurance	—	—	—	—	<1%		
Grooming subsidy/reimbursement	—	—	—	—	<1%		

Note: An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that this particular benefit was not asked about.

Source: 2014 Employee Benefits: A Research Report by SHRM

Leave Benefits

TABLE E-1: Leave Benefits

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Paid holidays	96%	<1%
Paid bereavement leave	85%	<1%
Paid jury duty beyond what is required by law	60%	0%
Paid time off plan ^A	58%	<1%
Paid vacation plan	40%	<1%
Floating holidays ^B	38%	<1%
Paid sick leave plan	33%	0%
Paid military leave ^C	23%	0%
Paid personal day(s)	22%	<1%
Family leave above required federal FMLA leave	19%	<1%
Paid family leave	19%	<1%
Paid time off cash-out option ^D	18%	<1%
Religious accommodation paid holidays ^E	17%	<1%
Family leave above any state FMLA leave	16%	<1%
Paid time off for volunteering	16%	<1%
Paid time off to serve on the board of a community group or professional association	15%	0%
Paid time off donation program ^F	15%	1%
Parental leave above federal FMLA leave	13%	1%
Paid adoption leave	12%	1%
Unpaid sabbatical program	12%	<1%
Paid maternity leave ^G	12%	1%
Paid paternity leave	12%	1%
Parental leave above any state FMLA leave	11%	<1%
Elder care leave above federal FMLA leave	8%	0%
Elder care leave above any state FMLA leave	8%	0%
Paid vacation cash-out option ^D	8%	1%
Paid day off for employee's birthday	8%	<1%

TABLE E-1: Leave Benefits (continued)

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Paid vacation leave donation program ^f	6%	<1%
Emergency flexibility ^h	6%	<1%
Paid sick leave donation program ^f	6%	<1%
Vacation purchase plan ⁱ	4%	<1%
Paid sick leave cash-out option ^d	4%	0%
Paid sabbatical program	3%	0%
Unlimited paid sick time	3%	0%
Company-paid time off for group vacations	2%	0%
Unlimited paid time off	1%	0%
Unlimited paid vacation time	<1%	<1%

(n = 434-445)

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

^B Other than personal days.

^C Beyond what may be required by law.

^D Employee can cash out a portion of their balance.

^E Paid days off for religious holidays not offered by employer.

^F Allows employees to donate leave to another employee.

^G Other than what is covered by short-term disability or state law.

^H Fixed number of days off with pay for emergencies.

^I Payroll deduction.

Source: 2014 Employee Benefits: A Research Report by SHRM

VACATION LEAVE

A vast majority (98%) of organizations provided some form of paid vacation leave to their full-time employees: 58% offered paid vacation leave through a paid time off (PTO) plan and 40% through a stand-alone paid vacation plan.⁹

PAID TIME OFF PLANS

A paid time off (PTO) plan combines traditional vacation time, sick leave and personal days into one comprehensive plan. Under these plans, employees have more freedom and flexibility in managing their leave. As indicated above, 58% of organizations offered this type of plan. Eighteen percent of organizations offered a cash-out option, and 15% offered a donation program, wherein employees donate PTO to a general pool that can then be used by other workers. In addition, 1% provided their employees with unlimited PTO.

PAID VACATION PLANS

Eight percent of organizations offered a paid vacation cash-out option, where employees can cash out a portion of their balance, and 6% indicated that their organizations offered a paid vacation leave donation program, wherein employees donate vacation leave to a general pool that can then be used by other workers. Four percent reported offering a vacation purchase plan, which allows employees to “buy” additional vacation days through a payroll deduction. In addition, less than one percent provided their employees with unlimited paid vacation time.

In collaboration with the U.S. Travel Association, SHRM conducted a survey to examine HR professionals’ opinions about the importance of vacation. The research found that a large majority of HR professionals believe that when employees take vacations, it leads to positive outcomes for performance, morale, wellness, culture, productivity and retention.¹⁰ The study also found that among organizations that provide a paid vacation plan, the average amount of paid vacation days for a new employee with one year of service is 11 days. In considering all full-time employees, 86% of organizations provided between 6 and 20 vacation days on average, with 40% providing 11 to 15 days.

PAID PERSONAL LEAVE

Paid personal leave provides employees with time off to use as they see fit. Personal days may be used by employees for instances such as birthdays, religious purposes and mental health days. By offering this benefit, organizations recognize the need for employees to take time off for reasons other than illness or vacation. Twenty-two percent of organizations offered paid personal leave separate from paid vacation and paid sick leave plans (paid time off plans include personal days).

PAID HOLIDAYS

Organizations in the United States observe a variety of federal, local, state and religious

holidays throughout the year. Overall, 96% of organizations reported providing paid holidays.

Some companies, in lieu of structuring their holiday calendar around specific religious holidays, encourage their employees to observe days of religious or other special significance through floating holidays or provide religious accommodations paid holidays. Overall, 38% offered paid floating holidays, and 17% provided religious accommodations paid holidays.

Conducted annually, SHRM's 2014 Holiday Schedule Survey found that nearly four-fifths (78%) of organizations offer six to 10 days of paid holidays to their full-time employees per year, while 51% of organizations offer zero to five days of paid holidays for part-time employees.¹¹

PAID SICK LEAVE

Organizations offer a variety of leave benefits to employees who must miss work due to illness. These benefits protect employees against the loss of income during short-term absences from the workplace. Overall, 91% of organizations provided some form of paid sick leave to employees: 58% offered paid sick leave through a paid time off plan and 33% through a stand-alone sick leave plan. Six percent of organizations offered a paid sick leave donation program, which allows employees to donate sick leave to a general pool, where the donated leave can be used by workers who have exhausted their own sick leave. In addition, 4% provided a paid sick leave cash-out option, where employees can cash out a portion of their balance, and 3% provided unlimited paid sick time.

BEREAVEMENT LEAVE

Bereavement leave allows an employee to receive paid leave because of the death of a close relative, friend or associate. Bereavement leave is separate from leave available from paid time off, vacation, sick and personal leave plans. The availability and amount of paid bereavement leave available to an employee may vary depending upon individual circumstances such as distance to a funeral, responsibility for funeral and estate arrangements, or the relationship between the employee and the deceased. Eighty-five percent reported offering paid bereavement leave.

MILITARY LEAVE

As U.S. military activities abroad continue, organizations are accommodating employees who are away from the office on active duty. Twenty-three percent offered paid military leave beyond what may be required by law (a small number of states have paid military leave requirements).

FAMILY AND MEDICAL LEAVE ACT

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, spouse or child. During this leave, the employee retains his or her benefits. The FMLA covers organizations with 50 or more employees within a 75 mile radius. Some states have further FMLA employer requirements as well. Federal law does not require FMLA leave to be paid, but 19% of organizations did offer paid family leave. Nineteen percent of organizations offered family leave above required federal FMLA, and 16% provided family leave above any state FMLA. In addition, 13% reported offering parental leave above federal and 11% above state FMLA. Eight percent of organizations offered elder care leave above federal and state FMLA requirements.

LEAVE FOR NEW PARENTS

There are specific paid leave benefits available to new parents. Twelve percent of organizations offered paid maternity leave (other than what is covered by short-term disability or state law) and paid paternity leave. In addition, 12% offered paid adoption leave.

OTHER LEAVE BENEFITS

Other types of leave offered by organizations included paid jury duty leave above what is required by law (60%), paid time off for volunteering (16%), paid time off to serve on the board of a community group or professional association (15%), unpaid sabbatical programs (12%), 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 (3%), and company-paid time off for group vacations (2%).

LEAVE BENEFITS OVER TIME

Table E-2 shows the percentages of organizations offering leave benefits from 2010 through 2014. More organizations offered a paid time off plan in 2014 than in 2010. In addition, survey results show a decrease in the percentage of organizations offering paid personal days, paid vacation cash-out options, paid vacation leave donation programs, and paid sick leave donations in 2014 compared with 2010. Furthermore, the number of organizations that offered family leave, parental leave and elder care leave above federal and state FMLA leave benefits in 2014 has decreased compared with 2013.

