



A Research Report by the Society for Human Resource Management (SHRM)

# 2013 Employee Benefits

**An Overview of Employee Benefits Offerings in the U.S.**



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## Media Contacts

Kate Kennedy  
kate.kennedy@shrm.org  
+ 1-703-535-6260

Julie Malveaux  
julie.malveaux@shrm.org  
+ 1-703-535-6273

## USA

SHRM  
1800 Duke Street  
Alexandria, VA 22314  
Phone: + 1-800-283-7476  
Fax: + 1-703-535-6490  
E-mail: shrm@shrm.org

## China

SHRM China  
11th Floor, Building A  
Gateway Plaza  
No.18 Xiaguangli, North Road East Third Ring  
Chaoyang District  
Beijing, 100027  
China  
Tel: +86-10-59231001  
Fax: +86-10-59231055  
E-mail: SHRMChina@shrm.org

## India

SHRM India  
702, 7th Floor  
Raheja Towers  
Plot C- 62, G Block  
Bandra Kurla Complex, Bandra (E)  
Mumbai 400051  
Maharashtra  
Tel: +91-22-42472000  
Fax: +91-22-42472010  
www.shrmindia.org

SHRM Online: [www.shrm.org](http://www.shrm.org)  
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# About This Research Report

The following report provides an analysis of the 2013 SHRM Employee Benefits Survey results. In February 2013, 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 299 benefits and asked human resource (HR) professionals to indicate whether they 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: *health care and welfare benefits, preventive health and wellness benefits, retirement savings and planning benefits, financial and compensation benefits, leave benefits, family-friendly benefits, flexible working benefits, employee programs and services, professional and career development benefits, housing and relocation benefits, business travel benefits, and other benefits*. Each section has two tables in the body of the report. Table 1 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. Table 2 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 2012 to 2013. 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. New or edited items are footnoted throughout the report.

## About SHRM

The Society for Human Resource Management (SHRM) is the world's largest association devoted to human resource management. Representing more than 260,000 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 at [www.shrm.org](http://www.shrm.org).

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Colonial Life makes benefits count, for you and your employees. We understand you need a benefits program designed for you, and we realize the challenges you face:

- **Rising health care costs**
- **Tightening HR resources**
- **Complex benefits and administration**
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- **Cost management strategies** to help you manage the increasing costs of health insurance and your overall benefits program.
- **Timesaving HR and administrative services** to help simplify your enrollment process, as well as the day-to-day management of your voluntary benefits.
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# Executive Summary

# Employee Benefits Strategies Shift as Organizations Balance Priorities

Many internal and external issues have affected organizations—and their employee benefits programs—in recent years. Legislative changes, escalating costs, slashed HR budgets and an uneven economy are some of the factors organizations are dealing with today. This research has revealed organizations are continuing to make gradual changes and shifts to their benefits plans in the wake of these factors.

Below are some noteworthy findings from this research:

- **Preventive health and wellness:** Over the last five years, there has been an increase in the number of organizations providing wellness-related initiatives that offer incentives to employees.
- **Retirement savings and planning benefits:** Employer-sponsored retirement plans continue to shift toward defined contribution retirement savings plans and Roth 401(k) savings plans. There was also an increase in the number of organizations offering one-on-one investment advice and specific retirement-preparation advice.
- **Financial and compensation benefits:** Employee referral bonuses have gained in popularity over the last year.
- **Leave benefits:** Paid time off plans, which combine traditional vacation time, sick leave and personal days into one comprehensive plan, continue to gain in popularity. At the same time, the following benefits have become less prevalent: floating holidays, paid personal days, paid vacation leave donation programs and paid sick leave donation programs.
- **Family-friendly benefits:** On-site lactation/mother's room and domestic partner benefits for same-sex partners (not including health care) continue to gain in popularity.
- **Flexible working benefits:** Flextime has remained stable in recent years.
- **Health care and welfare:** The percentage of organizations offering contraceptive coverage has increased considerably over the last year.
- **Employee programs and services:** With the exception of organization-sponsored sports teams, these benefits have remained relatively steady in recent years.

- **Professional and career development benefits:** After gradual declines over the last five years, the majority of these benefits appear to be trending upward again.
- **Housing and relocation benefits:** Temporary relocation benefits continue to decline in popularity.
- **Business travel benefits:** Business travel benefits have remained stable in recent years.

## Key Topics to Consider

### Create a Strategy to Comply With the Patient Protection and Affordable Care Act

HR professionals need to play an important role in designing their organization's strategy for complying with the numerous requirements of the Patient Protection and Affordable Care Act (PPACA). This new law is extremely complex, and some of its parts have already been executed, while others will be implemented over the next several years. HR professionals will be relied upon to lead their organizations through this complex legislation.<sup>1</sup>

### Promote Workplace Flexibility Initiatives

A recent report by the Families and Work Institute and SHRM revealed that workplace flexibility provides employees with a positive impact on their work/life experiences. These low-cost initiatives can lead to increased employee job satisfaction, lower turnover and lower insurance costs.<sup>2</sup> SHRM believes that the United States must have a workplace flexibility policy that meets the needs of both employers and employees. As opposed to a one-size-fits-all mandate on all employers, we support a new approach that reflects diverse employee needs and preferences, as well as differences among work environments, representation, industries and organizational size. This workplace flexibility policy should support employees in balancing their work, family and personal obligations and, at the same time, provide certainty, predictability and stability to employers.<sup>3</sup>

### Improve Employee Benefits Communication

According to SHRM's job satisfaction and engagement research, employees consistently ranked benefits among the top contributors to their job satisfaction.<sup>4</sup> However, a disconnect exists between the dollar amount organizations spend on benefits and the employees' perceptions of the value of their benefits package. It is important that HR professionals help employees fully understand all of their options and the true value of their benefits package. Total compensation statements, benefits workshops, employee meetings and social networking tools are examples of communication methods that organizations can use to help ensure their benefits program is valued, understood and used by employees.

### Obtain Feedback

An organization's benefits program should be reviewed and assessed not only to monitor associated costs and value but also to evaluate the competitiveness of the program. A well-designed employee program is based on employee needs and supports an organization's ability to attract and retain employees. The majority of HR professionals in this study reported that their organizations reviewed their benefits programs at least once a year. Benchmarking tools, benefits needs assessments and employee surveys are great tools HR professionals can use to help their organizations customize their benefits programs to meet their needs and to remain competitive.



# Survey Results

# Health Care and Welfare Benefits

Table A-1 | Health Care and Welfare Benefits

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Prescription drug program coverage	98%	*
Dental insurance	96%	1%
Mail-order prescription program	90%	*
Mental health coverage	89%	1%
Preferred provider organization (PPO)	86%	*
Accidental death and dismemberment insurance (AD&D) <sup>A</sup>	83%	*
Vision insurance	82%	2%
Contraceptive coverage	82%	*
Chiropractic coverage	80%	*
Employee assistance program (EAP)	77%	2%
Long-term disability insurance <sup>B</sup>	77%	1%
Medical flexible spending accounts <sup>C</sup>	72%	2%
Short-term disability insurance <sup>D</sup>	68%	1%
Supplemental accident insurance	50%	1%
Health savings accounts (HSAs)	42%	5%
Health care premium flexible spending account <sup>E</sup>	38%	1%
Acupressure/acupuncture medical coverage	36%	1%
Infertility treatment coverage other than in vitro fertilization	34%	1%
Bariatric coverage for weight loss	34%	*
Health maintenance organization (HMO)	33%	*
Consumer-directed health care plan (CDHP)	31%	4%
Long-term care insurance	31%	1%
In vitro fertilization coverage	30%	1%
Critical illness insurance <sup>F</sup>	29%	*
Laser-based vision correction coverage	27%	1%
Employer contributions to HSAs	26%	4%

Continued on next page

**Table A-1 | Health Care and Welfare Benefits (continued)**

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Retiree health care coverage	23%	1%
Hospital indemnity insurance	22%	1%
Wholesale generic drug program for injectable drugs	20%	1%
Intensive care insurance <sup>G</sup>	20%	*
Health reimbursement arrangements (HRAs)	19%	1%
Point of service (POS) plan	19%	1%
Alternative/complementary medical coverage	17%	1%
Pharmacy management program <sup>H</sup>	16%	*
Elective procedures coverage <sup>I</sup>	15%	*
Gender reassignment surgery coverage	8%	*
Exclusive provider organization (EPO)	7%	1%
Indemnity plan (fee-for-service)	7%	1%
Experimental/elective drug coverage	6%	*
Mini-med health plan	5%	0%

(n = 500-518)

\* Less than 1% but greater than 0%.

<sup>A</sup> Does not pertain to employee-paid supplemental insurance.

<sup>B</sup> Does not pertain to employee-paid supplemental insurance.

<sup>C</sup> IRC Section 125.

<sup>D</sup> Does not pertain to employee-paid supplemental insurance.

<sup>E</sup> IRC Section 125 Cafeteria Plan allowing for premium conversion.

<sup>F</sup> Provides funds to help cover extra expenses upon diagnosis of a critical illness or condition.

<sup>G</sup> Provides funds to help cover the extra expenses for accidents or illness that results in an admission to a hospital intensive care unit.

<sup>H</sup> Independent of medical plan management.

<sup>I</sup> Any non emergency surgical procedure other than laser-based vision correction coverage.

Source: 2013 Employee Benefits: A Research Report by SHRM

Table A-1 lists a series of health care and welfare benefits. HR professionals reported if their organizations offered each benefit. If the benefit was not offered, the respondents indicated whether their organizations planned to do so within the next 12 months. To get a complete picture of benefits and coverage, respondents indicated whether any aspect of any organization-held plan included these particular benefits.

## Prescription Drug Coverage

The most commonly offered health care and welfare benefit was prescription drug program coverage: 98% of organizations offered this benefit to their employees. Ninety 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 (20%) and pharmacy management programs (16%).

## Health Insurance Programs

The most frequently offered type of health insurance was a preferred provider organization (PPO) plan, offered by 86% 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. 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 19% 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 provide a certain level of benefits if care is provided by a specific network of service providers; otherwise, no payment will be 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. Only 7% of organizations reported offering this type of plan.

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 5% of organizations reported offering mini-med health plans.

Nineteen 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 to these accounts, which employees can use for health care services. HRAs are similar to flexible spending accounts, except that the funds 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 (31%) of organizations reported offering a CDHP.

The vast majority of organizations (96%) offered dental insurance to employees, and more than three-quarters (82%) 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 included mental health coverage (89%), accidental death and dismemberment insurance (83%), chiropractic coverage (80%), supplemental accident insurance (50%), long-term care insurance (31%), critical illness insurance (29%), hospital indemnity insurance (22%) and intensive care insurance (20%).

## 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. Figure 1 illustrates the percentage of organizations that fully pay the costs of health care and those that share the costs of health care for employees and their dependents.



## Health Savings Accounts

Health savings accounts (HSAs) were created by the Medicare bill in 2003 and are designed to help individuals save on a tax-free basis for future qualified medical and retiree health care costs. Forty-two percent of organizations provided these accounts. Contributions to HSAs can be made by the employer, the employee or both. Twenty-six percent of organizations made contributions to these accounts.

## 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. Seventy percent of organizations offered medical flexible spending accounts (IRC Section 125, for all expenses), and 38% reported offering health care premium flexible spending accounts (IRC Section 125 Cafeteria Plan allowing for premium conversion).

## Disability

Long-term disability (offered by 77% of organizations) and short-term disability (offered by 68% of organizations) provide income replacement for employees whose illness or injury causes a longer absence from work. Short-term disability usually starts after a one- to two-week absence, and long-term disability usually goes into effect after six weeks 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. An employee assistance program (EAP) is a confidential counseling program designed to assist employees with any problems that may distract them from their work. Over three-quarters (77%) 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 acupuncture/acupressure/acupuncture medical coverage, 17% offered other alternative/complementary medical coverage, and 6% covered experimental or elective drug treatments.

