

JUNE 2019

EXECUTIVE SUMMARY

SHRM EMPLOYEE BENEFITS 2019

EMPLOYEE BENEFITS EXECUTIVE SUMMARY

IN APRIL 2019 THE SOCIETY FOR HUMAN RESOURCE MANAGEMENT (SHRM) CONDUCTED ITS ANNUAL SURVEY OF EMPLOYERS TO GATHER INFORMATION ON THE TYPES OF BENEFITS THEY OFFER TO EMPLOYEES. THE RESEARCH STUDY INVESTIGATES WHAT TYPES OF EMPLOYEE BENEFITS ORGANIZATIONS ARE OFFERING, INCLUDING HEALTH, WELLNESS, LEAVE, FLEXIBILITY, CAREER, RETIREMENT AND OTHER BENEFITS.

Respondents were asked whether, over the previous twelve months, they had increased, decreased, or sustained benefits offerings in each major category.

Employers were more likely to increase offerings in all benefits categories than to decrease offerings. No more than 3% of organizations decreased benefits in any category. Health-related benefits and wellness benefits saw the greatest increases across employers surveyed, with 20% of employers indicating they increased offerings in those areas.

Interestingly, health-related benefits offerings were increased by 20% of employers, regardless of size, while wellness benefits were more likely to be increased by large employers (500+ employees) than by small employers (1-99 employees).

A quarter of employers with 500 or more employees increased wellness benefits since 2018, but only 13% of employers with fewer than 99 employees increased wellness benefits.

NOTABLE CHANGES BY PERCENTAGE POINTS



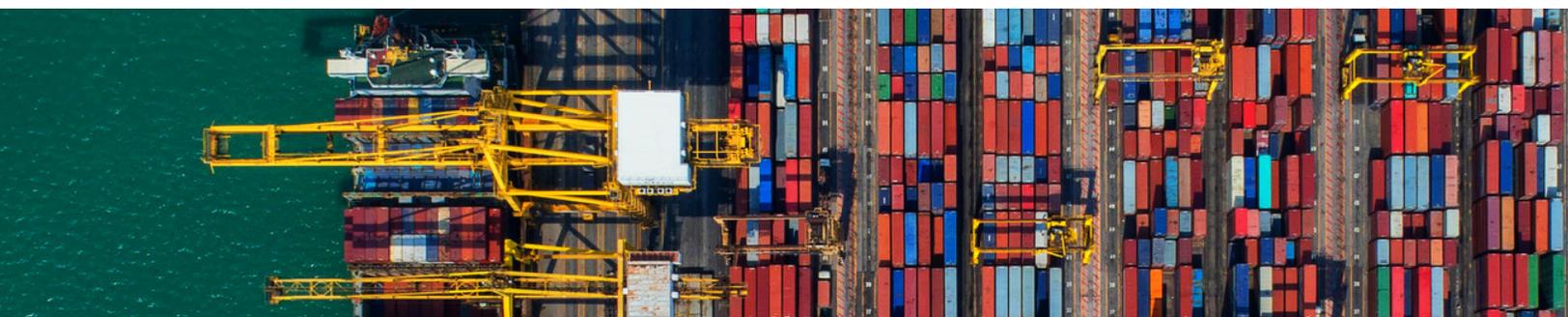
STUDENT LOAN
REPAYMENT **INCREASED 4%**



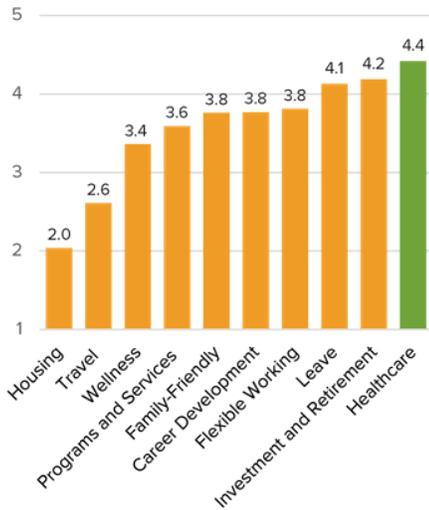
STANDING DESKS
INCREASED 7%



PART-TIME TELECOMMUTING
INCREASED 5%



EMPLOYERS BELIEVE THAT HEALTHCARE AND RETIREMENT BENEFITS ARE THE MOST IMPORTANT TO THEIR WORKFORCE



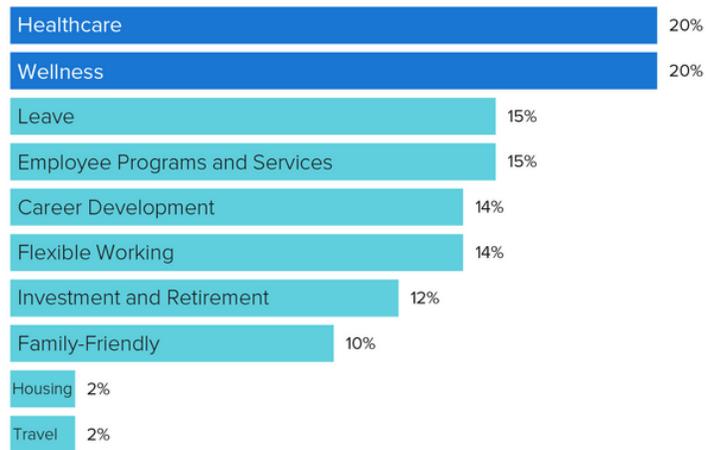
5 = Extremely important, 4 = Very important, 3 = Moderately important, 2 = Slightly important, 1 = Not at all important

Although wellness benefits offerings were increased by 20% of organizations in 2019, employers rank wellness near the bottom in importance to their workforce.

