



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

# 2015 Employee Benefits

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



# 2015 Employee Benefits

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

## ABOUT SHRM

Founded in 1948, the Society for Human Resource Management (SHRM) is the world's largest HR membership organization devoted to human resource management. Representing more than 275,000 members in over 160 countries, the Society is the leading provider of resources to serve the needs of HR professionals and advance the professional practice of human resource management. SHRM has more than 575 affiliated chapters within the United States and subsidiary offices in China, India and United Arab Emirates. Visit us at [shrm.org](http://shrm.org).



## MEDIA CONTACT

Kate Kennedy  
+1.703.535.6260  
[kate.kennedy@shrm.org](mailto:kate.kennedy@shrm.org)  
Vanessa Gray  
+1.703.535.6072  
[vanessa.gray@shrm.org](mailto:vanessa.gray@shrm.org)

## USA

SHRM Headquarters  
1800 Duke Street  
Alexandria, VA 22314  
+1.800.283.7476  
[shrm@shrm.org](mailto:shrm@shrm.org)

## CHINA

SHRM China  
Gateway Plaza  
Chaoyang District  
Beijing, 100027  
+86.10.59231033  
[SHRMChina@shrm.org](mailto:SHRMChina@shrm.org)

## INDIA

Gurgaon, Sector 26  
Haryana 122002  
+91.12.44200243  
[SHRMIndia@shrm.org](mailto:SHRMIndia@shrm.org)

## UNITED ARAB EMIRATES

Dubai Knowledge Village  
Dubai, UAE  
+971.050.104.6330  
[SHRM.MEA@shrm.org](mailto:SHRM.MEA@shrm.org)

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# About This Research Report

In March 2015, the Society for Human Resource Management (SHRM) conducted its annual survey to gather information on the types of benefits employers offer to their employees. The survey instrument listed more than 300 benefits and asked human resource (HR) professionals to indicate whether their organizations offered these benefits. If the benefit was not offered, the respondent was asked if there were plans to offer the benefit in the next year.

The report is composed of 12 benefits sections as follows:

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

Each section of the report includes two tables. The first table displays the overall percentage of organizations that currently offer each benefit and the percentage of organizations that do not currently offer but plan to offer each benefit within the next 12 months. The second table illustrates the percentage of organizations offering each benefit on an annual basis over a period of five years. Statistically significant differences by year are also noted.

A number of benefits have been added, changed or dropped from 2014 to 2015. Forces driving the changes included SHRM's own research of benefits trends, a need for clarification of selected benefits, member input, and external research and resources. Some of the new benefits added to this year's report include egg freezing for nonmedical reasons, paid surrogacy leave, company-provided fitness bands/activity trackers, company-organized fitness competitions/challenges, and company-provided student loan repayment. Edited items are footnoted throughout the report.

# Executive Summary

# Employers Retain Employee Benefits, But Shift Strategic Focus

Within the last 12 months, the majority of organizations have offered the same amount (58%) of employer-sponsored benefits or have increased (35%) the number of benefits offered (see Figure 1). Of the hundreds of types of benefits that organizations provide to their employees, health care remains the driver for how those benefits plans are composed, particularly as employers continue to weigh the various effects of the Affordable Care Act (ACA). According to a report by SHRM and EBRI, few organizations are eliminating health care benefits as a result of federal reforms.<sup>1</sup> However, many are changing the composition of those plans—in some cases relying more heavily on a preventive approach that can reduce health care expenses—and shifting a greater burden of costs onto employees as well.<sup>2</sup> This trend is reflected among the results in this most recent *SHRM Employee Benefits* research report.

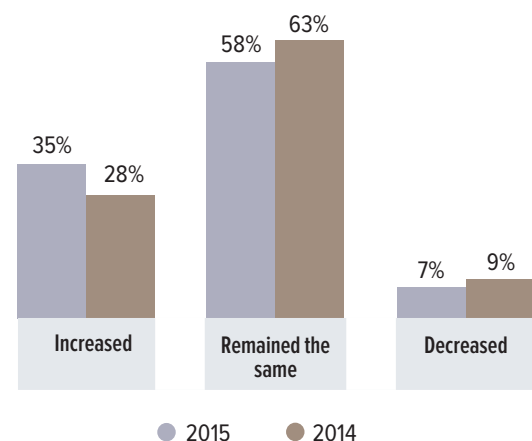
Consequently, patterns in health care spending directly affect the types of other benefits that organizations offer. And in an environment with limited compensation growth in most sectors of the U.S. economy, a competitive benefits package can make the difference in attracting top talent to an organization. Research has shown that many job seekers frequently place greater importance on health care coverage, flexible work schedules and other benefits rather than on their base salaries. Benefits plans should be viewed by HR professionals as a vital tool in their retention and recruitment strategies.

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**Benefits plans should be viewed by HR professionals as a vital tool in their retention and recruitment strategies.**

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**FIGURE 1: Changes in Employer-sponsored Benefits in the Last Year**



**Note:** n = 402 (2015); 418 (2014). Respondents who answered “not sure” were excluded from this analysis.

**Source:** 2015 Employee Benefits: A Research Report by SHRM



## Summary of Findings

**Health care and welfare benefits:** Five-year trends show an increase in the percentage of organizations offering mental health care coverage, contraception coverage, vision insurance, short-term disability insurance, health savings accounts (HSAs), critical illness insurance, employer contributions to HSAs and coverage for laser-based vision surgery. Compliance with the ACA may be affecting the growing prevalence of these benefits, although steady increases in the cost of health care over the last decade have led organizations to explore health care options that actively involve employees in their health care decisions. Forty-three percent of organizations offer HSAs, an increase of eight percentage points over the last five years; 30% of organizations offer employer contributions to HSAs, a 10 percentage point increase over the last five years. Meanwhile, there were declines in the percentage of organizations offering health care premium flexible spending accounts over the last five years.

**Preventive health and wellness benefits:** One of the key strategies many employers are using to reduce health care benefits costs is to boost employee health through preventive health and wellness benefits. The past five years have seen increases in the percentage of organizations offering general wellness programs, health care premium discounts for employees' participation in various programs, health and lifestyle coaching, and preventive programs specifically targeting employees with chronic health conditions.

**Retirement savings and planning benefits:** The majority of organizations continue to offer defined contribution retirement savings plans. In fact, more organizations have offered Roth 401(k) or similar defined contribution retirement plans in 2015 compared with 2011. Furthermore, a greater percentage of organizations have provided retirement advice tools such as one-on-one individual investment advice and retirement preparation advice over the last five years. However, there have been substantial declines in the number of organizations offering defined contribution plan loans in 2015 compared with 2011.

**Financial and compensation benefits:** The results revealed several statistically significant differences between 2015 and 2011. More organizations offered spot bonuses/awards and nonexecutive sign-on bonuses, and donated for participation in charitable events, while fewer organizations provided automobile subsidy for business use of personal vehicles, credit unions, full flexible benefits plans and payroll advances. Nonexecutive

incentive bonus plans, group/classroom financial advice, one-on-one financial advice and qualified transportation spending accounts increased in prevalence since 2014.

**Leave benefits:** While there were no statistically significant differences in paid vacation plans, fewer organizations offered a paid vacation leave donation program and a paid vacation cash-out option in 2015 than in 2011. Several leave benefits increased in 2015 compared with 2014: paid sick leave plans, paid family leave, paid maternity leave, parental leave above federal FMLA leave, and parental leave above state FMLA leave.

**Family-friendly benefits:** There was a five-year decline in the percentage of organizations permitting employees to bring their child to work in an emergency and offering child care referral services and on-site parenting seminars. There were no statistically significant increases in the percentage of organizations offering family-friendly benefits over the last year.

**Flexible working benefits:** Most of the flexible work benefits examined remained constant, though there were increases over the last five years in the number of organizations offering casual dress day (one day per week) and telecommuting on an ad-hoc basis.

**Employee programs and services:** Several five-year trends were found: prevalence of paycards, employer-sponsored personal shopping discounts and pet health insurance increased, whereas prevalence of postal services, on-site cafeterias with fully or partially subsidized items and executive club memberships decreased.

**Professional and career development benefits:** The majority of professional and career development benefits have remained steady. Percentage of organizations paying for certification/recertification fees in 2015 compared with 2011 increased, and prevalence of college selection/referrals increased in 2015 compared with 2014.

**Housing and relocation benefits:** Housing and relocation benefits yielded few differences between 2015 and 2011: fewer organizations offered home insurance programs and spouse relocation employment assistance.

**Business travel benefits:** There were minimal changes in business travel benefits in 2015 compared with 2011: more organizations offered per diem for meals and first or business class airfare for domestic and international travel, whereas fewer organizations reimbursed personal telephone calls while on travel.



## Looking Ahead

**Prepare for more changes associated with the Affordable Care Act.** Aside from determining the various effects of federal health care reform, as well as its impact on the types of plans provided to employees, HR professionals are at the center of their organizations' regulatory compliance with the ACA. Starting in 2016, for example, small businesses with 50 to 99 full-time employees will need to start insuring those workers or be subject to penalties. Although businesses with fewer than 50 employees are not affected by this rule—and they represent 96% of all companies in the United States<sup>3</sup>—HR professionals in the “50-to-99” category will need to weigh the costs of providing coverage and what types of plans to offer, or decide whether to forgo coverage and pay the federal penalties. SHRM research has shown that for many HR professionals, the complexity of the ACA is a major barrier to its implementation,<sup>4</sup> and as a result, many have consulted their organizations' legal counsel and sent HR staff to classes/training on the law.

**Consider career development benefits as a means of retaining and attracting top talent.** Following a year when participation in professional development benefits dropped at many organizations, 2015 data show that this trend has reversed. This switch is a positive change, considering that many HR professionals have reported difficulty recruiting for full-time positions as of late.<sup>5</sup> If the skills gap continues, organizations should consider training from within or offering other forms of professional development as part of their benefits plans. This approach can enhance the skills of their existing employees as well as provide an attractive benefit for recruitment targets of HR professionals.

**Be flexible and consider the needs of employees at all levels.** Flexible work arrangements (FWA) have proven popular for workers of all demographic groups and should

be considered, if feasible, as part of a benefits package. Despite their increased use and popularity though, recent SHRM research has revealed a drop in the percentage of organizations that had a majority of employees eligible to participate in FWAs.<sup>6</sup> HR professionals should consider many options when creating a flexible work plan, particularly because many workplaces include members of several age demographics. This approach may include off-peak hours for younger employees who may not prefer a 9-to-5 environment, or limited schedules for older workers who wish to transition into retirement, for example.

### **Make employees aware of the benefits they have.**

Considering that benefits plans are a crucial segment of recruitment and retention efforts, it is paramount that HR professionals communicate the advantages of these benefits to employees as often as possible. Less than one-tenth of HR professionals said their employees were “very knowledgeable” about the employer-sponsored benefits available to them, according to recent SHRM research.<sup>7</sup> And many admit that they need to do more to improve this situation—only about one out of five said that their benefits communication was “very effective” in informing employees. Using social media and various forms of internal communication systems can be an effective approach for HR professionals' benefits strategies.

### **Continuously obtain feedback on the effectiveness of benefits in recruiting and retaining employees.**

The workforce is constantly evolving, and these shifts influence how employees perceive their benefits plans. The marketplace is also continually undergoing change, so benefits programs must be regularly assessed to make sure that employees understand the value of their benefits packages and that the organization is remaining competitive in the marketplace. The use of benchmarking tools, benefits needs assessments and employee surveys may become even more widespread as technology helps make them more accessible and cost-effective.

# Survey Results

# Health Care and Welfare Benefits

**TABLE A-1: Health Care and Welfare Benefits**

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Dental insurance	96%	0%
Prescription drug coverage	96%	0%
Mental health coverage	91%	<1%
Mail-order prescription program	87%	0%
Vision insurance	87%	<1%
Accidental death and dismemberment insurance (AD&D) <sup>A</sup>	85%	<1%
Preferred provider organization (PPO)	85%	<1%
Contraceptive coverage	83%	<1%
Chiropractic coverage	81%	1%
Long-term disability insurance <sup>A</sup>	80%	1%
Employee assistance program (EAP)	79%	2%
Short-term disability insurance <sup>B</sup>	74%	1%
Medical flexible spending accounts <sup>C</sup>	69%	1%
Supplemental accident insurance	51%	1%
Health savings account (HSA)	43%	4%
Acupressure/acupuncture medical coverage	37%	1%
Consumer-directed health care plan (CDHP) <sup>D</sup>	34%	2%
Critical illness insurance <sup>E</sup>	34%	1%
Health care premium flexible spending account <sup>F</sup>	34%	2%
Bariatric coverage for weight loss <sup>G</sup>	33%	<1%
Health maintenance organization (HMO)	33%	0%
Long-term care insurance	32%	1%

(continued on next page)

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

Employer contributions to health savings accounts (HSAs)	30%	3%
Laser-based vision correction coverage	30%	1%
Infertility treatment coverage (other than in-vitro fertilization)	29%	<1%
In-vitro fertilization coverage	27%	<1%
Hospital indemnity insurance	24%	1%
Intensive care insurance <sup>h</sup>	23%	<1%
Retiree health care coverage	23%	0%
Point of service (POS) plan	22%	<1%
Health reimbursement arrangement (HRA)	19%	1%
Wholesale generic drug program for injectable drugs	16%	<1%
Elective procedures coverage <sup>i</sup>	14%	<1%
Pharmacy management program <sup>j</sup>	13%	<1%
Alternative/complementary medical coverage	11%	<1%
Experimental/elective drug coverage	9%	0%
Indemnity plan (fee-for-service)	9%	<1%
Exclusive provider organization (EPO)	7%	1%
Reimburse employee to travel abroad for medical care and/or reimburse employees to obtain medical care abroad <sup>k</sup>	6%	<1%
Gender reassignment surgery coverage	5%	<1%
Full replacement consumer-directed health care plan (CDHP)	4%	<1%
Egg freezing for nonmedical reasons	2%	0%
Mini-med health plan	2%	<1%

n = 431-460.

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

<sup>b</sup> Beyond any state required programs and does not pertain to employee-paid supplemental insurance.

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

<sup>d</sup> Generally includes three major components: an HRA or HSA, an underlying medical plan (typically a PPO), and access to educational tools and information to help members navigate the plan.

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

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

<sup>g</sup> For example, stomach stapling or gastric bypass surgery.

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

<sup>i</sup> Any nonemergency surgical procedure other than laser-based vision correction coverage.

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

<sup>k</sup> For example, medical tourism.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

## Prescription Drug Coverage

One of the most commonly offered health care and welfare benefits was prescription drug program coverage: 96% of organizations offered this benefit to their employees. Eighty-seven 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 in the mail at a discounted rate. Other benefits related to prescription drug coverage included wholesale generic drug programs for injectable drugs (16%) and pharmacy management programs (13%).

## Health Insurance Programs

Recent SHRM research on employers' strategies related to the ACA found that 59% of organizations had made changes to their health care coverage.<sup>8</sup> Seventy-seven percent of organization saw increases in their costs, and of those organizations, nearly one-quarter (24%) had an increase of 16% or more in their overall health care coverage costs. Roughly two-fifths (41%) of organizations indicated that the main implementation barrier of the ACA was the complexity of the law. Many organizations have used legal/benefits counsels (75%) and educated their HR staff through classes or training (71%) to navigate through the law.