Almost one-quarter of organizations (23%) offered health care coverage to retirees. Other health care and welfare benefits included bariatric coverage for procedures such as stomach stapling or gastric bypass surgery (34%), laser-based vision correction coverage (27%), elective procedures coverage (any non-emergency surgical procedure other than laser-based vision correction) (15%) and gender reassignment surgery coverage (8%).

## Health Care and Welfare Benefits Over Time

Table A-2 shows the percentage of organizations offering specific health care and welfare benefits from 2009 through 2013. Contraceptive coverage was the only benefit offered by more organizations in 2013 than in 2012. The following

benefits were offered by more organizations in 2013 than in 2009: mental health coverage, contraceptive coverage, supplemental accident insurance, health savings accounts, acupressure/acupuncture medical coverage, laser-based vision correction coverage, employer contributions to health savings accounts, and elective procedures coverage. The health care and welfare benefit offered by fewer organizations in 2013 compared with 2009 was long-term care insurance.

**Table A-2 | Health Care and Welfare Benefits (by Year)**

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Prescription drug program coverage	96%	96%	96%	97%	98%		
Dental insurance	96%	94%	94%	96%	96%		
Mail-order prescription program	91%	91%	91%	91%	90%		
Mental health coverage	80%	82%	82%	85%	89%	▲	
Preferred provider organization (PPO)	81%	85%	84%	83%	86%		
Accidental death and dismemberment insurance (AD&D)	78%	82%	80%	83%	83%		
Vision insurance	76%	77%	76%	79%	82%		
Contraceptive coverage	66%	68%	69%	73%	82%	▲	▲
Chiropractic insurance	80%	85%	83%	82%	80%		
Employee assistance program (EAP)	75%	75%	75%	78%	77%		
Long-term disability insurance	77%	76%	76%	80%	77%		
Medical flexible spending accounts	71%	72%	73%	70%	72%		
Short-term disability insurance	70%	71%	66%	68%	68%		
Supplemental accident insurance	40%	44%	45%	48%	50%	▲	
Health savings accounts (HSAs)	32%	33%	35%	43%	42%	▲	
Health care premium flexible spending account	43%	43%	45%	44%	38%		
Acupressure/acupuncture medical coverage	28%	31%	32%	36%	36%	▲	
Bariatric coverage for weight loss	29%	31%	36%	38%	34%		
Infertility treatment coverage other than in vitro fertilization	30%	30%	31%	33%	34%		
Health maintenance organization (HMO)	35%	33%	33%	32%	33%		
Consumer-directed health care plan (CDHP)	—	—	—	—	31%		
Long-term care insurance	39%	31%	29%	28%	31%	▼	
In vitro fertilization coverage	23%	25%	25%	27%	30%		
Critical illness insurance	—	21%	22%	24%	29%		
Laser-based vision correction coverage	19%	19%	22%	24%	27%	▲	
Employer contributions to HSAs	15%	15%	20%	25%	26%	▲	
Retiree health care coverage	26%	25%	25%	24%	23%		
Hospital indemnity insurance	23%	19%	21%	22%	22%		
Wholesale generic drug program for injectable drugs	17%	18%	16%	17%	20%		
Intensive care insurance	—	19%	21%	23%	20%		
Health reimbursement arrangements (HRAs)	26%	25%	21%	22%	19%		
Point of service (POS) plan	26%	21%	22%	23%	19%		

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**Table A-2 | Health Care and Welfare Benefits (by Year) (continued)**

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Alternative/complementary medical coverage	16%	14%	15%	15%	17%		
Pharmacy management program	18%	15%	14%	18%	16%		
Elective procedures coverage	5%	7%	11%	8%	15%	▲	
Gender reassignment surgery coverage	1%	2%	2%	5%	8%		
Exclusive provider organization (EPO)	8%	9%	5%	8%	7%		
Indemnity plan	7%	8%	8%	8%	7%		
Experimental/elective drug coverage	3%	3%	5%	6%	6%		
Mini-med health plan	—	—	1%	2%	5%		

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.

Source: 2013 Employee Benefits: A Research Report by SHRM

# Preventive Health and Wellness Benefits

**Table B-1 | Preventive Health and Wellness Benefits**

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Wellness resources and information	77%	3%
Wellness programs	64%	2%
On-site seasonal flu vaccinations	61%	2%
Wellness publication <sup>A</sup>	59%	1%
24-hour nurse line <sup>B</sup>	55%	1%
Health screening programs <sup>C</sup>	50%	3%
CPR/first aid training	48%	3%
Health and lifestyle coaching <sup>D</sup>	48%	1%
Smoking cessation program	44%	6%
Rewards or bonuses for completing certain health and wellness programs	43%	2%
Health fairs	43%	*
Preventive programs specifically targeting employees with chronic health conditions	42%	2%
Weight loss program	37%	2%
Fitness center membership subsidy/reimbursement	36%	3%
On-site fitness center	25%	2%
On-site/off-site fitness classes <sup>E</sup>	21%	3%
Health care premium discount for getting an annual health risk assessment	21%	1%
Nutritional counseling	19%	3%
Health care premium discount for not using tobacco products	19%	2%
On-site blood pressure machine	18%	1%
Health care premium discount for participating in a wellness program	17%	4%
Standing desk <sup>F</sup>	13%	1%
On-site stress reduction program	10%	3%
Health care premium discount for participating in a weight loss program	9%	2%
On-site massage therapy services	9%	2%
On-site sick room	9%	0%

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**Table B-1 | Preventive Health and Wellness Benefits (continued)**

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
On-site medical clinic	8%	*
Fitness equipment subsidy/reimbursement	6%	1%
On-site nap room	6%	0%
On-site vegetable gardens	3%	*

(n = 504-518)

\* Less than 1% but greater than 0%.

<sup>A</sup> For example, newsletter, column, etc.

<sup>B</sup> Available to help employees make more informed health care decisions.

<sup>C</sup> For example, glucose, cholesterol, etc.

<sup>D</sup> Used to help employees change and better manage their health habits.

<sup>E</sup> For example, yoga, aerobics, etc.

<sup>F</sup> Provide or subsidize the cost of replacing a regular desk with a standing desk.

Source: 2013 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 costs. Overall, 77% of organizations provided wellness resources and information, and 64% of organizations offered wellness programs.

According to a Health Affairs report on U.S. workplace disease-prevention and wellness programs, for every dollar employers spent on wellness programs medical costs were reduced by \$3.27 and absenteeism costs dropped \$2.73.<sup>5</sup>

## Preventable and Chronic Conditions

Obesity is a growing health concern in the United States. There are many health problems associated with excess weight and other types of preventable and chronic conditions. These conditions affect the health and well-being of employees and also have a significant economic impact on businesses. Organizations are attempting to combat these issues with health and lifestyle coaching (48%), weight loss programs (37%), subsidies or reimbursements for fitness center memberships (36%), on-site fitness centers (25%), fitness classes (21%), nutritional counseling (19%), and fitness equipment subsidy/reimbursement (6%). Other benefits that encourage a healthy lifestyle included smoking cessation programs (44%), standing desks (13%) and stress reduction programs (10%).

Organizations offered additional benefits to help employees deal with preventable and chronic conditions, including on-site seasonal flu vaccinations (61%), health screening programs for conditions such as high glucose or high cholesterol (50%) and preventive programs specifically targeting employees with chronic health conditions (42%).

## Preventive Health and Wellness Incentives

Forty-three percent of organizations offered rewards or bonuses for completing certain health and wellness activities. Some organizations offer 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, 17% offered discounts for participating in a wellness program, and 9% provided health care premium discounts for participating in a weight loss program.

Overall, **77% of organizations** provided wellness resources and information, and **64% of organizations** offered wellness programs.

## 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. Fifty-nine percent of organizations offered a wellness publication, and 43% hosted 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 (55%), CPR/first aid training (48%) and an on-site blood pressure machine (18%). In addition, 9% 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 (8%), nap rooms (6%) 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 2009 through 2013. The only benefit offered by more organizations in 2013 than in 2012 was preventive programs specifically targeting employees with chronic health conditions. The preventive health and wellness benefits offered by more organizations in 2013 than in 2009 included health and lifestyle coaching, rewards or bonuses for completing certain health and wellness programs, preventive programs specifically targeting employees with chronic health conditions, on-site fitness classes, health care premium discount for getting an annual health risk assessment, and health care premium discount for participating in a wellness program.

**Table B-2 | Preventive Health and Wellness Benefits (by Year)**

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Wellness resources and information	72%	75%	75%	77%	77%		
Wellness programs	59%	59%	60%	61%	64%		
On-site seasonal flu vaccinations	—	68%	64%	61%	61%		
Wellness publication	—	—	56%	61%	59%		
24-hour nurse line	50%	56%	53%	54%	55%		
Health screening programs	38%	43%	42%	45%	50%		
CPR training/first aid	53%	55%	53%	51%	48%		
Health and lifestyle coaching	33%	33%	37%	45%	48%	▲	
Smoking cessation program	39%	39%	36%	39%	44%		

Continued on next page

**Table B-2 | Preventive Health and Wellness Benefits (by Year) (continued)**

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Rewards or bonuses for completing certain health and wellness programs	23%	28%	31%	35%	43%	▲	
Health fairs	44%	42%	39%	38%	43%		
Preventive programs specifically targeting employees with chronic health conditions	30%	33%	33%	36%	42%	▲	▲
Weight loss program	30%	30%	30%	32%	37%		
Fitness center membership subsidy/reimbursement	35%	33%	30%	32%	36%		
On-site fitness center	21%	21%	24%	22%	25%		
On-site fitness classes	12%	14%	16%	20%	21%	▲	
Health care premium discount for getting an annual health risk assessment	10%	12%	14%	21%	21%	▲	
Nutritional counseling	19%	18%	17%	20%	19%		
Health care premium discount for not using tobacco products	8%	11%	12%	20%	19%		
On-site blood pressure machine	18%	20%	20%	20%	18%		
Health care premium discount for participating in a wellness program	8%	9%	11%	15%	17%	▲	
Standing desk	—	—	—	—	13%		
On-site stress reduction program	11%	10%	12%	11%	10%		
Health care premium discount for participating in a weight loss program	4%	4%	7%	9%	9%		
On-site massage therapy services	12%	12%	11%	9%	9%		
On-site sick room	8%	12%	12%	12%	9%		
On-site medical clinic	5%	10%	9%	8%	8%		
Fitness equipment subsidy/reimbursement	4%	5%	4%	4%	6%		
On-site nap room	4%	5%	6%	6%	6%		
On-site vegetable gardens	—	—	—	—	3%		

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.

Source: 2013 Employee Benefits: A Research Report by SHRM

# Retirement Savings and Planning Benefits

**Table C-1 | Retirement Savings and Planning Benefits**

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Defined contribution retirement savings plan <sup>A</sup>	92%	1%
Defined contribution plan catch-up contributions <sup>B</sup>	76%	*
Employer match for defined contribution retirement plan	73%	1%
Defined contribution savings plan hardship withdrawals	71%	1%
Defined contribution plan loans <sup>C</sup>	64%	0%
Investment advice offered online <sup>D</sup>	59%	1%
Individual investment advice offered one-on-one	53%	2%
Retirement-preparation advice <sup>E</sup>	43%	5%
Automatic enrollment into the defined contribution retirement plan	41%	3%
Investment advice offered in a group/classroom <sup>D</sup>	41%	2%
Roth 401(k) savings plan	38%	2%
Permit conversion of funds in traditional 401(k) account into Roth 401(k) account	22%	1%
Automatic escalation of salary deferral for defined contribution plans	21%	1%
Defined benefit pension plan (open to all employees)	19%	0%
Defined benefit pension plan (frozen) <sup>F</sup>	12%	0%
Supplemental executive retirement plan (SERP)	9%	*
Cash balance pension plan	6%	*
Formal phased retirement program <sup>G</sup>	6%	*
Informal phased retirement program <sup>H</sup>	6%	0%
Defined contribution savings plan debit card	2%	0%

Continued on next page

## Table C-1 | Retirement Savings and Planning Benefits (continued)

(n = 512-518)

\* Less than 1% but greater than 0%.

<sup>A</sup> 401(k), 403(b) or similar type plan.

<sup>B</sup> Permits participants who are age 50 or over to make additional elective deferral contributions at the end of the calendar year.