TABLE E-2: Leave Benefits (by Year)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
Paid holidays	97%	97%	97%	97%	96%		
Paid bereavement leave	89%	90%	89%	87%	85%		
Paid jury duty beyond what is required by law	68%	68%	69%	66%	60%		
Paid time off plan	47%	48%	51%	52%	58%	↑	
Paid vacation plan	44%	44%	43%	41%	40%		
Floating holidays	43%	42%	40%	38%	38%		
Paid sick leave plan	36%	37%	33%	34%	33%		
Paid military leave	22%	24%	19%	24%	23%		
Paid personal day(s)	29%	26%	26%	22%	22%	↓	
Family leave above required federal FMLA leave	20%	21%	22%	26%	19%		↓
Paid family leave	24%	25%	24%	21%	19%		
Paid time off cash-out option	19%	17%	18%	19%	18%		
Religious accommodation paid holidays	—	—	—	16%	17%		
Family leave above any state FMLA leave	19%	18%	18%	23%	16%		↓
Paid time off for volunteering	17%	19%	19%	20%	16%		
Paid time off to serve on the board of a community group or professional association	20%	20%	21%	18%	15%		
Paid time off donation program	15%	14%	16%	15%	15%		
Parental leave above federal FMLA leave	17%	18%	18%	21%	13%		↓
Paid adoption leave	16%	16%	17%	16%	12%		
Unpaid sabbatical program	16%	15%	15%	16%	12%		
Paid maternity leave	17%	16%	16%	16%	12%		
Paid paternity leave	17%	16%	16%	15%	12%		
Parental leave above any state FMLA leave	17%	17%	16%	18%	11%		↓
Elder care leave above federal FMLA leave	11%	11%	10%	14%	8%		↓
Elder care leave above any state FMLA leave	11%	11%	10%	13%	8%		↓
Paid vacation cash-out option	18%	16%	13%	9%	8%	↓	
Paid day off for employee's birthday	10%	9%	8%	8%	8%		
Paid vacation leave donation program	17%	15%	12%	7%	6%	↓	
Emergency flexibility	7%	7%	7%	6%	6%		
Paid sick leave donation program	11%	7%	6%	6%	6%	↓	
Vacation purchase plan	5%	7%	7%	5%	4%		
Paid sick leave cash-out option	7%	6%	5%	4%	4%		
Paid sabbatical program	4%	4%	5%	4%	3%		
Unlimited paid sick time	—	—	2%	3%	3%		
Company-paid time off for group vacations	1%	2%	2%	2%	2%		
Unlimited paid time off	—	—	1%	1%	1%		
Unlimited paid vacation time	—	—	1%	1%	<1%		

Note: An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit.

Source: 2014 Employee Benefits: A Research Report by SHRM

Family-Friendly Benefits

TABLE F-1: Family-Friendly Benefits

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
On-site lactation/mother's room ^A	28%	2%
Bring child to work in emergency	26%	<1%
Domestic partner benefits for same-sex partners ^B	15%	<1%
Domestic partner benefits for opposite-sex partners ^B	14%	0%
Child care referral service ^C	10%	0%
Adoption assistance	6%	0%
Lactation support services ^D	6%	<1%
Elder care referral service ^C	5%	0%
Access to backup child care services ^E	3%	0%
Subsidized child care program ^F	3%	0%
Nonsubsidized child care center ^G	2%	<1%
Subsidized child care center ^G	2%	0%
On-site parenting seminars	2%	0%
Foster care assistance	1%	0%
Babies at work ^H	1%	0%
Geriatric counseling ^I	1%	0%
On-site elder care fairs ^J	1%	0%
Elder care in-home assessments ^K	1%	0%
On-ramping programs for parents re-entering the workforce	1%	0%
On-site vaccinations for infants/children	1%	<1%
Access to backup elder care services ^E	<1%	0%
Elder care assisted living assessments	<1%	0%
Consortium child care center ^L	<1%	0%
On-ramping programs for family members dealing with elder care responsibilities	<1%	0%

(n = 436-447)

^A A separate room that goes above and beyond the PPACA law requirements that employees be "shielded from view" and "free from intrusion" during their break.

^B Not including health care coverage (e.g., wellness benefits, paid leave, retirement savings and planning benefits, financial and compensation benefits, professional and career development benefits).

^C Program that provides employees with the names of providers (separate from or part of an EAP).

^D Lactation consulting and education.

^E For an unexpected event.

^F Other than flexible spending accounts.

^G An on-site or near-site center.

^H Children under one year of age are allowed to come to work with a parent on a regular basis.

^I Counseling services to seniors and their families.

^J Provides an opportunity for employees to speak directly with elder care experts about the many types of elder care services.

^K Provides families with appraisals to determine care needs.

^L An on-site or near-site center sharing the costs and responsibilities with several organizations.

Source: 2014 Employee Benefits: A Research Report by SHRM

DOMESTIC PARTNER BENEFITS

Fifteen percent of organizations offered same-sex domestic partner benefits (excluding health care), and 14% provided opposite-sex domestic partner benefits (excluding health care).

CHILD CARE BENEFITS

Because child care benefits are an important recruiting and job satisfaction driver for working parents, 26% of organizations allowed employees to bring their children to work in a child care emergency, 10% offered a child care referral service, and 1% allowed parents to bring their babies to work on a regular basis.

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 services (3%), subsidized child care program (3%), nonsubsidized child care center (2%), subsidized child care center (2%), and consortium child care center (<1%).

ADOPTION AND FOSTER CARE ASSISTANCE

According to responding HR professionals, 6% of organizations offered adoption assistance, and 1% provided foster care assistance to their employees.

ELDER CARE BENEFITS

Many current employees are part of the “sandwich” generation—caring for both children and the elderly members of their family. 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. The most frequently offered benefit of this type was an elder care referral service, which 5% of organizations made available to employees. Less commonly offered elder care benefits included geriatric counseling (1%), on-site elder care fairs (1%), elder care in-home assessments (1%), access to backup elder care services in the case of an unexpected event (<1%), elder care assisted living assessments (<1%), and on-ramping programs for family members dealing with elder care issues (<1%).

OTHER FAMILY-FRIENDLY BENEFITS

Organizations offered a number of other benefits that pertained to employees’ dependents. Overall, 28% of organizations had an on-site lactation/mother’s room, and 6% provided lactation support services. Other family-friendly benefits included on-site parenting seminars (2%), on-ramping programs for parents re-entering the workforce (1%) and on-site vaccinations for infants/children (1%).

FAMILY-FRIENDLY BENEFITS OVER TIME

Table F-2 depicts the percentages of organizations offering family-friendly benefits from 2010 through 2014. The following benefits decreased from 2010 to 2014: child care referral services, elder care referral services, geriatric counseling, on-site vaccinations for infants/children and access to backup elder care services. The three family-friendly benefits that have decreased over the last year were domestic partner benefits for same-sex and opposite-sex partners and adoption assistance.

TABLE F-2: Family-Friendly Benefits (by Year)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
On-site lactation/mother’s room	28%	28%	30%	34%	28%		
Bring child to work in emergency	30%	33%	32%	26%	26%		
Domestic partner benefits for same-sex partners	15%	14%	15%	24%	15%		↓
Domestic partner benefits for opposite-sex partners	13%	14%	15%	20%	14%		↓
Child care referral service	17%	17%	17%	12%	10%	↓	
Adoption assistance	9%	8%	9%	11%	6%		↓
Lactation support services	4%	5%	6%	8%	6%		
Elder care referral service	11%	9%	10%	8%	5%	↓	
Access to backup child care services	4%	3%	3%	4%	3%		
Subsidized child care program	—	—	4%	4%	3%		
Nonsubsidized child care center	3%	4%	4%	3%	2%		
Subsidized child care center	4%	4%	4%	3%	2%		
On-site parenting seminars	3%	4%	5%	2%	2%		
Foster care assistance	1%	1%	2%	2%	1%		
Babies at work	1%	1%	1%	2%	1%		
Geriatric counseling	4%	2%	3%	2%	1%	↓	
On-site elder care fairs	1%	1%	2%	2%	1%		
Elder care in-home assessments	1%	1%	2%	1%	1%		
On-ramping programs for parents re-entering the workforce	—	1%	1%	1%	1%		
On-site vaccinations for infants/children	5%	3%	2%	1%	1%	↓	
Access to backup elder care services	2%	2%	1%	2%	<1%	↓	
Elder care assisted living assessments	1%	1%	2%	1%	<1%		
Consortium child care center	1%	1%	1%	1%	<1%		
On-ramping programs for family members dealing with elder care responsibilities	—	1%	1%	1%	<1%		

Note: An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that this particular benefit was not asked about.