There have been shifts in the types of health care plans organizations offer as they face increased overall health care costs; however, the most frequently offered type of health insurance—a preferred provider organization (PPO) plan, offered by 85% of respondents' organizations—has remained steady. PPO plans provide a network of health care providers that employees must use or otherwise pay more for services from providers outside of the network. Health savings accounts (HSAs), offered by 43% of organizations, 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. Contributions to HSAs can be made by the employer, the employee or both; 30% of organizations made contributions to these accounts.

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

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 for the employee to use for health care services.

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. More than one-third (34%) of organizations reported offering a CDHP.

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. Nine percent 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 2% of organizations reported offering mini-med health plans.

The vast majority of organizations (96%) offered dental insurance to employees, and more than three-quarters (87%) 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 accidental death and dismemberment insurance (85%), chiropractic coverage (81%), supplemental accident insurance (51%), critical illness insurance (34%), long-term care insurance (32%), hospital indemnity insurance (24%) and intensive care insurance (23%).

## Women's Health

Some organizations offer health care and wellness benefits that focus on childbearing and fertility. The most commonly offered benefit was contraceptive coverage (83%). In addition, 29% of organizations provided infertility treatment coverage other than in-vitro fertilization (IVF), and 27% specifically offered IVF coverage. This year's survey included egg freezing for nonmedical reasons; only 2% of organizations offered this benefit.

## Flexible Spending Accounts

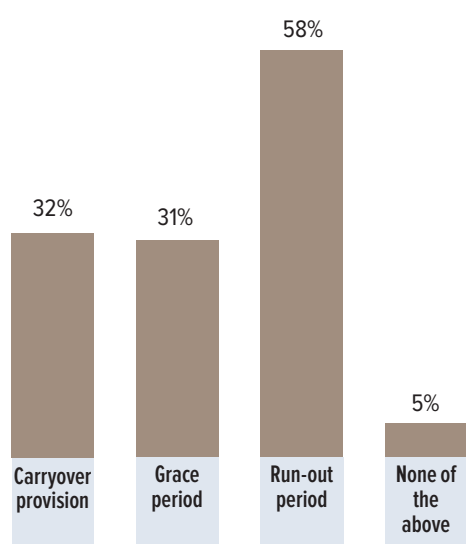
Medical flexible spending accounts (FSAs) allow employees to deduct pretax dollars from their paychecks to pay for health care services, such as co-payments, insurance deductibles, and vision and dental expenses. These accounts offer organizations a way to help employees manage their health care costs. Sixty-nine percent of organizations offered medical flexible spending accounts (IRC Section 125, for all expenses), and 34% reported offering health care premium flexible spending accounts (IRC Section 125 Cafeteria Plan allowing for premium conversion).

For tax year 2015, the Internal Revenue Service announced the new inflation-adjusted FSA contribution limit of \$2,550, an increase of \$50 compared with 2014. Employers, employees or both can contribute to an FSA, but the combined contributions must not exceed the \$2,550 annual limit. However, the annual contribution limit to dependent care FSAs remained at \$5,000 for qualifying

individuals and married couples who file a joint return, and \$2,500 for married couples who file separate returns.

Some employers choose to offer an extension to enable FSA holders to use their accounts into the following year. The carryover option allows FSA holders to roll over up to \$500 into the next plan year. Other employers may offer a grace period, in which employees have up to March 15 of the following plan year to use the remaining FSA funds. Employers offering a run-out period allow employees to file medical expenses incurred during the plan year up to March 31 of the next plan year. Of the organizations that offered FSAs to their employees, 32% offered a carryover provision, 31% offered a grace period and 58% offered a run-out period.

**Figure 2: Types of Flexible Spending Account (FSA) Extensions**



**Note:** n = 305. Only respondents who indicated that their organization offered a flexible spending account to their employees were asked this question. Percentages may not total 100% due to multiple response options.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

an increase since 2011. An employee assistance program (EAP) is a confidential counseling program designed to assist employees with any problems that may distract them from their work. Approximately three-quarters (79%) 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 (37%) of organizations offered acupressure/acupuncture medical coverage, 11% offered other alternative/complementary medical coverage, and 9% covered experimental or elective drug treatments.

Other health care and welfare benefits included bariatric coverage for procedures such as stomach stapling or gastric bypass surgery (33%), laser-based vision correction coverage (30%), health care coverage for retirees (23%), elective procedures coverage (any nonemergency surgical procedure other than laser-based vision correction) (14%) and gender reassignment surgery coverage (5%).

### Health Care and Welfare Benefits Trends

Table A-2 shows the percentage of organizations offering specific health care and welfare benefits from 2011 through 2015. Experimental/elective drug coverage was the only benefit offered by more organizations in 2015 compared with 2014 and 2011. A number of health care and welfare benefits offerings have increased over the last five years: mental health coverage, vision insurance, contraceptive coverage, short-term disability insurance, HSAs, critical illness insurance, employer contributions to HSAs, laser-based vision correction coverage and gender reassignment surgery coverage. Fewer organizations offered health care premium flexible spending accounts in 2015 compared with 2011. Long-term care insurance was the only benefit that increased from 2014 to 2015.

### Disability

Long-term disability (offered by 80% of organizations) and short-term disability (offered by 74% of organizations) provide income replacement for employees whose illness or injury causes absence from work. Short-term disability usually starts after a one- to two-week absence, and long-term disability usually goes into effect after six to 12 weeks. Whereas paid sick leave usually covers an employee's entire salary, short-term and long-term disability may cover only a portion of the employee's salary.

### Mental and Emotional Health

Some organizations offer health and welfare benefits that are directed toward employees' mental and emotional well-being. The majority (91%) of organizations offered mental health coverage to their employees,

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

	2011	2012	2013	2014	2015	Differences Between 2011 and 2015	Differences Between 2014 and 2015
Dental insurance	94%	96%	96%	95%	96%		
Prescription drug program coverage	96%	97%	98%	95%	96%		
Mental health coverage	82%	85%	89%	87%	91%	↑	
Mail-order prescription program	91%	91%	90%	84%	87%		
Vision insurance	76%	79%	82%	83%	87%	↑	
Accidental death and dismemberment insurance (AD&D)	80%	83%	83%	84%	85%		
Preferred provider organization (PPO)	84%	83%	86%	84%	85%		
Contraceptive coverage	69%	73%	82%	84%	83%	↑	
Chiropractic insurance	83%	82%	80%	83%	81%		
Long-term disability insurance	76%	80%	77%	74%	80%		
Employee assistance program (EAP)	75%	78%	77%	74%	79%		
Short-term disability insurance	66%	68%	68%	70%	74%	↑	
Medical flexible spending accounts	73%	70%	72%	68%	69%		
Supplemental accident insurance	45%	48%	50%	46%	51%		
Health savings account (HSA)	35%	43%	42%	45%	43%	↑	
Acupressure/acupuncture medical coverage	32%	36%	36%	36%	37%		
Consumer-directed health care plan (CDHP)	—	—	31%	30%	34%		
Critical illness insurance	22%	24%	29%	30%	34%	↑	
Health care premium flexible spending account	45%	44%	38%	32%	34%	↓	
Bariatric coverage for weight loss	36%	38%	34%	38%	33%		
Health maintenance organization (HMO)	33%	32%	33%	33%	33%		
Long-term care insurance	29%	28%	31%	24%	32%		↑
Employer contributions to HSAs	20%	25%	26%	32%	30%	↑	
Laser-based vision correction coverage	22%	24%	27%	28%	30%	↑	
Infertility treatment coverage other than in-vitro fertilization	31%	33%	34%	29%	29%		
In-vitro fertilization coverage	25%	27%	30%	26%	27%		
Hospital indemnity insurance	21%	22%	22%	22%	24%		
Intensive care insurance	21%	23%	20%	21%	23%		
Retiree health care coverage	25%	24%	23%	18%	23%		
Point of service (POS) plan	22%	23%	19%	22%	22%		
Health reimbursement arrangement (HRA)	21%	22%	19%	17%	19%		
Wholesale generic drug program for injectable drugs	16%	17%	20%	16%	16%		
Elective procedures coverage	11%	8%	15%	15%	14%		
Pharmacy management program	14%	18%	16%	14%	13%		

(continued on next page)



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

Alternative/complementary medical coverage	15%	15%	17%	14%	11%		
Experimental/elective drug coverage	5%	6%	6%	4%	9%	↑	↑
Indemnity plan	8%	8%	7%	12%	9%		
Exclusive provider organization (EPO)	5%	8%	7%	7%	7%		
Reimburse employee to travel abroad for medical care and/or reimburse employees to obtain medical care abroad	—	—	—	—	6%		
Gender reassignment surgery coverage	2%	5%	8%	7%	5%	↑	
Full replacement CDHP	—	—	—	—	4%		
Egg freezing for nonmedical reasons	—	—	—	—	2%		
Mini-med health plan	1%	2%	5%	2%	2%		

**Note:** An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that the benefit was not assessed on the respective year's survey.

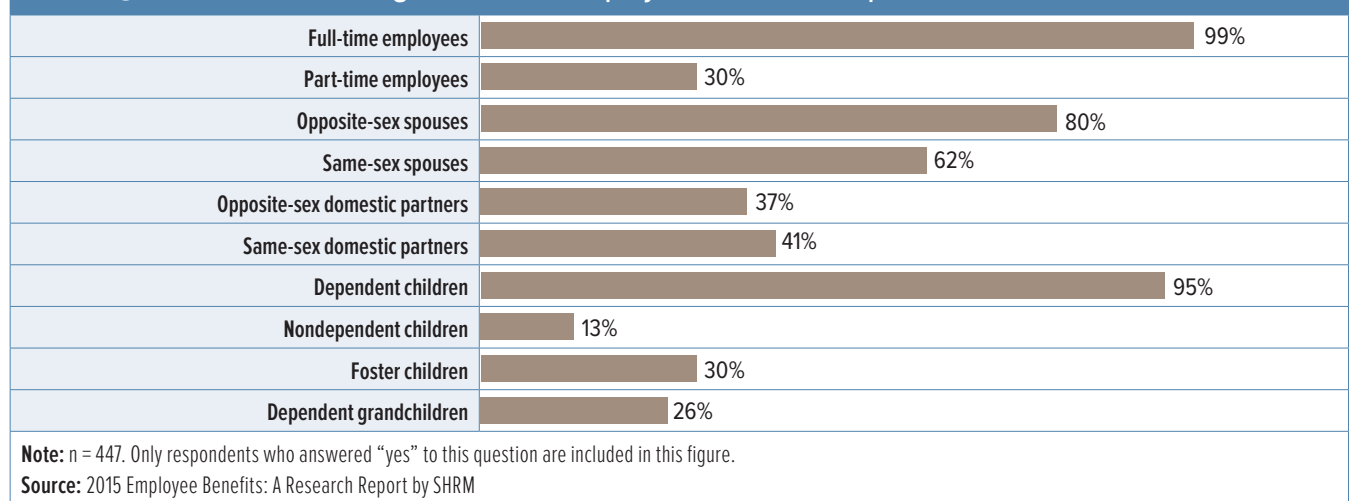
**Source:** 2015 Employee Benefits: A Research Report by SHRM

# Health Care for Employees and Their Dependents

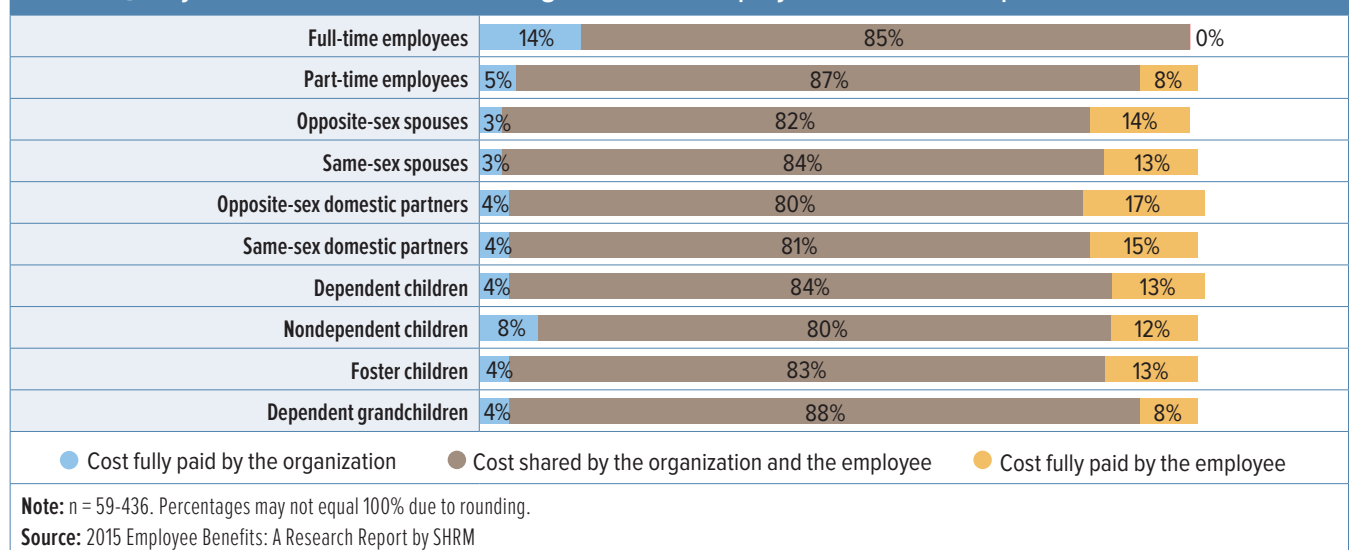
Some health care and welfare benefits are intended to help employees manage the costs associated with caring for their dependents. As family structures in our society continue to change, organizations are expanding the relationships that are qualified for certain benefits.

Figure 3 illustrates the percentage of organizations that offer health care coverage to employees and their dependents, whereas Figure 4 reports whether the employer, employee or both pay for the coverage.

**FIGURE 3: Health Care Coverage Offered to Employees and Their Dependents**



**FIGURE 4: Payment of Health Care Coverage Costs for Employees and Their Dependents**



# Preventive Health and Wellness Benefits

**TABLE B-1: Preventive Health and Wellness Benefits**

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Wellness resources and information	80%	5%
Wellness programs, general	70%	8%
On-site seasonal flu vaccinations	61%	2%
Wellness publication <sup>A</sup>	60%	6%
24-hour nurse line <sup>B</sup>	51%	1%
CPR/first aid training	50%	2%
Health and lifestyle coaching <sup>C</sup>	46%	7%
Smoking cessation program	44%	5%
Health screening programs <sup>D</sup>	43%	6%
Health fairs	40%	7%
Preventive programs specifically targeting employees with chronic health conditions	40%	6%
Rewards or bonuses for completing certain health and wellness programs	40%	8%
Company-organized fitness competitions/challenges	34%	5%
Weight loss program	33%	5%
Off-site fitness center membership subsidy/reimbursement	32%	3%
Health care premium discount for getting annual health risk assessment	25%	6%
Standing desk <sup>E</sup>	25%	2%
On-site fitness center	21%	2%
Health care premium discount for participating in wellness program	20%	5%
Nutritional counseling	20%	3%
Health care premium discount for not using tobacco products	19%	5%
On-site blood pressure machine	17%	2%

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**TABLE B-1: Preventive Health and Wellness Benefits (continued)**

On-site fitness classes <sup>F</sup>	17%	2%
Off-site fitness class subsidy/reimbursement	16%	2%
Company-provided fitness bands/activity trackers	13%	3%
On-site massage therapy services	11%	3%
Health care premium discount for participating in a weight loss program	9%	5%
On-site medical clinic	8%	1%
On-site sick room	7%	<1%
Fitness equipment subsidy/reimbursement	6%	2%
On-site stress reduction program	5%	3%
On-site vegetable garden	5%	1%
On-site nap room	2%	<1%

n = 432-439.