<sup>C</sup> Allows participants to borrow from their retirement savings.

<sup>D</sup> Any recommendation from a financial advisor that tries to educate, advise or guide an investor regarding a particular investment product or series of products.

<sup>E</sup> Any recommendation from a financial advisor that tries to educate, advise or guide an employee regarding retirement.

<sup>F</sup> Frozen for current employees and/or not open to new hires.

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

<sup>H</sup> An informal program that provides reduced schedule and/or responsibilities prior to full retirement.

Source: 2013 Employee Benefits: A Research Report by SHRM

### Retirement and Financial Planning

Many organizations offer retirement plans to help employees plan for their financial future. Overall, defined contribution retirement plans (92%) were the most common type of plan offered, followed by Roth 401(k) savings plans (38%), traditional defined benefit pension plans (19%) and cash balance pension plans (6%). In addition, 9% offered supplemental executive retirement plans (SERPs). SERPs are nonqualified plans that grant benefits above those covered in other retirement plans that are authorized under the Employee Retirement Income Security Act (ERISA); however, these plans are not required to be funded and can be lost if the organization goes bankrupt.

In defined contribution plans, the employer states that it will contribute a fixed amount, or no amount, to the employee's individual account. The employee bears the investment risk in these plans since the value of the account's investments may decrease over time. Seventy-three percent of organizations provided an employer match on some or all of the employee's contributions, and 64% of organizations offered defined contribution plan loans. These loans allow participants to borrow from their retirement savings.

In addition, 76% offered catch-up contributions, 71% provided hardship withdrawals, 41% automatically enrolled employees into their defined contribution plans unless employees actively opted out, 21% provided automatic escalation of salary deferral for defined contribution plans, and 2% offered a defined contribution savings plan debit card.

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-two percent of organizations permitted conversion of funds in a traditional 401(k) account into a Roth 401(k) account.

Offered by 19% 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. Twelve percent of organizations reported their defined benefit pension plans were frozen, making them 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.

Organizations also offered financial planning benefits such as investment and retirement preparation advice. Overall, 74% of organizations offered some form of investment advice: 59% provided online investment advice, 53% offered one-on-one investment advice, and 41% offered investment advice in a group/classroom. Furthermore, 43% of organizations offered advice specific to retirement preparation. While these programs do not directly contribute to employees' retirement savings, they can help employees plan for a financially sound retirement as well as other major life goals.

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, 10% of organizations offered some type of phased retirement: 6% offered a formal phased retirement program and 6% 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 2009 through 2013. The only benefit offered by more organizations in 2013 than in 2012 was individual investment advice offered one-on-one. The following two benefits increased from 2009 to 2012: individual investment advice offered one-on-one, retirement-preparation advice and Roth 401(k) savings plan. The one retirement savings and planning benefit offered by fewer organizations in 2013 compared with 2009 was defined benefit pension plan (open to all employees).

Table C-2   Retirement Savings and Planning Benefits (by Year)							
	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Defined contribution retirement savings plan	90%	92%	93%	92%	92%		
Defined contribution plan catch-up contributions	—	—	—	—	76%		
Employer match for defined contribution retirement plan	72%	72%	70%	68%	73%		
Defined contribution savings plan hardship withdrawals	—	—	—	—	71%		
Defined contribution plan loans	69%	69%	69%	66%	64%		
Investment advice offered online	—	—	—	55%	59%		
Individual investment advice offered one-on-one	38%	40%	42%	44%	53%	▲	▲
Retirement-preparation advice	35%	39%	37%	39%	43%	▲	
Automatic enrollment into defined contribution retirement plan	35%	39%	41%	39%	41%		
Investment advice offered in a group/classroom	—	—	—	41%	41%		
Roth 401(k) savings plan	24%	28%	31%	34%	38%	▲	
Permit conversion of funds in traditional 401(k) account into Roth 401(k) account	—	—	19%	19%	22%		
Automatic escalation of salary deferral for defined contribution plans	—	18%	15%	19%	21%		

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**Table C-2 | Retirement Savings and Planning Benefits (by Year) (continued)**

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Defined benefit pension plan (open to all employees)	29%	27%	22%	21%	19%	▼	
Defined benefit pension plan (frozen)	—	—	12%	12%	12%		
Supplemental executive retirement plan (SERP)	8%	11%	11%	7%	9%		
Cash balance pension plan	6%	9%	8%	6%	6%		
Formal phased retirement program	6%	6%	5%	5%	6%		
Informal phased retirement program	—	—	—	5%	6%		
Defined contribution savings plan debit card	1%	2%	1%	2%	2%		

Note: An asterisk (\*) indicates a significant change from 2012 to 2013 or from 2009 to 2013. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit. Blank cells in the last two columns indicate that no statistically significant differences were found.

Source: 2013 Employee Benefits: A Research Report by SHRM

# Financial and Compensation Benefits

**Table D-1 | Financial and Compensation Benefits**

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
On-site parking	87%	0%
Company-paid group life insurance <sup>A</sup>	86%	*
Service anniversary award <sup>B</sup>	62%	3%
Undergraduate educational assistance	61%	1%
Graduate educational assistance	59%	1%
Business cell phone or smart phone for personal use	56%	0%
Incentive bonus plan (executive)	55%	1%
Life insurance for dependents	55%	0%
Employee referral bonus	47%	1%
Incentive bonus plan (nonexecutive)	45%	1%
Spot bonus <sup>C</sup>	45%	1%
Automobile allowances for business use of personal vehicles	43%	*
Shift premiums	43%	*
Employee discounts on company services	40%	0%
Donations for participation in charitable events	35%	*
Credit union	31%	1%
Full flexible benefits plan <sup>D</sup>	31%	*
Sign-on bonus (executive)	28%	*
Financial advice offered one-on-one <sup>E</sup>	25%	1%
Financial advice offered online <sup>E</sup>	24%	1%
Employee computer purchase discounts (not a loan)	24%	*
Personal use of company-owned vehicles	24%	*
Matching employee charitable contributions	22%	1%
Credit counseling service <sup>F</sup>	20%	1%
Financial advice offered in group/classroom <sup>E</sup>	20%	1%
Sign-on bonus (nonexecutive)	19%	*

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**Table D-1 | Financial and Compensation Benefits (continued)**

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Accelerated death benefits <sup>G</sup>	19%	0%
Payroll advances	19%	0%
Educational scholarships for members of employees' families	17%	*
Retention bonus (executive)	17%	0%
Loans to employees for emergency/disaster assistance	14%	*
Qualified transportation spending account	13%	*
Retention bonus (nonexecutive)	13%	0%
Employee stock purchase plan	12%	*
Transit subsidy	12%	*
Automobile insurance program <sup>H</sup>	11%	*
Incentive stock options (ISOs)	11%	0%
Parking subsidy	11%	0%
Restricted stock options	10%	0%
Nonqualified stock options <sup>I</sup>	9%	0%
Low-/no-interest loans to employees for non-emergency situations	7%	0%
Free computers for employees' personal use	6%	0%
Loans for employees to purchase personal computers	5%	0%
Carpooling subsidy	4%	*
Free or discounted home Internet service	4%	0%
Personal tax services	3%	*
Stock appreciation rights (SARs)	3%	0%
Subsidized cost of elder care	3%	0%
Educational loans for members of employees' families	1%	0%

(n = 500-518)

\* Less than 1% but greater than 0%.

<sup>A</sup> Does not pertain to employee-paid supplemental insurance.

<sup>B</sup> Based on the number of years of employment.

<sup>C</sup> Unscheduled bonus for going above and beyond in some capacity.

<sup>D</sup> Ability to select from a variety of benefits.

<sup>E</sup> Financial advice is defined as providing employees with information on how to manage their financial resources effectively for a lifetime of financial well-being

<sup>F</sup> Credit, debt consolidation, housing counseling, etc.

<sup>G</sup> For terminal illnesses.

<sup>H</sup> Separate from travel accident insurance.

<sup>I</sup> NQSOs or NSOs.

Source: 2013 Employee Benefits: A Research Report by SHRM

## Monetary Convenience Benefits

Many financial and compensation benefits aim to make monetary transactions more convenient for employees. Almost one-third (31%) of organizations offered membership in a credit union. Credit unions often offer lower interest rates and fees than traditional banks or financial institutions. Fourteen percent offered loans to employees for emergency or disaster assistance, while 7% offered low- or no-interest loans for non-emergency situations. Finally, 19% of organizations provided payroll advances.

## Insurance

Eighty-six percent of organizations offered company-paid group life insurance, 55% offered life insurance for dependents, and 19% offered accelerated death benefits for financial assistance in the case of a terminal illness.

## Commuter Benefits

Some organizations offer benefits to offset the costs employees incur in commuting to and from the office. The U.S. Census Bureau estimates that 86% of U.S. workers drive to work.<sup>6</sup> Eighty-seven percent of organizations offered on-site parking, 11% offered parking subsidies, and 43% reported providing automobile allowance/expenses. Thirteen 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. The Census Bureau also reports that 10% of employees carpool to work and 5% take public transportation.<sup>7</sup> According to the survey results, some organizations offered benefits to encourage these employees by providing transit subsidies (12%) or carpooling subsidies (4%). 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, 24% offered personal use of company-owned vehicles, and 11% offered an automobile insurance program to employees.

## Educational Assistance

Some organizations provide educational assistance to the dependents of their employees. As with career development benefits, educational assistance not only helps the employee but also benefits the employer by developing a more educated workforce. Sixty-one percent of organizations offered undergraduate educational assistance, and 59% offered graduate educational assistance. A recent SHRM study revealed the maximum reimbursement allowed for tuition/education expenses is, on average, \$4,980.<sup>8</sup>

Seventeen percent of organizations provided educational scholarships to members of employees' families, and 1% offered educational loans for members of employees' families.

## Monetary Bonuses

Many organizations supplement employees' base pay with some type of monetary bonuses. The most commonly offered type of bonus was an incentive bonus plan, wherein the organization lays out criteria that, if met, result in additional compensation for employees. Fifty-five percent of organizations offered this type of plan to executive employees and 45% 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.

Forty-seven 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 19% 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, 17% of organizations offered specific retention bonuses to executive-level employees, and 13% offered them to nonexecutive employees. These bonuses usually reward an employee for agreeing to stay with the organization through a particular project or period of time. Finally, 62% offered service anniversary awards, and 45% offered spot bonuses, or unscheduled bonuses for exceptional performance.

## Supplemental Compensation

In addition to bonuses, organizations offered a number of other types of supplemental compensation. Forty-three 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, 11% offered incentive stock options, 10% provided restricted options, 9% provided nonqualified stock options, and 3% offered stock appreciation rights.

## 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, understanding basic financial concepts, and income planning for college savings and debt management. Twenty-five percent of organizations offered one-on-one financial advice, 24% offered online advice and 20% offered in-group or classroom financial advice.

## Technology Discounts

Many organizations offer free or discounted technological services or devices for employee use. For example, 56% offered a business cell phone or smart phone 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 (24%), free computers for personal use (6%), loans for employees to purchase personal computers (5%), and free or discounted Internet service (4%).

## Other Financial Benefits

Other financial benefits organizations provided were employee discounts on company services (40%), donation for participating in charitable events (35%), full flexible benefits plans (31%), matching employee charitable contributions (22%), credit counseling services (20%), personal tax services (3%) and subsidized cost of elder care (3%).

## Financial and Compensation Benefits Over Time

Table D-2 shows the percentages of organizations that offered financial and compensation benefits from 2009 through 2013. The only financial and compensation benefit offered by fewer organizations in 2013 than in 2009 was automobile allowances for business use of personal vehicles. The only benefit offered by more organizations in 2013 than in 2012 was employee referral bonus.

