

28 July 2017

Annual Labour Cost Survey (ALCS)
Year 2016

Main results

- The total cost per worker in 2016, in gross terms, is 30,528.20 euros, 1.1% less than in the previous year. The annual gross wage per worker decreases by 0.3% standing at 22,771.03 euros, representing 74.6% of the total cost.
- The net cost is 30,311.19 euros per worker, after deducting 217.01 euros for subsidies and deductions received by the Public Administrations in order to promote employment and vocational training.
- The largest item of the non-wage costs is the compulsory contributions to Social Security (7,056.87 euros per worker) which represented 23.0% of the total cost.
- The economic activities with the highest gross annual labour cost are *Supply of electrical energy, gas, steam and air conditioning* (76,777.09 euros), *Financial and insurance activities* (59,582.50 euros) and *Information and communications* (50,014.01). In turn, *Accommodation* (18,640.82), *Other services* (20,734.21) and *Administrative and support services activities* (21,201.88) register the lowest costs.
- By Autonomous Communities, the highest net labour costs are recorded in Comunidad de Madrid (35,940.59 euros), País Vasco (35,264.74) and Cataluña (32,139.31). Extremadura (24,907.08 euros), Canarias (25,774.36 euros) and Galicia (26,718.40 euros) recorded the lowest ones.
- 94.6% of the centres, representing 88.2% of workers, regulate their labour relations through collective agreements. Both figures are similar to those registered in 2015.
- 1.8% of the centres with agreement, representing 4.1% of workers, have seen their labour conditions changed during 2016.

Annual labour cost per worker.

The labour cost per worker, in gross terms, was 30,528.20 euros in 2016, according to the results of the Annual Labour Cost Survey (ALCS), which completes the results obtained quarterly from the Quarterly Labour Cost Survey (QLCS). This cost is 1.1% lower than that registered the previous year.

After subtracting the subsidies and deductions received by the Public Administrations, a net cost of 30,311.19 euros is obtained, representing an annual decrease of 1.1%.

Annual gross wage was 22,771.03 euros, 0.3% less than in 2015. Wage costs accounted for 74.6% of the labour cost.

Regarding non-wage costs, compulsory contributions to Social Security were the most important item (7,056.87 euros per worker, 23.1% of the labour cost).

Therefore, salaries and wages plus contributions to Social Security, jointly accounted for 97.7% of the gross cost.

In addition to wages and contributions, 267.62 annual euros per worker were destined to social benefits (voluntary contributions to insurance and pension plans, complementary benefits from Social Security and expenses of a social nature), 123.15 for other expenses arising from work (end-of-contract compensations, small tools and work clothes, travel to the workplace, selection of personnel, etc.), 218.64 euros corresponded to compensation for dismissal and 90.89 euros to vocational training.

Components of annual cost		Net cost	
	Euros		Euros
Gross cost¹	30,653.05	Net cost³	30,489.86
Salaries and wages	22,605.79	Gross cost ¹	30,653.05
Obligatory contributions	7,005.36	Subsidies and deductions (-)	163.19
Corporate benefits	380.73		
-Voluntary contributions	170.85		
-Direct corporate contributions	180.02		
-Corporate expenses	29.86		
Compensation for dismissal	326.67		
Expenditure on vocational training	99.88		
Work-related expenses	234.62		
-Travel expenses	13.77		
-Remaining costs ²	220.85		

1 Excludes travel allowances and expenses

2 End of contract payouts, compensatory payments, small tools, work clothes, personnel selection, etc.

3 Subsidies and deductions deduced

Labour cost by economic activity

Industry, with a total net labour cost per worker of 36,617.04 euros, was the economic sector with highest labour costs per worker in 2016. This sector also registered the highest increase of said costs (0.1%). Worth noting was in this sector the wage cost increase (0.3%), against the decrease of the non-wage costs (0.7%)