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

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

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

<sup>D</sup> For example, glucose, cholesterol.

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

<sup>F</sup> For example, yoga, aerobics.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

As the costs of health care continue to spiral upward, 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 encouraging employees to lead healthier lifestyles, the incidences of chronic health conditions may decline, thus helping organizations as well as employees save on long-term health costs. Overall, 80% of organizations provided wellness resources and information, and 70% of organizations offered wellness programs.

Furthermore, a SHRM survey series on strategic benefits found that nearly one-half (46%) of organizations that provide health care coverage to their employees have increased employee participation in preventive health and wellness initiatives to control health care costs. Forty-five percent of organizations that offer health care coverage have created an organizational culture that promotes health and wellness. Twelve percent of organizations that engaged in at least one health care cost-controlling activity indicated that increasing preventive health and wellness initiative participation was the most successful activity in helping the organization manage its health care expenses; 8% said the same for creating an organizational culture that promotes health and wellness.<sup>9</sup>

### Preventable and Chronic Conditions

Obesity is a growing health concern in the United States. A number of health problems are associated with excess weight and other types of preventable and chronic conditions. These conditions affect the health and well-being of employees and also have a significant economic impact on businesses. Organizations are attempting to combat these issues with health and lifestyle coaching (46%), weight loss programs (33%), subsidies or reimbursements for fitness center memberships (32%), on-site fitness centers (21%), nutritional counseling (20%), on-site fitness classes (17%), off-site fitness class subsidies/reimbursements (16%), and fitness equipment subsidies/reimbursements (6%). Other benefits that encourage a healthy lifestyle include smoking cessation programs (44%), standing desks (25%) and stress reduction programs (5%).

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 (43%), and preventive programs specifically targeting employees with chronic health conditions (40%).

### Preventive Health and Wellness Incentives

Conducted in collaboration with the Employee Benefits Research Institute (EBRI), a 2014 SHRM survey on health

benefits found that 26.3% of organizations planned to add wellness rewards and penalties the following year.<sup>10</sup> Organizations with more than 750 full-time employees were more likely than smaller organizations to make these modifications to their health care plans, and organizations located in the South were more likely to do so than organizations in the West.

Forty percent of organizations offered rewards or bonuses for completing certain health and wellness activities. Some organizations offered health care discounts to employees for participating in health-related assessments or programs: 25% of organizations provided health care premium discounts for getting an annual health risk assessment, 20% offered discounts for participating in a wellness program, 19% provided a discount for not using tobacco products, and 9% provided health care premium discounts for participating in a weight loss program.

### Preventive Health and Wellness Resources

Preventive health and wellness resources help make employees aware of wellness issues while providing them with important tools to live a healthy lifestyle. Sixty percent of organizations offered a wellness publication, and 40% organized health fairs.

### Other Preventive Health and Wellness Benefits

Other types of preventive health and wellness benefits offered by organizations included a 24-hour nurse line (51%), CPR/first aid training (50%) and an on-site blood

pressure machine (17%). In addition, 11% 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 demanding work environment. Less commonly offered benefits included medical clinics (8%), on-site sick rooms (7%), on-site vegetable gardens (5%) and nap rooms (2%).

### Preventive Health and Wellness Benefits Trends

Table B-2 shows the percentages of organizations that offered specific preventive health and wellness benefits from 2011 through 2015. The only benefit offered by more organizations in 2015 compared with 2014 and 2011 was wellness programs. The percentage of the following preventive health and wellness benefits has increased in 2015 compared with 2011: health and lifestyle coaching, smoking cessation programs, preventative programs specifically targeting employees with chronic health conditions, rewards or bonuses for completing certain health and wellness programs, health care premium discounts for getting an annual health risk assessment, health care premium discounts for participating in a wellness program, and health care premium discounts for not using tobacco products. However, fewer organizations offered on-site stress reduction programs and on-site nap rooms in 2015 compared with 2011.

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

	2011	2012	2013	2014	2015	Differences Between 2011 and 2015	Differences Between 2014 and 2015
Wellness resources and information	75%	77%	77%	79%	80%		
Wellness programs, general	60%	61%	64%	62%	70%	↑	↑
On-site seasonal flu vaccinations	64%	61%	61%	58%	61%		
Wellness publication	56%	61%	59%	61%	60%		
24-hour nurse line	53%	54%	55%	51%	51%		
CPR/first aid training	53%	51%	48%	45%	50%		
Health and lifestyle coaching	37%	45%	48%	47%	46%	↑	
Smoking cessation program	36%	39%	44%	42%	44%	↑	
Health screening programs	42%	45%	50%	47%	43%		
Health fairs	39%	38%	43%	38%	40%		
Preventive programs specifically targeting employees with chronic health conditions	33%	36%	42%	42%	40%	↑	
Rewards or bonuses for completing certain health and wellness programs	31%	35%	43%	36%	40%	↑	
Company-organized fitness competitions/challenges	—	—	—	—	34%		
Weight loss program	30%	32%	37%	32%	33%		

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

Off-site fitness center membership subsidy/reimbursement	30%	32%	36%	34%	32%		
Health care premium discount for getting an annual health risk assessment	14%	21%	21%	21%	25%	↑	
Standing desk	—	—	13%	20%	25%		
On-site fitness center	24%	22%	25%	20%	21%		
Health care premium discount for participating in a wellness program	11%	15%	17%	14%	20%	↑	
Nutritional counseling	17%	20%	19%	20%	20%		
Health care premium discount for not using tobacco products	12%	20%	19%	19%	19%	↑	
On-site blood pressure machine	20%	20%	18%	14%	17%		
On-site fitness classes	—	—	—	14%	17%		
Off-site fitness class subsidy/reimbursement	—	—	—	12%	16%		
Company-provided fitness bands/activity trackers	—	—	—	—	13%		
On-site massage therapy services	11%	9%	9%	6%	11%		↑
Health care premium discount for participating in a weight loss program	7%	9%	9%	9%	9%		
On-site medical clinic	9%	8%	8%	7%	8%		
On-site sick room	12%	12%	9%	9%	7%		
Fitness equipment subsidy/reimbursement	4%	4%	6%	5%	6%		
On-site stress reduction program	12%	11%	10%	3%	5%	↓	
On-site vegetable gardens	—	—	3%	3%	5%		
On-site nap room	6%	6%	6%	3%	2%	↓	

**Note:** An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that the benefit was not assessed on the respective year's survey.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

# Retirement Savings and Planning Benefits

**TABLE C-1: Retirement Savings and Planning Benefits**

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Traditional 401(k) or similar defined contribution retirement savings plan	90%	1%
Defined contribution retirement savings plan catch-up contributions <sup>A</sup>	75%	0%
Employer match for traditional 401(k) or similar defined contribution retirement savings plan	73%	2%
Defined contribution savings plan hardship withdrawals	67%	0%
Investment advice offered online <sup>B</sup>	55%	1%
Individual investment advice offered one on one <sup>B</sup>	53%	2%
Defined contribution savings plan loans <sup>C</sup>	50%	<1%
Retirement-preparation specific planning advice <sup>D</sup>	48%	3%
Roth 401(k) or similar defined contribution retirement savings plan	48%	2%
Defined contribution plans offer target-date funds in their investment lineup	46%	<1%
Investment advice offered in group/classroom <sup>B</sup>	44%	4%
Automatic enrollment into defined contribution retirement savings plan <sup>E</sup>	38%	4%
Employer match for Roth 401(k) or similar defined contribution retirement savings plan	35%	1%
Permit conversion of funds in traditional 401(k) account into Roth 401(k) account	27%	1%
Defined benefit pension plan (open to all employees)	26%	0%
Automatic escalation of salary deferral amounts for defined contribution retirement savings plans (e.g., annually, every two years)	18%	3%
Defined benefit pension plan (frozen) <sup>F</sup>	13%	<1%
Informal phased retirement program <sup>G</sup>	10%	<1%
Cash balance pension plan	8%	<1%

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**TABLE C-1: Retirement Savings and Planning Benefits (continued)**

Formal phased retirement program <sup>A</sup>	8%	<1%
Supplemental executive retirement plan (SERP)	8%	1%
Defined contribution retirement savings plan debit card <sup>I</sup>	3%	0%

n = 418-430.

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

<sup>B</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>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 employee regarding retirement.

<sup>E</sup> New employees are enrolled into defined contribution retirement plan with a certain percentage from their paycheck unless they opt-out.

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

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

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

<sup>I</sup> Allows users to borrow up to \$50,000 or 50% of the value of your retirement savings, whichever is less, through use of a debit card.

Source: 2015 Employee Benefits: A Research Report by SHRM

## Traditional 401(k) or similar defined contribution retirement savings plans (90%) were the most common type of retirement plan offered.

### Retirement Plans

Many organizations offer retirement plans to help employees plan for their financial future. Overall, traditional 401(k) or similar defined contribution retirement savings plans (90%) were the most common type of plan offered, followed by Roth 401(k) savings plans (48%), traditional defined benefit pension plans (26%) and cash balance pension plans (8%). In addition, 8% offered supplemental executive retirement plans (SERPs). SERPs are nonqualified plans that grant benefits beyond those covered in other retirement plans authorized under the Employee Retirement Income Security Act (ERISA); however, these plans are not required to be funded and can be lost if the organization goes bankrupt.

In defined contribution plans, the employer commits to contributing a fixed amount, or no amount, to the employee's individual account. The employee bears the investment risk in these plans because the value of the account's investments may decrease over time. Seventy-three percent of organizations provided an employer match on some or all of the employee's contributions for traditional 401(k) or similar retirement plans, and 35% for Roth 401(k) retirement savings plans. Fifty percent of organizations offered defined contribution plan loans, which allow participants to borrow from their retirement savings.

In addition, 75% of organizations offered catch-up contributions, 67% provided hardship withdrawals, 38% automatically enrolled employees into their

defined contribution plans unless employees actively opted out, 18% provided automatic escalation of salary deferral for defined contribution plans, and 3% 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-seven percent of organizations permitted conversion of funds in a traditional 401(k) account into a Roth 401(k) account.

Offered by 26% of organizations, defined benefit pension plans, as their name suggests, differ from defined contribution plans in that the employer promises to pay a certain benefit upon the employee's retirement. The benefit amount is calculated based on factors such as age, earnings and length of service. Employers bear the investment risk in these plans because they are required to pay the promised benefit regardless of the plan's investment performance. Thirteen percent of all organizations reported their defined benefit pension plans were frozen, making these plans unavailable to newly hired employees. Cash balance pension plans (offered by 8% of organizations) are technically a type of a defined benefit plan, though they look like a defined contribution plan in that employees have and can see their individual account balances.

### Retirement and Financial Advice

Organizations also offered financial planning benefits such as retirement preparation and investment advice. Forty-eight percent of organizations offered advice specific to retirement preparation. Overall, 74% of organizations offered some form of investment advice: 55% provided online investment advice, 53% offered one-on-one investment advice, and 44% offered investment advice in a group/classroom. Although these programs do not directly contribute to employees' retirement savings, they can help employees plan for a financially sound retirement as well as other major life goals.

### Other Retirement and Financial Benefits

A phased retirement program provides a reduced schedule and/or responsibilities prior to full retirement. These programs provide older workers with a way to ease into retirement while passing along institutional knowledge to others. Eight percent of organizations offered a formal phased retirement program and 10% offered an informal program.

### Retirement Savings and Planning Benefits Trends

Table C-2 shows the percentages of organizations offering specific retirement savings and planning benefits from

2011 through 2015. Individual investment advice offered one on one was the only benefit that more organizations offered in 2015 compared with 2014 and 2011. Fewer organizations offered defined contribution savings plan loans in 2015 than in 2011. However, more organizations offered retirement-preparation specific planning advice, Roth 401(k) or similar defined contribution retirement savings plans and permitted conversions of traditional 401(k) accounts into Roth 401(k) accounts in 2015 than in 2011. In addition, more organizations offered formal phased retirement programs in 2015 compared with 2014.

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

	2011	2012	2013	2014	2015	Differences Between 2011 and 2015	Differences Between 2014 and 2015
Traditional 401(k) or similar defined contribution retirement savings plan	—	—	—	89%	90%		
Defined contribution retirement savings plan catch-up contributions	—	—	76%	76%	75%		
Employer match for traditional 401(k) or similar defined contribution retirement savings plan	—	—	—	74%	73%		
Defined contribution retirement savings plan hardship withdrawals	—	—	71%	64%	67%		
Investment advice offered online	—	55%	59%	50%	55%		
Individual investment advice offered one on one	42%	44%	53%	41%	53%	↑	↑
Defined contribution retirement savings plan loans	69%	66%	64%	49%	50%	↓	
Retirement-preparation specific planning advice	37%	39%	43%	43%	48%	↑	
Roth 401(k) or similar defined contribution retirement savings plan	31%	34%	38%	41%	48%	↑	
Defined contribution retirement savings plans offer target-date funds in their investment lineup	—	—	—	—	46%		
Investment advice offered in a group/classroom	—	41%	41%	41%	44%		
Automatic enrollment into defined contribution retirement savings plan	41%	39%	41%	40%	38%		
Employer match for Roth 401(k) or similar defined contribution retirement savings plan	—	—	—	30%	35%		
Permit conversion of funds in traditional 401(k) account into Roth 401(k) account	19%	19%	22%	26%	27%	↑	
Defined benefit pension plan (open to all employees)	22%	21%	19%	24%	26%		
Automatic escalation of salary deferral amounts for defined contribution retirement savings plans	15%	19%	21%	19%	18%		
Defined benefit pension plan (frozen)	12%	12%	12%	13%	13%		
Informal phased retirement program	—	5%	6%	9%	10%		
Cash balance pension plan	8%	6%	6%	6%	8%		
Formal phased retirement program	5%	5%	6%	4%	8%		↑
Supplemental executive retirement plan (SERP)	11%	7%	9%	8%	8%		
Defined contribution retirement savings plan debit card	1%	2%	2%	2%	3%		

**Note:** An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that the benefit was not assessed on the respective year's survey.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