Table D-2   Financial and Compensation Benefits (by Year)							
	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
On-site parking	90%	90%	87%	87%	87%		
Company-paid group life insurance	91%	87%	85%	84%	86%		
Service anniversary award	—	—	54%	59%	62%		
Undergraduate educational assistance	63%	62%	58%	61%	61%		
Graduate educational assistance	59%	56%	54%	58%	59%		
Business cell phone or smart phone for personal use	62%	62%	56%	55%	56%		
Incentive bonus plan (executive)	50%	54%	50%	50%	55%		
Life insurance for dependents	58%	58%	55%	55%	55%		
Employee referral bonus	52%	41%	40%	38%	47%		▲
Incentive bonus plan (nonexecutive)	45%	46%	43%	41%	45%		
Spot bonus	38%	30%	34%	38%	45%		
Automobile allowances for business use of personal vehicles	51%	49%	46%	42%	43%	▼	
Shift premium	38%	41%	36%	38%	43%		
Employee discount on company services	38%	38%	32%	33%	40%		
Donations for participation in charitable events	32%	34%	31%	32%	35%		
Credit union	36%	36%	32%	33%	31%		
Full flexible benefits plan	28%	30%	32%	31%	31%		
Sign-on bonus (executive)	27%	26%	24%	23%	28%		
Financial advice offered one-on-one	—	—	30%	28%	25%		
Financial advice offered online	—	—	22%	24%	24%		
Employee computer purchase discounts (not a loan)	29%	26%	22%	22%	24%		
Personal use of company-owned vehicles	27%	23%	22%	23%	24%		
Matching employee charitable contributions	19%	23%	20%	18%	22%		
Credit counseling service	10%	16%	18%	21%	20%		
Financial advice offered in group/classroom	—	—	24%	22%	20%		
Sign-on bonus (nonexecutive)	21%	16%	16%	15%	19%		
Accelerated death benefits	23%	25%	23%	20%	19%		
Payroll advances	18%	19%	21%	20%	19%		
Educational scholarships for members of employees' families	17%	17%	15%	17%	17%		
Retention bonus (executive)	11%	14%	13%	13%	17%		
Loans to employees for emergency/disaster assistance	19%	18%	15%	19%	14%		

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**Table D-2 | Financial and Compensation Benefits (by Year) (continued)**

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Qualified transportation spending account	13%	12%	8%	9%	13%		
Retention bonus (nonexecutive)	10%	11%	11%	10%	13%		
Employee stock purchase plan	15%	12%	10%	10%	12%		
Transit subsidy	13%	11%	12%	13%	12%		
Automobile insurance program	14%	10%	10%	10%	11%		
Incentive stock options (ISOs)	—	10%	9%	8%	11%		
Parking subsidy	10%	7%	8%	8%	11%		
Restricted stock options	—	—	8%	9%	10%		
Nonqualified stock options	—	6%	7%	7%	9%		
Low-/no-interest loans to employees for non-emergency situations	10%	7%	9%	9%	7%		
Free computers for employees' personal use	5%	5%	5%	5%	6%		
Loans for employees to purchase personal computers	5%	7%	7%	5%	5%		
Carpooling subsidy	6%	5%	4%	4%	4%		
Free or discounted home Internet service	6%	3%	3%	3%	4%		
Personal tax services	3%	2%	3%	2%	3%		
Stock appreciation rights (SARs)	—	—	3%	3%	3%		
Subsidized cost of elder care	3%	3%	1%	2%	3%		
Educational loans for members of employees' families	2%	3%	2%	2%	1%		

Note: An asterisk (\*) indicates a significant change from 2012 to 2013 or from 2009 to 2013. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit. Blank cells in the last two columns indicate that no statistically significant differences were found.

Source: 2013 Employee Benefits: A Research Report by SHRM

# Leave Benefits

**Table E-1 | Leave Benefits**

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Paid holidays	97%	0%
Paid bereavement leave	87%	*
Paid jury duty above what is required by law	66%	*
Paid time off plan <sup>A</sup>	52%	*
Paid vacation plan	41%	*
Floating holidays <sup>B</sup>	38%	*
Paid sick leave plan	34%	*
Family leave above required federal FMLA leave	26%	*
Paid military leave <sup>C</sup>	24%	*
Family leave above any state FMLA leave	23%	*
Paid personal day(s)	22%	*
Parental leave above federal FMLA leave	21%	*
Paid family leave	21%	0%
Paid time off for volunteering	20%	1%
Paid time off cash-out option	19%	*
Paid time off to serve on the board of a community group or professional association	18%	1%
Parental leave above any state FMLA leave	18%	*
Religious accommodation paid holidays <sup>D</sup>	16%	1%
Paid adoption leave	16%	*
Unpaid sabbatical program	16%	*
Paid maternity leave <sup>E</sup>	16%	0%
Paid paternity leave	15%	1%
Paid time off donation program <sup>F</sup>	15%	1%
Elder care leave above federal FMLA leave	14%	*
Elder care leave above any state FMLA leave	13%	*
Paid vacation cash-out option	9%	0%

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**Table E-1 | Leave Benefits (continued)**

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Paid day off for employee's birthday	8%	*
Paid vacation leave donation program <sup>F</sup>	7%	1%
Emergency flexibility <sup>G</sup>	6%	*
Paid sick leave donation program <sup>F</sup>	6%	*
Vacation purchase plan <sup>H</sup>	5%	*
Paid sabbatical program	4%	0%
Paid sick leave cash-out option	4%	0%
Unlimited paid sick time	3%	0%
Company-paid time off for group vacations	2%	0%
Unlimited paid vacation time	1%	*
Unlimited paid time off	1%	0%

(n = 507-518)

\* Less than 1% but greater than 0%.

<sup>A</sup> Sick, vacation and personal days all in one plan.

<sup>B</sup> Other than personal days.

<sup>C</sup> Beyond what may be required by law.

<sup>D</sup> Paid days off for religious holidays not offered by employer.

<sup>E</sup> Other than what is covered by short-term disability or state law.

<sup>F</sup> Allows employees to donate leave to another employee.

<sup>G</sup> Fixed number of days off with pay for emergencies.

<sup>H</sup> Payroll deduction.

Source: 2013 Employee Benefits: A Research Report by SHRM

## Vacation Leave

A vast majority (93%) of organizations provided some form of paid vacation leave to their full-time employees: 52% offered paid vacation leave through a paid time off (PTO) plan and 41% through a stand-alone paid vacation plan.<sup>9</sup>

### Paid Time Off Plans

A paid time off (PTO) plan combines traditional vacation time, sick leave and personal days into one comprehensive plan. Under this plan, employees have more freedom and flexibility in managing their leave. Overall, 52% reported offering this type of plan. Among those with a PTO plan, 19% 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

Nine percent of organizations offered a paid vacation cash-out option, and 7% 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. Five percent reported offering a vacation purchase plan, which allows employees to “buy” additional vacation days through a payroll deduction. In addition, one percent provided their employees with unlimited paid vacation time.

## **Paid Personal Leave**

Paid personal leave provides employees with paid leave 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, 97% 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% of offered paid floating holidays and 16% provided religious accommodations paid holidays.

## **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, 86% of organizations provided some form of paid sick leave to employees: 52% offered paid sick leave through a paid time off plan and 34% 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 and 3% provided unlimited paid sick time.

## **Family and Medical Leave Act (FMLA)**

The federal Family and Medical Leave Act (FMLA) of 1993 guarantees eligible employees 12 weeks of unpaid job-protected leave during any 12-month period for an employee's serious medical condition or to care for a parent, spouse or child. During this leave, the employee retains his or her benefits. Some states have further FMLA employer requirements as well. Federal law does not require FMLA leave to be paid, but 21% of organizations did offer paid family leave. Twenty-six percent of organizations offered family leave above required federal FMLA, and 23% provided family leave above any state FMLA. In addition, 21% reported offering parental leave above federal and state FMLA, 18% reported offering parental leave above state FMLA, 14% offered elder care leave above federal FMLA, and 13% provided elder care leave above state FMLA.

## **Leave for New Parents**

There are specific paid leave benefits available to new parents. Sixteen percent of organizations offered paid maternity leave (other than what is covered by short-term disability or state law), and 15% provided paid paternity leave. In addition, 16% offered paid adoption leave.

## 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-seven 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-four percent offered paid military leave beyond what may be required by law (a small number of states have paid military leave requirements).

## Other Leave Benefits

Other types of leave offered by organizations included paid jury duty above what is required by law (66%), paid time off for volunteering (20%), paid time off to serve on the board of a community group or professional association (18%), unpaid sabbatical programs (16%), 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 (4%) 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 2009 through 2013. There were no significant changes in these benefits from 2012 to 2013. The leave benefit offered by more organizations in 2013 compared with 2009 was paid time off plan. The following benefits were offered by fewer organizations in 2013 than in 2009: floating holidays, paid personal days, paid vacation leave donation program and paid sick leave donation program.

Table E-2   Leave Benefits (by Year)							
	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Paid holidays	97%	97%	97%	97%	97%		
Paid bereavement leave	90%	89%	90%	89%	87%		
Paid jury duty above what is required by law	62%	68%	68%	69%	66%		
Paid time off plan	42%	47%	48%	51%	52%	▲	
Paid vacation plan	47%	44%	44%	43%	41%		
Floating holidays	45%	43%	42%	40%	38%	▼	
Paid sick leave plan	39%	36%	37%	33%	34%		
Family leave above required federal FMLA leave	22%	20%	21%	22%	26%		
Paid military leave	24%	22%	24%	19%	24%		
Family leave above any state FMLA leave	20%	19%	18%	18%	23%		

Continued on next page

**Table E-2 | Leave Benefits (by Year) (continued)**

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Paid personal days	31%	29%	26%	26%	22%	▼	
Parental leave above federal FMLA leave	17%	17%	18%	18%	21%		
Paid family leave	25%	24%	25%	24%	21%		
Paid time off for volunteering	15%	17%	19%	19%	20%		
Paid time off cash-out option	—	19%	17%	18%	19%		
Paid time off to serve on the board of a community group or professional association	—	20%	20%	21%	18%		
Parental leave above any state FMLA leave	15%	17%	17%	16%	18%		
Religious accommodation paid holidays	—	—	—	—	16%		
Paid adoption leave	15%	16%	16%	17%	16%		
Unpaid sabbatical program	12%	16%	15%	15%	16%		
Paid maternity leave	14%	17%	16%	16%	16%		
Paid paternity leave	15%	17%	16%	16%	15%		
Paid time off donation program	—	15%	14%	16%	15%		
Elder care leave above federal FMLA leave	11%	11%	11%	10%	14%		
Elder care leave above any state FMLA leave	11%	11%	11%	10%	13%		
Paid vacation cash-out option	—	18%	16%	13%	9%		
Paid day off for employee's birthday	8%	10%	9%	8%	8%		
Paid vacation leave donation program	20%	17%	15%	12%	7%	▼	
Emergency flexibility (fixed number of days off with pay for emergencies)	6%	7%	7%	7%	6%		
Paid sick leave donation program	16%	11%	7%	6%	6%	▼	
Vacation purchase plan	8%	5%	7%	7%	5%		
Paid sabbatical program	5%	4%	4%	5%	4%		
Paid sick leave cash-out option	—	7%	6%	5%	4%		
Unlimited paid sick time	—	—	—	2%	3%		
Company-paid time off for group vacations	1%	1%	2%	2%	2%		
Unlimited paid vacation time	—	—	—	1%	1%		
Unlimited paid time off	—	—	—	1%	1%		

Note: An asterisk (\*) indicates a significant change from 2012 to 2013 or from 2009 to 2013. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit. Blank cells in the last two columns indicate that no statistically significant differences were found.