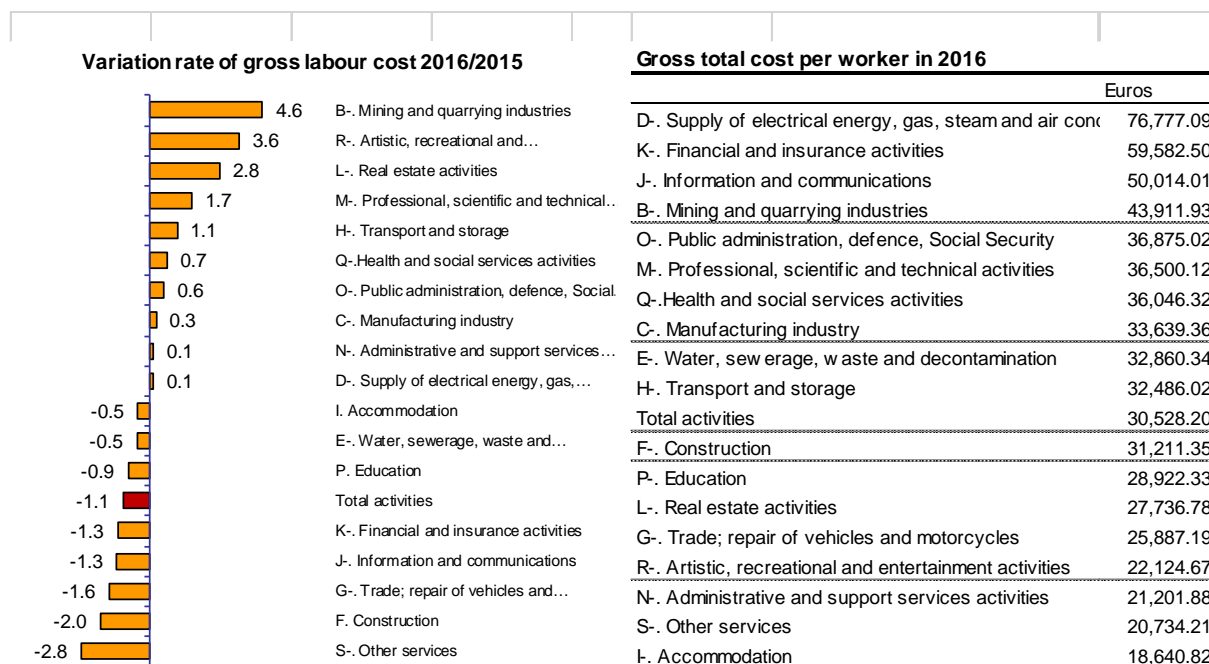
The *Construction* sector experienced the greatest net cost decrease (2.1% as compared with the previous year). This was due to a 3.7% decrease of the non-wage cost and to the 1.5% decrease of wage costs.

The *Services* sector presented the lowest labour costs per worker and a 1.2% decrease of the net cost, due to a 0.4% reduction of the wage cost and a 3.6% decrease of the non-wage cost.

Economic sectors	Net cost		Salaries and wages		Non-wage cost	
	Euros	Rate ¹	Euros	Rate ¹	Euros	Rate ¹
Industry	36,865.49	0.9	27,035.93	1.5	9,829.56	-0.7
Construction	31,987.68	-0.4	22,755.55	0.7	9,232.13	-3.0
Services	29,185.52	-0.9	21,757.68	-0.6	7,427.84	-1.8

¹With regard to the previous year

The differences between the labour cost per worker were noteworthy in 2016, according to the different activities of the CNAE-09. They ranged between 18,640.82 gross annual euros per worker in *Accommodation (I)*, up to 76,777.09 euros per wage earner in *Supply of electrical energy, gas, steam and air conditioning (D)*.



Worth noting were the energy (D) and financial (K) sections, which paid the highest salaries and wages to their workers and took on the highest cost in social benefits.

Extractive industries (B) and *Financial and insurance activities (K)* were the activities that presented more expenses arising from work (work clothes, small tools, transport, end-of-contract compensations, payments of compensation, etc.).

Severance payments entailed higher labour costs in *Financial and insurance activities (K)* and in the *Extractive industries (B)*. At the opposite side, *Public administration (O)* and

Health and social services activities (Q) registered costs credited to dismissals far below the average.

Energy (D) and *Extractive industries (B)* were the activities that invested the most in vocational training for their workers. In turn, *Accommodation (I)* and *Arts, Recreation and Entertainment Activities (R)* registered the lowest expenditure in this item.

The greatest subsidies and tax deductions due to the creation of employment and the promotion of vocational training were obtained in *Arts, Recreation and Entertainment Activities (R)*. The lowest were recorded in *Education (P)*.