Offering Increases and Importance of Benefits by Category

When asked to report their 2019 benefits plans, one-fifth of organizations reported to increases to healthcare benefits offerings since 2018, in line with healthcare benefits' leading ranking in importance to the workforce, as well as the rising cost of healthcare.

ORGANIZATIONS WERE MOST LIKELY TO INCREASE HEALTH-RELATED AND WELLNESS BENEFITS



Benefits Trend Drivers

Absent changes in the regulatory landscape or economic conditions, employee benefits offerings tend to evolve over time rather than seeing abrupt year-over-year changes. Several factors are shaping the current benefits landscape.

HEALTH INSURANCE COSTS

Costs of health insurance coverage for employers and employees have continued to climb. According to the Kaiser Family Foundation, average family health insurance premiums have increased twice as fast as workers' earnings and three times as fast as inflation since 2008. In addition to fueling a shift to health insurance plans which shift more responsibility to employees, such as high-deductible health plans (HDHPs), employers' decision-making on total benefits packages is often dominated by health insurance costs.

COMPETITION FOR TALENT

The talent market is tight. Wage growth has begun to occur, but employers wary of economic uncertainty remain cautious about increasing wage and salary compensation, and some choose to diversify benefits offerings in lieu of paying higher wages.

TAX CUTS AND JOBS ACT (TCJA) OF 2017

The Tax Cuts and Jobs Act (TCJA) of 2017 impacted some benefits offerings. Passed too late in the year to show impact in 2018, several benefits which were impacted by that legislation show changes in 2019. Loss of the business deduction for transportation benefits organizations offer to employees, which may be one of the driving factors in increases in telecommuting. Organizations whose comfort with remote work increases may find that they can also reduce business travel and even moving/relocation expenses by embracing remote collaboration. Reimbursement for moving expenses must now be reported as income by employees, reducing the real value of moving benefits for employees and the appeal of moving benefits as a recruiting tool. Lump sum payments for relocation, rebounding from a drop in 2017-2018, are up 3% over five years. These payments simplify relocation benefit administration for employers while offering similar value to employees under the TCJA.

THE MULTI-GENERATIONAL WORKFORCE

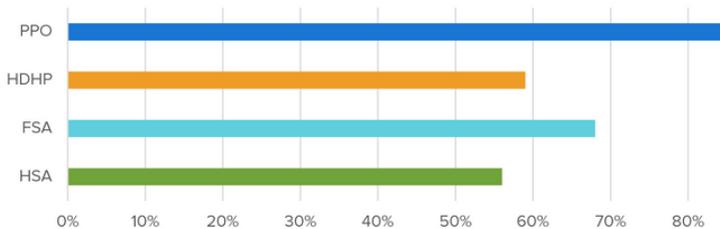
Baby Boomers, Gen X and Millennials form the majority of the workforce, but most organizations include members of the older Traditionalists and younger Gen Zs as well. Employees in different life stages may want and need different benefits. While employers cannot afford to offer the best of every benefit, they can ill afford to under-invest in the benefits that are most important to their employees. The diversity of available benefits shows that organization understand that they must be creative in allocating resources toward those benefits that have the greatest impact on each employee and complementing high-cost benefits with low-cost offerings that appeal to employees with a variety of needs.



Healthcare and Health Services Benefits

Seventy percent of organizations report that they've maintained healthcare benefits at existing levels this year, with 20% increasing and only 3% decreasing these benefits.

Eighty-five percent of organizations offer a Preferred Provider Organization (PPO) insurance plan, but High Deductible Health plans (HDHPs) linked with health savings accounts (HSAs) and health reimbursement arrangements (HRAs) continue their growth, with more than half (59%) of organizations reporting at least one HDHP offering.



Healthcare flexible spending accounts remain popular, offered by 68% of employers this year. Health savings accounts, which can only be offered along with a HDHP, are available in 56% of organizations surveyed.



BENEFITS FOR SPECIFIC SERVICES AND PROCEDURES MAY CONTINUE TO DECLINE

Specific services and procedures (e.g., bariatric surgery, alternative medicine) are becoming more widely covered by insurance plans, and as organizations look to control healthcare costs, these benefits may see further declines.



SUPPLEMENTAL INSURANCE OFFERINGS REMAIN STABLE

The vast majority (83%) offer accidental death & dismemberment insurance, 71% offer long-term disability, 61% offer short-term disability, and 27% offer accident insurance.

SEE THE HEALTHCARE AND HEALTH SERVICES REPORT FOR MORE INFORMATION





MORE THAN HALF OF EMPLOYERS OFFER TUITION ASSISTANCE

EMPLOYERS RECOGNIZE THAT MANY EMPLOYEES ARE CONCERNED ABOUT THEIR FINANCIAL FUTURES, AND PROVIDE SERVICES TO HELP EMPLOYEES WITH FINANCIAL DECISION-MAKING



Most (57%) offer retirement investment advice



More than a third (36%) offer non-retirement financial advice



Nearly one in five (18%) offer credit counseling services

Investment and Retirement Benefits

Nearly all organizations offer some kind of retirement plan. Ninety-three percent offer traditional 401K plans, a slight increase over that last five years, and 74% of employers match employee 401K contributions at some level. Traditional defined-benefit retirement plans, already uncommon in 2015, have continued to decline over the last five years.

Employers understand that education is a priority. More than half (56%) of employers offer tuition assistance for employees pursuing degrees and student loan repayment assistance, although still uncommon, has doubled since 2018, now offered by 8% of employers.

Matching of employee charitable giving or donations for employee participation in charitable events are available at a minority of organizations, although they've seen some declines over five years. However, paid time off for volunteering has increased by 5% over this time, to 26% of organizations.

SEE THE INVESTMENT AND RETIREMENT REPORT FOR MORE INFORMATION

Family-Friendly and Wellness Benefits

Most organizations (67%) have not made changes in these types of benefits in the past year.