Source: 2013 Employee Benefits: A Research Report by SHRM

# Family-Friendly Benefits

**Table F-1 | Family-Friendly Benefits**

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Dependent care flexible spending account	71%	1%
On-site lactation/mother's room <sup>A</sup>	34%	*
Bring child to work in emergency	26%	0%
Domestic partner benefits for same-sex partners <sup>B</sup>	24%	*
Domestic partner benefits for opposite-sex partners <sup>B</sup>	20%	*
529 plan <sup>C</sup>	14%	1%
Child care referral service <sup>D</sup>	12%	0%
Adoption assistance	11%	
Elder care referral service <sup>D</sup>	8%	0%
Lactation support services <sup>E</sup>	8%	0%
Access to backup child care services <sup>F</sup>	4%	0%
Subsidized child care program <sup>G</sup>	4%	0%
Nonsubsidized child care center <sup>H</sup>	3%	0%
Subsidized child care center <sup>H</sup>	3%	0%
Foster care assistance	2%	1%
Access to backup elder care services <sup>F</sup>	2%	0%
Babies at work <sup>I</sup>	2%	0%
Geriatric counseling <sup>J</sup>	2%	0%
On-site elder care fairs <sup>K</sup>	2%	0%
On-site parenting seminars	2%	0%
Elder care assisted living assessments	1%	*
Elder care in-home assessments <sup>L</sup>	1%	*
Consortium child care center <sup>M</sup>	1%	0%
On-ramping programs for family members dealing with elder care issues	1%	0%
On-ramping programs for parents re-entering the workforce	1%	0%
On-site vaccinations for infants/children	1%	0%

Continued on next page

## Table F-1 | Family-Friendly Benefits (continued)

(n = 504-511)

\* Less than 1% but greater than 0%.

<sup>A</sup> A separate room that goes above and beyond the PPACA law requiring that employees be “shielded from view” and “free from intrusion” during their break.

<sup>B</sup> 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, etc.).

<sup>C</sup> Tax-advantaged savings plan designed to encourage saving for future college costs.

<sup>D</sup> Program that provides employees with the names of providers (separate from or part of an EAP).

<sup>E</sup> Lactation consulting and education.

<sup>F</sup> For an unexpected event.

<sup>G</sup> Other than flexible spending accounts.

<sup>H</sup> An on-site or near-site center.

<sup>I</sup> Children under one year of age are allowed to come to work with a parent on a regular basis.

<sup>J</sup> Counseling services to seniors and their families.

<sup>K</sup> Provides an opportunity for employees to speak directly with elder care experts about the many types of elder care services.

<sup>L</sup> Provides families with appraisals to determine care needs.

<sup>M</sup> An on-site or near-site center sharing the costs and responsibilities with several organizations.

Source: 2013 Employee Benefits: A Research Report by SHRM

### Dependent Care Flexible Spending Accounts

Dependent care flexible spending accounts allow employees to set aside pretax dollars that can later be reimbursed for dependent care expenses. These accounts are popular with employees since the tax benefit offsets some of the expenses of dependent care. Almost three-quarters (71%) of organizations offered this benefit.

### Dependent Care Educational Assistance

Some organizations provide educational assistance to the dependents of their employees. Fourteen percent of organizations provided 529 plans, which are tax-advantaged savings plans designed to encourage saving for future college costs.

### Domestic Partner Benefits

Twenty-four percent of organizations offered same-sex domestic partner benefits (excluding health care), and 20% provided opposite-sex domestic partner benefits (excluding health care).

### Child Care Benefits

With the majority of single-parent families having a parent in the workforce and 59% of two-parent families with both parents employed,<sup>10</sup> child care benefits are an important recruiting and job satisfaction driver for working parents. Twenty-six percent of organizations allowed employees to bring their children to work in a child care emergency, 12% offered a child care referral service, and 2% 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 (4%), subsidized child care program (4%), nonsubsidized child care center (3%), subsidized child care center (3%), and consortium child care center (1%), which is a center sharing the costs and responsibilities with several organizations.

## Adoption and Foster Care Assistance

According to responding HR professionals, 11% of organizations offered adoption assistance and 2% provided foster care assistance to their employees.

## Elder Care Benefits

According to a national research study, 48.9 million people in the U.S. serve as unpaid family caregivers to an adult.<sup>11</sup> Many of these individuals 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. Again, the most frequently offered benefit of this type was an elder care referral service, which 8% of organizations made available to employees. Less commonly offered elder care benefits included access to backup elder care services in the case of an unexpected event (2%), geriatric counseling (2%), on-site elder care fairs (2%), elder care assisted living assessments (1%), elder care in-home assessments (1%), and on-ramping programs for family members dealing with elder care issues (1%).

## Other Family-Friendly Benefits

In addition to child care benefits, elder care benefits, adoption assistance and foster care assistance, organizations offered a number of other benefits that pertained to employees’ dependents. Overall, 34% of organizations had an on-site lactation/mother’s room, and 8% 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 2009 through 2013. The only benefit offered by more organizations in 2013 than in 2012 was domestic partner benefits for same-sex partners (not including health care coverage). The following two benefits increased from 2009 to 2012: on-site lactation/mother’s room and domestic partner benefits for same-sex partners (not including health care coverage).

Table F-2   Family-Friendly Benefits (by Year)							
	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Dependent care flexible spending account	70%	72%	73%	72%	71%		
On-site lactation/mother’s room	25%	28%	28%	30%	34%	▲	
Bring child to work in emergency	29%	30%	33%	32%	26%		
Domestic partner benefits for same-sex partners (not including health care coverage)	14%	15%	14%	15%	24%	▲	▲
Domestic partner benefits for opposite-sex partners (not including health care coverage)	14%	13%	14%	15%	20%		
529 plan	14%	13%	12%	14%	14%		
Child care referral service	13%	17%	17%	17%	12%		

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**Table F-2 | Family-Friendly Benefits (by Year)**

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Adoption assistance	10%	9%	8%	9%	11%		
Elder care referral service	11%	11%	9%	10%	8%		
Lactation support services	5%	4%	5%	6%	8%		
Access to backup child care services	5%	4%	3%	3%	4%		
Subsidized child care program	—	—	—	4%	4%		
Nonsubsidized child care center	2%	3%	4%	4%	3%		
Subsidized child care center	3%	4%	4%	4%	3%		
Foster care assistance	2%	1%	1%	2%	2%		
Access to backup elder care services	1%	2%	2%	1%	2%		
Babies at work	—	1%	1%	1%	2%		
Geriatric counseling	2%	4%	2%	3%	2%		
On-site elder care fairs	1%	1%	1%	2%	2%		
On-site parenting seminars	2%	3%	4%	5%	2%		
Elder care assisted living assessments	1%	1%	1%	2%	1%		
Elder care in-home assessments	1%	1%	1%	2%	1%		
Consortium child care center	1%	1%	1%	1%	1%		
On-ramping programs for family members dealing with elder care issues	—	—	1%	1%	1%		
On-ramping programs for parents re-entering the workforce	—	—	1%	1%	1%		
On-site vaccinations for infants/children	3%	5%	3%	2%	1%		

Note: An asterisk (\*) indicates a significant change from 2012 to 2013 or from 2009 to 2013. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit. Blank cells in the last two columns indicate that no statistically significant differences were found.

Source: 2013 Employee Benefits: A Research Report by SHRM

# Flexible Working Benefits

**Table G-1 | Flexible Working Benefits**

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Casual dress day (one day per week)	60%	0%
Telecommuting	58%	4%
Flextime <sup>A</sup>	53%	*
Flextime during core business hours <sup>B</sup>	51%	*
Telecommuting on an ad-hoc basis <sup>C</sup>	45%	1%
Break arrangements <sup>D</sup>	39%	0%
Mealtime flex <sup>E</sup>	37%	0%
Telecommuting on a part-time basis	36%	2%
Compressed workweek <sup>F</sup>	35%	1%
Casual dress (every day)	34%	0%
Flextime outside of core business hours <sup>G</sup>	26%	1%
Casual dress (seasonal) <sup>H</sup>	23%	0%
Telecommuting on a full-time basis	20%	2%
Shift flexibility <sup>I</sup>	19%	*
Seasonal scheduling <sup>J</sup>	19%	0%
Job sharing <sup>K</sup>	10%	1%
Alternating location arrangements <sup>L</sup>	4%	0%
Results-only work environment (ROWE) <sup>M</sup>	4%	0%

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## Table G-1 | Flexible Working Benefits (continued)

(n = 504-518)

\* Less than 1% but greater than 0%.

<sup>A</sup> Allowing employees to choose their work hours within limits established by the employer.

<sup>B</sup> Allowing employees to choose their work hours during core business hours.

<sup>C</sup> Situations that may occur intermittently throughout the year or as a one-time event.

<sup>D</sup> Provides employees more flexibility over when they take breaks.

<sup>E</sup> 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.

<sup>F</sup> 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.

<sup>G</sup> Allowing employees to choose their work hours within limits outside of core business hours.

<sup>H</sup> Allowing casual dress for extended periods during the year (e.g., summer months, holidays, etc.).

<sup>I</sup> Allowing employees to coordinate with co-workers to adjust their schedules by trading, dropping or picking up shifts.

<sup>J</sup> Employees work only a certain number of months per year.

<sup>K</sup> Two or more employees share the responsibilities, accountability and compensation of one full-time job.

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

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

Source: 2013 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, 46% of employees cited the flexibility to balance work/life issues as a very important aspect of job satisfaction.<sup>12</sup>

These benefits help organizations attract and retain high-quality talent and are a key factor in employee satisfaction. The Families and Work Institute (FWI) and SHRM recently released a toolkit that provides the resources needed to build support for workplace flexibility in communities and organizations.<sup>13</sup> This publication includes discussions about why workplace flexibility is important to HR professionals and how they can promote flexibility.

The majority (53%) of organizations offered some form of flextime, which allows employees to select their work hours within limits established by the employer. Fifty-one percent of respondents reported that their organizations offered flextime during their core business hours, and 26% indicated flextime was provided outside of their core business hours. In addition, 58% of organizations offered some form of telecommuting: 45% of respondents reported that their organizations offered telecommuting on an ad-hoc basis, 36% on a part-time basis, and 20% on a full-time basis. Over one-third (35%) 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. Ten 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.

Nineteen 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. Four 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

The majority (60%) of organizations offered casual dress at least once a week, 34% allowed casual dress every day, and 23% allowed seasonal casual dress, which permits employees to dress casually for extended periods during the year. While 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.

The majority (**53%**) of **organizations** offered some form of flextime, which allows employees to select their work hours within limits established by the employer.

## Break Arrangements

Some organizations offer a variety of benefits designed to provide employees more flexibility in deciding when they can take breaks. Thirty-nine percent provided break arrangements that give employees who generally can only take assigned breaks more flexibility over when they 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.

## Other Flexible Working Benefits

Other types of flexible working benefits offered by organizations included seasonal scheduling (19%) 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 2009 through 2013. There were no significant changes in these benefits from 2012 to 2013, and from 2009 to 2013.

Table G-2   Flexible Working Benefits (by Year)							
	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Casual dress day (one day per week)	59%	57%	55%	55%	60%		
Telecommuting	51%	55%	53%	57%	58%		
Flextime	54%	49%	53%	53%	53%		
Flextime during core business hours	—	—	—	51%	51%		
Telecommuting on an ad-hoc basis	45%	44%	42%	45%	45%		
Break arrangements	43%	43%	45%	43%	39%		
Mealtime flex	41%	39%	40%	38%	37%		
Telecommuting on a part-time basis	34%	34%	34%	36%	36%		
Compressed workweek	37%	34%	35%	35%	35%		
Casual dress (every day)	36%	34%	36%	36%	34%		
Flextime outside of core business hours	—	—	—	25%	26%		
Casual dress (seasonal)	—	23%	24%	24%	23%		
Telecommuting on a full-time basis	19%	17%	20%	20%	20%		

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**Table G-2 | Flexible Working Benefits (by Year) (continued)**

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Shift flexibility	21%	19%	18%	22%	19%		
Seasonal scheduling	16%	17%	16%	19%	19%		
Job sharing	16%	13%	13%	12%	10%		
Alternating location arrangements	4%	4%	5%	5%	4%		
Results-only work environment (ROWE)	3%	1%	2%	3%	4%		

Note: An asterisk (\*) indicates a significant change from 2012 to 2013 or from 2009 to 2013. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit. Blank cells in the last two columns indicate that no statistically significant differences were found.