Highest and lowest costs by economic section

Salaries and wages		Social benefits	
D-. Supply of electrical energy, gas, steam and air cond	56,126.03	D-. Supply of electrical energy, gas, steam and air cond	6,418.64
K-. Financial and insurance activities	44,304.18	K-. Financial and insurance activities	2,273.13
Total activities	22,771.03	Total activities	267.62
S-. Other services	15,168.88	S-. Other services	101.46
I-. Accommodation	13,501.75	I-. Accommodation	92.70
Work-related expenses		Compensations for dismissal	
B-. Mining and quarrying industries	636.74	K-. Financial and insurance activities	886.38
K-. Financial and insurance activities	563.26	B-. Mining and quarrying industries	809.61
Total activities	123.15	Total activities	218.64
M-. Professional, scientific and technical activities	44.83	Q-. Health and social services activities	45.90
G-. Trade; repair of vehicles and motorcycles	42.51	O-. Public administration, defence, Social Security	10.62
Vocational training		Subsidies and tax deductions	
D-. Supply of electrical energy, gas, steam and air cond	970.42	R-. Artistic, recreational and entertainment activities	825.03
B-. Mining and quarrying industries	383.14	S-. Other services	343.90
Total activities	90.89	Total activities	217.01
R-. Artistic, recreational and entertainment activities	32.39	B-. Mining and quarrying industries	132.51
I-. Accommodation	25.14	P-. Education	122.06

Labour cost by company size

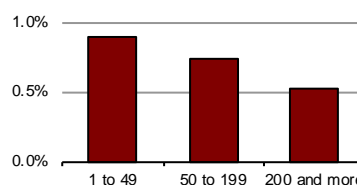
The largest companies paid higher salaries per worker than medium and small-sized companies. As a result, the Social Security contributions of the former were also higher.

On the contrary, the weight of subsidies and tax deductions decreased with the size of the company. Although, in absolute value, medium-sized companies received the highest amount.

Company size ¹	Gross total cost	Salaries and wages	Obligatory contributions	Subsidies and deductions
1 to 49	24,848.70	18,314.52	6,008.43	220.64
50 to 199	32,930.14	24,578.98	7,584.12	240.02
200 and more	37,610.96	28,377.95	8,316.54	198.04

¹ Number of workers

% subsidies and deductions over the gross total cost



Social benefits and vocational training expenses were significantly greater in the largest-sized centres, while costs arising from work were higher in the small and medium-sized centres.

Company size ¹	Gross total cost	Salaries and wages	Obligatory contributions	Subsidies and deductions
1 to 49	120.83	144.83	208.32	51.77
50 to 199	297.73	128.37	237.87	103.07
200 and more	465.42	87.30	223.05	140.70

¹ Number of workers

Net labour cost by Autonomous Community

The highest net labour costs in 2016 were recorded in Comunidad de Madrid (35,940.59 euros), País Vasco (35,264.74) and Cataluña (32,139.31). On the contrary, the lowest levels were registered in Extremadura (24,907.08 euros), Canarias (25,774.36) and Galicia (26,718.40).



Centres in Comunidad de Madrid and País Vasco paid the highest wages and had the greatest expenditure on social benefits.

Andalucía and Canarias had the highest expenses arising from work, while in Principado de Asturias and Illes Balears those expenses were significantly lower.

The highest compensations for dismissal were recorded in Comunidad de Madrid and in Castilla y León.

Regarding vocational training, Comunidad de Madrid and Andalucía presented the highest costs, whereas Región de Murcia and Illes Balears registered the lowest.

Companies in Cantabria and Extremadura received the highest subsidies and tax deductions related to employment and vocational training.

