Employer Payroll Cost Statement

Total employment cost to the business

Clearwave Telecom Services • Prepared for the management accounts • Month of October 2026

Employees paid	58	**Pay dates**	15 Oct, 31 Oct
Pay frequency	Semi-monthly	**Payroll provider**	In-house

A. Wages and salaries

Component	Amount
Gross salaries and wages	$214,600.00
Overtime and shift premiums	$12,840.00
Bonuses and commissions	$9,500.00
Total gross pay	**$236,940.00**

B. Employer contributions and on-costs

Component	Amount
Employer social security / NI	$14,660.00
Employer Medicare / health levy	$3,430.00
Unemployment insurance (state & federal)	$1,180.00
Workers' compensation premium	$2,390.00
Employer pension contributions	$7,120.00
Health insurance – employer share	$18,450.00
Total employer on-costs	**$47,230.00**

C. Total employment cost

Gross pay (A)	**$236,940.00**
Employer on-costs (B)	**$47,230.00**
Total employment cost (A + B)	**$284,170.00**
On-cost as % of gross pay	**19.9%**
Average cost per employee	**$4,899.48**

Use this statement for budgeting and pricing. It shows what each employee really costs the business, not just what appears on their payslip.

Payroll manager

Finance controller

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