# Financial and Compensation Benefits

**TABLE D-1: Financial and Compensation Benefits**

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
On-site parking	88%	0%
Life insurance <sup>A</sup>	83%	<1%
Dependent care flexible spending account <sup>B</sup>	66%	1%
Company-owned business cell phone or smart phone (e.g., Blackberry, iPhone) for business and personal use	60%	0%
Service anniversary award <sup>C</sup>	60%	3%
Life insurance for dependents	58%	0%
Undergraduate educational assistance	56%	2%
Graduate educational assistance	52%	1%
Incentive bonus plan (executive)	52%	<1%
Incentive bonus plan (nonexecutive)	49%	<1%
Cell phone or smart phone subsidy for employee-owned device	45%	<1%
Spot bonus/award <sup>D</sup>	45%	2%
Employee referral bonus	44%	2%
Donations for participation in charitable events <sup>E</sup>	39%	1%
Employee discounts on company services	34%	<1%
Shift premiums	34%	<1%
Automobile subsidy for business use of personal vehicles	31%	0%
Accident insurance <sup>F</sup>	29%	<1%
Sign-on bonus (executive)	28%	<1%
Financial advice offered online <sup>G</sup>	25%	1%
Credit union	24%	<1%
Financial advice offered one on one <sup>G</sup>	24%	1%
Full flexible benefits plans <sup>H</sup>	23%	<1%
Matching employee charitable contributions	23%	<1%

(continued on next page)

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

Sign-on bonus (nonexecutive)	22%	<1%
Accelerated death benefits <sup>l</sup>	21%	<1%
Financial advice offered in group/classroom <sup>6</sup>	21%	1%
Employee technological device (e.g., computers, tablets) purchase discounts (not a loan)	19%	<1%
Company-owned vehicle for business and personal use	18%	0%
Safety bonus/incentive	18%	1%
Credit counseling service <sup>l</sup>	17%	<1%
Retention bonus (executive)	15%	<1%
Retention bonus (nonexecutive)	15%	0%
Qualified transportation spending accounts	14%	0%
Loans to employees for emergency/disaster assistance	13%	0%
Payroll advances	13%	0%
Transit subsidy	13%	<1%
529 plan <sup>k</sup>	11%	<1%
Educational scholarships for members of employees' families	11%	1%
Incentive stock options (ISOs)	10%	<1%
Parking subsidy	10%	0%
Restricted stock options	10%	0%
Employee stock purchase plan	9%	<1%
Nonqualified stock options <sup>l</sup>	8%	<1%
Automobile insurance program for personal use	6%	<1%
Low-/no-interest loans to employees for nonemergency situations	6%	0%
Carpooling subsidy	5%	0%
Free computers to employees for personal use	5%	0%
Free or discounted home Internet service	5%	0%
Loans for employees to purchase personal computers	5%	<1%
Free commuter shuttle	4%	0%
Company-provided student loan repayment	3%	<1%
Personal tax services	3%	0%
Stock appreciation rights (SARs)	3%	<1%
Divorce insurance	1%	0%
Educational loans for members of employees' families	1%	<1%
Subsidized cost of elder care	<1%	0%
Grooming subsidy/reimbursement <sup>m</sup>	0%	0%

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

n = 413-420.

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

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

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

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

<sup>E</sup> For example, walkathons.

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

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

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

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

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

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

<sup>M</sup> For example, manicures, pedicures, haircuts.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

### Commuter Benefits

Some organizations offer benefits to offset the costs employees incur in commuting to and from the office. Eighty-eight percent of organizations offered on-site parking, and 10% offered parking subsidies. Fourteen 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. In some cases, organizations also offered benefits to encourage the use of public transportation and carpool by providing transit subsidies (13%) or carpooling subsidies (5%). These benefits help reduce the number of vehicles on the road and the environmental impact of commuting; they also may help lower stress levels of employees who would otherwise spend a large amount of time in traffic during their daily commutes.

Finally, 31% of organizations offered a subsidy for business use of the employee's personal vehicle, 18% allowed personal use of company-owned vehicles, and 6% offered an automobile insurance program to employees.

### Dependent Care Flexible Spending Accounts

Dependent care flexible spending accounts allow employees to set aside pretax dollars to be reimbursed for dependent care expenses. These accounts are popular with employees because the tax benefit offsets some of the expenses of dependent care such as child care and, in some cases, elder care. Two-thirds (66%) of organizations offered this benefit.

### Insurance

Eighty-three percent of organizations offered company-paid group life insurance, 58% offered life insurance for dependents, and 21% offered accelerated death benefits for financial assistance in the case of a terminal illness.

### Educational Assistance

As with career development benefits, educational assistance not only helps the employee but also benefits the employer by developing a more educated workforce. Fifty-six percent of organizations offered undergraduate educational assistance, and 52% offered graduate educational assistance. Three percent of organizations offered company-provided student loan repayments. Other SHRM research indicates that the maximum reimbursement allowed for tuition/education expenses is, on average, \$4,591.<sup>17</sup>

Some organizations provide educational assistance to the dependents of their employees: 11% of organizations provided educational scholarships to members of employees' families, and 1% offered educational loans for members of employees' families. Eleven percent of organizations offered 529 plans, which are tax-advantaged savings plans designed to encourage saving for future college costs.

### Monetary Bonuses

Organizations may elect to supplement employees' base pay with some type of monetary bonuses. Sixty percent of organizations offered service anniversary awards to recognize employees' tenure with the employer. Another commonly offered type of bonus was an incentive bonus plan, wherein the organization lays out criteria that, if met, result in additional compensation for employees. Fifty-two percent of organizations offered this type of plan to executive employees, and 49% offered it to nonexecutive employees. Incentive bonus plans can promote high performance because the bonus amount is usually tied directly to company or individual performance. Furthermore, 45% offered spot bonuses/awards, or unscheduled bonuses for exceptional performance.

Forty-four percent of organizations offered employee referral bonuses to encourage current employees to refer others (e.g., friends, acquaintances) 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. A recent study on recruitment for business and IT employment opportunities found that employee referrals were the leading source in finding organizations' most qualified business (58%) and IT (46%) job applicants.<sup>12</sup>

More than one-quarter (28%) of organizations offered sign-on bonuses to executive-level employees, and 22% 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, 15% of organizations offered specific retention bonuses to executive-level employees, and 15% offered them to nonexecutive employees. These bonuses usually reward select employees for agreeing to stay with the organization through a particular project or period of time.

### Supplemental Compensation

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

Nine percent of organizations offered employee stock purchase plans, allowing employees to purchase shares of company stock, often at a discount or through a direct deduction from their paychecks. In addition, 10% provided restricted options, 10% offered incentive stock options, 8% provided nonqualified stock options, and 3% offered stock appreciation rights.

### Monetary Convenience Benefits

Many financial and compensation benefits aim to make monetary transactions more convenient for employees. Roughly one-quarter (24%) of organizations offered membership in a credit union. Credit unions often offer lower interest rates and fees than traditional banks or financial institutions. Thirteen percent of organizations provided payroll advances. Finally, 13% offered loans to employees for emergency or disaster assistance, and 6% offered low- or no-interest loans for nonemergency situations.

### Financial/Investment Advice

Some employers offer employees access to financial or investment training designed to educate employees about personal finance. This training could include helping employees manage their assets, understand basic financial concepts, save for children's or employees' own educational expenses, and manage debt. Research on employee financial stress found that 61% of HR professionals described their employees' financial health as no better than "fair," and 17% reported their employees

were "not at all financially literate."<sup>13</sup> Organizations with fewer hourly workers were more likely to rate their employees' financial health as "good" and rate their employees as "very financially literate." Twenty-five percent of organizations offered online financial/investment advice, 24% offered one-on-one advice, and 21% offered in-group or classroom financial advice.

### Technology Discounts

Many organizations provide free or discounted technological services or devices for employee use. For example, 45% offered a phone subsidy for business use of employees' personal phones, and 60% offered a business cellphone or smartphone that could also be utilized for personal use.

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

### Other Financial Benefits

Other financial benefits organizations provided included employee discounts on company services (34%), donations for participating in charitable events (39%), matching employee charitable contributions (23%), full flexible benefits plans (23%), credit counseling services (17%), personal tax services (3%), and subsidized cost of elder care (<1%).

### Financial and Compensation Benefits Trends

Table D-2 shows the percentages of organizations that offered financial and compensation benefits from 2011 through 2015. The following financial and compensation benefits were offered at fewer organizations in 2015 compared with 2011: automobile subsidy for business use of personal vehicles, credit unions, full flexible benefits plans and payroll advances. However, more organizations offered spot bonuses/awards, donations for participation in charitable events and nonexecutive sign-on bonuses in 2015 compared with 2011. Several benefits have seen an increase within the last year, including nonexecutive incentive bonus plans, financial advice in a group/classroom and one on one, and qualified transportation spending accounts. Subsidized cost of elder care was the only benefit that declined in 2015 compared with 2014.



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

	2011	2012	2013	2014	2015	Differences Between 2011 and 2015	Differences Between 2014 and 2015
On-site parking	87%	87%	87%	90%	88%		
Life insurance	85%	84%	86%	83%	83%		
Dependent care flexible spending account	73%	72%	71%	64%	66%		
Company-owned business cell phone or smart phone for business and personal use*	56%	55%	56%	41%	60%		
Service anniversary award	54%	59%	62%	59%	60%		
Life insurance for dependents	55%	55%	55%	54%	58%		
Undergraduate educational assistance	58%	61%	61%	54%	56%		
Graduate educational assistance	54%	58%	59%	50%	52%		
Incentive bonus plan (executive)	50%	50%	55%	45%	52%		
Incentive bonus plan (nonexecutive)	43%	41%	45%	40%	49%		↑
Cell phone or smart phone subsidy for employee-owned device	—	—	—	42%	45%		
Spot bonus/award	34%	38%	45%	41%	45%	↑	
Employee referral bonus	40%	38%	47%	41%	44%		
Donations for participation in charitable events	31%	32%	35%	33%	39%	↑	
Employee discount on company services	32%	33%	40%	33%	34%		
Shift premiums	36%	38%	43%	35%	34%		
Automobile subsidy for business use of personal vehicles	46%	42%	43%	26%	31%	↓	
Accident insurance	24%	25%	25%	24%	29%		
Sign-on bonus (executive)	24%	23%	28%	28%	28%		
Financial advice offered online	22%	24%	24%	19%	25%		
Credit union	32%	33%	31%	26%	24%	↓	
Financial advice offered one on one	30%	28%	25%	17%	24%		↑
Full flexible benefits plan	32%	31%	31%	24%	23%	↓	
Matching employee charitable contributions	20%	18%	22%	20%	23%		
Sign-on bonus (nonexecutive)	16%	15%	19%	20%	22%	↑	
Accelerated death benefits	23%	20%	19%	21%	21%		
Financial advice offered in group/classroom	24%	22%	20%	14%	21%		↑
Employee technological device purchase discounts (not a loan)	22%	22%	24%	19%	19%		
Company-owned car for employee use	22%	23%	24%	20%	18%		
Safety bonus/incentive	—	—	—	13%	18%		
Credit counseling service	18%	21%	20%	13%	17%		
Retention bonus (executive)	13%	13%	17%	13%	15%		
Retention bonus (nonexecutive)	11%	10%	13%	12%	15%		

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

Qualified transportation spending account	8%	9%	13%	10%	14%		↑
Loans to employees for emergency/disaster assistance	15%	19%	14%	12%	13%		
Payroll advances	21%	20%	19%	18%	13%	↓	
Transit subsidy	12%	13%	12%	10%	13%		
529 plan	12%	14%	14%	6%	11%		
Educational scholarships for members of employees' families	15%	17%	17%	13%	11%		
Incentive stock options (ISOs)	9%	8%	11%	9%	10%		
Parking subsidy	8%	8%	11%	7%	10%		
Restricted stock options	8%	9%	10%	10%	10%		
Employee stock purchase plan	10%	10%	12%	12%	9%		
Nonqualified stock options	7%	7%	9%	7%	8%		
Automobile insurance program for personal use	10%	10%	11%	6%	6%		
Low-/no-interest loans to employees for nonemergency situations	9%	9%	7%	6%	6%		
Carpooling subsidy	4%	4%	4%	3%	5%		
Free computers for employees' personal use	5%	5%	6%	5%	5%		
Free or discounted home Internet service	3%	3%	4%	3%	5%		
Loans for employees to purchase personal computers	7%	5%	5%	5%	5%		
Free commuter shuttle	—	—	—	2%	4%		
Company-provided student loan repayment	—	—	—	—	3%		
Personal tax services	3%	2%	3%	1%	3%		
Stock appreciation rights (SARs)	3%	3%	3%	3%	3%		
Divorce insurance	—	—	—	<1%	1%		
Educational loans for members of employees' families	2%	2%	1%	2%	1%		
Subsidized cost of elder care	1%	2%	3%	2%	<1%		↓
Grooming subsidy/reimbursement	—	—	—	<1%	0%		

**Note:** An asterisk (\*) indicates that the benefit was modified from the previous year and was not directly comparable. An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that the benefit was not assessed on the respective year's survey.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

# Leave Benefits

**TABLE E-1: Leave Benefits**

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Paid holidays	98%	0%
Paid bereavement leave	86%	0%
Paid jury duty beyond what is required by law	67%	0%
Paid time off plan <sup>A</sup>	53%	0%
Paid vacation plan	46%	0%
Floating holidays <sup>B</sup>	42%	1%
Paid sick leave plan	42%	<1%
Paid family leave	27%	0%
Paid personal day(s)	27%	<1%
Family leave above required federal FMLA leave	26%	<1%
Paid military leave <sup>C</sup>	23%	0%
Family leave above any state FMLA leave	22%	<1%
Paid maternity leave <sup>D</sup>	21%	0%
Paid time off for volunteering	21%	1%
Parental leave above federal FMLA leave	20%	<1%
Religious accommodation paid holidays <sup>E</sup>	20%	1%
Paid time off to serve on the board of a community group or professional association	18%	0%
Parental leave above any state FMLA leave	18%	<1%
Paid adoption leave	17%	<1%
Paid paternity leave	17%	<1%
Paid time off cash-out option <sup>F</sup>	16%	<1%
Elder care leave above federal FMLA leave	13%	<1%

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**TABLE E-1: Leave Benefits (continued)**

Unpaid sabbatical program	13%	0%
Elder care leave above any state FMLA leave	12%	0%
Paid time off donation program <sup>e</sup>	12%	1%
Emergency flexibility <sup>h</sup>	8%	0%
Paid day off for employee's birthday	8%	0%
Paid vacation cash-out option <sup>f</sup>	8%	<1%
Paid vacation leave donation program <sup>g</sup>	8%	<1%
Paid sick leave donation program <sup>g</sup>	7%	1%
Vacation purchase plan <sup>i</sup>	6%	<1%
Paid sabbatical program	5%	<1%
Paid sick leave cash-out option <sup>f</sup>	5%	0%
Paid surrogacy leave <sup>j</sup>	5%	<1%
Unlimited paid sick time	3%	<1%
Company-paid time off for group vacations	2%	0%
Unlimited paid time off	2%	0%
Unlimited paid vacation time	<1%	<1%

n = 240-417.

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

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

<sup>f</sup> Employee can cash out a portion of his or her balance.

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

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

<sup>i</sup> Payroll deduction.

<sup>j</sup> For parents using a surrogate.

Source: 2015 Employee Benefits: A Research Report by SHRM

## Vacation Leave

Nearly all organizations (99%) provided some form of paid vacation leave to their full-time employees: 53% offered paid vacation leave through a paid time off (PTO) plan and 46% through a stand-alone paid vacation plan.<sup>14</sup>

## Paid Time Off Plans

A paid time off (PTO) plan combines vacation time, sick leave and personal days into one comprehensive plan. Under these plans, employees have more freedom and flexibility in managing their leave. As indicated above, 53% of organizations offered this type of plan. Sixteen percent of organizations offered a cash-out option, and 12% offered a donation program,

wherein employees donate PTO to a general pool that can then be used by other workers. In addition, 2% provided their employees with unlimited PTO.