Source: 2014 Employee Benefits: A Research Report by SHRM

Flexible Working Benefits

TABLE G-1: Flexible Working Benefits

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Telecommuting (any type)	59%	1%
Casual dress day (one day per week)	56%	<1%
Telecommuting on an ad-hoc basis ^A	54%	1%
Flextime ^B	52%	1%
Flextime during core business hours ^C	50%	1%
Mealtime flex ^D	37%	0%
Casual dress (every day)	32%	0%
Break arrangements ^E	31%	0%
Telecommuting on a part-time basis	29%	0%
Compressed workweek ^F	29%	1%
Flextime outside of core business hours ^G	22%	<1%
Telecommuting on a full-time basis	20%	<1%
Shift flexibility ^H	20%	<1%
Casual dress (seasonal) ^I	19%	<1%
Seasonal scheduling ^J	14%	<1%
Job sharing ^K	9%	1%
Alternating location arrangements ^L	4%	0%
Results-only work environment (ROWE) ^M	3%	<1%

(n = 425-431)

^A Situations that may occur intermittently throughout the year or as a one-time event.

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

^C Allowing employees to choose their work hours during core business hours.

^D 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.

^E Provides employees more flexibility over when they take breaks.

^F 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.

^G Allowing employees to choose their work hours within limits outside of core business hours.

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

^I Allowing casual dress for extended periods during the year (e.g., summer months, holidays, etc.).

^J Employees work only a certain number of months per year.

^K Two or more employees share the responsibilities, accountability and compensation of one full-time job.

^L Employees work part-year in one location and part-year in a second location (e.g., "snowbirds").

^M Allowing employees to work wherever and whenever they wish as long as projects are completed on a timely basis.

Source: 2014 Employee Benefits: A Research Report by SHRM

NONTRADITIONAL SCHEDULING OPTIONS

Flexible working benefits are a cost-effective way to help employees balance their work and personal lives. According to the latest *Employee Job Satisfaction and Engagement* research report from SHRM, 45% of employees cited the flexibility to balance work/life issues as a very important aspect of job satisfaction.¹² These benefits help organizations attract and retain high-quality talent and are a key factor in employee job satisfaction. The 2012 *National Study of Employers* conducted by the Families and Work Institute found that 58% of employers responded “very true” when asked whether supervisors are encouraged to be supportive of employees with family needs by finding solutions that were beneficial for both the employee and the employer. However, fewer employers felt that management rewarded those within the organization who support flexible work arrangements (12%) and that their organization made a real and ongoing effort to inform employees of the availability of work/life assistance (25%).¹³ This publication includes discussions about why workplace flexibility is important to HR professionals and how they can promote flexibility.

Roughly three out of five (59%) organizations offered some form of telecommuting: 54% of respondents reported that their organizations offered telecommuting on an ad-hoc basis, 29% on a part-time basis, and 20% on a full-time basis. Approximately one-half (52%) of organizations offered some form of flextime, which allows employees to select their work hours within limits established by the employer. Fifty percent of respondents reported that their organizations offered flextime during their core business hours, and 22% indicated flextime was provided outside of their core business hours. Almost one-third (29%) of 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. Nine percent 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 9-to-5 schedule.

59% of organizations offered some form of telecommuting: **54%** of respondents reported that their organizations offered telecommuting on an ad-hoc basis, **29%** on a part-time basis, and **20%** on a full-time basis.

Twenty percent of organizations offered shift flexibility, where employees are allowed to coordinate with co-workers to adjust their schedules by trading, dropping or picking up shifts. Three percent of organizations had a results-only work environment (ROWE), allowing employees to work wherever and whenever they wish as long as projects are completed on a timely basis.

CASUAL DRESS

Over one-half (56%) of organizations offered casual dress at least once a week, 32% allowed casual dress every day, and 19% allowed seasonal casual dress, which permits employees to dress casually for extended periods during the year. Although many organizations may consider casual dress part of their organizational culture as opposed to an employee benefit, employees appreciate the opportunity to wear more comfortable clothes while at work.

BREAK ARRANGEMENTS

Some organizations offer a variety of benefits designed to provide employees more flexibility in deciding when they can take breaks. Thirty-seven percent 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 to leave early as a result of a shorter meal break. Thirty-one percent provided break arrangements that give employees who generally can only take assigned breaks more flexibility over when they take breaks.

OTHER FLEXIBLE WORKING BENEFITS

Other types of flexible working benefits offered by organizations included seasonal scheduling (14%) and alternating location arrangements (4%), allowing employees to work part of the year in one location and the rest of the year in another location (e.g., “snowbird” employees—those who move from colder climates to warmer climates in the winter).

FLEXIBLE WORKING BENEFITS OVER TIME

Table G-2 shows the percentages of organizations that offered flexible working benefits from 2010 through 2014. The one flexible working benefit that has decreased in 2014 compared with both 2013 and 2010 is break arrangements. Telecommuting on an ad-hoc basis increased in 2014 compared with 2013 and 2010. However, telecommuting on a part-time basis decreased in 2014 compared with 2013.

TABLE G-2: Flexible Working Benefits (by Year)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
Telecommuting	55%	53%	57%	58%	59%		
Casual dress day (one day per week)	57%	55%	55%	60%	56%		
Telecommuting on an ad-hoc basis	44%	42%	45%	45%	54%	↑	↑
Flextime	49%	53%	53%	53%	52%		
Flextime during core business hours	—	—	51%	51%	50%		
Mealtime flex	39%	40%	38%	37%	37%		
Casual dress (every day)	34%	36%	36%	34%	32%		
Break arrangements	43%	45%	43%	39%	31%	↓	↓
Telecommuting on a part-time basis	34%	34%	36%	36%	29%		↓
Compressed workweek	34%	35%	35%	35%	29%		
Flextime outside of core business hours	—	—	25%	26%	22%		
Telecommuting on a full-time basis	17%	20%	20%	20%	20%		
Shift flexibility	19%	18%	22%	19%	20%		
Casual dress (seasonal)	23%	24%	24%	23%	19%		
Seasonal scheduling	17%	16%	19%	19%	14%		
Job sharing	13%	13%	12%	10%	9%		
Alternating location arrangements	4%	5%	5%	4%	4%		
Results-only work environment (ROWE)	1%	2%	3%	4%	3%		

Note: An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that this particular benefit was not asked about.

Source: 2014 Employee Benefits: A Research Report by SHRM

Employee Programs and Services

TABLE H-1: Employee Programs and Services

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Break room/kitchenette	91%	<1%
Free coffee ^A	76%	0%
Snacks and beverages (employee-paid) ^B	64%	0%
Free/discounted uniforms	25%	<1%
Legal assistance/services	21%	<1%
Free snacks and beverages (company-paid)	20%	0%
On-site cafeteria (unsubsidized)	18%	0%
On-site ATMs	17%	<1%
Paycards	17%	1%
On-site cafeteria (fully or partially subsidized)	14%	0%
Postal services for employees	13%	0%
Organization-sponsored sports teams	12%	<1%
Employer-sponsored personal shopping discounts	11%	0%
Dry cleaning services	9%	0%
On-site convenience store	8%	0%
Travel planning services	6%	0%
Executive club memberships	6%	0%
Pet health insurance	6%	<1%
ESL (English as a second language) classes	5%	<1%
Electric vehicle charging station	4%	1%
Foreign language classes ^C	4%	0%
Self-defense training	3%	<1%
Concierge services	3%	0%
Prepared take-home meals	2%	0%
On-site haircuts	2%	<1%

(n = 422-428)

^A Fully subsidized coffee or coffee service.^B Fully or partially subsidized by the company.^C Non-English.

Source: 2014 Employee Benefits: A Research Report by SHRM

CREATING A CONVENIENT WORKPLACE

Some of the benefits in this category are designed to save employees the time and energy of having to schedule such everyday tasks as purchasing or preparing food and beverages (76% provided free coffee, 64% offered vending machine snacks and beverages, 20% offered free snacks and beverages, 14% had an on-site cafeteria with fully or partially subsidized food and beverages, and 2% offered prepared take-home meals), visiting the bank (17% offered paycards), visiting the post office (13% offered postal services) or going to the dry cleaner (9% offered dry-cleaning services).

In addition, 17% had on-site ATMs, and 2% provided on-site haircuts. Other benefits, such as legal assistance or services (21%), travel planning services (6%) and concierge services (3%), help employees in more specific circumstances.

UNIFORM BENEFITS

Some employees are required to wear certain attire while working, and employers may offer assistance in paying for it. One-quarter (25%) of organizations offered free or discounted uniforms to employees.

LANGUAGE SKILLS

Overall, 5% of organizations offered English as a second language (ESL) classes to workers looking to improve their English language skills.

An increasingly diverse workforce and the 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. Four percent of organizations offered some form of foreign language classes.