Benefits in this space may represent an opportunity for employers as they are often among those that generate the most enthusiasm from employees, and many can be provided at low cost.

Wellness programs are offered by more than half of employers (58%), but the kinds of services included in these programs have changed in the past five years.

Programs focused on particular health conditions (24%) or health screening (31%) have seen declines as insurers have moved into this space, while benefits like quiet rooms (21%), fitness activities (approx 30%) and standing desks (60%) have seen increases.



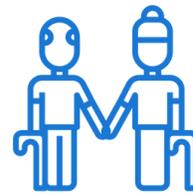
A QUARTER OF ORGANIZATIONS ALLOW PARENTS TO BRING CHILDREN TO WORK IN AN EMERGENCY

Other child care benefits are uncommon, and show little change in the past five years. Benefits in the category include child care referral service and subsidized or nonsubsidized child care centers and programs.



SERVICES SUPPORTING NEW MOTHERS HAVE SEEN STEADY INCREASES IN THE PAST FIVE YEARS

Benefits in this category include lactation rooms (51%) lactation support services (13%) and on-ramping programs for parents returning to work (12%).



ELDER CARE BENEFITS HAVE BECOME SLIGHTLY MORE COMMON OVER THE LAST FIVE YEARS, BUT ARE STILL UNCOMMON

The most common elder-care benefit, referral service, is still available at only 10% of organizations.

SEE THE FAMILY-FRIENDLY AND WELLNESS REPORT FOR MORE INFORMATION



SEE THE LEAVE AND FLEXIBLE WORKING REPORT FOR MORE INFORMATION

Leave and Flexible Working Benefits

Nearly all organizations provide paid vacation (98%) and sick leave (95%) to some or all employees, but this is now most commonly provided through a common PTO bank covering both options (62% of employers).

Open (unlimited) leave is uncommon (6%), and its availability has changed little in the last five years.

About one in five organizations offer paid or unpaid leave in addition to that mandated by federal and state FMLA requirements to meet the needs of caregiving employees.

Telecommuting has become more widely offered among organizations of all sizes over the last five years, with ad hoc telecommuting (69%) showing the greatest increases, up 13% since 2015. More than a quarter (27%) of organizations offer fulltime telecommuting.

Flexible scheduling benefits of various kinds are available in many organizations. More than half of organizations (57%) offer flextime during core business hours.

PAID LEAVE FOR NEW PARENTS, OVERALL, HAS CHANGED LITTLE SINCE LAST YEAR



Paid maternity leave is offered by 34% of organizations



Paid paternity leave is offered by 30% of organizations

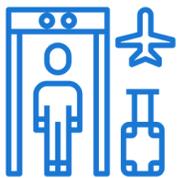
Paid leave for new parents in all circumstances has become more common for all types of parents over the last five years.

The gap between paid maternity and paternity leave has closed slightly since 2018.



TRANSPORTATION BENEFITS OTHER THAN FREE PARKING REMAIN UNCOMMON, AND HAVE SHOWN LITTLE CHANGE

Subsidies for business use of personal vehicles have returned to 2015 levels. Transit subsidies, no longer deductible by employers, are available in about 14% of organizations. A number of the largest municipalities require employers to provide subsidies of this types.



ROUTINE BUSINESS TRAVEL BENEFITS REMAIN WIDELY AVAILABLE

While basic business travel benefits are common, higher-end options like first or business class travel (8% domestic/12% international) or dry cleaning (11%) are uncommon and declining.



HOUSING AND RELOCATION BENEFITS ARE UNCOMMON AND EXPECTED TO CONTINUE TO DECLINE

With the exception of relocation lump sum payments, up 6% this year to 34%, these benefits are offered by less than a fifth of all employers.



PROFESSIONAL DEVELOPMENT BENEFITS REMAIN COMMON, OFFERED BY 87% OF ORGANIZATIONS

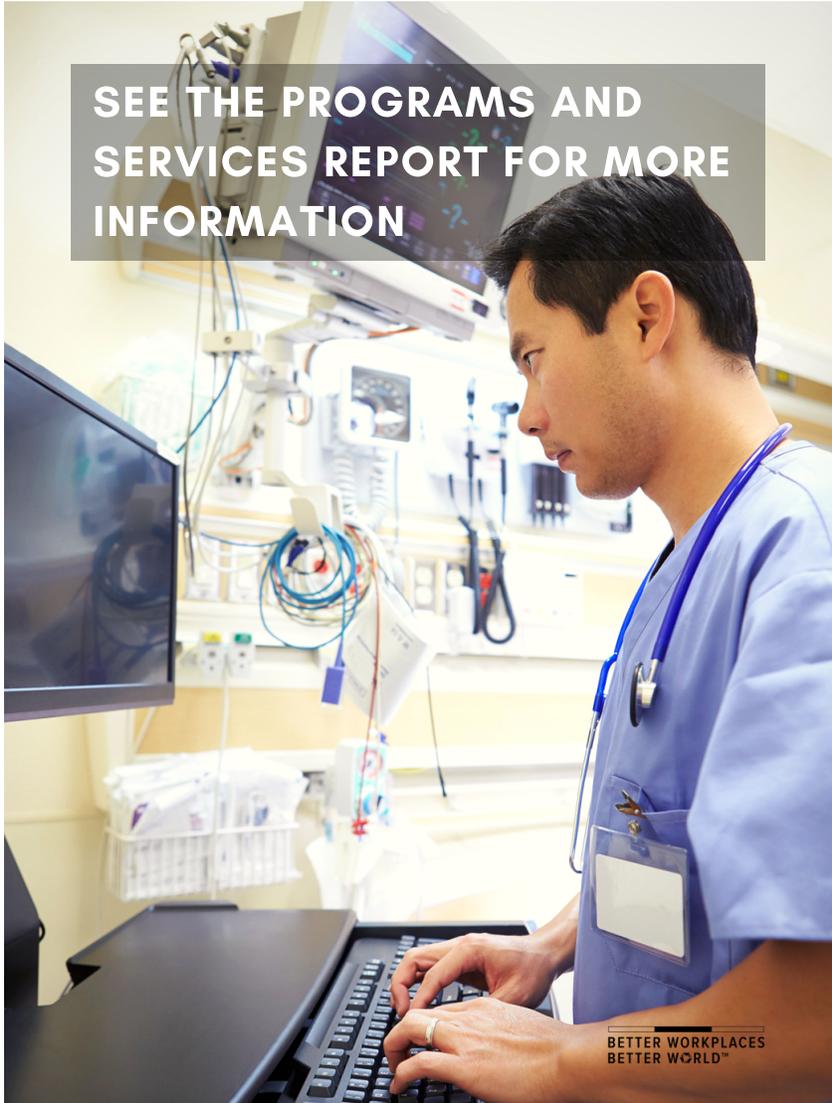
Though common in all types and sizes of organizations, the specific mix of PD benefits tends to vary based on organization size and industry.