## Paid Vacation Plans

Eight percent of organizations offered a paid vacation cash-out option, where employees can cash out a portion of their balance, and 8% 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. Six percent reported offering a vacation purchase plan, which allows employees to “buy” additional vacation days through a payroll deduction. In addition, less than one percent provided their employees with unlimited paid vacation time.

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

### **Paid Personal Leave**

Paid personal leave provides employees with time off to use as they see fit. Personal days may be used by employees for instances such as birthdays, religious purposes and mental health days. By offering this benefit, organizations recognize the need for employees to take time off for reasons other than illness or vacation. Twenty-seven 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, 98% of organizations reported providing paid holidays.

Some organizations, 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, 42% of organizations offered paid floating holidays, and 20% provided religious accommodations paid holidays.

Conducted annually, SHRM's 2015 Holidays Survey found that nearly three-fourths (73%) of organizations offered six to 10 days of paid holidays to their full-time employees per year, and 72% of organizations offered six to 10 days of paid holidays to part-time employees.<sup>16</sup>

### **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, 95% of organizations provided some form of paid sick leave to employees: 53% offered paid sick leave through a paid time off plan and 42% through a stand-alone sick leave plan. Seven 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, 5% provided a paid sick leave cash-out option, where employees can cash out a portion of their balance, and 3% provided unlimited paid sick time.

### **Bereavement Leave**

Bereavement leave allows an employee to receive paid leave in the event 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 offered 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-six percent of organizations reported offering paid bereavement leave.

### **Military Leave**

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

### **Family and Medical Leave Act**

The federal Family and Medical Leave Act (FMLA) of 1993 guarantees eligible employees 12 weeks of unpaid job-protected leave during any 12-month period for an employee's serious medical condition or to care for a parent, spouse or child. During this leave, the employee retains his or her benefits. The FMLA covers organizations with 50 or more employees within a 75-mile radius. Some states have further FMLA employer requirements. Federal law does not require FMLA leave to be paid, but 27% of organizations did offer paid family leave. Twenty-six percent of organizations offered family leave above required federal FMLA, and 22% provided family leave above any state FMLA requirements. In addition, 20% reported offering parental leave above federal and 18% above state FMLA requirements. Thirteen percent of organizations offered elder care leave above federal FMLA requirements, and 12% above state FMLA.

### **Leave for New Parents**

Paid leave benefits specifically for new parents are provided by less than one-quarter of organizations. Twenty-one percent of organizations offered paid maternity leave (other than what is covered by short-term disability or state law), and 17% offered paid paternity leave. In addition, 17% offered paid adoption leave, and 5% offered paid surrogacy leave for parents using a surrogate.

### **Other Leave Benefits**

Other types of leave offered by organizations included paid jury duty above what is required by law (67%), paid time off for volunteering (21%), paid time off to serve on the board of a community group or professional association (18%), unpaid sabbatical programs (13%), a paid day off for the employee's birthday (8%), emergency flexibility (fixed number of days off with pay for emergencies) (8%), paid sabbatical programs (5%), and company-paid time off for group vacations (2%).

### Leave Benefits Trends

Table E-2 shows the percentages of organizations offering leave benefits from 2011 through 2015. Fewer organizations offered paid vacation leave donation programs and a paid vacation cash-out option in 2015 than in 2011.

The percentage of organizations offering several leave benefits, especially family leave, increased over the last year, including paid sick leave plans, paid family leave, paid maternity leave, parental leave above federal FMLA leave, and parental leave above state FMLA leave.

**TABLE E-2: Leave Benefits (by Year)**

	2011	2012	2013	2014	2015	Differences Between 2011 and 2015	Differences Between 2014 and 2015
Paid holidays	97%	97%	97%	96%	98%		
Paid bereavement leave	90%	89%	87%	85%	86%		
Paid jury duty beyond what is required by law	68%	69%	66%	60%	67%		
Paid time off plan	48%	51%	52%	58%	53%		
Paid vacation plan	44%	43%	41%	40%	46%		
Floating holidays	42%	40%	38%	38%	42%		
Paid sick leave plan	37%	33%	34%	33%	42%		↑
Paid family leave	25%	24%	21%	19%	27%		↑
Paid personal day(s)	26%	26%	22%	22%	27%		
Family leave above required federal FMLA leave	21%	22%	26%	19%	26%		
Paid military leave	24%	19%	24%	23%	23%		
Family leave above any state FMLA leave	18%	18%	23%	16%	22%		
Paid maternity leave	16%	16%	16%	12%	21%		↑
Paid time off for volunteering	19%	19%	20%	16%	21%		
Parental leave above federal FMLA leave	18%	18%	21%	13%	20%		↑
Religious accommodation paid holidays	—	—	16%	17%	20%		
Paid time off to serve on the board of a community group or professional association	20%	21%	18%	15%	18%		
Parental leave above any state FMLA leave	17%	16%	18%	11%	18%		↑
Paid adoption leave	16%	17%	16%	12%	17%		
Paid paternity leave	16%	16%	15%	12%	17%		
Paid time off cash-out option	17%	18%	19%	18%	16%		
Elder care leave above federal FMLA leave	11%	10%	14%	8%	13%		
Unpaid sabbatical program	15%	15%	16%	12%	13%		
Elder care leave above any state FMLA leave	11%	10%	13%	8%	12%		
Paid time off donation program	14%	16%	15%	15%	12%		

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**TABLE E-2: Leave Benefits (by Year) (continued)**

Emergency flexibility	7%	7%	6%	6%	8%		
Paid day off for employee's birthday	9%	8%	8%	8%	8%		
Paid vacation cash-out option	16%	13%	9%	8%	8%	↓	
Paid vacation leave donation program	15%	12%	7%	6%	8%	↓	
Paid sick leave donation program	7%	6%	6%	6%	7%		
Vacation purchase plan	7%	7%	5%	4%	6%		
Paid sabbatical program	4%	5%	4%	3%	5%		
Paid sick leave cash-out option	6%	5%	4%	4%	5%		
Paid surrogacy leave	—	—	—	—	5%		
Unlimited paid sick time	—	2%	3%	3%	3%		
Company-paid time off for group vacations	2%	2%	2%	2%	2%		
Unlimited paid time off	—	1%	1%	1%	2%		
Unlimited paid vacation time	—	1%	1%	<1%	<1%		

**Note:** An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that the benefit was not assessed on the respective year's survey or was combined with another benefit.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

# Family-Friendly Benefits

**TABLE F-1: Family-Friendly Benefits**

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
On-site lactation/mother's room <sup>A</sup>	35%	1%
Bring child to work in emergency (i.e., as backup care for an unexpected event)	22%	<1%
Domestic partner benefits for same-sex partners <sup>B</sup>	17%	<1%
Domestic partner benefits for opposite-sex partners <sup>B</sup>	16%	<1%
Child care referral service <sup>C</sup>	9%	<1%
Adoption assistance	7%	0%
Elder care referral service <sup>C</sup>	6%	<1%
Lactation support services <sup>D</sup>	5%	0%
Access to backup child care services <sup>E</sup>	4%	<1%
Subsidized child care program <sup>F</sup>	4%	<1%
Babies at work <sup>G</sup>	2%	<1%
Nonsubsidized child care center <sup>H</sup>	2%	<1%
On-ramping programs for parents re-entering the workforce	2%	<1%
On-site vaccinations for infants/children	2%	0%
Subsidized child care center <sup>H</sup>	2%	0%
Access to backup elder care services <sup>E</sup>	1%	<1%
Geriatric counseling <sup>I</sup>	1%	0%
On-site elder care fairs <sup>J</sup>	1%	<1%
On-site parenting seminars	1%	0%
Consortium child care center <sup>K</sup>	<1%	0%
Elder care assisted living assessments	<1%	0%

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**TABLE F-1: Family-Friendly Benefits (continued)**

Elder care in-home assessments <sup>L</sup>	<1%	0%
Foster care assistance	<1%	<1%
On-ramping programs for family members dealing with elder care responsibilities	<1%	0%

n = 411-415.

<sup>A</sup> A separate room that goes above and beyond the ACA law requirements 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).

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

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

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

<sup>F</sup> Helps employees pay child care fees, other than flexible spending accounts.

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

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

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

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

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

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

**Source:** 2015 Employee Benefits: A Research Report by SHRM

### Domestic Partner Benefits

Seventeen percent of organizations offered same-sex domestic partner benefits (excluding health care), and 16% provided opposite-sex domestic partner benefits (excluding health care).

### Child Care Benefits

Because child care benefits are an important recruitment and retention driver for working parents, 22% of organizations allowed employees to bring their children to work in a child care emergency, 9% offered a child care referral service, and 2% allowed parents to bring their babies under the age of 1 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 (2%), subsidized child care center (2%) and consortium child care center (<1%).

### Adoption and Foster Care Assistance

According to responding HR professionals, 7% of organizations offered adoption assistance, and less than 1% provided foster care assistance to their employees.

### Elder Care Benefits

Many employees are part of the “sandwich” generation—caring for both children and the elderly members of their

family. Dependent care flexible spending accounts can be used to offset the cost of both child care and elder care, and some organizations offered elder care options similar to child care benefits. The most frequently offered benefit of this type was an elder care referral service, which 6% of organizations made available to employees. Less commonly offered elder care benefits included geriatric counseling (1%), on-site elder care fairs (1%), access to backup elder care services in the case of an unexpected event (1%), elder care in-home assessments (<1%), elder care assisted living assessments (<1%), and on-ramping programs for family members dealing with elder care issues (<1%).

### Other Family-Friendly Benefits

Organizations offered a number of other benefits that pertained to employees’ dependents. Overall, 35% of organizations had an on-site lactation/mother’s room, and 5% provided lactation support services. Other family-friendly benefits included on-ramping programs for parents re-entering the workforce (2%), on-site vaccinations for infants/children (2%) and on-site parenting seminars (1%).

### Family-Friendly Benefits Trends

Table F-2 depicts the percentages of organizations offering family-friendly benefits from 2011 through 2015. The following benefits decreased from 2011 to 2015: bring your child to work in an emergency, child care referral services and on-site parenting seminars. There were no significant differences in 2015 compared with 2014.

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

	2011	2012	2013	2014	2015	Differences Between 2011 and 2015	Differences Between 2014 and 2015
On-site lactation/mother's room	28%	30%	34%	28%	35%		
Bring child to work in emergency	33%	32%	26%	26%	22%	↓	
Domestic partner benefits for same-sex partners	14%	15%	24%	15%	17%		
Domestic partner benefits for opposite-sex partners	14%	15%	20%	14%	16%		
Child care referral service	17%	17%	12%	10%	9%	↓	
Adoption assistance	8%	9%	11%	6%	7%		
Elder care referral service	9%	10%	8%	5%	6%		
Lactation support services	5%	6%	8%	6%	5%		
Access to backup child care services	3%	3%	4%	3%	4%		
Subsidized child care program	—	4%	4%	3%	4%		
Babies at work	1%	1%	2%	1%	2%		
Nonsubsidized child care center	4%	4%	3%	2%	2%		
On-ramping programs for parents re-entering the workforce	1%	1%	1%	1%	2%		
On-site vaccinations for infants/children	3%	2%	1%	1%	2%		
Subsidized child care center	4%	4%	3%	2%	2%		
Access to backup elder care services	2%	1%	2%	<1%	1%		
Geriatric counseling	2%	3%	2%	1%	1%		
On-site elder care fairs	1%	2%	2%	1%	1%		
On-site parenting seminars	4%	5%	2%	2%	1%	↓	
Consortium child care center	1%	1%	1%	<1%	<1%		
Elder care assisted living assessments	1%	2%	1%	<1%	<1%		
Elder care in-home assessments	1%	2%	1%	1%	<1%		
Foster care assistance	1%	2%	2%	1%	<1%		
On-ramping programs for family members dealing with elder care responsibilities	1%	1%	1%	<1%	<1%		

**Note:** An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that the benefit was not assessed on the respective year's survey.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

# Flexible Working Benefits

**TABLE G-1: Flexible Working Benefits**

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Casual dress day (one day per week)	62%	0%
Telecommuting (any type)	60%	0%
Telecommuting on an ad-hoc basis <sup>A</sup>	56%	0%
Flextime <sup>B</sup> (any type)	54%	<1%
Flextime during core business hours <sup>C</sup>	52%	1%
Mealtime flex <sup>D</sup>	42%	0%
Break arrangements <sup>E</sup>	37%	0%
Casual dress (every day)	36%	<1%
Telecommuting on a part-time basis	36%	0%
Compressed workweek <sup>F</sup>	31%	<1%
Flextime outside of core business hours <sup>G</sup>	26%	1%
Casual dress <sup>H</sup> (seasonal)	23%	0%
Telecommuting on a full-time basis	22%	0%
Shift flexibility <sup>I</sup>	21%	0%
Seasonal scheduling <sup>J</sup>	14%	1%
Job sharing <sup>K</sup>	10%	0%
Alternating location arrangements <sup>L</sup>	8%	0%
Results-only work environment (ROWE) <sup>M</sup>	5%	0%

n = 410-415.

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

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

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

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

<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).

<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 (e.g., Fridays off in the summer).

<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:** 2015 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 2015 *Employee Job Satisfaction and Engagement* research report from SHRM, 55% of employees cited the flexibility to balance work and life issues as a very important aspect of job satisfaction, an increase of 10 percentage points compared with the previous year.<sup>17</sup> The report also revealed that more than one-half (56%) of respondents were unlikely or very unlikely to seek out opportunities outside of their organization in the next 12 months. The top reasons these employees expected to remain with their current employer were compensation/pay (45%) and flexibility to balance work and life issues (42%). These factors help organizations attract and retain high-quality talent and are key indicators of employee satisfaction.

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**Three out of five (60%) organizations offered some form of telecommuting: 56% of respondents reported that their organizations offered telecommuting on an ad-hoc basis, 36% on a part-time basis and 22% on a full-time basis.**

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Three out of five (60%) organizations offered some form of telecommuting: 56% of respondents reported that their organizations offered telecommuting on an ad-hoc basis, 36% on a part-time basis and 22% on a full-time basis. More than one-half (54%) of organizations offered some form of flextime, which allows employees to select their work hours within limits established by the employer. Fifty-two 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. Almost one-third (31%) 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.

Twenty-one 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. Five 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

More than one-half (62%) of organizations offered casual dress at least once a week, 36% allowed casual dress every day, and 23% allowed seasonal casual dress, which permits employees to dress casually for extended periods during the year. Some organizations may consider casual dress part of their organizational culture and not necessarily an employee benefit; regardless, employees generally appreciate the opportunity to wear more comfortable clothes while at work, even if it is one day a week.

## Break Arrangements

Some organizations offer a variety of benefits designed to provide employees more flexibility in deciding when they can take breaks. Forty-two percent offered mealtime flex, which allows employees to make up time at some point during the day as a result of a longer meal break or to leave early as a result of a shorter meal break. Thirty-seven percent provided break arrangements that give employees who generally can only take assigned breaks more flexibility over when they take breaks.