OTHER PERSONAL SERVICES BENEFITS

Twelve percent of organizations offered organization-sponsored sports teams. In addition to physical exercise and health benefits, sports teams offer employees a chance to socialize and build rapport outside of their work environment.

Other types of personal services offered by organizations included employer-sponsored personal shopping discounts (11%), executive club memberships (6%), pet health insurance (6%) and self-defense training (3%).

EMPLOYEE PROGRAMS AND SERVICES OVER TIME

Table H-2 shows the percentages of organizations that offered these benefits from 2010 through 2014. Travel planning services and executive club memberships were the two benefits that have decreased in prevalence since 2013 and 2010. Fewer organizations offer postal services for employees, organization-sponsored sports teams and English as a second language classes in 2014 than in 2010, and more organizations offer paycards compared with 2010.

TABLE H-2: Employee Programs and Services (By Year)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
Break room/kitchenette	—	—	—	—	91%		
Free coffee	—	77%	74%	72%	76%		
Snacks and beverages (employee-paid)*	—	—	—	—	64%		
Free/discounted uniforms	30%	26%	26%	28%	25%		
Legal assistance/services	20%	20%	21%	23%	21%		
Free snacks and beverages (company-paid)*	—	—	—	—	20%		
On-site cafeteria (unsubsidized)*	—	—	—	—	18%		
On-site ATMs	20%	22%	22%	22%	17%		
Paycards	11%	11%	16%	17%	17%	↑	
On-site cafeteria (fully or partially subsidized)	—	19%	20%	23%	14%		
Postal services for employees	19%	19%	20%	17%	13%	↓	
Organization-sponsored sports teams	22%	17%	18%	16%	12%	↓	
Employer-sponsored personal shopping discounts	9%	6%	6%	7%	11%		
Dry cleaning services	7%	10%	10%	10%	9%		
On-site convenience store	—	—	—	—	8%		
Travel planning services	10%	9%	10%	11%	6%	↓	↓
Executive club memberships	19%	14%	9%	10%	6%	↓	↓
Pet health insurance	4%	4%	6%	8%	6%		
ESL (English as a second language) classes	8%	8%	8%	6%	5%	↓	
Electric vehicle charging station	—	—	—	—	4%		
Foreign language classes	7%	8%	8%	4%	4%		
Self-defense training	3%	6%	6%	4%	3%		
Concierge services	2%	2%	2%	4%	3%		
Prepared take-home meals	3%	3%	3%	3%	2%		
On-site haircuts	1%	2%	3%	1%	2%		

Note: An asterisk (*) indicates that the benefit was modified from the previous year and was not directly comparable. An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit.

Source: 2014 Employee Benefits: A Research Report by SHRM

Professional and Career Development Benefits

TABLE I-1: Professional and Career Development Benefits

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Professional memberships	85%	<1%
Professional development opportunities	82%	1%
Off-site professional development opportunities ^A	78%	<1%
Certification/recertification fees	72%	<1%
Professional license application or renewal fees	67%	<1%
On-site professional development opportunities ^A	61%	1%
Cross-training to develop skills not directly related to the job	39%	2%
Mentoring program ^B	18%	4%
Career counseling	13%	1%
College selection/referral ^C	4%	1%

(n = 423-429)
^A Seminars, conferences, courses or training to keep skills current, etc.
^B Formal program.
^C Provides employees with information and helps link them to colleges.
Source: 2014 Employee Benefits: A Research Report by SHRM

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 invests in their professional development, and the organization gains a richer, better-prepared workforce. Overall, 82% of organizations offered their staff some form of professional development opportunities: 78% offered off-site opportunities, and 61% provided on-site opportunities. Eighty-five percent of organizations offered paid professional memberships, 72% paid for certification or recertification fees, and 67% paid for professional license application or renewal fees.

Professional development benefits, offered by **82%** of organizations, provide a dual advantage—employees feel the organization invests in their professional development, and the organization gains a richer, better-prepared workforce.

Thirty-nine percent of organizations offered cross-training to develop skills not directly related to employees' current jobs. In addition to furthering employees' skill sets, cross-training can increase understanding and communication between different departments. Eighteen percent of organizations offered formal mentoring programs, 13% provided career counseling, and 4% offered college selection/referrals, providing employees with information and helping to link them to colleges.

PROFESSIONAL AND CAREER DEVELOPMENT BENEFITS OVER TIME

Table I-2 shows the percentages of organizations that offered professional and career development benefits from 2010 through 2014. The percentage of organizations offering professional membership benefits in 2014 has decreased compared with in 2010 and 2013. Cross-training to develop skills not directly related to the job and college selection/referral have declined in 2014 compared with 2010. In addition, fewer organizations are offering off-site and on-site professional development opportunities and paying for professional license application or renewal fees in 2014 than in 2013.

TABLE I-2: Professional and Career Development Benefits (By Year)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
Professional memberships	90%	87%	90%	90%	85%	↓	↓
Professional development opportunities	90%	87%	87%	88%	82%		
Off-site professional development opportunities	—	82%	83%	85%	78%		↓
Certification/recertification fees	71%	71%	74%	78%	72%		
Professional license application or renewal fees	70%	72%	75%	77%	67%		↓
On-site professional development opportunities	—	67%	65%	69%	61%		↓
Cross-training to develop skills not directly related to the job	49%	43%	38%	44%	39%	↓	
Mentoring program	17%	17%	20%	20%	18%		
Career counseling	15%	11%	12%	13%	13%		
College selection/referral	11%	9%	9%	7%	4%	↓	

Note: An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that this particular benefit was not asked about.

Source: 2014 Employee Benefits: A Research Report by SHRM

Housing and Relocation Benefits

TABLE J-1: Housing and Relocation Benefits

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Relocation lump sum payment	31%	0%
Temporary relocation benefits	18%	0%
Location visit assistance ^A	16%	0%
Reimbursement of shipping fees	16%	0%
Assistance selling previous home	11%	0%
Cost-of-living differential	11%	0%
Third-party relocation plan ^B	10%	0%
Reimbursement of closing costs ^C	9%	0%
Reimbursement of realtor fees ^C	9%	0%
Spouse relocation employment assistance	5%	0%
Reimbursement for financial loss sustained from a home sale ^C	5%	0%
Housing counseling ^D	3%	0%
Home insurance program ^E	3%	0%
Home buyout program	3%	<1%
Rental assistance	3%	0%
Renter insurance program ^F	2%	0%
Mortgage assistance	2%	0%
Down payment assistance	1%	0%
Mortgage insurance	1%	0%

(n = 420-427)

^A House-hunting trips.^B A company hires a relocation management company to buy and resell the relocated employee's residence.^C Employer covers some or all of the costs.^D Advice on buying, renting, defaults and foreclosures.^E Discount on home insurance.^F Discount on renters insurance.

Source: 2014 Employee Benefits: A Research Report by SHRM

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 single relocation lump-sum payment, which 31% of organizations offered. Some employers prefer this option because providing a single lump sum to the relocating employee eliminates paperwork and administration for the organization.

Sixteen percent of organizations provided location visit assistance or house-hunting trips to employees who were relocating to a new area. In addition, 16% provided reimbursement of shipping fees, 11% offered assistance to employees who needed to sell a home at their original location, and 11% offered a cost-of-living differential to assist employees relocating to a more expensive area. Ten percent of organizations offered a third-party relocation plan, in which the employer hires a relocation management company to buy and resell the relocated employee's residence. Nine percent of organizations offered reimbursement of realtor fees, and 9% offered closing cost assistance. Five percent of respondents indicated that their organizations offered spouse relocation assistance to help married employees whose "trailing" spouse might be faced with searching for a job in an unfamiliar location. Five percent offered reimbursement for financial loss sustained from a home sale, and 3% offered a home buyout program.

TEMPORARY RELOCATION BENEFITS

Temporarily relocated employees are often 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. Almost one-fifth (18%) of organizations offered temporary relocation benefits to assist in easing this burden.

HOUSING ASSISTANCE

Some organizations offer employees assistance in purchasing a new home: 3% offered a home insurance program, 2% provided mortgage assistance, 1% offered down payment assistance, and 1% provided mortgage insurance. 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 organizations included housing counseling (3%), rental assistance (3%) and renter insurance program (2%).

HOUSING AND RELOCATION BENEFITS OVER TIME

Table J-2 shows the percentages of organizations that offered these housing and relocation benefits from 2010 through 2014. The only benefit that decreased in 2014 compared with both 2010 and 2013 was home insurance programs. There were fewer organizations offering temporary relocation benefits and spouse relocation employment assistance in 2014 than in 2010. Housing counseling and home buyout programs decreased in 2014 compared with 2013.

