

7.28 Estimated composition of total employee compensation, in Canada, 1976

Item	All industry			
	Average expenditure per employee \$	Percentage of total compensation	Percentage of gross payroll	Composition of total compensation ¹ %
Direct payments to employees				
Pay for time worked				
Basic pay for regular work	10,855	75.5	82.1	100.00
Commissions, incentive bonus	252	1.7	1.9	2.33
Overtime (straight-time pay)	271	1.9	2.1	2.50
Premium pay				
Overtime, including holiday work	139	1.0	1.1	1.28
Shift work	40	0.3	0.3	0.37
Other	38	0.3	0.3	0.35
Total, pay for hours worked	11,595	80.6	87.7	106.82
Paid absence				
Paid holidays	489	3.4	3.7	4.50
Vacation pay	715	5.0	5.4	6.59
Sick leave pay	142	1.0	1.1	1.31
Personal or other pay	23	0.2	0.2	0.21
Total, paid absence	1,369	9.5	10.4	12.61
Miscellaneous direct payments				
Bonuses—Christmas, year-end, etc.	57	0.4	0.4	0.53
Severance pay	23	0.2	0.2	0.21
Taxable benefits				
Provincial medicare	71	0.5	0.5	0.65
Other benefits	56	0.4	0.4	0.52
Other payments	50	0.4	0.4	0.46
Total, miscellaneous direct payments	257	1.8	1.9	2.37
Total (gross payroll)	13,221	91.9	100.0	121.80
Employer contributions to employee				
Welfare and benefit plans				
Worker compensation	157	1.1	1.2	1.45
Unemployment insurance	175	1.2	1.3	1.61
Canada or Quebec pension plan	130	0.9	1.0	1.20
Private pension plans	489	3.4	3.7	4.50
Quebec Health Insurance Board	38	0.3	0.3	0.35
Private life and health plans	149	1.0	1.1	1.37
Supplementary unemployment benefit	4	—	—	0.04
Other plans or funds	20	0.1	0.2	0.18
Total, employer contributions	1,162	8.0	8.8	10.70
Total, compensation	14,383	100.0	108.8	132.50

¹Basic pay for regular work \$100.00.