## Other Flexible Working Benefits

Other types of flexible working benefits organizations offered included seasonal scheduling (14%) and alternating location arrangements (8%), 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 Trends

Table G-2 shows the percentages of organizations that offered flexible working benefits from 2011 through 2015. A greater percentage of organization offered casual dress day once a week and telecommuting on an ad-hoc basis in 2015 compared with 2011. No significant differences were found between 2015 and 2014.

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

	2011	2012	2013	2014	2015	Differences Between 2011 and 2015	Differences Between 2014 and 2015
Casual dress day (one day per week)	55%	55%	60%	56%	62%	↑	
Telecommuting (any type)	53%	57%	58%	59%	60%		
Telecommuting on an ad-hoc basis	42%	45%	45%	54%	56%	↑	
Flextime (any type)	53%	53%	53%	52%	54%		
Flextime during core business hours	—	51%	51%	50%	52%		
Mealtime flex	40%	38%	37%	37%	42%		
Break arrangements	45%	43%	39%	31%	37%		
Casual dress (every day)	36%	36%	34%	32%	36%		
Telecommuting on a part-time basis	34%	36%	36%	29%	36%		
Compressed workweek	35%	35%	35%	29%	31%		
Flextime outside of core business hours	—	25%	26%	22%	26%		
Casual dress (seasonal)	24%	24%	23%	19%	23%		
Telecommuting on a full-time basis	20%	20%	20%	20%	22%		
Shift flexibility	18%	22%	19%	20%	21%		
Seasonal scheduling	16%	19%	19%	14%	14%		
Job sharing	13%	12%	10%	9%	10%		
Alternating location arrangements	5%	5%	4%	4%	8%		
Results-only work environment (ROWE)	2%	3%	4%	3%	5%		

**Note:** An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that the benefit was not assessed on the respective year's survey.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

# Employee Programs and Services

**TABLE H-1: Employee Programs and Services**

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Break room/kitchenette	90%	0%
Free coffee <sup>A</sup>	76%	<1%
Snacks and beverages (employee-paid) <sup>B</sup>	61%	0%
Free/discounted uniforms	30%	0%
Legal assistance/services	23%	<1%
Free snacks and beverages (company-paid)	22%	<1%
On-site cafeteria (unsubsidized)	20%	<1%
Paycards <sup>C</sup>	20%	1%
On-site ATMs	17%	0%
Organization-sponsored sports teams	14%	<1%
Employer-sponsored personal shopping discounts <sup>D</sup>	13%	<1%
Postal services for employees	13%	0%
On-site cafeteria (fully or partially subsidized by the company)	12%	1%
On-site convenience store	11%	0%
Pet health insurance	9%	1%
Travel planning services	8%	0%
Dry cleaning services	7%	0%
Electric vehicle charging station	7%	2%
Executive club memberships, excluding airline memberships <sup>E</sup>	6%	<1%
ESL (English as a second language) classes	5%	<1%
Foreign language classes <sup>F</sup>	5%	0%
Self-defense training	4%	<1%

(continued on next page)

**TABLE H-1: Employee Programs and Services (continued)**

Concierge services	3%	0%
On-site haircuts	2%	<1%
Prepared take home meals	1%	0%

n = 410-414.

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

<sup>B</sup> For example, vending machine snacks and beverages.

<sup>C</sup> Payroll debit cards that enable employers to pay employees through payroll direct deposit even if they do not have bank accounts.

<sup>D</sup> For example, retail discounts.

<sup>E</sup> For example, country club memberships.

<sup>F</sup> Non-English classes.

Source: 2015 Employee Benefits: A Research Report by SHRM

### Creating a Convenient Workplace

The benefits in this category are designed to save employees time and energy on everyday tasks such as purchasing or preparing food and beverages (76% of organizations provided free coffee, 61% offered unsubsidized snacks and beverages, 22% offered free snacks and beverages, 12% had an on-site cafeteria with fully or partially subsidized food and beverages, and 1% offered prepared take-home meals), visiting the bank (17% offered on-site ATMs), visiting the post office (13% offered postal services) or going to the dry cleaner (7% offered dry-cleaning services).

In addition, 8% of organizations indicated having on-site ATMs and payroll debit cards that enable employers to pay employees through payroll direct deposit even if they do not have bank accounts, and 2% provided on-site haircuts. Other benefits, such as legal assistance or services (23%), travel planning services (8%) and concierge services (3%), help employees in more specific circumstances.

### Uniform Benefits

Some employees are required to wear certain attire while working, and employers may offer assistance in paying for it. One-quarter (30%) of organizations offered free or discounted uniforms to employees.

### Language Skills

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

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

and business partners may have different levels of English proficiency, and some may not speak English at all. To address this divide, some organizations offer foreign language classes to workers or supervisors who frequently deal with individuals whose native language is not English. Five percent of organizations offered some form of foreign language classes.

### Other Personal Services Benefits

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

Other types of personal services offered by organizations included employer-sponsored personal shopping discounts (13%), executive club memberships (6%), pet health insurance (9%) and self-defense training (4%).

### Employee Programs and Services Trends

Table H-2 shows the percentages of organizations that offered these benefits from 2011 through 2015. Several differences were found between 2015 and 2011: fewer organizations offered postal services, on-site cafeterias with fully or partially subsidized items and executive club memberships in 2015, while more organizations offered paycards, employer-sponsored personal shopping discounts and pet health insurance in 2015. No significant differences were found in 2015 compared with 2014.



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

	2011	2012	2013	2014	2015	Differences Between 2011 and 2015	Differences Between 2014 and 2015
Break room/kitchenette	—	—	—	91%	90%		
Free coffee	77%	74%	72%	76%	76%		
Snacks and beverages (employee-paid)	—	—	—	64%	61%		
Free/discounted uniforms	26%	26%	28%	25%	30%		
Legal assistance/services	20%	21%	23%	21%	23%		
Free snacks and beverages (company-paid)	—	—	—	20%	22%		
On-site cafeteria (unsubsidized)	—	—	—	18%	20%		
Paycards	11%	16%	17%	17%	20%	↑	
On-site ATMs	22%	22%	22%	17%	17%		
Organization-sponsored sports teams	17%	18%	16%	12%	14%		
Employer-sponsored personal shopping discounts	6%	6%	7%	11%	13%	↑	
Postal services for employees	19%	20%	17%	13%	13%	↓	
On-site cafeteria (fully or partially subsidized)	19%	20%	23%	14%	12%	↓	
On-site convenience store	—	—	—	8%	11%		
Pet health insurance	4%	6%	8%	6%	9%	↑	
Travel planning services	9%	10%	11%	6%	8%		
Dry cleaning services	10%	10%	10%	9%	7%		
Electric vehicle charging station	—	—	—	4%	7%		
Executive club memberships	14%	9%	10%	6%	6%	↓	
ESL (English as a second language) classes	8%	8%	6%	5%	5%		
Foreign language classes	8%	8%	4%	4%	5%		
Self-defense training	6%	6%	4%	3%	4%		
Concierge services	2%	2%	4%	3%	3%		
On-site haircuts	2%	3%	1%	2%	2%		
Prepared take-home meals	3%	3%	3%	2%	1%		

**Note:** An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that the benefit was not assessed on the respective year's survey or was combined with another benefit.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

# Professional and Career Development Benefits

**TABLE I-1: Professional and Career Development Benefits**

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Professional memberships <sup>A</sup>	91%	0%
Professional development opportunities (any type)	84%	1%
Off-site professional development opportunities <sup>B</sup>	81%	1%
Certification/recertification fees	78%	<1%
Professional license application or renewal fees	75%	<1%
On-site professional development opportunities <sup>B</sup>	67%	1%
Cross-training to develop skills not directly related to the job	42%	2%
Career counseling	15%	1%
Mentoring program <sup>C</sup>	15%	4%
College selection/referral <sup>D</sup>	8%	0%

n = 411-414.

<sup>A</sup> For example, SHRM.

<sup>B</sup> For example, seminars, conferences, courses or training to keep skills current.

<sup>C</sup> Formal program.

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

**Source:** 2015 Employee Benefits: A Research Report by SHRM

## Career Development Assistance

SHRM research on recruiting and skills gaps found that 50% of organizations reported difficulty recruiting for full-time, regular positions over the past 12 months.<sup>18</sup> Among these organizations, one out of two reported lack of work experience, lack of the right technical skills or competition from other employers as a primary reason for difficulty in hiring qualified candidates.

Organizations offer a variety of benefits designed to help employees advance in their careers. These types of benefits provide a dual advantage—employees feel the organization invests in their professional development, and the organization gains a better-prepared workforce. Overall, 84% of organizations offered their staff some form of professional development opportunities: 81% offered off-site opportunities, and 67% provided on-site opportunities. Ninety-one percent of organizations offered paid professional memberships, 78% paid for

certification or recertification fees, and 75% paid for professional license application or renewal fees.

Forty-two percent of organizations offered cross-training to develop skills not directly related to employees' current jobs. In addition to furthering employees' skill sets, cross-training can increase understanding and communication between different departments. Fifteen percent of organizations offered formal mentoring programs, 15% provided career counseling, and 8% offered college selection/referrals, providing employees with information and helping to link them to colleges.

### Professional and Career Development Benefits Trends

Table I-2 shows the percentages of organizations that offered professional and career development benefits from 2011 through 2015. The percentage of organizations offering certification/recertification fee benefits in 2015 has increased compared with 2011. College selection/referral benefits increased in 2015 compared with 2014.

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

	2011	2012	2013	2014	2015	Differences Between 2011 and 2015	Differences Between 2014 and 2015
Professional memberships	87%	90%	90%	85%	91%		
Professional development opportunities	87%	87%	88%	82%	84%		
Off-site professional development opportunities	82%	83%	85%	78%	81%		
Certification/recertification fees	71%	74%	78%	72%	78%	↑	
Professional license application or renewal fees	72%	75%	77%	67%	75%		
On-site professional development opportunities	67%	65%	69%	61%	67%		
Cross-training to develop skills not directly related to the job	43%	38%	44%	39%	42%		
Career counseling	11%	12%	13%	13%	15%		
Mentoring program	17%	20%	20%	18%	15%		
College selection/referral	9%	9%	7%	4%	8%		↑

**Note:** An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that the benefit was not assessed on the respective year's survey.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

# Housing and Relocation Benefits

**TABLE J-1: Housing and Relocation Benefits**

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Relocation lump sum payment <sup>A</sup>	32%	0%
Temporary relocation benefits <sup>B</sup>	23%	0%
Location visit assistance <sup>C</sup>	17%	0%
Reimbursement of shipping fees <sup>D</sup>	16%	0%
Cost-of-living differential	12%	<1%
Assistance selling previous home	9%	0%
Reimbursement of closing costs <sup>D</sup>	9%	0%
Third-party relocation plan <sup>E</sup>	9%	0%
Reimbursement of realtor fees <sup>D</sup>	8%	0%
Housing counseling <sup>F</sup>	5%	0%
Reimbursement for financial loss sustained from a home sale <sup>G</sup>	5%	0%
Spouse relocation employment assistance	5%	0%
Rental assistance	4%	0%
Home buyout program <sup>H</sup>	3%	0%
Down payment assistance	3%	0%
Home insurance program <sup>I</sup>	3%	<1%
Mortgage assistance	3%	0%
Mortgage insurance	1%	0%
Renter insurance program <sup>J</sup>	1%	0%

n = 407-413.

<sup>A</sup> Single lump sum to the relocating employee.

<sup>B</sup> Helps temporarily relocated employees maintaining two residences.

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

<sup>D</sup> Employer covers some or all of the costs/fees.

<sup>E</sup> Employer hires a relocation management company to buy and resell the relocated employee's residence.

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

<sup>G</sup> Employer covers some or all of the home sale loss.

<sup>H</sup> Employer purchases the relocated employee's home.

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

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

**Source:** 2015 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.

Seventeen percent of organizations provided location visit assistance or house-hunting trips to employees who were relocating to a new area. In addition, 16% provided reimbursement of shipping fees, 12% offered a cost-of-living differential to assist employees relocating to a more expensive area, and 9% offered assistance to employees who needed to sell a home at their original location. Nine percent of organizations offered a third-party relocation plan, in which the employer hires a relocation management company to buy and resell the relocated employee's residence. Nine percent of organizations offered closing cost assistance, and 8% offered reimbursement of realtor fees. Five percent of respondents indicated that their organizations offered spouse relocation assistance to help married employees whose "trailing" spouse might be faced with searching for a job in an unfamiliar location. Five percent of organizations offered reimbursement for financial loss sustained from a home sale, and 3% offered a home buyout program.

### Temporary Relocation Benefits

Temporarily relocated employees are often maintaining two households—one at the permanent location to which they plan to return and one to maintain a comfortable presence at their temporary location. Almost one-quarter (23%) of organizations offered temporary relocation benefits to assist in easing this burden.

### Housing Assistance

Very few organizations offer employees assistance in purchasing a new home: 3% 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 (5%), rental assistance (4%) and renter insurance program (1%).

### Housing and Relocation Benefits Trends

Table J-2 shows the percentages of organizations that offered these housing and relocation benefits from 2011 through 2015. There were fewer organizations offering spouse relocation employment assistance and home insurance programs in 2015 than in 2011. There were no significant differences found in 2015 compared with 2014.

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

	2011	2012	2013	2014	2015	Differences Between 2011 and 2015	Differences Between 2014 and 2015
Relocation lump sum payment	26%	29%	32%	31%	32%		
Temporary relocation benefits	25%	25%	22%	18%	23%		
Location visit assistance	18%	21%	22%	16%	17%		
Reimbursement of shipping fees	—	19%	20%	16%	16%		
Cost-of-living differential	10%	11%	12%	11%	12%		
Assistance selling previous home	9%	11%	12%	11%	9%		
Reimbursement of closing costs	8%	12%	10%	9%	9%		
Third-party relocation plan	—	—	—	10%	9%		
Reimbursement of realtor fees	8%	11%	10%	9%	8%		
Housing counseling	4%	6%	7%	3%	5%		
Reimbursement for financial loss sustained from a home sale	5%	6%	7%	5%	5%		
Spouse relocation employment assistance	12%	12%	9%	5%	5%	↓	
Rental assistance	5%	6%	6%	3%	4%		
Down payment assistance	2%	3%	3%	1%	3%		
Home buyout program	4%	5%	6%	3%	3%		
Home insurance program	6%	5%	6%	3%	3%	↓	
Mortgage assistance	3%	3%	3%	2%	3%		
Mortgage insurance	2%	2%	1%	1%	1%		
Renter insurance program	3%	3%	4%	2%	1%		

**Note:** An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that the benefit was not assessed on the respective year's survey.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

# Business Travel Benefits

**TABLE K-1: Business Travel Benefits**

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Parking reimbursement at airport while on business travel	89%	0%
Reimbursement for taxicab or car service to/from airport	87%	0%
Mileage reimbursement for the use of a personal car to travel to/from airport	82%	0%
Per diem for meals <sup>A</sup>	72%	<1%
Employee keeps frequent flyer miles	70%	0%
Employee keeps hotel points	69%	0%
Paid internet access while on business travel	55%	0%
Travel accident insurance	39%	0%
Reimbursement for personal telephone calls while on business travel	37%	0%
First or business class airfare for international travel	20%	<1%
First or business class airfare for domestic travel	17%	0%
Paid dry cleaning while on business travel	14%	0%
Rental car upgrades	13%	0%
Paid minibar snacks at hotel	9%	0%
Paid travel expenses for spouse	6%	0%
Paid health club fees while on business travel	5%	0%
Paid airline club membership	4%	0%
Paid pay-per-view movies at hotel	4%	0%
Paid travel expenses for dependent children	4%	0%
Paid travel expenses for opposite-sex domestic partner	3%	0%
Paid travel expenses for same-sex domestic partner	3%	<1%
Paid child care expenses while on business travel	1%	<1%
Paid elder care expenses while on business travel	<1%	<1%
Paid pet care expenses covered while on business travel	<1%	<1%

n = 407-412.