Source: 2013 Employee Benefits: A Research Report by SHRM

# Employee Programs and Services

Table H-1 | Employee Programs and Services

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Free coffee <sup>A</sup>	72%	0%
Vending machine snacks and beverages <sup>B</sup>	50%	0%
Free/discounted uniforms	28%	0%
Legal assistance/services	23%	0%
On-site cafeteria <sup>C</sup>	23%	0%
On-site ATMs	22%	0%
Paycards	17%	3%
Postal services for employees	17%	0%
Organization-sponsored sports teams	16%	1%
Travel planning services	11%	0%
Dry cleaning services	10%	*
Executive club memberships	10%	0%
Pet health insurance	8%	1%
Employer-sponsored personal shopping discounts	7%	0%
ESL (English as a second language) classes	6%	0%
Self-defense training	4%	1%
Concierge services	4%	*
Foreign language classes <sup>D</sup>	4%	*
Prepared take-home meals	3%	*
On-site haircuts	1%	*

(n = 507-517)

\* Less than 1% but greater than 0%.

<sup>A</sup> Fully subsidized coffee or coffee service.

<sup>B</sup> Fully or partially subsidized by the company.

<sup>C</sup> Food and beverages available in the cafeteria are fully or partially subsidized by the company.

<sup>D</sup> Non-English.

Source: 2013 Employee Benefits: A Research Report by SHRM

## Creating a Flexible 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 visiting the bank (17% offered paycards), purchasing or preparing food and beverages (72% provided free coffee, 50% offered vending machine snacks and beverages, 23% had an on-site cafeteria, and 3% offered prepared take-home meals), visiting the post office (17% offered postal services) or going to the dry cleaner (10% offered dry-cleaning services).

In addition, 22% had on-site ATMs, and 1% provided on-site haircuts. Other benefits, such as legal assistance or services (23%), travel planning services (11%) and concierge services (4%), 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. More than one-quarter of organizations (28%) offered free or discounted uniforms to employees.

## Language Skills

Overall, 6% 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

Sixteen 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 executive club memberships (10%), pet health insurance (8%), employer-sponsored personal shopping discounts (7%) and self-defense training (4%).

## Employee Programs and Services Over Time

Table H-2 shows the percentages of organizations that offered these benefits from 2009 through 2013. There were no significant changes in these benefits from 2012 to 2013. Organization-sponsored sports teams were the only benefit offered by fewer organizations in 2013 compared with 2009.

**Table H-2 | Employee Programs and Services (By Year)**

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Free coffee	—	—	77%	74%	72%		
Vending machine snacks and beverages	—	—	47%	47%	50%		
Free/discounted uniforms	29%	30%	26%	26%	28%		
Legal assistance/services	21%	20%	20%	21%	23%		
On-site cafeteria	—	—	19%	20%	23%		
On-site ATMs	20%	20%	22%	22%	22%		
Paycards	—	11%	11%	16%	17%		
Postal services for employees	22%	19%	19%	20%	17%		
Organization-sponsored sports teams	25%	22%	17%	18%	16%	▼	
Travel planning services	16%	10%	9%	10%	11%		
Dry cleaning services	10%	7%	10%	10%	10%		
Executive club memberships	19%	19%	14%	9%	10%		
Pet health insurance	3%	4%	4%	6%	8%		
Employer-sponsored personal shopping discounts	8%	9%	6%	6%	7%		
English as a second language (ESL) classes	6%	8%	8%	8%	6%		
Self-defense training	6%	3%	6%	6%	4%		
Concierge services	3%	2%	2%	2%	4%		
Foreign language classes	5%	7%	8%	8%	4%		
On-site haircuts	1%	1%	2%	3%	3%		
Prepared take-home meals	1%	3%	3%	3%	1%		

Note: An asterisk (\*) indicates a significant change from 2012 to 2013 or from 2009 to 2013. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit. Blank cells in the last two columns indicate that no statistically significant differences were found.

Source: 2013 Employee Benefits: A Research Report by SHRM

# Professional and Career Development Benefits

**Table I-1 | Professional and Career Development Benefits**

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Professional memberships	90%	0%
Professional development opportunities	88%	1%
Off-site professional development opportunities <sup>A</sup>	85%	1%
Certification/recertification fees	78%	0%
Professional license application or renewal fees	77%	0%
On-site professional development opportunities <sup>A</sup>	69%	0%
Cross-training to develop skills not directly related to the job	44%	2%
Mentoring program <sup>B</sup>	20%	3%
Career counseling	13%	2%
College selection/referral <sup>C</sup>	7%	*

(n = 508-518)

\* Less than 1% but greater than 0%.

<sup>A</sup> Seminars, conferences, courses or training to keep skills current, etc.

<sup>B</sup> Formal program.

<sup>C</sup> Provides employees with information and helps link them to colleges.

Source: 2013 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 cares about their professional development, and the organization gains a richer, better-prepared workforce. Overall, 88% of organizations offered their staff some form of professional development opportunities: 85% offered off-site opportunities and 69% provided on-site opportunities. Ninety percent of organizations offered paid professional memberships, 78% paid for certification or recertification fees, and 77% indicated that their organizations paid for professional license application or renewal fees.

Forty-four percent 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. Twenty percent of organizations offered formal mentoring programs, 13% provided career counseling, and 7% offered college selection/referrals, providing employees with information and helping 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 2009 through 2013. There were no significant changes in these benefits from 2012 to 2013 and from 2009 to 2013.

**88% of organizations** offered their staff some form of **professional development opportunities: 85%** offered off-site opportunities and **69%** provided on-site opportunities.

Table I-2 | Professional and Career Development Benefits (By Year)

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Professional memberships	91%	90%	87%	90%	90%		
Professional development opportunities	91%	90%	87%	87%	88%		
Off-site professional development opportunities	—	—	82%	83%	85%		
Professional license application or renewal fees	73%	70%	72%	75%	77%		
On-site professional development opportunities	—	—	67%	65%	69%		
Certification/recertification fees	77%	71%	71%	74%	78%		
Cross-training to develop skills not directly related to the job	49%	49%	43%	38%	44%		
Mentoring program	22%	17%	17%	20%	20%		
Career counseling	14%	15%	11%	12%	13%		
College selection/referral	11%	11%	9%	9%	7%		

Note: An asterisk (\*) indicates a significant change from 2012 to 2013 or from 2009 to 2013. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit. Blank cells in the last two columns indicate that no statistically significant differences were found.

Source: 2013 Employee Benefits: A Research Report by SHRM

# Housing and Relocation Benefits

**Table J-1 | Housing and Relocation Benefits**

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Relocation lump sum payment	32%	*
Location visit assistance <sup>A</sup>	22%	0%
Temporary relocation benefits	22%	0%
Reimbursement of shipping fees	20%	0%
Assistance selling previous home	12%	*
Cost-of-living differential	12%	*
Reimbursement of closing costs <sup>B</sup>	10%	0%
Reimbursement of realtor fees <sup>B</sup>	10%	0%
Spouse relocation employment assistance	9%	*
Housing counseling <sup>C</sup>	7%	0%
Reimbursement for financial loss sustained from a home sale <sup>B</sup>	7%	0%
Home insurance program <sup>D</sup>	6%	*
Home buyout program	6%	0%
Rental assistance	6%	0%
Renter insurance program <sup>E</sup>	4%	*
Mortgage assistance	3%	*
Down payment assistance	3%	0%
Mortgage insurance	1%	0%

(n = 504-511)

\* Less than 1% but greater than 0%.

<sup>A</sup> House-hunting trips.

<sup>B</sup> Employers cover some or all of the costs.

<sup>C</sup> Advice on buying, renting, defaults and foreclosures.

<sup>D</sup> Discount on home insurance.

<sup>E</sup> Discount on renters insurance.

Source: 2013 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 32% 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.

Twenty-two percent of organizations provided location visit assistance or house-hunting trips to employees who were relocating to a new area. In addition, 20% provided reimbursement of shipping fees, 12% offered assistance to employees who needed to sell a home at their original location, 12% offered a cost-of-living differential to assist employees relocating to a more expensive area, 10% offered reimbursement of realtor fees, and 10% offered closing cost assistance. Nine 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. Seven percent offered reimbursement for financial loss sustained from a home sale, and 6% 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-quarter (22%) of organizations offered temporary relocation benefits to assist in easing this burden.

## Housing Assistance

Some organizations offer employees assistance in purchasing a new home: 6% offered a home insurance program, 3% provided mortgage assistance, 3% 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 (7%), rental assistance (6%) and renter insurance program (4%).

## Housing and Relocation Benefits Over Time

Table J-2 shows the percentages of organizations that offered these housing and relocation benefits from 2009 through 2013. There were no significant changes in these benefits from 2012 to 2013. Temporary relocation benefits were the only benefit offered by fewer organizations in 2013 compared with 2009.

**Table J-2 | Housing and Relocation Benefits (by Year)**

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Relocation lump sum payment	30%	28%	26%	29%	32%		
Location visit assistance	36%	20%	18%	21%	22%		
Temporary relocation benefits	35%	28%	25%	25%	22%	▼	
Reimbursement of shipping fees	—	—	—	19%	20%		
Assistance selling previous home	13%	11%	9%	11%	12%		
Cost-of-living differential	15%	10%	10%	11%	12%		
Reimbursement of closing costs	—	—	8%	12%	10%		
Reimbursement of realtor fees	—	—	8%	11%	10%		
Spouse relocation employment assistance	15%	10%	12%	12%	9%		
Housing counseling	9%	6%	4%	6%	7%		
Reimbursement for financial loss sustained from a home sale	6%	5%	5%	6%	7%		
Home insurance program	7%	6%	6%	5%	6%		
Home buyout program	—	—	4%	5%	6%		
Rental assistance	12%	3%	5%	6%	6%		
Renter insurance program	4%	3%	3%	3%	4%		
Mortgage assistance	7%	3%	3%	3%	3%		
Down payment assistance	6%	2%	2%	3%	3%		
Mortgage insurance	3%	1%	2%	2%	1%		

Note: An asterisk (\*) indicates a significant change from 2012 to 2013 or from 2009 to 2013. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit. Blank cells in the last two columns indicate that no statistically significant differences were found.

Source: 2013 Employee Benefits: A Research Report by SHRM

# Business Travel Benefits

Table K-1 | Business Travel Benefits

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Reimbursement for taxicab or car service to and from airport	83%	0%
Mileage reimbursement for the use of personal car to travel to and from airport	81%	0%
Per diem for meals <sup>A</sup>	70%	0%
Employee keeps hotel points	69%	0%
Employee keeps frequent flyer miles	69%	0%
Paid Internet access while on travel	61%	0%
Reimbursement for personal telephone calls while on travel	44%	0%
Travel accident insurance	40%	0%
First or business class airfare for international travel	18%	*
Rental car upgrades	15%	*
Paid dry cleaning while on business travel	15%	0%
First or business class airfare for domestic travel	14%	0%
Paid minibar snacks at the hotel	10%	0%
Paid travel expenses for spouse	7%	*
Paid health club fees while on travel	6%	0%
Paid airline club membership	5%	*
Paid pay-per-view movies at the hotel	5%	0%
Paid travel expenses for dependent children	4%	*
Paid travel expenses for opposite-sex domestic partner	3%	*
Paid travel expenses for same-sex domestic partner	3%	*
Paid child care expenses while an employee is on business travel	2%	0%
Paid pet care expenses while an employee is on business travel	1%	*

(n = 502-516)

\* Less than 1% but greater than 0%.

<sup>A</sup> Includes reimbursements.

Source: 2013 Employee Benefits: A Research Report by SHRM

## Travel Benefits

The most commonly offered business travel benefits included reimbursement for taxicab or car service to and from airport (83%) and mileage reimbursement for travel to and from airport (81%). Majority of organizations also provided per diem for meals (70%), allowed employees to keep hotel points (69%), allowed employees to retain frequent flyer miles (69%), paid for Internet access (61%) and reimbursed for personal telephone calls while on travel (44%).

A smaller number of organizations paid for first class/business class for international travel (18%), rental car upgrades (15%), dry cleaning expenses (15%), first class/business class for domestic travel (14%), minibar snacks at the hotel (10%), health club fees (6%), paid airline club memberships, (5%), pay-per-view movies (5%), child care expenses (2%) and pet care arrangement expenses (1%) incurred when employees were on business travel.

## Travel Insurance

Forty 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 (7%), dependent children (4%), opposite-sex domestic partner (3%) and same-sex domestic partner (3%).