Programs and Services Benefits

Most employers (71%) report making few changes in this area, and the TCJA impacted several benefits in this category including food and beverage, transportation benefits and moving expenses, removing deductions for employers or exclusions for employees.

Food and beverage benefits are largely unchanged in the last five years. Most workplaces provide a break room or kitchenette (95%) and free coffee (78%) to employees, but only 13% offer subsidized or free cafeterias. Almost a third (31%) offer free snacks and beverages, a 9% increase since 2015.

Programs, clubs and classes have seen small increases, and traditional offering like company outings remain popular (68%).



SEE THE PROGRAMS AND SERVICES REPORT FOR MORE INFORMATION

Demographics

ORGANIZATION TYPE

Privately Owned For-Profit **52%**



Government **13%**



Publicly Owned For-Profit **13%**



Nonprofit **22%**



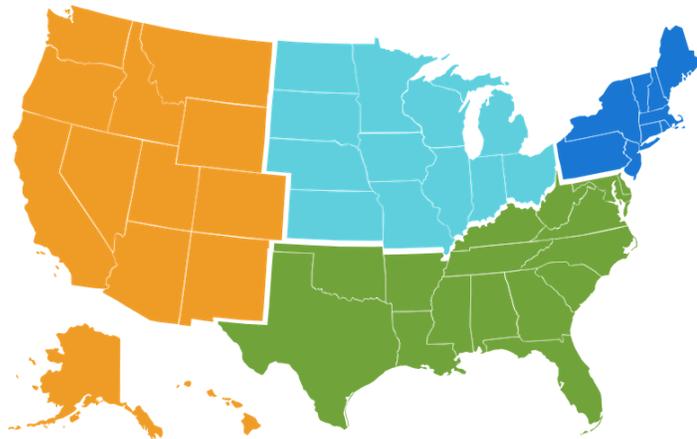
LOCATION

22% NORTHEAST

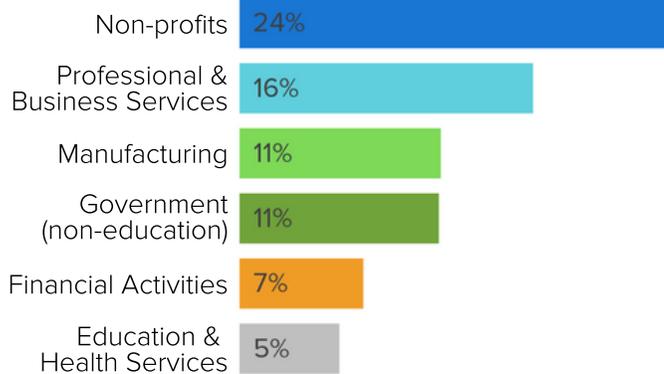
23% MIDWEST

36% SOUTH

19% WEST



MAJOR INDUSTRIES



UNION STATUS

Unionized **20%**



Non-Unionized **78%**



A comparison between the report’s sample of HR professionals and the SHRM membership population indicated that the report’s sample had more HR professionals from organizations of less than 250 employees and from non-profits, and fewer respondents from organizations of more than 2500 employees, for-profit healthcare, retail/wholesale trade and finance.

Methodology

A sample of HR professionals was randomly selected from SHRM’s membership database, which included approximately 300,000 individual members at the time the survey was conducted. Members who were students, academics, consultants, were located internationally, had no e-mail address on file or opted out of email communications were excluded from the sampling frame.

An e-mail that included a hyperlink to the Employee Benefits Survey was sent to 60,000 members randomly selected from this frame. Of these, approximately 59,400 e-mails were successfully delivered to respondents, and 2763 HR professionals responded, yielding a response rate of 4.65% and a margin of error of +/- 1.85% at 95 percent level of confidence. The survey was accessible for a period of four weeks.