Autonomous Communities with the highest and lowest costs per worker

Salaries and wages		Corporate benefits		Work related expenses	
Madrid, Comunidad de	27,302.70	Madrid, Comunidad de	460.53	Andalucía	249.53
País Vasco	26,461.68	País Vasco	424.93	Canarias	222.36
Total nacional	22,605.79	Total nacional	380.73	Total nacional	234.62
Canarias	19,081.66	Rioja, La	181.54	Asturias, Principado de	36.30
Extremadura	18,702.84	Extremadura	159.89	Balears, Illes	20.31
Compensations for dismissal		Vocational training		Subsidies and tax deductions	
Madrid, Comunidad de	362.76	Madrid, Comunidad de	122.71	Cantabria	302.06
Castilla y León	302.91	Andalucía	113.21	Extremadura	300.50
Total nacional	326.67	Total nacional	99.88	Total nacional	163.19
Murcia, Región de	127.11	Balears, Illes	46.24	Canarias	167.16
Castilla - La Mancha	111.51	Murcia, Región de	45.50	Rioja, La	163.07

Regulation of labour relations

Most of the centres (94.6% which corresponded to 88.2% of the workers) were regulated by collective agreements in 2016, being the scope with the greater proportion of collective agreements the one lower to the national level (Autonomous Community sectoral agreements, provincial agreements, etc.). The figures are similar to those of 2015 (94.8% and 88.1%, respectively).

Proportion of units and workers, according to the means of regulating labour relations

	Total	Collective Agreements			Another form of regulation
		State	Lower than State	Company or work centre	
Units	100	24.8	66.7	3.1	5.4
Workers	100	24.5	46.4	17.3	11.8

Of the total number of centres with agreement, 1.8% modified their labour conditions compared to what was established in the reference collective agreement, which, in terms of workers, corresponded to 4.1%. Both percentages are lower to those registered in 2015 by 2.2 and 4.7 points, respectively.

Proportion of workers and units, according to whether or not they have changed the conditions of the collective agreement

	Total	Total changes	Only the wage scheme	No changes or not subject to agreements
Units	100	1.8	0.9	98.2
Workers	100	4.1	1.8	95.9

With regard to the cost components, the highest labour cost were recorded in those regulated centres through a different form than the collective agreement, followed by the centres with a company agreement or work-centre agreement.

Cost component, according to the means of regulating labour relations

	Total	Collective agreement				Company or work centre	Another form of regulation
		Total	State	Lower than State			
GROSS COST ¹	30,528.20	29,372.42	30,053.25	25,461.14	36,511.62	37,183.35	
Salaries and wages	22,771.03	21,786.07	22,401.68	18,676.94	27,153.55	28,603.45	
Obligatory contributions	7,056.87	6,874.95	6,782.58	6,231.36	8,210.73	8,116.77	
Voluntary contributions	170.36	186.62	233.01	66.56	443.68	48.39	
Direct corporate contributions	78.23	77.01	95.63	61.08	197.07	278.62	
Corporate expenses	19.03	20.44	24.06	6.26	53.47	8.42	
Compensation for dismissal	218.64	231.81	338.31	176.52	227.31	17.85	
Expenditure on vocational training	90.89	90.08	114.50	54.25	151.75	97.00	
Expenditure on travel	11.86	12.80	6.68	6.51	38.40	4.85	
Remaining costs ²	111.29	92.64	56.80	181.66	35.66	8.00	
Subsidies and deductions	217.01	240.30	246.23	194.70	333.05	86.99	
NET COST ³	30,311.19	29,132.12	29,807.02	25,266.44	36,178.57	37,096.36	

¹ Excludes travel allowances and expenses

² End of contract payouts, compensatory payments, small tools, work clothes, personnel selection, etc.

³ Subsidies and deductions deducted

Methodological Annex

The Annual Labour Cost Survey is compiled using a questionnaire attached to the Quarterly Labour Cost Survey (QLCS) during the months of April to June in the year following the reference year of the data.

The QLCS is a continuous quarterly statistical operation whose main purpose is to ascertain the evolution of the average labour cost per worker and per effective hour worked. The reference period of the results is the calendar quarter and the reference period of the information requested in the questionnaire is the calendar month. Nonetheless, there is a series of cost items that are not registered monthly, given that their expiry period is longer than one month. These items include voluntary contributions, direct social contributions, expenditure on vocational training, etc. These components of labour cost appear in the module that yields the Annual Labour Cost Survey.

To this end:

- Annual estimates have been obtained from the quarterly results of the variables collected in the QLCS.
- Annual results have been obtained of the variables collected in this module.
- The Annual Labour Cost arises from the union of both estimates.

The **population scope** comprises all workers employed by others who are associated with contribution accounts, regardless of their size, included in the General Social Security Regime and the Special Scheme for Coal Miners and in the Special Regime for Marine Workers whose economic activity is sea transport.