## Business Travel Benefits Over Time

Table K-2 shows the percentages of organizations offering these business travel benefits from 2009 through 2013. There were no significant changes in these benefits from 2012 to 2013. Reimbursement for personal telephone calls while on travel was the only benefit offered by fewer organizations in 2013 compared with 2009.

Table K-2   Business Travel Benefits (by Year)							
	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Reimbursement for taxicab or car service to and from airport	—	—	—	—	83%		
Mileage reimbursement for the use of personal car to travel to and from airport	—	—	—	—	81%		
Per diem for meals	65%	65%	65%	65%	70%		
Employee keeps hotel points	68%	64%	67%	69%	69%		
Employee keeps frequent flyer miles	68%	64%	67%	69%	69%		
Paid Internet access while on travel	54%	55%	56%	57%	61%		
Reimbursement for personal telephone calls while on travel	58%	54%	51%	50%	44%	▼	
Travel accident insurance	39%	37%	37%	37%	40%		
First or business class airfare for international travel	—	—	13%	14%	18%		

Continued on next page

**Table K-2 | Business Travel Benefits (by Year) (continued)**

	2009	2010	2011	2012	2013	Differences Between 2009 and 2013	Differences Between 2012 and 2013
Rental car upgrades	11%	13%	16%	18%	15%		
Paid dry cleaning while on business travel	15%	12%	13%	13%	15%		
First or business class airfare for domestic travel	12%	12%	11%	10%	14%		
Paid minibar snacks at the hotel	9%	9%	8%	9%	10%		
Paid travel expenses for spouse	5%	6%	3%	7%	7%		
Paid health club fees while on travel	3%	3%	3%	4%	6%		
Paid airline club membership	4%	5%	5%	5%	5%		
Paid pay-per-view movies at the hotel	5%	5%	4%	4%	5%		
Paid travel expenses for dependent children	—	—	—	5%	4%		
Paid travel expenses for opposite-sex domestic partner	—	—	—	3%	3%		
Paid travel expenses for same-sex domestic partner	—	—	—	3%	3%		
Paid child care expenses while an employee is on business travel	2%	2%	1%	1%	2%		
Paid pet care expenses while an employee is on business travel	1%	1%	1%	1%	1%		

Note: An asterisk (\*) indicates a significant change from 2012 to 2013 or from 2009 to 2013. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit. Blank cells in the last two columns indicate that no statistically significant differences were found.

Source: 2013 Employee Benefits: A Research Report by SHRM

# Other Benefits

Table L-1 | Other Benefits

	Offer the Benefit	Plan to Begin Offering the Benefit Within the Next 12 Months
Company picnic	55%	3%
Noncash companywide performance awards <sup>A</sup>	49%	0%
Community volunteer programs	47%	0%
Discount ticket services <sup>B</sup>	35%	1%
Company-purchased tickets <sup>B</sup>	26%	0%
Take your child to work day	23%	1%
Pets at work	5%	*
Take your pet to work day <sup>C</sup>	2%	1%
Take your parent to work day	1%	0%

(n = 507-518)

\* Less than 1% but greater than 0%.

<sup>A</sup> For example, gift certificate, extra day off.

<sup>B</sup> For example, sporting events, cultural events, theme parks, etc.

<sup>C</sup> Once a year as opposed to pets at work generally.

Source: 2013 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. More than one-half (55%) of organizations offered company picnics, almost one-third (35%) offered discount ticket services, and 26% 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 47% of organizations.

## Other Benefits

Other benefits included noncash companywide performance awards, such as gift certificates or an extra day off (49%), take your child to work day (23%), allowing pets at the office (5%), 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 2009 through 2013. There were no significant changes in these benefits from 2012 to 2013. The following benefits were offered by fewer organizations in 2013 than in 2009: take your child to work day and company-purchased tickets.

Table L-2   Other Benefits (by Year)							
	2009	2010	2011	2012	2013	Differences Between 2009 and 2013*	Differences Between 2012 and 2013*
Company picnic	59%	56%	55%	55%	55%		
Noncash companywide performance awards	51%	47%	43%	45%	49%		
Community volunteer programs	42%	40%	40%	43%	47%		
Discount ticket services	40%	37%	35%	32%	35%		
Company-purchased tickets	38%	32%	26%	23%	26%	▼	
Take your child to work day	33%	25%	25%	24%	23%	▼	
Pets at work	6%	6%	6%	5%	5%		
Take your parent to work day	1%	1%	2%	1%	2%		
Take your pet to work day	1%	1%	1%	1%	1%		

Note: An asterisk (\*) indicates a significant change from 2012 to 2013 or from 2009 to 2013. A dash (—) indicates that this particular benefit was not asked about or was combined with another benefit. Blank cells in the last two columns indicate that no statistically significant differences were found.

Source: 2013 Employee Benefits: A Research Report by SHRM





# About the Research

# Survey Demographics

Organization Industry	
<b>Manufacturing</b> (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)	21%
<b>Health Care and Social Assistance</b> (ambulatory health care services; hospitals; nursing and residential care facilities; social assistance; other healthcare and social assistance)	18%
<b>Professional, Scientific and Technical Services</b> (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)	17%
<b>Finance and Insurance</b> (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)	13%
<b>Educational Services</b> (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)	9%
<b>Government Agencies</b> (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)	6%
<b>Transportation and Warehousing</b> (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)	6%
<b>Retail Trade</b> (motor vehicle and parts dealers; food and beverage stores; clothing and clothing accessories stores; general merchandise stores; nonstore retailers; other retail trade)	5%
<b>Accommodation and Food Services</b> (accommodation; food services and drinking places; other accommodation and food services)	4%

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Organization Staff Size	
1-99 employees	22%
100-499 employees	36%
500-2,499 employees	23%
2,499-24,999 employees	16%
25,000 or more employees	4%

(n = 518) Note: Percentages do not equal 100% due to rounding.

Organization Sector	
Privately owned for-profit organization	52%
Nonprofit organization	23%
Publicly owned for-profit organization	19%
Government agency	6%

(n = 518)

Region	
Midwest (Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin)	36%
South (Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, West Virginia)	26%
Northeast (Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont)	20%
West (Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Montana, Oregon, Utah, Washington, Wyoming)	18%

(n = 518)

## Organization Industry (continued)

<b>Administrative, Support, Waste Management and Remediation Services</b> (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%
<b>Arts, Entertainment and Recreation</b> (performing arts, spectator sports and related industries; museums, historical sites and similar institutions; amusement, gambling and recreation industries; other arts, entertainment and recreation)	4%
<b>Construction</b> (construction of buildings; heavy and civil engineering construction; specialty trade contractors; other construction)	4%
<b>Information</b> (publishing industries, except Internet; motion picture and sound recording industries; broadcasting, except Internet; telecommunications; data processing, hosting and related services; other information services)	4%
<b>Wholesale Trade</b> (merchant wholesalers, durable goods; merchant wholesalers, nondurable goods; wholesale electronic markets and agents and brokers; other wholesale trade)	4%
<b>Real Estate and Rental and Leasing</b> (real estate; rental and leasing services; other real estate and rental and leasing)	3%
<b>Religious, Grantmaking, Civic, Professional and Similar Organizations</b> (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)	3%
<b>Utilities</b> (electric power generation, transmission and distribution; natural gas distribution; water, sewage and other systems; other utilities)	3%
<b>Agriculture, Forestry, Fishing and Hunting</b> (crop production; animal production; forestry and logging; fishing, hunting and trapping; support activities for agriculture and forestry; other agriculture, forestry, fishing and hunting)	2%
<b>Mining</b> (oil and gas extraction; mining, except oil and gas; support activities for mining; other mining)	2%
<b>Repair and Maintenance</b> (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%
<b>Personal and Laundry Services</b> (personal care services; death care services; dry cleaning and laundry services; other personal and laundry services)	1%

(n = 518) Note: Percentages do not equal 100% due to multiple response options.

## Survey Methodology

A sample of HR professionals was randomly selected from SHRM's membership database, which included approximately 260,000 individual members at the time the survey was conducted. Only members who had not participated in a SHRM survey or poll in the last four 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 2013, an e-mail that included a hyperlink to the Employee Benefits Survey was sent to 4,000 randomly selected SHRM members. Of these, approximately 3,600 e-mails were successfully delivered to respondents, and 518 HR professionals responded, yielding a response rate of 14%. The survey was accessible for a

period of four weeks, and multiple reminders were sent to nonrespondents in an effort to increase response rates. The sample of HR professionals was generally representative of the SHRM membership population.

## 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 “2013” 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.

# Appendix

## Prevalence of Benefits (in Alphabetical Order)

24-hour nurse line	55%
529 plan	14%
Accelerated death benefits	19%
Access to backup child care services	4%
Access to backup elder care services	2%
Accidental death and dismemberment insurance (AD&D)	83%
Acupressure/acupuncture medical coverage	36%
Adoption assistance	11%
Alternating location arrangements	4%
Alternative/complementary medical coverage	17%
Assistance selling previous home	12%
Automatic enrollment into the defined contribution retirement plan	41%
Automatic escalation of salary deferral for defined contribution plans	21%
Automobile allowances for business use of personal vehicles	43%
Automobile insurance program	11%
Babies at work	2%
Bariatric coverage for weight loss	34%
Break arrangements	39%
Bring child to work in emergency	26%
Business cell phone or smart phone for personal use	56%
Career counseling	13%
Carpooling subsidy	4%
Cash balance pension plan	6%
Casual dress (every day)	34%
Casual dress (seasonal)	23%
Casual dress day (one day per week)	60%
Certification/recertification fees	78%
Child care referral service	12%
Chiropractic coverage	80%
College selection/referral	7%
Community volunteer programs	47%

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Company-paid group life insurance	86%
Company picnic	55%
Company-paid time off for group vacations	2%
Company-purchased tickets	26%
Compressed workweek	35%
Concierge services	4%
Consortium child care center	1%
Consumer-directed health care plan (CDHP)	31%
Contraceptive coverage	82%
Cost-of-living differential	12%
CPR/first aid training	48%
Credit counseling service	20%
Credit union	31%
Critical illness insurance	29%
Cross-training to develop skills not directly related to the job	44%
Defined benefit pension (frozen)	12%
Defined benefit pension plan (open to all employees)	19%
Defined contribution plan catch-up contributions	76%
Defined contribution plan loans	64%
Defined contribution retirement savings plan	92%
Defined contribution savings plan debit card	2%
Defined contribution savings plan hardship withdrawals	71%
Dental insurance	96%
Dependent care flexible spending account	71%
Discount ticket services	35%
Domestic partner benefits for opposite-sex partners	20%
Domestic partner benefits for same-sex partners	24%
Donations for participation in charitable events	35%
Down payment assistance	3%
Dry cleaning services	10%
Educational loans for members of employees' families	1%
Educational scholarships for members of employees' families	17%
Elder care assisted living assessments	1%
Elder care in-home assessments	1%
Elder care leave above any state FMLA leave	13%
Elder care leave above federal FMLA leave	14%
Elder care referral service	8%
Elective procedures coverage	15%
Emergency flexibility	6%
Employee assistance program (EAP)	77%
Employee computer purchase discounts (not a loan)	24%
Employee discounts on company services	40%
Employee keeps frequent flyer miles	69%
Employee keeps hotel points	69%