Frequency Tables for Employee Benefits 2015-2019

Healthcare and Health Services Benefits

	2015	2016	2017	2018	2019
Health Insurance Plans					
Preferred provider organization (PPO)	85%	84%	85%	84%	85%
Health maintenance organization (HMO)	33%	32%	34%	35%	33%
Point of service (POS)	22%	21%	21%	17%	18%
High-deductible health plan (HDHP) that is linked with a savings/spending account	—	—	—	—	59%
High-deductible health plan (HDHP) that is not linked with a savings/spending account	—	17%	19%	29%	19%
Exclusive provider organization (EPO)	7%	9%	9%	7%	8%
Indemnity plan (fee-for-service)	9%	7%	8%	4%	5%
Health Savings and Spending Accounts					
Medical flexible spending account (FSA) ^A	69%	67%	65%	63%	68%
FSA run-out period*	58%	51%	49%	51%	49%
FSA carryover provision*	32%	42%	46%	46%	43%
FSA grace period*	31%	33%	32%	37%	30%
Health savings account (HSA)	43%	50%	55%	56%	56%
Health care premium flexible spending account ^B	34%	39%	40%	35%	29%
Employer contributions to health savings accounts (HSAs)	30%	32%	36%	37%	39%
Health reimbursement arrangement (HRA)	19%	20%	20%	19%	19%
Qualified Small Employer Health Reimbursement Arrangement (QSEHRA)	—	—	—	1%	1%
Prescription Drug Coverage					
Prescription drug coverage bundled with medical insurance	96%	94%	95%	94%	95%
Mail-order prescription program	87%	85%	85%	82%	78%
Wholesale generic drug program for injectable drugs	16%	24%	31%	22%	14%
Pharmacy management program (independent of medical plan management)	13%	15%	18%	17%	15%
Experimental/elective drug coverage	9%	8%	9%	5%	4%
Dental, Vision, EAP and Other Insurance					
Dental insurance	96%	96%	96%	97%	97%
Vision insurance	87%	87%	88%	90%	91%
Employee assistance program (EAP)	79%	77%	77%	78%	79%
Critical illness insurance	34%	31%	32%	40%	42%
Cancer insurance (separate from critical illness insurance)	—	—	28%	33%	29%
Hospital indemnity insurance	24%	21%	22%	26%	25%
Long-term care insurance	32%	27%	22%	32%	32%
Long-term care insurance available for family members	—	—	—	—	15%
Intensive care insurance	23%	19%	18%	19%	17%

	2015	2016	2017	2018	2019
Disability and Accident Insurance					
Accidental death and dismemberment insurance (AD&D)	85%	82%	81%	83%	83%
Long-term disability insurance	80%	77%	72%	72%	71%
Short-term disability insurance (beyond any state-required programs and does not pertain to employee-paid supplemental insurance)	74%	70%	65%	64%	61%
Supplemental accidental death and dismemberment insurance (employee- or employer-paid)	—	—	63%	66%	67%
Supplemental short-term disability insurance (employee- or employer-paid)	—	—	55%	47%	45%
Supplemental long-term disability insurance (employee- or employer-paid)	—	—	49%	47%	43%
Accident insurance (separate from travel accident insurance)	51%	48%	33%	32%	27%
Supplemental accident insurance	29%	34%	29%	35%	35%
Specific Services and Coverage					
Mental health coverage	91%	85%	81%	86%	83%
Chiropractic coverage	81%	77%	77%	80%	75%
Acupressure/acupuncture medical coverage	37%	35%	38%	47%	39%
Telemedicine or telehealth: diagnosis, treatment or prescriptions, provided by phone or video conferencing with a health professional	—	23%	34%	62%	72%
Retiree health care coverage	23%	20%	19%	19%	21%
Alternative/complementary medical coverage	11%	17%	17%	7%	6%
Reimbursement for employees to travel abroad for medical care and/or reimbursement employees to obtain medical care abroad ^C	6%	4%	6%	9%	8%
Contraception and Fertility					
Contraceptive coverage	83%	80%	75%	74%	71%
In-vitro fertilization coverage	29%	27%	26%	27%	19%
Infertility treatment coverage (other than in-vitro fertilization)	27%	26%	24%	25%	18%
Egg freezing for nonmedical reasons	2%	3%	3%	4%	2%
Specific Procedures					
Bariatric coverage for weight loss ^D	33%	32%	32%	33%	26%
Laser-based vision correction coverage	30%	27%	26%	26%	24%
Genetic testing coverage for diseases like cancer	—	12%	18%	18%	12%
Elective procedures coverage ^E	14%	12%	12%	11%	8%
Gender reassignment surgery coverage	5%	6%	10%	10%	7%
^A IRC Section 125 ^B IRC Section 125 Cafeteria Plan allowing for premium conversion ^C E.g., medical tourism ^D E.g., stomach stapling or gastric bypass surgery ^E Any non-emergency surgical procedure other than laser-based vision correction coverage					

Investment and Retirement Benefits

	2015	2016	2017	2018	2019
Retirement Plans					
Traditional 401(k) or similar defined contribution retirement savings plan ^A	90%	90%	90%	93%	93%
Roth 401(k) or similar defined contribution retirement savings plan	48%	51%	55%	59%	59%
Traditional defined benefit pension plan (open to all employees)	26%	25%	24%	20%	21%
Traditional defined benefit pension plan (frozen for current employees and/or not open to new hires)	13%	13%	11%	10%	10%
Supplemental executive retirement plan (SERP)	8%	9%	9%	6%	7%
Defined benefit cash balance pension plan	8%	6%	7%	5%	5%
Employer Matching and Automatic Enrollment					
Employer match for traditional 401 (k) or similar defined contribution retirement savings plan	73%	74%	76%	74%	74%
Employer match for Roth 401(k) or similar defined contribution retirement savings plan	35%	37%	40%	42%	43%
Automatic enrollment into defined contribution retirement savings plan for new employees ^B	38%	38%	40%	38%	42%
Automatic enrollment into defined contribution retirement savings plan for current employees ^C	—	21%	24%	20%	22%
Automatic escalation of salary deferral for defined contribution savings plans ^D	18%	19%	19%	18%	19%
Defined Contribution Plan Options					
Defined contribution savings plan hardship withdrawals	67%	60%	61%	60%	53%
Defined contribution plans offer target-date funds in their investment lineup	46%	44%	45%	46%	40%
Defined contribution savings plan loans	50%	44%	45%	50%	46%
Permit conversion of funds in traditional 401(k) account into Roth 401(k) account	27%	32%	31%	28%	21%
Lifetime income solutions (e.g. in-plan annuities, assistance for retirees to purchase an out-of-plan annuity with in-plan assets)	—	—	—	—	7%
Retirement Advice and Phased Retirement					
Retirement planning or investment advice offered online, to a group/classroom, or one on one	—	—	—	—	57%
Informal phased retirement program ^E	10%	11%	13%	14%	15%
Formal phased retirement program ^F	8%	5%	6%	5%	6%
^A E.g., 403(b)s, 457s, federal Thrift Savings Plan ^B New employees enrolled with a certain percentage from their paycheck unless opt out ^C Current employees who are not participating unless opt out ^D E.g., annually, every two years ^E An informal program that provides reduced schedule and/or responsibilities prior to full retirement for select employees ^F I.e., reduced schedule and/or responsibilities prior to full retirement					