<sup>A</sup> Includes reimbursements.

Source: 2015 Employee Benefits: A Research Report by SHRM



## Travel Benefits

The most commonly offered business travel benefits included parking reimbursement at the airport while on business travel (89%), reimbursement for taxicab or car service to and from the airport (87%), and mileage reimbursement for travel to and from the airport (82%). A majority of organizations also provided per diem for meals (72%), allowed employees to retain frequent flyer miles (70%), allowed employees to keep hotel points (69%) and paid for Internet access (55%).

A smaller percentage of organizations paid for benefits such as reimbursement for personal telephone calls while on travel (37%), first class/business class for international travel (20%), first class/business class for domestic travel (17%), dry cleaning expenses (14%), rental car upgrades (13%), minibar snacks at the hotel (9%), health club fees (5%), airline club memberships, (4%), pay-per-view movies (4%), as well as child care expenses (1%), elder care expenses (<1%) and pet care arrangement expenses (<1%) incurred when employees were on business travel.

## Insurance

Thirty-nine 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 (6%), dependent children (4%), an opposite-sex domestic partner (3%) or a same-sex domestic partner (3%).

## Business Travel Benefits Trends

Table K-2 shows the percentages of organizations offering these business travel benefits from 2011 through 2015. First or business class airfare for international and domestic travel and per diem for meals were offered by more organizations in 2015 compared with 2011, while reimbursement for personal telephone calls while on travel was offered by fewer organizations in 2015 compared with 2011. There were no significant changes in paid travel benefits from 2014 to 2015.

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

	2011	2012	2013	2014	2015	Differences Between 2011 and 2015	Differences Between 2014 and 2015
Parking reimbursement at airport while on business travel	—	—	—	88%	89%		
Reimbursement for taxicab or car service to and from airport	—	—	83%	84%	87%		
Mileage reimbursement for the use of personal car to travel to and from airport	—	—	81%	79%	82%		
Per diem for meals	65%	65%	70%	70%	72%	↑	
Employee keeps frequent flyer miles	67%	69%	69%	70%	70%		
Employee keeps hotel points	67%	69%	69%	70%	69%		
Paid Internet access while on business travel	56%	57%	61%	54%	55%		
Travel accident insurance	37%	37%	40%	37%	39%		
Reimbursement for personal telephone calls while on business travel	51%	50%	44%	30%	37%	↓	
First or business class airfare for international travel	13%	14%	18%	19%	20%	↑	
First or business class airfare for domestic travel	11%	10%	14%	13%	17%	↑	
Paid dry cleaning while on business travel	13%	13%	15%	13%	14%		
Rental car upgrades	16%	18%	15%	13%	13%		
Paid minibar snacks at the hotel	8%	9%	10%	8%	9%		
Paid travel expenses for spouse	3%	7%	7%	5%	6%		
Paid health club fees while on business travel	3%	4%	6%	5%	5%		
Paid airline club membership	5%	5%	5%	3%	4%		
Paid pay-per-view movies at the hotel	4%	4%	5%	4%	4%		
Paid travel expenses for dependent children	—	5%	4%	2%	4%		

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

Paid travel expenses for opposite-sex domestic partner	—	3%	3%	3%	3%		
Paid travel expenses for same-sex domestic partner	—	3%	3%	3%	3%		
Paid child care expenses while on business travel	1%	1%	2%	<1%	1%		
Paid elder care expenses while on business travel	—	—	—	0%	<1%		
Paid pet care expenses while on business travel	1%	1%	1%	<1%	<1%		

**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 the benefit was not assessed on the respective year's survey or was combined with another benefit.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

# Other Benefits

**TABLE L-1: Other Benefits**

	Currently Offer the Benefit	Plan to Offer the Benefit in the Next 12 Months
Annual company outing <sup>A</sup>	66%	1%
Company paraphernalia <sup>B</sup>	64%	<1%
Community volunteer programs	48%	1%
Noncash companywide performance awards <sup>C</sup>	46%	1%
Discount ticket services <sup>D</sup>	30%	1%
Company-purchased tickets <sup>D</sup>	23%	1%
Take your child to work day	21%	1%
Pets at work	8%	0%
Take your pet to work day <sup>E</sup>	3%	0%
Take your parent to work day	2%	<1%

n = 407-409.

<sup>A</sup> For example, company picnic.

<sup>B</sup> For example, company apparel, mugs.

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

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

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

**Source:** 2015 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. Two-thirds (66%) of organizations offered an annual company outing, almost one-third (30%) offered discount ticket services, and 23% 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 48% of organizations.

## Other Benefits

Other benefits included company paraphernalia (64%), noncash companywide performance awards such as gift certificates or an extra day off (46%), take your child to

work day (21%), allowing pets at the office (8%), take your pet to work day (3%) and take your parent to work day (2%).

### Other Benefits Trends

Table L-2 shows the percentages of organizations offering these benefits from 2011 through 2015. Community volunteer programs were the only benefit offered by more organizations in 2015 than in 2011. When comparing 2015 and 2014, no statistically significant differences were found.

**TABLE L-2: Other Benefits (by Year)**

	2011	2012	2013	2014	2015	Differences Between 2011 and 2015	Differences Between 2014 and 2015
Annual company outing	55%	55%	55%	60%	66%		
Company paraphernalia	—	—	—	62%	64%		
Community volunteer programs	40%	43%	47%	40%	48%	↑	
Noncash companywide performance awards	43%	45%	49%	40%	46%		
Discount ticket services	35%	32%	35%	30%	30%		
Company-purchased tickets	26%	23%	26%	22%	23%		
Take your child to work day	25%	24%	23%	22%	21%		
Pets at work	6%	5%	5%	4%	8%		
Take your pet to work day	1%	1%	2%	2%	3%		
Take your parent to work day	2%	1%	1%	1%	2%		

**Note:** An arrow in the last two columns indicates a statistically significant change in the benefit over time. Blank cells in the last two columns indicate that no statistically significant differences were found. A dash (—) indicates that the benefit was not assessed on the respective year's survey.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

# Employee Benefits in Today's Business Environment

## Impact of the Economy on Benefits

HR professionals were asked if their organizations' employee benefits offerings had changed in the last 12 months. Roughly three-fifths (58%) of organizations indicated that the amount of benefits their organization offered remained the same, whereas 35% reported an increase and 7% reported a decrease in benefits (see Figure 1). The HR professionals who indicated that the amount of benefits being offered at their organization had decreased in the last year were then asked what types of benefits had been reduced. The results are illustrated in Figure 5. Among the organizations that indicated a decrease in the amount of benefits offerings, roughly two-thirds (64%) reported a reduction in their health

care and welfare benefits, followed by professional and career development benefits (18%), and business travel, and preventive health and wellness benefits (14% each).

**58% of organizations indicated that the amount of benefits their organization offered remained the same, whereas 35% reported an increase and 7% reported a decrease in benefits.**

**FIGURE 5: Types of Benefits Reduced in the Last 12 Months**

Health care and welfare benefits	64%
Professional and career development benefits	18%
Business travel benefits	14%
Preventive health and wellness benefits	14%
Employee programs and services	11%
Leave benefits	7%
Retirement savings and planning benefits	7%
Flexible working benefits	4%
Family-friendly benefits	4%
Housing and relocation benefits	0%
Other benefits	18%

**Note:** n = 28. Only respondents who indicated the amount of benefits offerings at their organization had decreased in the last 12 months were asked this question. Percentages do not total 100% due to multiple response options.

**Source:** 2015 Employee Benefits: A Research Report by SHRM

## Total Employer Costs for Employee Compensation and Benefits

U.S. Bureau of Labor Statistics' report *Employer Costs for Employee Compensation* examines the costs of benefits and compensation. Data are shown as a percentage of employers' costs by wages/salaries and benefits. The results presented in Table 1 illustrate the substantial impact health insurance, retirement and leave have on organizations in the United States. In 2014, approximately one-third (31.6%) of total employer costs of employee compensation was accounted for by benefits.

**TABLE 1: Employer Costs for Employee Compensation**

Compensation Component	Civilian Workers		Private Industry		State and Local Government	
	2014	2013	2014	2013	2014	2013
Wages and salaries	68.4%	69.0%	69.4%	70.1%	64.1%	64.5%
Benefits	31.6%	31.0%	30.6%	29.9%	35.9%	35.5%
Paid leave	7.0%	7.0%	6.9%	6.9%	7.3%	7.3%
Vacation	3.4%	3.4%	3.6%	3.6%	2.7%	2.7%
Holiday	2.1%	2.1%	2.1%	2.1%	2.2%	2.2%
Sick	1.0%	1.1%	0.8%	0.8%	1.9%	1.9%
Personal	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%
Supplemental pay	3.0%	2.4%	3.5%	2.9%	0.8%	0.8%
Insurance	8.8%	9.0%	8.1%	8.3%	11.9%	12.0%
Life	0.1%	0.2%	0.1%	0.1%	0.1%	0.2%
Health benefits	8.4%	8.5%	7.6%	7.8%	11.6%	11.6%
Short-term disability	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
Long-term disability	0.1%	0.1%	0.2%	0.2%	0.1%	0.1%
Retirement and savings	5.3%	4.8%	4.2%	3.7%	10.1%	9.4%
Defined benefit	3.3%	3.0%	2.0%	1.6%	9.2%	8.6%
Defined contribution	1.9%	1.9%	2.2%	2.1%	0.9%	0.8%
Legally required	7.6%	7.8%	8.0%	8.2%	5.90%	6.0%

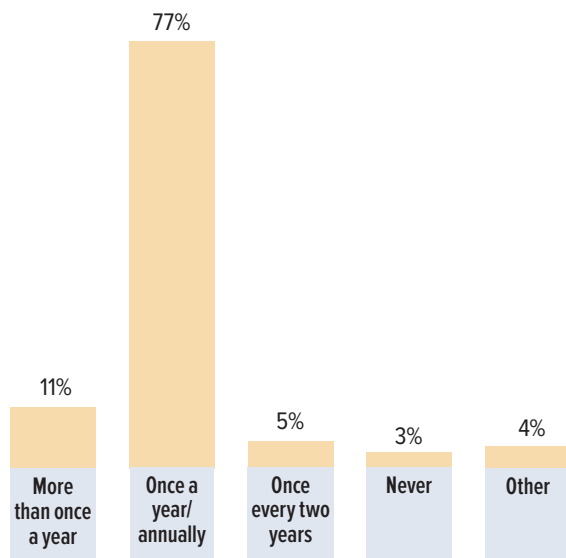
**Note:** Civilian Workers includes workers in the private nonfarm economy excluding households and the public sector excluding the Federal government.

**Source:** Bureau of Labor Statistics. (2013 & 2014). *Employer Costs for Employee Compensation*, December 2013 & December 2014.

### Reviewing and Analyzing the Benefits Plan

As shown in Figure 6, 77% of organizations reviewed their benefits programs annually, and 11% reported reviewing them even more frequently. Only 3% of organizations never reviewed their benefits programs.

**FIGURE 6:** Frequency of Benefits Program Review



n = 408.

Source: 2015 Employee Benefits: A Research Report by SHRM



# Methodology

## Respondent Demographics

ORGANIZATION STAFF SIZE	
1-99 employees	26%
100-499 employees	37%
500-2,499 employees	18%
2,500-24,999 employees	14%
25,000 or more employees	4%
Note: n = 387. Percentages do not total 100% due to rounding.	

ORGANIZATION SECTOR	
Privately owned for-profit organization	50%
Nonprofit organization	21%
Publicly owned for-profit organization	16%
Government agency	11%
Other	2%
n = 405.	

ORGANIZATION INDUSTRY	
<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)	22%
<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)	17%
<b>Health care and social assistance</b> (ambulatory health care services; hospitals; nursing and residential care facilities; social assistance; other healthcare and social assistance)	15%
<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)	10%
<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)	9%
<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)	8%
<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>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)	5%

(continued on next page)

ORGANIZATION INDUSTRY (continued)	
<b>Construction</b> (construction of buildings; heavy and civil engineering construction; specialty trade contractors; other construction)	4%
<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)	4%
<b>Accommodation and food services</b> (accommodation; food services and drinking places; other accommodation and food services)	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)	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>Wholesale trade</b> (merchant wholesalers, durable goods; merchant wholesalers, nondurable goods; wholesale electronic markets and agents and brokers; other wholesale trade)	2%
<b>Real estate and rental and leasing</b> (real estate; rental and leasing services; other real estate and rental and leasing)	2%
<b>Utilities</b> (electric power generation, transmission and distribution; natural gas distribution; water, sewage and other systems; other utilities)	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>Mining</b> (oil and gas extraction; mining, except oil and gas; support activities for mining; other mining)	2%
<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)	1%
<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)	1%
<b>Personal and laundry services</b> (personal care services; death care services; dry cleaning and laundry services; other personal and laundry services)	1%
<b>Other</b>	2%
<b>Note:</b> n = 408. Percentages do not total 100% due to multiple response options.	

REGION	
<b>Midwest</b> (Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin)	27%
<b>South</b> (Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, West Virginia)	35%
<b>Northeast</b> (Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont)	19%
<b>West</b> (Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Montana, Oregon, Utah, Washington, Wyoming)	19%
n = 396.	

## Survey Methodology

A sample of HR professionals was randomly selected from SHRM's membership database, which included approximately 275,000 individual members at the time the survey was conducted. Only members who had not participated in a SHRM survey or poll in the last six months were included in the sampling frame. Members who were students, located internationally or had no e-mail address on file were excluded from the sampling frame. In March 2015, an e-mail that included a hyperlink to the Employee Benefits Survey was sent to 4,000 randomly selected SHRM members. Of these, approximately 3,874 e-mails were successfully delivered to respondents, and 463 HR professionals responded, yielding a response rate of 12%. The survey was accessible for a period of three weeks. Multiple reminders were sent to nonrespondents, and incentives were offered in an effort to increase response rates. A comparison between the report's sample of 463 HR professionals and the SHRM membership population indicated that the report's sample had more HR professionals from smaller organizations.

## Notations

**Differences:** Conventional statistical methods were used to determine if observed differences were statistically significant (i.e., there is a small likelihood that the differences occurred by chance). Therefore, in most cases, only results that were statistically significant are discussed, 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 "2015" 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 5%. For example, 80% of HR professionals reported their organizations offered wellness resources and information. With a 5% margin of error, the reader can be 95% certain that between 75% and 85% of SHRM members would report that their organizations presently offer wellness resources and information. Note that the margin of error is calculated based on the overall sample size of the survey, not for each question, as a general practice.