Regarding the **sector scope**, work places whose economic activity is classified as Industry, Construction or Services are studied, with the exception of domestic workers and extraterritorial organisations.

The **geographical scope** encompasses the entire national territory, providing results by Autonomous Community.

Labour cost is defined as the cost which the employer incurs for using labour factor, and is made up of various items. Beginning with the **gross cost** components, the first block is the **wage cost**, which comprises all remunerations, both in cash and in kind, paid to employees for professional services rendered for others, whether it pays for work actually carried out, whatever the method of remuneration, or for the rest periods accounted for as work; consequently, it includes the base wage, wage supplements, overtime payments, bonuses and delayed payments. All components are considered in gross terms, that is, before deductions or payments to Social Security on behalf of the worker.

A second group is comprised of **compulsory Social Security contributions**, which are the compulsory contributions that must be paid to Social Security by the employer. Included here are contributions for *common contingencies, overtime, training and internship contracts, common services, accidents at work and occupational disease, unemployment, the wage guarantee fund (FOGASA) and vocational training.*

The third group is made up of **voluntary contributions**, which are contributions established through negotiation in the collective agreements, and which are made with the aim of improving the benefits covered by the Social Security system or to cover any benefits not included by it. Worth noting are the *pension plans and funds, health, maternity and accident insurance and other insurance plans*.

The fourth block making up the labour cost contains the **direct social benefits**, which are payments that the employer makes directly to employees or their families to help them under particular circumstances. These payments arise from *temporary incapacity* (both during the phase of performance when the employer is exclusively responsible for this payments and when these payments are complemented for a period of time in which the payment obligation is borne by the Social Security system), *unemployment, retirement, death and survival, invalidity or disability, family aid and medical assistance*.

The fifth group is comprised of the **remaining cost components**, including *compensation for dismissal, expenditure on vocational training, expenditure on transport, social expenditure* (dining halls, kindergartens, sporting and cultural activities, etc.) and *other expenses*, such as compensatory payments (work clothing, currency devaluation, small tools, etc.), end-of-contract compensations, allowances and travel expenses, personnel selection, etc.

The last group to be considered and which entails a reduction in the gross labour cost, is **subsidies**, made up of *subsidies in Social Security contributions, contracting subsidies, vocational training subsidies and tax deductions*.

The **net cost** is the total gross cost minus subsidies.

Annual Labour Cost 2016

Results by activity sector

1. Labour Cost per worker per year

(Euros)

	Total	Industry	Construction	Services
GROSS COST ¹	30,528.20	36,830.39	31,211.35	29,331.47
Wages and salaries	22,771.03	27,214.96	22,263.72	21,981.66
Obligatory contributions	7,056.87	8,600.82	8,039.79	6,704.67
Voluntary contributions	170.36	301.32	128.65	149.59
Direct corporate contributions	78.23	128.71	17.99	73.31
Corporate expenses	19.03	43.93	3.96	15.58
Compensation for dismissal	218.64	331.50	223.77	197.34
Expenditure on vocational training	90.89	133.53	75.37	84.27
Expenditure on transport	11.86	42.58	19.21	5.79
Remaining costs ²	111.29	33.04	438.89	119.26
Subsidies and deductions	217.01	213.35	199.22	218.78
NET COST ³	30,311.19	36,617.04	31,012.13	29,112.69

¹ Excludes travel allowances and expenses

² End of contract payouts, compensatory payments, small tools, work clothes, personnel selection, etc.

³ Subsidies and deductions deduced

2. Percentage structure over gross cost

	Total	Industry	Construction	Services
GROSS COST ¹	100	100	100	100
Wages and salaries	74.59	73.89	71.33	74.94
Obligatory contributions	23.12	23.35	25.76	22.86
Voluntary contributions	0.56	0.82	0.41	0.51
Direct corporate contributions	0.26	0.35	0.06	0.25
Corporate expenses	0.06	0.12	0.01	0.05
Compensation for dismissal	0.72	0.9	0.72	0.67
Expenditure on vocational training	0.3	0.36	0.24	0.29
Expenditure on transport	0.04	0.12	0.06	0.02
Remaining costs ²	0.36	0.09	1.41	0.41

¹ Excludes travel allowances and expenses

² End of contract payouts, compensatory payments, small tools, work clothes, personnel selection, etc.