	2015	2016	2017	2018	2019
Awards, Bonuses and Stock Options					
Service anniversary award	60%	56%	54%	63%	63%
Employee referral bonus	44%	45%	48%	51%	52%
Spot bonus/award ^A	45%	43%	45%	48%	51%
Incentive bonus plan (nonexecutive)	49%	44%	44%	37%	32%
Sign-on bonus (nonexecutive)	22%	23%	25%	23%	26%
Noncash, companywide performance awards ^B	46%	46%	46%	44%	46%
Retention bonus (nonexecutive)	15%	14%	15%	12%	15%
Shift premiums	34%	36%	33%	35%	35%
Safety bonus/incentive	18%	16%	14%	16%	17%
Stock options of any type	—	—	—	—	14%
Insurance					
Company-paid group life insurance (does not pertain to employee-paid supplemental insurance)	83%	80%	85%	85%	82%
Supplemental life insurance for employees (employee- or employer-paid)	—	—	76%	80%	76%
Life insurance for dependents	58%	61%	57%	70%	69%
Accelerated death benefits (for terminal illnesses)	21%	23%	31%	31%	25%
Pet health insurance	9%	9%	10%	11%	15%
Education					
Undergraduate or graduate tuition assistance	56%	55%	53%	51%	56%
529 plan payroll deduction ^C	11%	11%	11%	11%	11%
Scholarships for members of employees' families	11%	13%	11%	11%	11%
Student loan repayment assistance	3%	4%	4%	4%	8%
Employer contribution or match for 529 plan	—	—	2%	1%	2%
Financial Advice and Financial Services					
Non-retirement financial advice offered online, in a group/classroom, or one on one	34%	36%	49%	48%	36%
Credit union	24%	23%	21%	19%	20%
Paycards ^D	20%	19%	20%	16%	18%
Payroll advances	13%	18%	19%	17%	15%
Loans to employees for emergency/disaster assistance	13%	13%	15%	15%	17%
Credit counseling service ^E	17%	17%	12%	10%	18%
Identity theft protection (company-paid)	—	—	9%	6%	7%
Discounts and Charity					
Employee discounts on company services or products	34%	32%	34%	31%	42%
Free/discounted uniforms	30%	34%	33%	33%	34%
Donations for employee participation in charitable events ^F	39%	26%	28%	24%	26%
Matching employee charitable contributions	23%	21%	20%	18%	18%

^A Unscheduled bonus/award for going above and beyond in some capacity

^B E.g., gift certificate, extra day off

^C Tax-advantaged savings plan designed to encourage saving for future college costs

^D Payroll debit cards that enable employers to pay employees through payroll direct deposit even if they do not have bank accounts

^E E.g., credit, debt consolidation, housing counseling

^F E.g., walkathons

Leave Benefits

	2015	2016	2017	2018	2019
Holidays					
Paid holidays	98%	97%	97%	97%	96%
Floating holidays ^A	42%	39%	42%	40%	44%
Religious accommodation paid holidays ^B	20%	16%	17%	19%	20%
Vacation, Sick and Personal Leave					
Paid leave for the purpose of vacation (including PTO for the purposes of vacation and unlimited leave)	99%	97%	96%	96%	98%
Paid leave for the purpose of sickness (including PTO for the purposes of sickness and unlimited leave)	95%	92%	81%	79%	95%
Paid time off (PTO) including both vacation and sick time	—	—	—	—	62%
Paid personal leave (separate from paid vacation or sick leave)	27%	22%	34%	36%	32%
Paid open/unlimited leave	3%	3%	5%	5%	6%
Other Paid Leave					
Paid bereavement leave	86%	81%	79%	88%	89%
Paid jury duty beyond what is required by law	67%	64%	65%	64%	65%
Paid time off to vote	—	—	42%	44%	43%
Unpaid time off to vote ^C	—	—	33%	29%	31%
Paid military leave ^C	23%	19%	25%	21%	22%
Paid time off for volunteering	21%	21%	22%	24%	26%
Paid time off to serve on the board of a community group or professional association	18%	21%	20%	19%	19%
Unpaid sabbatical program	13%	12%	12%	10%	11%
Paid sabbatical program	5%	4%	5%	5%	5%
Leave for New Parents					
Paid parental leave	—	17%	20%	27%	27%
Paid paternity leave (Includes coverage by family/parental leave)	17%	21%	24%	29%	30%
Paid adoption leave (Includes coverage by family/parental leave)	17%	20%	23%	28%	29%
Paid maternity leave (Includes coverage by family/parental leave, other than what is covered by short-term disability or state law)	21%	26%	30%	35%	34%
Paid foster child leave (Includes coverage by family/parental leave)	—	13%	15%	21%	19%
Paid surrogacy leave (Includes coverage by family/parental leave)	5%	6%	8%	12%	10%
Parental leave above federal FMLA leave ^C	20%	16%	16%	14%	20%
Parental leave above state FMLA leave ^D	18%	15%	15%	14%	19%
Family and Elder Care Leave					
Paid family leave	27%	18%	21%	27%	24%
Family leave above federal FMLA leave ^C	26%	21%	21%	16%	22%
Family leave above state FMLA leave ^D	22%	18%	19%	14%	19%
Elder care leave above federal FMLA leave ^C	13%	10%	10%	10%	13%
Elder care leave above state FMLA leave ^D	12%	9%	9%	9%	12%