TABLE J-2: Housing and Relocation Benefits (by Year)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
Relocation lump sum payment	28%	26%	29%	32%	31%		
Temporary relocation benefits	28%	25%	25%	22%	18%	↓	
Location visit assistance	20%	18%	21%	22%	16%		
Reimbursement of shipping fees	—	—	19%	20%	16%		
Assistance selling previous home	11%	9%	11%	12%	11%		
Cost-of-living differential	10%	10%	11%	12%	11%		
Third-party relocation plan	—	—	—	—	10%		
Reimbursement of closing costs	—	8%	12%	10%	9%		
Reimbursement of realtor fees	—	8%	11%	10%	9%		
Spouse relocation employment assistance	10%	12%	12%	9%	5%	↓	
Reimbursement for financial loss sustained from a home sale	5%	5%	6%	7%	5%		
Housing counseling	6%	4%	6%	7%	3%		↓
Home insurance program	6%	6%	5%	6%	3%	↓	↓
Home buyout program	—	4%	5%	6%	3%		↓
Rental assistance	3%	5%	6%	6%	3%		
Renter insurance program	3%	3%	3%	4%	2%		
Mortgage assistance	3%	3%	3%	3%	2%		
Down payment assistance	2%	2%	3%	3%	1%		
Mortgage insurance	1%	2%	2%	1%	1%		

Note: An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that this particular benefit was not asked about.

Source: 2014 Employee Benefits: A Research Report by SHRM

Business Travel Benefits

TABLE K-1: Business Travel Benefits

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Parking reimbursement at airport while on business travel	88%	0%
Reimbursement for taxicab or car service to and from airport	84%	0%
Mileage reimbursement for the use of personal car to travel to and from airport	79%	0%
Per diem for meals ^a	70%	0%
Employee keeps hotel points	70%	0%
Employee keeps frequent flyer miles	70%	0%
Paid Internet access while on travel	54%	0%
Travel accident insurance	37%	<1%
Reimbursement for personal telephone calls while on travel	30%	0%
First or business class airfare for international travel	19%	<1%
Rental car upgrades	13%	0%
Paid dry cleaning while on business travel	13%	0%
First or business class airfare for domestic travel	13%	0%
Paid minibar snacks at the hotel	8%	0%
Paid travel expenses for spouse	5%	0%
Paid health club fees while on travel	5%	0%
Paid pay-per-view movies at the hotel	4%	0%
Paid airline club membership	3%	0%
Paid travel expenses for opposite-sex domestic partner	3%	0%
Paid travel expenses for same-sex domestic partner	3%	0%
Paid travel expenses for dependent children	2%	<1%
Paid child care expenses while an employee is on business travel	<1%	0%
Paid pet care expenses while an employee is on business travel	<1%	0%
Paid elder care expenses while an employee is on business travel	0%	0%

(n = 421-425)
^a Includes reimbursements.
Source: 2014 Employee Benefits: A Research Report by SHRM

TRAVEL BENEFITS

The most commonly offered business travel benefits included parking reimbursement at the airport while on business travel (88%), reimbursement for taxicab or car service to and from the airport (84%), and mileage reimbursement for travel to and from the airport (79%). Majority of organizations also provided per diem for meals (70%), allowed employees to keep hotel points (70%), allowed employees to retain frequent flyer miles (70%), paid for Internet access (54%) and reimbursed for personal telephone calls while on travel (30%).

A smaller number of organizations paid for first class/business class for international travel (19%), rental car upgrades (13%), dry cleaning expenses (13%), first class/business class for domestic travel (13%), minibar snacks at the hotel (8%), health club fees (5%), airline club memberships, (3%), pay-per-view movies (4%), child care expenses (<1%) and pet care arrangement expenses (<1%) incurred while employees were on business travel.

INSURANCE

Thirty-seven percent of organizations offered travel accident insurance, which provides coverage for individuals who might be harmed or killed while on business travel.

PAID TRAVEL EXPENSES FOR OTHERS

Less commonly offered travel benefits included paid travel expenses for a spouse (5%), opposite-sex domestic partner (3%), same-sex domestic partner (3%) and dependent children (2%).

BUSINESS TRAVEL BENEFITS OVER TIME

Table K-2 shows the percentages of organizations offering these business travel benefits from 2010 through 2014. There were no significant changes in these benefits from 2010 to 2014. Reimbursement for personal telephone calls while on travel was the only benefit offered by fewer organizations in 2014 compared with 2013.

TABLE K-2: Business Travel Benefits (by Year)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
Parking reimbursement at airport while on business travel	—	—	—	—	88%		
Reimbursement for taxicab or car service to and from airport	—	—	—	83%	84%		
Mileage reimbursement for the use of personal car to travel to and from airport	—	—	—	81%	79%		
Per diem for meals	65%	65%	65%	70%	70%		
Employee keeps hotel points	64%	67%	69%	69%	70%		
Employee keeps frequent flyer miles	64%	67%	69%	69%	70%		
Paid Internet access while on travel	55%	56%	57%	61%	54%		
Travel accident insurance	37%	37%	37%	40%	37%		
Reimbursement for personal telephone calls while on travel	54%	51%	50%	44%	30%		↓
First or business class airfare for international travel	—	13%	14%	18%	19%		
Rental car upgrades	13%	16%	18%	15%	13%		
Paid dry cleaning while on business travel	12%	13%	13%	15%	13%		
First or business class airfare for domestic travel	12%	11%	10%	14%	13%		
Paid minibar snacks at the hotel	9%	8%	9%	10%	8%		
Paid travel expenses for spouse	6%	3%	7%	7%	5%		
Paid health club fees while on travel	3%	3%	4%	6%	5%		
Paid pay-per-view movies at the hotel	5%	4%	4%	5%	4%		
Paid airline club membership	5%	5%	5%	5%	3%		
Paid travel expenses for opposite-sex domestic partner	—	—	3%	3%	3%		
Paid travel expenses for same-sex domestic partner	—	—	3%	3%	3%		
Paid travel expenses for dependent children	—	—	5%	4%	2%		
Paid child care expenses while an employee is on business travel	2%	1%	1%	2%	<1%		
Paid pet care expenses while an employee is on business travel	1%	1%	1%	1%	<1%		
Paid elder care expenses while an employee is on business travel	—	—	—	—	0%		

Note: An arrow in the last two columns indicate a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit.

Source: 2014 Employee Benefits: A Research Report by SHRM

Other Benefits

TABLE L-1: Other Benefits

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Company paraphernalia ^A	62%	0%
Annual company outing	60%	1%
Noncash companywide performance awards ^B	40%	1%
Community volunteer programs	40%	1%
Discount ticket services ^C	30%	<1%
Take your child to work day	22%	0%
Company-purchased tickets ^C	22%	0%
Pets at work	4%	<1%
Take your pet to work day ^D	2%	<1%
Take your parent to work day	1%	0%

(n = 422-427)

^A For example, company apparel, mugs.^B For example, gift certificate, extra day off.^C For example, sporting events, cultural events, theme parks, etc.^D Once a year as opposed to pets at work generally.

Source: 2014 Employee Benefits: A Research Report by SHRM

SOCIAL GATHERINGS

Social gatherings provide the opportunity for employees to get to know one another outside of the job, which can lead to better working relationships at the office. Three-fifths (60%) of organizations offered company picnics, almost one-third (30%) offered discount ticket services, and 22% offered company-purchased tickets to events such as cultural proceedings, sporting events or theme parks.

VOLUNTEER PROGRAMS

Community volunteer programs offer organizations an excellent opportunity to provide value-added benefits to the business, employees and community. These programs can be tailored to best suit the needs of the organization's mission, vision and business goals, and were offered by 40% of organizations.

OTHER BENEFITS

Other benefits included company paraphernalia (62%), noncash companywide performance awards, such as gift

certificates or an extra day off (40%), take your child to work day (22%), allowing pets at the office (4%), take your pet to work day (2%) and take your parent to work day (1%).

OTHER BENEFITS OVER TIME

Table L-2 shows the percentages of organizations offering these benefits from 2010 through 2014. Discount ticket

services and company-purchased tickets were the two benefits offered by fewer organizations in 2014 than in 2010. When comparing 2014 and 2013, fewer organizations offered noncash companywide performance awards and community volunteer programs in 2014 than in 2013.