Annual Labour Cost 2016

Results by Autonomous Community

1. Labour Cost per worker per year

(Euros)

	GROSS COST ¹	Wages and salaries	Obligatory contributions	Voluntary contributions	Direct corporate contributions	Other ²	Subsidies and deductions	NET COST ³
TOTAL	30,528.20	22,771.03	7,056.87	170.36	78.23	451.71	217.01	30,311.19
Andalucía	27,658.48	20,389.56	6,550.68	128.31	87.54	502.39	259.95	27,398.53
Aragón	28,976.13	21,529.19	6,839.55	134.89	103.52	368.98	172.61	28,803.52
Asturias, Principado de	30,903.11	23,195.48	7,231.14	166.48	45.23	264.78	236.70	30,666.41
Balears, Illes	28,643.74	21,117.91	6,796.20	99.16	123.57	506.90	195.21	28,448.53
Canarias	25,941.52	19,081.66	6,265.53	95.12	84.22	414.99	167.16	25,774.36
Cantabria	29,100.58	21,680.05	6,901.68	112.57	92.38	313.90	302.06	28,798.52
Castilla y León	27,940.50	20,625.98	6,573.51	145.83	56.20	538.98	198.51	27,741.99
Castilla - La Mancha	27,030.69	20,048.85	6,463.26	119.50	75.60	323.48	211.84	26,818.85
Cataluña	32,328.12	24,211.16	7,461.45	154.90	78.41	422.20	188.81	32,139.31
Comunitat Valenciana	27,158.57	20,209.34	6,407.49	106.48	74.25	361.01	200.38	26,958.19
Extremadura	25,207.58	18,702.84	5,975.85	83.78	71.97	373.14	300.50	24,907.08
Galicia	26,907.00	19,859.60	6,507.81	104.39	68.66	366.54	188.60	26,718.40
Madrid, Comunidad de	36,165.94	27,302.70	7,760.16	311.40	114.94	676.74	225.35	35,940.59
Murcia, Región de	27,732.68	20,688.46	6,497.37	98.10	87.84	360.91	197.87	27,534.81
Navarra, Comunidad Foral de	31,993.41	23,591.70	7,776.54	148.16	147.05	329.96	289.29	31,704.12
País Vasco	35,543.67	26,461.68	8,376.09	290.79	108.49	306.62	278.93	35,264.74
Rioja, La	28,099.60	21,024.71	6,649.95	114.64	57.65	252.65	163.07	27,936.53

¹ Excludes travel allowances and expenses

² Other: Corporate expenses + compensation for dismissal + expenditure on vocational training + transport + end-of-contract payouts, compensatory payments, small tools, work clothes, personnel selection, etc.

³ Subsidies and deductions deduced

2. Percentage structure over gross cost

	GROSS COST ¹	Wages and salaries	Obligatory contributions	Voluntary contributions	Direct corporate contributions	Other ²
TOTAL	100	74.59	23.12	0.56	0.26	1.47
Andalucía	100	73.72	23.68	0.46	0.32	1.82
Aragón	100	74.3	23.6	0.47	0.36	1.27
Asturias, Principado de	100	75.06	23.4	0.54	0.15	0.85
Balears, Illes	100	73.73	23.73	0.35	0.43	1.76
Canarias	100	73.56	24.15	0.37	0.32	1.6
Cantabria	100	74.5	23.72	0.39	0.32	1.07
Castilla y León	100	73.82	23.53	0.52	0.2	1.93
Castilla - La Mancha	100	74.17	23.91	0.44	0.28	1.2
Cataluña	100	74.89	23.08	0.48	0.24	1.31
Comunitat Valenciana	100	74.41	23.59	0.39	0.27	1.34
Extremadura	100	74.2	23.71	0.33	0.29	1.47
Galicia	100	73.81	24.19	0.39	0.26	1.35
Madrid, Comunidad de	100	75.49	21.46	0.86	0.32	1.87
Murcia, Región de	100	74.6	23.43	0.35	0.32	1.3
Navarra, Comunidad Foral de	100	73.74	24.31	0.46	0.46	1.03
País Vasco	100	74.45	23.57	0.82	0.31	0.85
Rioja, La	100	74.82	23.67	0.41	0.21	0.89

¹ Excludes travel allowances and expenses

² Other: Corporate expenses + compensation for dismissal + expenditure on vocational training + transport + end-of-contract payouts, compensatory payments, small tools, work clothes, personnel selection, etc.