# Prevalence of Benefits

**Prevalence of Benefits (in Alphabetical Order)**

NUMERALS	
24-hour nurse line	51%
529 plan	11%
A	
Accelerated death benefits	21%
Access to backup child care services	4%
Access to backup elder care services	1%
Accident insurance	29%
Accidental death and dismemberment insurance (AD&D)	85%
Acupressure/acupuncture medical coverage	37%
Adoption assistance	7%
Alternating location arrangement	8%
Alternative/complementary medical coverage	11%
Annual company outing	66%
Assistance selling previous home	9%
Automatic enrollment into defined contribution retirement savings plan	38%
Automatic escalation of salary deferral amounts for defined contribution retirement savings plans	18%
Automobile insurance program	6%
Automobile subsidy for business use of personal vehicles	31%
B	
Babies at work	2%
Bariatric coverage for weight loss	33%
Break arrangements	37%
Break room/kitchenette	90%
Bring child to work in emergency	22%
C	
Career counseling	15%
Carpooling subsidy	5%
Cash balance pension plan	8%
Casual dress day (every day)	36%
Casual dress day (one day per week)	62%
Casual dress (seasonal)	23%
Cell phone or smart phone subsidy for employee-owned device	45%
Certification/recertification fees	78%
Child care referral service	9%
Chiropractic coverage	81%

College selection/referral	8%
Community volunteer programs	48%
Company paraphernalia	64%
Company-organized fitness competitions/challenges	34%
Company-owned business cell phone or smart phone for business and personal use	60%
Company-owned vehicle for business and personal use	18%
Company-paid time off for group vacations	2%
Company-provided fitness bands/activity trackers	13%
Company-provided student loan repayment	3%
Company-purchased tickets	23%
Compressed workweeks	31%
Concierge services	3%
Consortium child care center	<1%
Consumer-directed health care plan (CDHP)	34%
Contraceptive coverage	83%
Cost-of-living differential	12%
CPR/first aid training	50%
Credit counseling service	17%
Credit union	24%
Critical illness insurance	34%
Cross-training to develop skills not directly related to the job	42%
<b>D</b>	
Defined benefit pension plan (frozen)	13%
Defined benefit pension plan (open to all employees)	26%
Defined contribution retirement savings plan hardship withdrawals	67%
Defined contribution retirement savings plan loans	50%
Defined contribution retirement savings plans offer target-date funds in their investment lineup	46%
Defined contribution retirement savings plan catch-up contributions	75%
Defined contribution retirement savings plan debit card	3%
Dental insurance	96%
Dependent care flexible spending account	66%
Discount ticket services	30%
Divorce insurance	1%
Domestic partner benefits for opposite-sex partners	16%
Domestic partner benefits for same-sex partners	17%
Donations for participation in charitable events	39%
Down payment assistance	3%
Dry cleaning services	7%



E	
Educational loans for members of employees' families	1%
Educational scholarships for members of employees' families	11%
Egg freezing for nonmedical reasons	2%
Elder care assisted living assessments	<1%
Elder care in-home assessments	<1%
Elder care leave above federal FMLA	13%
Elder care leave above state FMLA	12%
Elder care referral service	6%
Elective procedures coverage	14%
Electric vehicle charging station	7%
Emergency flexibility	8%
Employee assistance program (EAP)	79%
Employee discount on company services	34%
Employee keeps frequent flyer miles	70%
Employee keeps hotel points	69%
Employee referral bonus	44%
Employee stock purchase plan	9%
Employee technological device purchase discounts (not a loan)	19%
Employer contributions to health savings accounts (HSAs)	30%
Employer match for Roth 401(k) or similar defined contribution retirement savings plan	35%
Employer match for traditional 401(k) or similar defined contribution retirement savings plan	73%
Employer-sponsored personal shopping discounts	13%
ESL (English as a second language) classes	5%
Exclusive provider organization (EPO)	7%
Executive club memberships	6%
Experimental/elective drug coverage	9%
F	
Family leave above federal FMLA leave	26%
Family leave above state FMLA leave	22%
Financial advice offered in group/classroom	21%
Financial advice offered one on one	24%
Financial advice offered online	25%
First or business class airfare for domestic travel	17%
First or business class airfare for international travel	20%
Fitness equipment subsidy/reimbursement	6%
Flextime	54%
Flextime during core business hours	52%

Flextime outside of core business hours	26%
Floating holidays	42%
Foreign (non-English) language classes	5%
Formal phased retirement program	8%
Foster care assistance	<1%
Free coffee	76%
Free commuter shuttle	4%
Free computers to employees' for personal use	5%
Free or discounted home Internet service	5%
Free snacks and beverages (company-paid)	22%
Free/discounted uniforms	30%
Full flexible benefits plan	23%
Full replacement consumer-directed health care plan (CDHP)	4%
<b>G</b>	
Gender reassignment surgery coverage	5%
Geriatric counseling	1%
Graduate educational assistance	52%
Grooming subsidy/reimbursement	0%
<b>H</b>	
Health and lifestyle coaching	46%
Health care premium discount for getting annual health risk assessment	25%
Health care premium discount for not using tobacco products	19%
Health care premium discount for participating in a weight loss program	9%
Health care premium discount for participating in wellness program	20%
Health care premium flexible spending account	34%
Health fairs	40%
Health maintenance organization (HMO)	33%
Health reimbursement arrangement (HRA)	19%
Health savings account (HSA)	43%
Health screening programs	43%
Home buyout program	3%
Home insurance program	3%
Hospital indemnity insurance	24%
Housing counseling	5%
<b>I</b>	
Incentive bonus plan (executive)	52%
Incentive bonus plan (nonexecutive)	49%
Incentive stock options (ISOs)	10%

Indemnity plan (fee-for-service)	9%
Individual investment advice offered one on one	53%
Infertility treatment coverage (other than in-vitro fertilization)	29%
Informal phased retirement program	10%
Intensive care insurance	23%
Investment advice offered in group/classroom	44%
Investment advice offered online	55%
In-vitro fertilization coverage	27%
<b>J</b>	
Job sharing	10%
<b>K</b>	
<b>L</b>	
Lactation support services	5%
Laser-based vision correction coverage	30%
Legal assistance/services	23%
Life insurance	83%
Life insurance for dependents	58%
Loans for employees to purchase personal computers	5%
Loans to employees for emergency/disaster assistance	13%
Location visit assistance	17%
Long-term care insurance	32%
Long-term disability insurance	80%
Low-/no-interest loans to employees for nonemergency situations	6%
<b>M</b>	
Mail-order prescription program	87%
Matching employee charitable contributions	23%
Mealtime flex	42%
Medical flexible spending accounts (IRC Section 125)	69%
Mental health coverage	91%
Mentoring program (formal)	15%
Mileage reimbursement for the use of a personal car to travel to/from airport	82%
Mini-med health plan	2%
Mortgage assistance	3%
Mortgage insurance	1%
<b>N</b>	
Noncash companywide performance awards	46%
Nonqualified stock options	8%
Nonsubsidized child care center	2%

Nutritional counseling	20%
<b>O</b>	
Off-site fitness center membership subsidy/reimbursement	32%
Off-site fitness class subsidy/reimbursement	16%
Off-site professional development opportunities	81%
On-ramping programs for family members dealing with elder care responsibilities	<1%
On-ramping programs for parents re-entering the workforce	2%
On-site ATMs	17%
On-site blood pressure machine	17%
On-site cafeteria (fully or partially subsidized)	12%
On-site cafeteria (unsubsidized)	20%
On-site convenience store	11%
On-site elder care fairs	1%
On-site fitness center	21%
On-site fitness classes	17%
On-site haircuts	2%
On-site lactation/mother's room	35%
On-site massage therapy services	11%
On-site medical clinic	8%
On-site nap room	2%
On-site parenting seminars	1%
On-site parking	88%
On-site professional development opportunities	67%
On-site seasonal flu vaccinations	61%
On-site sick room	7%
On-site stress reduction program	5%
On-site vaccinations for infants/children	2%
On-site vegetable garden	5%
Organization-sponsored sports teams	14%
<b>P</b>	
Paid adoption leave	17%
Paid airline club membership	4%
Paid bereavement leave	86%
Paid child care expenses while on business travel	1%
Paid day off for employee's birthday	8%
Paid dry cleaning while on business travel	14%
Paid elder care expenses while on business travel	<1%
Paid family leave	27%

Paid health club fees while on business travel	5%
Paid holidays	98%
Paid Internet access while on business travel	55%
Paid jury duty (beyond what is required by law)	67%
Paid maternity leave	21%
Paid military leave	23%
Paid minibar snacks at hotel	9%
Paid paternity leave	17%
Paid pay-per-view movies at hotel	4%
Paid personal day(s)	27%
Paid pet care expenses while on business travel	<1%
Paid sabbatical program	5%
Paid surrogacy leave	5%
Paid sick leave cash-out option	5%
Paid sick leave donation program	7%
Paid sick leave plan	42%
Paid time off cash-out option	16%
Paid time off donation program	12%
Paid time off for volunteering	21%
Paid time off plan	53%
Paid time off to serve on the board of a community group or professional association	18%
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	6%
Paid vacation cash-out option	8%
Paid vacation leave donation program	8%
Paid vacation plan	46%
Parental leave above federal FMLA	20%
Parental leave above state FMLA	18%
Parking reimbursement at the airport while on business travel	89%
Parking subsidy	10%
Paycards	20%
Payroll advances	13%
Per diem for meals	72%
Permit conversion of funds in traditional 401(k) account into Roth 401(k) account	27%
Personal tax services	3%
Pet health insurance	9%

Pets at work	8%
Pharmacy management program	13%
Point of service (POS) plan	22%
Postal services for employees	13%
Preferred provider organization (PPO)	85%
Prepared take-home meals	1%
Prescription drug coverage	96%
Preventive programs specifically targeting employees with chronic health conditions	40%
Professional development opportunities	84%
Professional license application or renewal fees	75%
Professional memberships	91%
<b>Q</b>	
Qualified transportation spending account	14%
<b>R</b>	
Reimburse employees to travel abroad for medical care and/or reimburse employees to obtain medical care abroad	6%
Reimbursement for financial loss sustained from a home sale	5%
Reimbursement for personal telephone calls while on business travel	37%
Reimbursement for taxicab or car service to/from the airport	87%
Reimbursement of closing costs	9%
Reimbursement of realtor fees	8%
Reimbursement of shipping fees	16%
Religious accommodation paid holidays	20%
Relocation lump sum payment	32%
Rental assistance	4%
Rental car upgrades	13%
Renter insurance program	1%
Restricted stock options	10%
Results-only work environment (ROWE)	5%
Retention bonus (executive)	15%
Retention bonus (nonexecutive)	15%
Retiree health care coverage	23%
Retirement-preparation specific planning advice	48%
Rewards or bonuses for completing certain health and wellness programs	40%
Roth 401(k) or similar defined contribution retirement savings plan	48%
<b>S</b>	
Safety bonus/incentive	18%
Seasonal scheduling	14%
Self-defense training	4%

Service anniversary award	60%
Shift flexibility	21%
Shift premiums	34%
Short-term disability insurance	74%
Sign-on bonus (executive)	28%
Sign-on bonus (nonexecutive)	22%
Smoking cessation program	44%
Snacks and beverages (employee-paid)	61%
Spot bonus/award	45%
Spouse relocation employment assistance	5%
Standing desk	25%
Stock appreciation rights (SARs)	3%
Subsidized child care center	2%
Subsidized child care program	4%
Subsidized cost of elder care	<1%
Supplemental accident insurance	51%
Supplemental executive retirement plan (SERP)	8%
<b>T</b>	
Take your child to work day	21%
Take your parent to work day	2%
Take your pet to work day	3%
Telecommuting	60%
Telecommuting on a full-time basis	22%
Telecommuting on a part-time basis	36%
Telecommuting on an ad-hoc basis	56%
Temporary relocation benefits	23%
Third-party relocation plan	9%
Traditional 401(k) or similar defined contribution retirement savings plan	90%
Transit subsidy	13%
Travel accident insurance	39%
Travel planning services	8%
<b>U</b>	
Undergraduate educational assistance	56%
Unlimited paid sick time	3%
Unlimited paid time off	2%
Unlimited paid vacation time	<1%
Unpaid sabbatical program	13%

<b>V</b>	
Vacation purchase plan	6%
Vision insurance	87%
<b>W</b>	
Weight loss program	33%
Wellness programs, general	70%
Wellness publication	60%
Wellness resources and information	80%
Wholesale generic drug program for injectable drugs	16%
<b>X</b>	
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<b>Source:</b> 2015 Employee Benefits: A Research Report by SHRM	



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# Additional SHRM Resources

## Survey and Poll Findings

How are other organizations handling an HR issue that your organization is facing? Get the information 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-related topics are released regularly. [www.shrm.org/surveys](http://www.shrm.org/surveys)

Key research reports released annually include *Employee Job Satisfaction and Engagement*, 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 SHRM Leading Indicators of National Employment (LINE) Employment Report covers key areas for recruiting each month, including hiring expectations, changes in new-hire compensation from month to month and the only published measure of recruiting difficulty of highly qualified candidates for the most critical positions. Results are reported for both the service and manufacturing sectors. [www.shrm.org/line](http://www.shrm.org/line)

The SHRM Jobs Outlook Survey (JOS) 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 who are connected to 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* 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)

The *HR Jobs Pulse Survey Report* examines hiring trends in the HR profession and HR professionals' perceptions about the labor market. The research determines the confidence level of HR professionals in job security and finding employment.

## Customized Benchmarking Reports\*

Need metrics? We have more than 500 benchmarks categorized by the six reports listed below and a database of over 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)
- Employee Benefits Prevalence Benchmarking
- Health Care Benchmarking
- Retirement and Welfare Benchmarking
- Families and Work Institute's Workplace Effectiveness and Flexibility Benchmarking
- Paid Leave Benchmarking

### **Employee Engagement Survey Service\***

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)

### **Customized Research Services\***

What do HR professionals think? Access the world's largest global community of HR professionals for custom survey research projects. SHRM develops survey questions in collaboration with your organization; administers the survey to a random sample of SHRM members; analyzes the data; and prepares reports on the final results. Examples of recent projects include the following: financial wellness and education, total financial impact of employee absences, the aging workforce, workplace wellness initiatives, employee recognition programs, hiring veterans with disabilities, employee benefits and diversity. [www.shrm.org/customizedresearch](http://www.shrm.org/customizedresearch)

*\*These are fee-based services*

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## **Project leader:**

Christina Lee, researcher, Total Rewards Strategies, SHRM Research

## **Project contributors:**

Evren Esen, SHRM-SCP, director, Survey Programs, SHRM Research

Jennifer Schramm, SHRM-SCP, manager, Workforce Trends and Forecasting, SHRM Research

Joseph Coombs, senior analyst, Workforce Trends and Forecasting, SHRM Research

Karen Wessels, researcher, Workforce Planning, SHRM Research

Jeanessa Gantt, SHRM Research

## **Copy editing:**

Katya Scanlan, copy editor

## **Design:**

Mari Adams, senior design specialist

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1800 Duke Street  
Alexandria, VA 22314  
USA

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