TABLE L-2: Other Benefits (by Year)

	2010	2011	2012	2013	2014	Differences Between 2010 and 2014	Differences Between 2013 and 2014
Company paraphernalia	—	—	—	—	62%		
Annual company outing	56%	55%	55%	55%	60%		
Noncash companywide performance awards	47%	43%	45%	49%	40%		↓
Community volunteer programs	40%	40%	43%	47%	40%		↓
Discount ticket services	37%	35%	32%	35%	30%	↓	
Take your child to work day	25%	25%	24%	23%	22%		
Company-purchased tickets	32%	26%	23%	26%	22%	↓	
Pets at work	6%	6%	5%	5%	4%		
Take your pet to work day	1%	1%	1%	2%	2%		
Take your parent to work day	1%	2%	1%	1%	1%		

Note: An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that this particular benefit was not asked about.

Source: 2014 Employee Benefits: A Research Report by SHRM

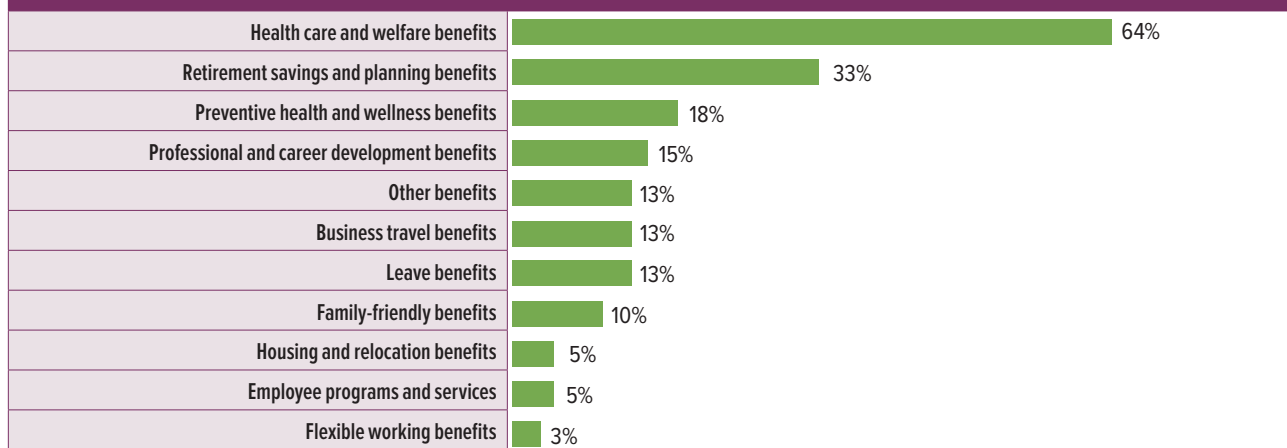
Employee Benefits in Today's Business Environment

THE IMPACT OF THE ECONOMY ON BENEFITS

HR professionals were asked if their organizations' employee benefits offerings had changed in the last 12 months. Roughly two-thirds (63%) of organizations indicated that the amount of benefits their organization offered remained the same, whereas 28% reported an increase and 9% reported a decrease in benefits. The HR professionals who indicated that the amount of benefits being offered at their organization had decreased in the last year were then asked what types of benefits had been reduced. The results are illustrated in Figure 1.

63% of organizations indicated that the amount of benefits their organization offered remained the same, whereas **28%** reported an increase and **9%** reported a decrease in benefits.

FIGURE 1: Types of Benefits Reduced in the Last 12 Months



Note: n = 39. Percentages don't not equal 100% due to multiple response options.

Source: 2014 Employee Benefits: A Research Report by SHRM

TOTAL EMPLOYER COSTS FOR EMPLOYEE COMPENSATION AND BENEFITS

U.S. Bureau of Labor Statistics' report *Employer Costs for Employee Compensation* examines the costs of benefits and compensation. Data are shown as a

percentage of employers' costs by wages/salaries and benefits. The results presented in Table 1 illustrate the substantial impact health insurance, retirement and leave have on organizations in the United States.

TABLE 1: Employer Costs for Employee Compensation

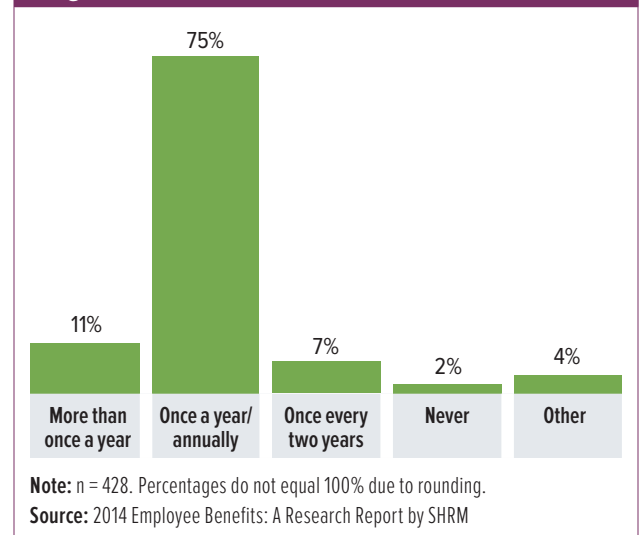
Compensation Component	Civilian Workers		Private Industry		State and Local Government	
	2013	2012	2013	2012	2013	2012
Wages and salaries	69.0%	69.2%	70.1%	70.3%	64.5%	65.0%
Benefits	31.0%	30.8%	29.9%	29.7%	35.5%	35.0%
Paid leave	7.0%	7.0%	6.9%	6.9%	7.3%	7.4%
Vacation	3.4%	3.4%	3.6%	3.6%	2.7%	2.8%
Holiday	2.1%	2.1%	2.1%	2.1%	2.2%	2.2%
Sick	1.1%	1.1%	0.8%	0.9%	1.9%	1.9%
Personal	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%
Supplemental pay	2.4%	2.4%	2.9%	2.8%	0.8%	0.8%
Insurance	9.0%	8.9%	8.3%	8.2%	12.0%	12.0%
Life	0.2%	0.1%	0.1%	0.1%	0.2%	0.2%
Health benefits	8.5%	8.5%	7.8%	7.7%	11.6%	11.6%
Short-term disability	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
Long-term disability	0.1%	0.1%	0.2%	0.2%	0.1%	0.1%
Retirement and savings	4.8%	4.7%	3.7%	3.6%	9.4%	8.8%
Defined benefit	3.0%	2.9%	1.6%	1.5%	8.6%	8.0%
Defined contribution	1.9%	1.8%	2.1%	2.1%	0.8%	0.8%
Legally required	7.8%	7.8%	8.2%	8.2%	6.0%	6.1%

Note: Civilian Workers includes workers in the private nonfarm economy excluding households and the public sector excluding the Federal government.
Source: Bureau of Labor Statistics. (2012 & 2013). *Employer Costs for Employee Compensation*, September 2012 & December 2013.

REVIEWING AND ANALYZING THE BENEFITS PLAN

As shown in Figure 2, 75% of organizations reviewed their benefits programs annually, and 11% reported reviewing them even more frequently. Only 2% of organizations never reviewed their benefits programs.

FIGURE 2: Frequency of Reviewing the Benefits Program



Methodology

RESPONDENT DEMOGRAPHICS

ORGANIZATION STAFF SIZE	
1-99 employees	28%
100-499 employees	36%
500-2,499 employees	16%
2,500-24,999 employees	14%
25,000 or more employees	6%

n = 402

ORGANIZATION SECTOR	
Privately owned for-profit organization	50%
Nonprofit organization	22%
Publicly owned for-profit organization	17%
Government agency	8%
Other	2%

Note: n = 419. Percentages do not equal 100% due to rounding.