Annual Labour Cost 2016

Variation as compared with the previous year

1. National results

	Net cost ¹		Wages and salaries		Non-wage cost ²	
	Euros	Rate ³	Euros	Rate ³	Euros	Rate ³
TOTAL	30,311.19	-1.1	22,771.03	-0.3	7,540.16	-3.2
INDUSTRY	36,617.04	0.1	27,214.96	0.3	9,402.08	-0.7
CONSTRUCTION	31,012.13	-2.1	22,263.72	-1.5	8,748.41	-3.7
SERVICES	29,112.69	-1.2	21,981.66	-0.4	7,131.03	-3.6

¹ Gross cost deducting subsidies and deductions. Excludes travel allowances and expenses

² Non-wage cost = Net cost - Wages and salaries

³ With regard to the previous year

2. Results by Autonomous Community

	Net cost ¹		Wages and salaries		Non-wage cost ²	
	Euros	Rate ³	Euros	Rate ³	Euros	Rate ³
TOTAL	30,311.19	-1.1	22,771.03	-0.3	7,540.16	-3.2
Andalucía	27,398.53	-1.8	20,389.56	-1.2	7,008.97	-3.5
Aragón	28,803.52	-2.9	21,529.19	-1.9	7,274.33	-5.6
Asturias, Principado de	30,666.41	2.1	23,195.48	3.2	7,470.93	-1
Balears, Illes	28,448.53	-1.2	21,117.91	-1.3	7,330.62	-1.1
Canarias	25,774.36	-1.2	19,081.66	-1.3	6,692.70	-1.1
Cantabria	28,798.52	2.8	21,680.05	4	7,118.47	-0.8
Castilla y León	27,741.99	-0.1	20,625.98	0.1	7,116.01	-0.4
Castilla - La Mancha	26,818.85	-0.3	20,048.85	0.5	6,770.00	-2.8
Cataluña	32,139.31	-0.5	24,211.16	0	7,928.15	-2
Comunitat Valenciana	26,958.19	0.1	20,209.34	1	6,748.85	-2.6
Extremadura	24,907.08	-1.1	18,702.84	-0.4	6,204.24	-3
Galicia	26,718.40	-0.9	19,859.60	0.3	6,858.80	-4.1
Madrid, Comunidad de	35,940.59	-2.2	27,302.70	-1.1	8,637.89	-5.2
Murcia, Región de	27,534.81	0.6	20,688.46	1.5	6,846.35	-2.1
Navarra, Comunidad Foral de	31,704.12	-0.7	23,591.70	-0.4	8,112.42	-1.4
País Vasco	35,264.74	-1.4	26,461.68	-1.1	8,803.06	-2.2
Rioja, La	27,936.53	-3.1	21,024.71	-1.7	6,911.82	-7

¹ Gross cost deducting subsidies and deductions. Excludes travel allowances and expenses

² Non-wage cost = Net cost - Wages and salaries

³ With regard to the previous year

Annual Labour Cost 2016

Proportion of centres and workers according to the form of regulation of labour relations

1. National results

	TOTAL		Collective Agreements						Another form of regulation	
	Workers	No.	State		Lower State		Company or workplace		Workers	No.
			Workers	No.	Workers	No.	Workers	No.		
TOTAL	100.0	100.0	24.5	24.8	46.4	66.7	17.3	3.1	11.8	5.4
Industry and Construction	100.0	100.0	24.1	21.7	53.3	72.8	21.0	3.5	1.6	2.0
Services	100.0	100.0	24.7	25.5	44.7	65.2	16.3	3.0	14.3	6.3