^A Taking time off that would have been allotted for a specific holiday on a different day, separate from personal days

^B Paid days off for religious holidays not offered by employer

^C Beyond the time that may be required by law

^D Beyond the time or paid leave that may be required by law

Flexible Working Benefits

	2015	2016	2017	2018	2019
Telecommuting					
Telecommuting on an ad-hoc basis	56%	56%	59%	68%	69%
Telecommuting on a part-time basis	36%	31%	35%	37%	42%
Telecommuting on a full-time basis	22%	20%	23%	23%	27%
Flexible Scheduling					
Flextime during core business hours	52%	51%	54%	55%	57%
Flextime outside of core business hours	26%	28%	31%	27%	29%
Mealtime flex ^A	42%	43%	45%	41%	47%
Break arrangements ^B	37%	36%	36%	33%	37%
Compressed workweek	31%	29%	29%	27%	32%
Shift flexibility ^C	21%	24%	25%	22%	27%
4-day workweek of 32 hours or less per week (applies to all employees for all or part of the year)	—	—	13%	12%	15%

^A 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)

^B Employees who generally can only take assigned breaks enter into an arrangement with their employers giving them more flexibility over when they take breaks)

^C Allows employees to coordinate with co-workers to adjust their schedules by trading, dropping or picking up shifts)

Family-Friendly Benefits

	2015	2016	2017	2018	2019
Financial					
Dependent care flexible spending account ^A	66%	66%	67%	67%	59%
Domestic partner benefits for opposite-sex partners, not including health care coverage ^B	16%	25%	25%	15%	10%
Domestic partner benefits for same-sex partners, not including health care coverage ^B	17%	25%	24%	15%	10%
Spousal benefits, not including health care coverage ^B	—	—	—	21%	13%
New Child					
Onsite lactation/mother's room ^C	35%	39%	42%	49%	51%
On-ramping programs for parents re-entering the workforce (includes temporary part-time or reduced schedule options)	2%	2%	9%	11%	12%
Lactation support services (lactation consulting and education)	5%	8%	8%	11%	13%
Adoption assistance	7%	9%	9%	11%	10%
Foster care assistance	<1%	3%	3%	5%	4%
Breast milk shipping while on business travel	—	—	1%	2%	2%
Child Care					
Bring child to work in emergency	22%	26%	29%	27%	25%
Child care referral service providing employees with the names of child care providers (separate from or part of an EAP)	9%	16%	17%	9%	11%
Subsidized child care center or program	4%	4%	4%	2%	4%
Nonsubsidized child care center (company-affiliated onsite or near-site center)	2%	3%	3%	3%	4%
Babies at work ^D	2%	2%	2%	3%	3%
Elder Care					
Elder care referral service providing employees with the names of elder care providers (separate from or part of an EAP)	6%	12%	13%	10%	10%
On-ramping programs for family members dealing with elder care responsibilities (includes temporary part-time or reduced schedule options)	<1%	2%	7%	6%	6%
Access to elder care services and information (e.g. geriatric counseling, assisted living assessments, in-home assessments, elder care fairs)	—	—	—	—	7%

^A IRC Section 125

^B For example, wellness benefits, paid leave, retirement savings and planning benefits, financial and compensation benefits, professional and career development benefits

^C A separate room that goes above and beyond the ACA law requiring that employees be "shielded from view" and "free from intrusion" during their break

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

Wellness Benefits

	2015	2016	2017	2018	2019
Wellness Resources, Programs and Events					
Wellness tips or information provided to employees at regular intervals (newsletter, column, e-mail, social media, etc.)	60%	63%	62%	65%	64%
Wellness program with resources	70%	61%	59%	62%	58%
Onsite seasonal flu vaccinations	61%	54%	58%	60%	60%
Health risk assessment	—	42%	40%	41%	43%
Rewards or bonuses for completing certain health and wellness programs	40%	41%	39%	40%	38%
Tobacco cessation program	44%	41%	37%	40%	39%
Health fairs	40%	37%	35%	30%	33%
Preventive programs specifically targeting employees with chronic health conditions	40%	34%	33%	25%	24%
Weight loss program	33%	31%	30%	30%	29%
Onsite health screening programs (e.g., glucose, cholesterol)	43%	31%	29%	30%	31%
Company-organized fitness competitions/challenges	34%	30%	28%	38%	38%
Onsite stress management program	5%	6%	7%	12%	13%
Wellness Services and Tools					
CPR/first aid training	50%	50%	47%	54%	51%
Personal or life coaching	46%	37%	30%	27%	14%
Nutritional counseling	20%	20%	16%	18%	21%
Onsite massage therapy services	11%	10%	10%	10%	13%
Meditation/mindfulness/contemplative program (subsidized, unsubsidized, or reimbursed)	—	—	—	—	11%
Wellness Spaces and Fitness					
Standing desk	25%	33%	44%	53%	60%
Onsite quiet room for personal use (prayer, meditation, etc.)	—	—	15%	20%	21%
Onsite nap room	2%	4%	4%	5%	4%
Offsite fitness center membership or classes subsidy/reimbursement	32%	28%	26%	29%	32%
Onsite fitness center or classes	21%	26%	25%	25%	29%
Company-provided fitness bands/activity trackers	13%	10%	8%	8%	8%
Bike or scooter share membership subsidy	—	—	4%	3%	3%
Healthcare Premium Discounts/Surcharges					
Smoking surcharge for health care plans	—	20%	19%	18%	21%
Health insurance premium discount for participating in wellness program (e.g. tobacco, weight loss, health risk assessment)	25%	18%	17%	20%	31%