ORGANIZATION INDUSTRY	
Manufacturing (food, beverage and tobacco product manufacturing; textile and textile product mills; apparel manufacturing; leather and allied product manufacturing; wood product manufacturing; paper manufacturing; printing and related support activities; petroleum and coal products manufacturing; chemical manufacturing; plastics and rubber products manufacturing; nonmetallic mineral product manufacturing; primary metal and fabricated metal product manufacturing; machinery manufacturing; computer and electronic product, electrical equipment, appliance, and component manufacturing; transportation equipment manufacturing; furniture and related product manufacturing; other manufacturing)	19%
Professional, scientific and technical services (legal services; accounting, tax preparation, bookkeeping and payroll services; architectural, engineering and related services; specialized design services; computer systems design and related services; consulting services, management and technical; scientific research and development services; biotechnology research and development; high-tech; pharmaceutical; advertising, public relations and related services; other professional, scientific and technical services)	16%
Health care and social assistance (ambulatory health care services; hospitals; nursing and residential care facilities; social assistance; other healthcare and social assistance)	13%
Finance and insurance (monetary authorities, central bank; credit intermediation and related activities; securities, commodity contracts and other financial investments and related activities; insurance carriers and related activities; funds, trusts and other financial vehicles; other finance and insurance)	8%
Government agencies (executive, legislative and other general government support; justice, public order and safety activities; government human resource programs; government environmental quality programs; government housing programs; urban planning and community development; government economic programs; government space research and technology; national security and international affairs; other government agencies)	8%
Educational services (elementary and secondary schools; junior colleges; colleges, universities and professional schools; business schools and computer and management training; technical and trade schools; educational support services; other educational services)	6%
Construction (construction of buildings; heavy and civil engineering construction; specialty trade contractors; other construction)	6%
Transportation and warehousing (air transportation; rail transportation; water transportation; truck transportation; transit and ground passenger transportation; pipeline transportation; support activities for transportation; postal service; couriers and messengers; warehousing and storage; other transportation and warehousing)	4%
Retail trade (motor vehicle and parts dealers; food and beverage stores; clothing and clothing accessories stores; general merchandise stores; nonstore retailers; other retail trade)	4%
Accommodation and food services (accommodation; food services and drinking places; other accommodation and food services)	4%

ORGANIZATION INDUSTRY (continued)	
Administrative, support, waste management and remediation services (office administrative services; facilities support services; employment services; business support services; travel arrangement and reservation services; investigation and security services; services to buildings and dwellings; waste management and remediation services; other administrative, support, waste management and remediation services)	4%
Arts, entertainment and recreation (performing arts, spectator sports and related industries; museums, historical sites and similar institutions; amusement, gambling and recreation industries; other arts, entertainment and recreation)	4%
Information (publishing industries, except Internet; motion picture and sound recording industries; broadcasting, except Internet; telecommunications; data processing, hosting and related services; other information services)	4%
Religious, grantmaking, civic, professional and similar organizations (religious organizations; grantmaking and giving services; social advocacy organizations; civic and social organizations; business, professional, labor, political, and similar organizations; other religious, grantmaking, civic, professional and similar organizations)	4%
Wholesale trade (merchant wholesalers, durable goods; merchant wholesalers, nondurable goods; wholesale electronic markets and agents and brokers; other wholesale trade)	3%
Real estate and rental and leasing (real estate; rental and leasing services; other real estate and rental and leasing)	3%
Utilities (electric power generation, transmission and distribution; natural gas distribution; water, sewage and other systems; other utilities)	3%
Repair and maintenance (automotive repair and maintenance; electronic and precision equipment repair and maintenance; commercial and industrial machinery and equipment—except automotive and electronic—repair and maintenance; personal and household goods repair and maintenance; other repair and maintenance)	2%
Agriculture, forestry, fishing and hunting (crop production; animal production; forestry and logging; fishing, hunting and trapping; support activities for agriculture and forestry; other agriculture, forestry, fishing and hunting)	1%
Mining (oil and gas extraction; mining, except oil and gas; support activities for mining; other mining)	1%
Personal and laundry services (personal care services; death care services; dry cleaning and laundry services; other personal and laundry services)	1%
Other industries	4%

Note: n = 425. Percentages do not equal 100% due to multiple response options.

REGION	
Midwest (Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin)	29%
South (Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, West Virginia)	37%
Northeast (Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont)	15%
West (Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Montana, Oregon, Utah, Washington, Wyoming)	19%

n = 400

SURVEY METHODOLOGY

A sample of HR professionals was randomly selected from SHRM's membership database, which included approximately 275,000 individual members at the time the survey was conducted. Only members who had not participated in a SHRM survey or poll in the last six months were included in the sampling frame. Members who were students, located internationally or had no e-mail address on file were excluded from the sampling frame. In February 2014, an e-mail that included a hyperlink to the Employee Benefits Survey was sent to 4,000 randomly selected SHRM members. Of these, approximately 3,867 e-mails were successfully delivered to respondents, and 510 HR professionals responded, yielding a response rate of 13%. The survey was accessible for a period of three weeks. Multiple reminders were sent to nonrespondents, and noncash incentives were offered in an effort to increase response rates. A comparison between the report's sample of 510 HR professionals and the SHRM membership population indicated that the report's sample had more HR professionals from smaller organizations.

NOTATIONS

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. In some cases, data may be discussed in the text of this report but not presented in an accompanying figure or table.

Tables: Unless otherwise reported in a specific table, please note that the following are applicable to data depicted in tables throughout this report:

- In the first table in each section, data are sorted in descending order by the first percentage column in a table.

- In the second table in each section, data are sorted in descending order by the "2014" column.

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.

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.

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 Research is 95% confident that responses given by responding HR professionals can be applied to all SHRM members, in general, with a margin of error of approximately 4%. For example, 64% of HR professionals reported their organizations offered wellness programs. With a 4% margin of error, the reader can be 95% certain that between 60% and 68% of SHRM members would report that their organizations presently offer wellness programs. Note that the margin of error is calculated based on the overall sample size of the survey, not for each question, as a general practice.

Appendix

PREVALENCE OF BENEFITS (IN ALPHABETICAL ORDER)

Numerals	
24-hour nurse line	51%
529 plan	6%
A	
Accelerated death benefits	21%
Access to backup child care services	3%
Access to backup elder care services	<1%
Accident insurance	24%
Accidental death and dismemberment insurance (AD&D)	84%
Acupressure/acupuncture medical coverage	36%
Adoption assistance	6%
Alternating location arrangement	4%
Alternative/complementary medical coverage	14%
Annual company outing	60%
Assistance selling previous home	11%
Automatic enrollment into defined contribution retirement plan	40%
Automatic escalation of salary deferral amounts for defined contribution plans	19%
Automobile insurance program	6%
Automobile subsidy for business use of personal vehicles	26%
B	
Babies at work	1%
Bariatric coverage for weight loss	38%
Break arrangements	31%
Break room/kitchenette	91%
Bring child to work in emergency	26%
Business cell/smart phone for personal use	41%
C	
Career counseling	13%
Carpooling subsidy	3%
Cash balance pension plan	6%
Casual dress day (every day)	32%
Casual dress day (one day per week)	56%
Casual dress (seasonal)	19%
Certification/recertification fees	72%
Child care referral service	10%
Chiropractic coverage	83%
College selection/referral	4%
Community volunteer programs	40%
Company paraphernalia	62%
Company-owned car for employee use	20%
Company-paid group life insurance	83%
Company-paid time off for group vacations	2%
Company-purchased tickets	22%
Compressed workweeks	29%
Concierge services	3%
Consortium child care center	<1%
Consumer-directed health care plan (CDHP)	30%
Contraceptive coverage	84%
Cost-of-living differential	11%
CPR/first aid training	45%
Credit counseling service	13%
Credit union	26%
Critical illness insurance	30%
Cross-training to develop skills not directly related to the job	39%

D	
Defined benefit pension plan (frozen)	13%
Defined benefit pension plan (open to all employees)	24%
Defined contribution plan hardship withdrawals	64%
Defined contribution plan loans	49%
Defined contribution retirement savings plan catch-up contributions	76%
Defined contribution retirement savings plan debit card	2%
Dental insurance	95%
Dependent care flexible spending account	64%
Discount ticket services	30%
Divorce insurance	<1%
Domestic partner benefits for opposite-sex partners	14%
Domestic partner benefits for same-sex partners	15%
Donations for participation in charitable events	33%
Down payment assistance	1%
Dry cleaning services	9%
E	
Educational loans for members of employees' families	2%
Educational scholarships for members of employees' families	13%
Elder care assisted living assessments	<1%
Elder care in-home assessments	1%
Elder care leave above federal FMLA	8%
Elder care leave above state FMLA	8%
Elder care referral service	5%
Elective procedures coverage	15%
Electric vehicle charging station	4%
Emergency flexibility	6%
Employee assistance program (EAP)	74%
Employee discount on company services	33%
Employee keeps frequent flyer miles	70%
Employee keeps hotel points	70%
Employee referral bonus	41%
Employee stock purchase plan	12%
Employee technological device purchase discounts (not a loan)	19%
Employer contributions to health savings accounts (HSAs)	32%
Employer match for Roth 401(k) or similar defined contribution retirement savings plan	30%
Employer match for traditional 401(k) or similar defined contribution retirement savings plan	74%
Employer-sponsored personal shopping discounts	11%
ESL (English as a second language) classes	5%
Exclusive provider organization (EPO)	7%
Executive club memberships	6%
Experimental/elective drug coverage	4%
F	
Family leave above federal FMLA leave	19%
Family leave above state FMLA leave	16%
Financial advice offered in group/classroom	14%
Financial advice offered one on one	17%
Financial advice offered online	19%
First or business class airfare for domestic travel	13%
First or business class airfare for international travel	19%
Fitness center membership subsidy/reimbursement	34%
Fitness equipment subsidy/reimbursement	5%
Flextime	52%
Flextime during core business hours	50%