Continued on next page

Employee referral bonus	47%
Employee stock purchase plan	12%
Employer contributions to health savings accounts (HSAs)	26%
Employer match for defined contribution retirement plan	73%
Employer-sponsored personal shopping discounts	7%
ESL (English as a second language) classes	6%
Exclusive provider organization (EPO)	7%
Executive club memberships	10%
Experimental/elective drug coverage	6%
Family leave above any state FMLA leave	23%
Family leave above required federal FMLA leave	26%
Financial advice offered in group/classroom	20%
Financial advice offered one-on-one	25%
Financial advice offered online	24%
First or business class airfare for domestic travel	14%
First or business class airfare for international travel	18%
Fitness center membership subsidy/reimbursement	36%
Fitness equipment subsidy/reimbursement	6%
Flextime	53%
Flextime during core business hours	51%
Flextime outside of core business hours	26%
Floating holidays	38%
Foreign language classes	4%
Formal phased retirement program	6%
Foster care assistance	2%
Free coffee	72%
Free computers for employees' personal use	6%
Free or discounted home Internet service	4%
Free/discounted uniforms	28%
Full flexible benefits plan	31%
Gender reassignment surgery coverage	8%
Geriatric counseling	2%
Graduate educational assistance	59%
Health and lifestyle coaching	48%
Health care premium discount for getting an 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 a wellness program	17%
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Health fairs	43%
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Health savings accounts (HSAs)	42%
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Hospital indemnity insurance	22%
Housing counseling	7%
Incentive bonus plan (executive)	55%
Incentive bonus plan (nonexecutive)	45%
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Indemnity plan (fee-for-service)	7%
Individual investment advice offered one-on-one	53%
Infertility treatment coverage other than in vitro fertilization	34%
Informal phased retirement program	6%
Intensive care insurance	20%
Investment advice offered in a group/classroom	41%
Investment advice offered online	59%
In vitro fertilization coverage	30%
Job sharing	10%
Lactation support services	8%
Laser-based vision correction coverage	27%
Legal assistance/services	23%
Life insurance for dependents	55%
Loans for employees to purchase personal computers	5%
Loans to employees for emergency/disaster assistance	14%
Location visit assistance	22%
Long-term care insurance	31%
Long-term disability insurance	77%
Low-/no-interest loans to employees for non-emergency situations	7%
Mail-order prescription program	90%
Matching employee charitable contributions	22%
Mealtime flex	37%
Medical flexible spending accounts	72%
Mental health coverage	89%
Mentoring program	20%
Mileage reimbursement for the use of personal car to travel to and from airport	81%
Mini-med health plan	5%
Mortgage assistance	3%
Mortgage insurance	1%
Noncash companywide performance awards	49%
Nonqualified stock options	9%
Nonsubsidized child care center	3%
Nutritional counseling	19%
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On-site fitness center	25%
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On-site massage therapy services	9%
On-site medical clinic	8%
On-site nap room	6%
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On-site sick room	9%
On-site stress reduction program	10%
On-site vaccinations for infants/children	1%
On-site vegetable gardens	3%
Organization-sponsored sports teams	16%
Paid adoption leave	16%
Paid airline club membership	5%
Paid bereavement leave	87%
Paid child care expenses while an employee is on business travel	2%
Paid day off for employee's birthday	8%
Paid dry cleaning while on business travel	15%
Paid family leave	21%
Paid health club fees while on travel	6%
Paid holidays	97%
Paid Internet access while on travel	61%
Paid jury duty above what is required by law	66%
Paid maternity leave	16%
Paid military leave	24%
Paid minibar snacks at the hotel	10%
Paid paternity leave	15%
Paid pay-per-view movies at the hotel	5%
Paid personal day(s)	22%
Paid pet care expenses while an employee is on business travel	1%
Paid sabbatical program	4%
Paid sick leave cash-out option	4%
Paid sick leave donation program	6%
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Paid travel expenses for dependent children	4%
Paid travel expenses for opposite-sex domestic partner	3%
Paid travel expenses for same-sex domestic partner	3%
Paid travel expenses for spouse	7%
Paid vacation cash-out option	9%
Paid vacation leave donation program	7%
Paid vacation plan	41%
Parental leave above any state FMLA leave	18%
Parental leave above federal FMLA leave	21%
Parking subsidy	11%
Paycards	17%
Payroll advances	19%
Per diem for meals	70%
Permit conversion of funds in traditional 401(k) account into Roth 401(k) account	22%
Personal tax services	3%
Personal use of company-owned vehicles	24%
Pet health insurance	8%
Pets at work	5%
Pharmacy management program	16%
Point of service (POS) plan	19%
Postal services for employees	17%
Preferred provider organization (PPO)	86%
Prepared take-home meals	3%
Prescription drug program coverage	98%
Preventive programs specifically targeting employees with chronic health conditions	42%
Professional development opportunities	88%
Professional license application or renewal fees	77%
Professional memberships	90%
Qualified transportation spending account	13%
Reimbursement for financial loss sustained from a home sale	7%
Reimbursement for personal telephone calls while on travel	44%
Reimbursement for taxicab or car service to and from airport	83%
Reimbursement of closing costs	10%
Reimbursement of shipping fees	20%
Reimbursement of realtor fees	10%
Religious accommodation paid holidays	16%
Relocation lump sum payment	32%
Rental assistance	6%
Rental car upgrades	15%

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Restricted stock options	10%
Results-only work environment (ROWE)	4%
Retention bonus (executive)	17%
Retention bonus (nonexecutive)	13%
Retiree health care coverage	23%
Retirement-preparation advice	43%
Rewards or bonuses for completing certain health and wellness programs	43%
Roth 401(k) savings plan	38%
Seasonal scheduling	19%
Self-defense training	4%
Service anniversary award	62%
Shift flexibility	19%
Shift premiums	43%
Short-term disability insurance	68%
Sign-on bonus (executive)	28%
Sign-on bonus (nonexecutive)	19%
Smoking cessation program	44%
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Spouse relocation employment assistance	9%
Standing desk	13%
Stock appreciation rights (SARs)	3%
Subsidized child care center	3%
Subsidized child care program	4%
Subsidized cost of elder care	3%
Supplemental accident insurance	50%
Supplemental executive retirement plan (SERP)	9%
Take your parent to work day	1%
Take your pet to work day	2%
Telecommuting	58%
Telecommuting on a full-time basis	20%
Telecommuting on a part-time basis	36%
Telecommuting on an ad-hoc basis	45%
Temporary relocation benefits	22%
Transit subsidy	12%
Travel accident insurance	40%
Travel planning services	11%
Undergraduate educational assistance	61%
Unlimited paid sick time	3%
Unlimited paid time off	1%
Unlimited paid vacation time	1%
Unpaid sabbatical program	16%
Vacation purchase plan	5%
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Vision insurance	82%
Weight loss program	37%
Wellness programs	64%
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Source: 2013 Employee Benefits: A Research Report by SHRM

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Vacations. *See* Company-paid time off for group vacations; Paid vacation cash out option; Paid vacation leave donation program; Paid vacation plan

Vaccinations, on-site, Table B-1, Table B-2, Table F-1, Table F-2

Vegetable garden, on-site, Table B-1, Table B-2

Vending machine snacks and beverages, Table H-1, Table H-2

Vision insurance, Table A-1, Table A-2

## **W**

Weight loss program, Table B-1, Table B-2

Wellness programs, Table B-1, Table B-2

Wellness publication, Table B-1, Table B-2

Wellness resources and information, Table B-1, Table B-2

Wholesale generic drug program for injectable drugs, Table A-1, Table A-2

## Endnotes

1. SHRM's Health Care Resource Page is also a one-stop resource for more information on this law, with all of the latest articles, stories, videos, webcasts and advocacy efforts surrounding health care reform. Please visit [www.shrm.org/healthcare](http://www.shrm.org/healthcare).
2. Family and Work Institute & Society for Human Resource Management. (2011). *Workplace Flexibility in the United States: A Status Report*. Retrieved from [http://familiesandwork.org/site/research/reports/www\\_us\\_workflex.pdf](http://familiesandwork.org/site/research/reports/www_us_workflex.pdf).
3. To learn more about SHRM's Workplace Flexibility Initiative, please visit [www.shrm.org/Advocacy/Issues/WorkplaceFlexibility](http://www.shrm.org/Advocacy/Issues/WorkplaceFlexibility).
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7. Ibid.
8. SHRM Human Capital Benchmarking Database (2012).
9. HR professionals were asked to indicate whether their organizations offer a paid time off plan OR a paid vacation plan, paid sick leave plan and/or paid personal leave.
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12. Society for Human Resource Management. (2012, November). *2012 Employee Job Satisfaction and Engagement: A research report by SHRM*. Alexandria, VA: Society for Human Resource Management.
13. Families and Work Institute and the Society for Human Resource Management. (2011). *When Work Works*. Alexandria, VA: Families and Work Institute and the Society for Human Resource Management

# Additional SHRM Resources

## Survey and Poll Findings

How are other organizations handling an HR issue that your organization is facing? Get the information that you need to make informed decisions about HR policies, practices and business strategies through SHRM's survey and poll findings. Data on new HR and business topics are released regularly at [www.shrm.org/surveys](http://www.shrm.org/surveys)

Key research reports released annually include the *Employee Job Satisfaction and Engagement Research Report*, which tracks year-to-year changes in aspects of the work environment related to job satisfaction and employee engagement. Employee perspectives about the importance of workplace factors to overall job satisfaction are also assessed.

The *Ongoing Impact of the Recession* series examines topics such as recruiting and skills gaps, organizational financial health and hiring, and global competition and hiring strategies. In addition to providing overall results for U.S. organizations, results are broken out into eight industry-level reports.

## Labor Market and Economic Data

Need data on what's really happening in the job market? The monthly *SHRM Leading Indicators of National Employment (LINE) Employment Report* covers the service and manufacturing sectors on key areas for recruiting, including hiring expectations, month-to-month data on new-hire compensation changes and the only published measure of recruiting difficulty of highly qualified candidates for the most critical positions. [www.shrm.org/line](http://www.shrm.org/line)

The *SHRM Jobs Outlook Survey (JOS) Report* examines hiring and recruiting trends twice annually in the United States. It is based on a survey of more than 400 public- and private-sector human resource professionals with a direct role in the staffing decisions at their respective companies. [www.shrm.org/jos](http://www.shrm.org/jos)

SHRM's *Metro Economic Outlook* reports provide comprehensive analyses of the economies of the largest metropolitan areas in the United States. The reports include data from SHRM, the private sector and the government, as well as insights from experts in each metro area's economy. [www.shrm.org/metrooutlook](http://www.shrm.org/metrooutlook)

## Workplace Trends and Forecasting

Want to learn more about key trends affecting the workplace and the HR profession? The latest *SHRM Workplace Forecast: The Top Workplace Trends According to HR Professionals* report examines the trends in demographics, economics, public policy, globalization and technology that HR professionals think will have the biggest strategic impact on their organizations and the HR profession in the years ahead. [www.shrm.org/trends](http://www.shrm.org/trends)

*Future Insights: Top Trends According to SHRM's HR Subject Matter Expert Panels* Report highlights key HR-related topics and trends, as seen by subject matter experts from SHRM's Special Expertise Panels. [www.shrm.org/trends](http://www.shrm.org/trends)

## Customized Benchmarking Reports\*

Need metrics? We have more than 500 benchmarks categorized by the seven reports listed below and a database of 10,000 organizations. Customize the output for your report based on industry, employee size and more. [www.shrm.org/benchmarking](http://www.shrm.org/benchmarking)

- Human Capital Benchmarking (our most popular report)
- Job Satisfaction and Employee Engagement Benchmarking
- Employee Benefits Prevalence Benchmarking
- Health Care Benchmarking
- Retirement and Welfare Benchmarking
- Families and Work Institute's Workplace Effectiveness and Flexibility Benchmarking
- Paid Leave Benchmarking

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How engaged are your employees? SHRM will help you find out through People InSight, our job satisfaction and engagement survey service. Results are provided by individual department and overall employee population, and benchmarked against overall norms, including industry and organization staff size, in SHRM's database of 10,000 employees. [www.shrm.org/peopleinsight](http://www.shrm.org/peopleinsight)

## Research Concierge Service\*

Have a unique or complex HR research challenge—but lack the time, expertise or resources to research it yourself? Let SHRM do the hard work—collecting, analyzing and organizing the information you need to make smart, evidence-based decisions for your organization. [www.shrm.org/researchconcierge](http://www.shrm.org/researchconcierge)

## Customized Research Services\*

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\* Fee-based services

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## Project leader

Shawn Fegley, researcher

## SHRM project contributors

Alexander Alonso, Ph.D., SPHR, vice president,  
SHRM Research

Evren Esen, manager, SHRM Survey Research Center

Mark Schmit, Ph.D., SPHR, executive director,  
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Katya Scanlan, copy editor

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Terry Biddle, senior design specialist

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