Programs and Services Benefits

	2015	2016	2017	2018	2019
Food and Beverages					
Break room/kitchenette	90%	93%	93%	95%	95%
Free coffee (fully subsidized coffee or coffee service)	76%	78%	80%	81%	78%
Snacks and beverages (employee-paid)	61%	62%	61%	63%	64%
Free snacks and beverages (company-paid)	22%	20%	22%	32%	31%
Onsite cafeteria (unsubsidized)	20%	18%	17%	17%	19%
Onsite cafeteria (fully or partially subsidized)	12%	14%	16%	12%	13%
Programs, Clubs and Classes					
Company paraphernalia	64%	65%	64%	69%	71%
Annual company outing	66%	64%	64%	67%	68%
Community volunteer programs	48%	42%	42%	47%	51%
Take your child to work day	21%	21%	20%	20%	20%
Organization-sponsored sports teams	14%	15%	14%	17%	20%
Pets at work	8%	7%	8%	9%	11%
ESL (English as a second language) classes	5%	5%	5%	8%	7%
Foreign language classes (non-English)	5%	5%	4%	8%	7%
Education					
Undergraduate or graduate tuition assistance	56%	55%	53%	51%	56%
529 plan payroll deduction ^A	11%	11%	11%	11%	11%
Scholarships for members of employees' families	11%	13%	11%	11%	11%
Student loan repayment assistance	3%	4%	4%	4%	8%
Employer contribution or match for 529 plan	—	—	2%	1%	2%
Services					
Legal assistance/services (separate from or part of an employee assistance program)	23%	25%	26%	31%	32%
Postal services for employees	13%	14%	14%	12%	13%
Onsite convenience store	11%	12%	12%	6%	8%
Electric vehicle charging station	7%	8%	9%	9%	13%
Travel planning services	8%	9%	9%	9%	11%
Dry cleaning services	7%	8%	8%	6%	7%
Transportation					
Free onsite parking	88%	84%	83%	85%	83%
Subsidy for business use of personal vehicles	31%	22%	23%	22%	30%
Company-owned vehicle for business and personal use	18%	20%	22%	21%	22%
Transit subsidy	13%	13%	13%	13%	14%
Qualified transportation spending account	14%	10%	11%	12%	12%
Parking subsidy (either onsite or offsite)	10%	10%	10%	12%	12%

^A Tax-advantaged savings plan designed to encourage saving for future college costs

	2015	2016	2017	2018	2019
Technology					
Company-owned business cell phone/smartphone for business and personal use	60%	54%	57%	56%	54%
Subsidy for cell phone/smartphone bill for employee-owned device	45%	36%	41%	42%	43%
Stipend for cell phone/smartphone purchase for employee-owned device	—	20%	24%	21%	21%
Purchase discounts for employee-owned computers and tablets	19%	14%	14%	18%	22%
Free computers for employees' personal use	5%	8%	10%	19%	14%
Stipend/subsidy for using employee-owned computers and tablets at work	—	12%	5%	11%	3%
Professional and Career Development					
Professional memberships (e.g., SHRM)	91%	88%	89%	87%	83%
Professional development opportunities (any type)	84%	86%	87%	86%	87%
Offsite professional development opportunities ^A	81%	82%	83%	82%	82%
Onsite professional development opportunities ^A	67%	66%	72%	69%	70%
Certification/recertification fees	78%	77%	78%	77%	73%
Professional license application or renewal fees	75%	75%	76%	75%	71%
Cross-training to develop skills not directly related to the job	42%	42%	44%	45%	45%
Executive or leadership coaching	—	16%	43%	42%	41%
Formal mentoring program	15%	21%	22%	22%	23%
Career counseling	15%	16%	16%	16%	17%
College selection/referral ^B	8%	11%	11%	10%	10%

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

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

	2015	2016	2017	2018	2019
Business Travel					
Reimbursement for taxicab or car service to and from the airport	87%	87%	87%	81%	80%
Parking reimbursement at the airport	89%	88%	87%	87%	84%
Mileage reimbursement for the use of a personal car to travel to and from the airport	82%	79%	80%	82%	81%
Travel accident insurance	39%	41%	40%	36%	33%
Rental car upgrades	13%	16%	15%	12%	9%
Per diem for meals (including reimbursements)	72%	76%	76%	84%	82%
Employee keeps hotel points	69%	68%	66%	71%	66%
Paid Internet access	55%	58%	59%	64%	55%
Reimbursement for personal telephone calls	37%	33%	36%	35%	31%
Paid dry cleaning	14%	14%	14%	13%	11%
Employee keeps frequent flyer miles	70%	67%	65%	74%	65%
First or business class airfare for international travel	20%	17%	14%	15%	12%
First or business class airfare for domestic travel	17%	13%	12%	11%	8%
Paid travel expenses for family ^A	—	—	—	—	2%
Other paid expenses while an employee is on business travel ^B	—	—	—	—	1%
Housing and Relocation					
Relocation lump sum payment	32%	32%	29%	28%	34%
Temporary relocation benefits	23%	24%	20%	16%	20%
Location visit assistance	17%	17%	15%	16%	20%
Reimbursement of shipping fees (some or all)	16%	15%	13%	12%	18%
Cost-of-living differential	12%	12%	12%	11%	15%
Third-party relocation plan ^C	9%	7%	7%	6%	8%
Assistance selling previous home	9%	9%	7%	6%	8%
^A E.g., spouse, domestic partner, dependent children ^B E.g., childcare, pet care, elder care ^C When a company hires a relocation management company to buy and resell the relocated employee's residence					

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