Flextime outside of core business hours	22%
Floating holidays	38%
Foreign (non-English) language classes	4%
Formal phased retirement program	4%
Foster care assistance	1%
Free coffee	76%
Free commuter shuttle	2%
Free computers to employees' for personal use	5%
Free or discounted home Internet service	3%
Free snacks and beverages (company-paid)	20%
Free/discounted uniforms	25%
Full flexible benefits plan	24%
G	
Gender reassignment surgery coverage	7%
Geriatric counseling	1%
Graduate educational assistance	50%
Grooming subsidy/reimbursement	<1%
H	
Health and lifestyle coaching	47%
Health care premium discount for getting annual health risk assessment	21%
Health care premium discount for not using tobacco products	19%
Health care premium discount for participating in a weight loss program	9%
Health care premium discount for participating in wellness program	14%
Health care premium flexible spending account	32%
Health fairs	38%
Health maintenance organization (HMO)	33%
Health reimbursement arrangement (HRA)	17%
Health savings account (HSA)	45%
Health screening programs	47%
Home buyout program	3%
Home insurance program	3%
Hospital indemnity insurance	22%
Housing counseling	3%
I	
Incentive bonus plan (executive)	45%
Incentive bonus plan (nonexecutive)	40%
Incentive stock options (ISOs)	9%
Indemnity plan (fee-for-service)	12%
Individual investment advice offered one on one	41%
Infertility treatment coverage (other than in-vitro fertilization)	29%
Informal phased retirement program	9%
Intensive care insurance	21%
Investment advice offered in group/classroom	41%
Investment advice offered online	50%
In-vitro fertilization coverage	26%
J	
Job sharing	9%
K	
L	
Lactation support services	6%
Laser-based vision correction coverage	28%
Legal assistance/services	21%
Life insurance for dependents	54%
Loans for employees to purchase personal computers	5%

Loans to employees for emergency/disaster assistance	12%
Location visit assistance	16%
Long-term care insurance	24%
Long-term disability insurance	74%
Low-/no-interest loans to employees for nonemergency situations	6%
M	
Mail-order prescription program	84%
Matching employee charitable contributions	20%
Mealtime flex	37%
Medical flexible spending accounts (IRC Section 125)	68%
Mental health coverage	87%
Mentoring program	18%
Mileage reimbursement for the use of a personal car to travel to/from airport	79%
Mini-med health plan	2%
Mortgage assistance	2%
Mortgage insurance	1%
N	
Noncash companywide performance awards	40%
Nonqualified stock options	7%
Nonsubsidized child care center	2%
Nutritional counseling	20%
O	
Off-site fitness class subsidy/reimbursement	12%
Off-site professional development opportunities	78%
On-ramping programs for family members dealing with elder care responsibilities	<1%
On-ramping programs for parents re-entering the workforce	1%
On-site ATMs	17%
On-site blood pressure machine	14%
On-site cafeteria (fully or partially subsidized)	14%
On-site cafeteria (unsubsidized)	18%
On-site convenience store	8%
On-site elder care fairs	1%
On-site fitness center	20%
On-site fitness classes	14%
On-site haircuts	2%
On-site lactation/mother's room	28%
On-site massage therapy services	6%
On-site medical clinic	7%
On-site nap room	3%
On-site parenting seminars	2%
On-site parking	90%
On-site professional development opportunities	61%
On-site seasonal flu vaccinations	58%
On-site sick room	9%
On-site stress reduction program	3%
On-site vaccinations for infants/children	1%
On-site vegetable garden	3%
Organization-sponsored sports teams	12%
P	
Paid adoption leave	12%
Paid airline club membership	3%
Paid bereavement leave	85%
Paid child care expenses while an employee is on business travel	<1%
Paid day off for employee's birthday	8%

Paid dry cleaning while on travel	13%
Paid elder care expenses while an employee is on business travel	0%
Paid family leave	19%
Paid health club fees while on travel	5%
Paid holidays	96%
Paid Internet access while on travel	54%
Paid jury duty (beyond what is required by law)	60%
Paid maternity leave	12%
Paid military leave	23%
Paid minibar snacks at hotel	8%
Paid paternity leave	12%
Paid pay-per-view movies at hotel	4%
Paid personal day(s)	22%
Paid pet care expenses while an employee is on business travel	<1%
Paid sabbatical program	3%
Paid sick leave cash-out option	4%
Paid sick leave donation program	6%
Paid sick leave plan	33%
Paid time off cash-out option	18%
Paid time off donation program	15%
Paid time off for volunteering	16%
Paid time off plan	58%
Paid time off to serve on the board of a community group or professional association	15%
Paid travel expenses for dependent children	2%
Paid travel expenses for opposite-sex domestic partner	3%
Paid travel expenses for same-sex domestic partner	3%
Paid travel expenses for spouse	5%
Paid vacation cash-out option	8%
Paid vacation leave donation program	6%
Paid vacation plan	40%
Parental leave above federal FMLA	13%
Parental leave above state FMLA	11%
Parking reimbursement at the airport while on business travel	88%
Parking subsidy	7%
Paycards	17%
Payroll advances	18%
Per diem for meals	70%
Permit conversion of funds in traditional 401(k) account into Roth 401(k) account	26%
Personal tax services	1%
Pet health insurance	6%
Pets at work	4%
Pharmacy management program	14%
Phone subsidy for business use of personal cell/smart phone	42%
Point of service (POS) plan	22%
Postal services for employees	13%
Preferred provider organization (PPO)	84%
Prepared take-home meals	2%
Prescription drug coverage	95%
Preventive programs specifically targeting employees with chronic health conditions	42%
Professional development opportunities	82%
Professional license application or renewal fees	67%
Professional memberships	85%
Q	
Qualified transportation spending account	10%

R	
Reimbursement for financial loss sustained from a home sale	5%
Reimbursement for personal telephone calls while on travel	30%
Reimbursement for taxicab or car service to/from the airport	84%
Reimbursement of closing costs	9%
Reimbursement of realtor fees	9%
Reimbursement of shipping fees	16%
Religious accommodation paid holidays	17%
Relocation lump sum payment	31%
Rental assistance	3%
Rental car upgrades	13%
Renter insurance program	2%
Restricted stock options	10%
Results-only work environment (ROWE)	3%
Retention bonus (executive)	13%
Retention bonus (nonexecutive)	12%
Retiree health care coverage	18%
Retirement-preparation advice	43%
Rewards or bonuses for completing certain health and wellness programs	36%
Roth 401(k) or similar defined contribution retirement savings plan	41%
S	
Safety bonus/incentive	13%
Seasonal scheduling	14%
Self-defense training	3%
Service anniversary award	59%
Shift flexibility	20%
Shift premiums	35%
Short-term disability insurance	70%
Sign-on bonus (executive)	28%
Sign-on bonus (nonexecutive)	20%
Smoking cessation program	42%
Snacks and beverages (employee-paid)	64%
Spot bonus/award	41%
Spouse relocation employment assistance	5%
Standing desk	20%
Stock appreciation rights (SARs)	3%
Subsidized child care center	2%
Subsidized child care program	3%
Subsidized cost of elder care	2%
Supplemental accident insurance	46%
Supplemental executive retirement plan (SERP)	8%
T	
Take your child to work day	22%
Take your parent to work day	1%
Take your pet to work day	2%
Telecommuting	59%
Telecommuting on a full-time basis	20%
Telecommuting on a part-time basis	29%
Telecommuting on an ad-hoc basis	54%
Temporary relocation benefits	18%
Third-party relocation plan	10%
Traditional 401(k) or similar defined contribution retirement savings plan	89%
Transit subsidy	10%
Travel accident insurance	37%

Travel planning services	6%
U	
Undergraduate educational assistance	54%
Unlimited paid sick time	3%
Unlimited paid time off	1%
Unlimited paid vacation time	<1%
Unpaid sabbatical program	12%
V	
Vacation purchase plan	4%
Vision insurance	83%
W	
Weight loss program	32%
Wellness programs	62%
Wellness publication	61%
Wellness resources and information	79%
Wholesale generic drug program for injectable drugs	16%
X	
Y	
Z	

Source: 2014 Employee Benefits: A Research Report by SHRM

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