2. Results by Autonomous Community

	TOTAL		Collective Agreements						Another form of regulation	
	Workers	No.	State		Lower State		Company or workplace		Workers	No.
			Workers	No.	Workers	No.	Workers	No.		
TOTAL	100.0	100.0	24.5	24.8	46.4	66.7	17.3	3.1	11.8	5.4
Andalucía	100.0	100.0	22.9	22.7	46.2	69.2	18.4	2.7	12.5	5.4
Aragón	100.0	100.0	24.0	23.8	44.2	65.6	18.8	5.9	13.0	4.7
Asturias, Principado de	100.0	100.0	21.1	22.6	47.6	69.5	17.1	1.9	14.2	6.0
Baleares, Illes	100.0	100.0	18.1	24.9	57.5	66.2	12.9	2.5	11.5	6.4
Canarias	100.0	100.0	19.1	28.7	50.2	60.5	16.0	3.0	14.7	7.8
Cantabria	100.0	100.0	24.7	24.7	40.8	61.6	18.0	3.5	16.5	10.2
Castilla y León	100.0	100.0	24.9	21.8	43.4	65.6	18.0	3.6	13.7	9.0
Castilla - La Mancha	100.0	100.0	24.6	27.0	43.7	63.2	13.8	4.0	17.9	5.8
Cataluña	100.0	100.0	24.2	24.1	52.9	69.8	15.7	2.6	7.2	3.5
Comunitat Valenciana	100.0	100.0	21.2	20.3	50.2	71.9	15.7	2.2	12.9	5.6
Extremadura	100.0	100.0	23.4	27.7	32.8	57.4	13.8	4.0	30.0	10.9
Galicia	100.0	100.0	21.0	20.0	49.1	70.0	16.7	3.4	13.2	6.6
Madrid, Comunidad de	100.0	100.0	35.0	36.0	38.5	59.0	18.1	2.5	8.4	2.5
Murcia, Región de	100.0	100.0	24.8	26.0	50.4	68.0	13.2	2.6	11.6	3.4
Navarra, Comunidad Foral de	100.0	100.0	19.1	22.8	38.0	59.8	25.3	6.4	17.6	11.0
País Vasco	100.0	100.0	13.9	16.1	44.8	69.2	24.9	6.4	16.4	8.3
Rioja, La	100.0	100.0	30.6	31.5	42.9	60.4	16.3	3.8	10.2	4.3

Proportion of centres and workers according to whether or not the conditions of the collective agreement have been modified

1. National results

	TOTAL		Modification of collective agreements				Without modifications or not subject to an agreement	
	Workers	No.	Total modifications		Only wage regime		Workers	No.
			Workers	No.	Workers	No.		
TOTAL	100.0	100.0	4.1	1.8	1.8	0.9	95.9	98.2
INDUSTRY AND CONSTRUCTION	100.0	100.0	4.0	1.7	2.4	1.1	96.0	98.3
SERVICES	100.0	100.0	4.2	1.8	1.7	0.9	95.8	98.2

2. Results by Autonomous Community

	TOTAL		Modification of collective agreements				Without modifications or not subject to an agreement	
	Workers	No.	Total modifications		Only wage regime		Workers	No.
			Workers	No.	Workers	No.		
TOTAL	100.0	100.0	4.1	1.8	1.8	0.9	95.9	98.2
Andalucía	100.0	100.0	4.9	1.7	1.7	1.0	95.1	98.3
Aragón	100.0	100.0	2.6	0.4	1.1	0.2	97.4	99.6
Asturias, Principado de	100.0	100.0	4.0	1.7	1.7	1.4	96.0	98.3
Baleares, Illes	100.0	100.0	2.4	2.2	1.1	1.2	97.6	97.8
Canarias	100.0	100.0	3.2	1.0	1.5	0.6	96.8	99.0
Cantabria	100.0	100.0	4.4	2.3	1.0	1.0	95.6	97.7
Castilla y León	100.0	100.0	2.9	1.4	1.4	0.8	97.1	98.6
Castilla - La Mancha	100.0	100.0	3.1	1.1	1.1	0.5	96.9	98.9
Cataluña	100.0	100.0	5.0	2.3	2.3	1.3	95.0	97.7
Comunitat Valenciana	100.0	100.0	4.8	1.8	2.4	1.2	95.2	98.2
Extremadura	100.0	100.0	5.2	3.4	4.0	3.2	94.8	96.6
Galicia	100.0	100.0	4.0	1.5	1.2	0.4	96.0	98.5
Madrid, Comunidad de	100.0	100.0	3.6	2.0	1.6	0.5	96.4	98.0
Murcia, Región de	100.0	100.0	3.7	1.0	1.0	0.2	96.3	99.0
Navarra, Comunidad Foral de	100.0	100.0	2.4	1.0	1.1	0.4	97.6	99.0
País Vasco	100.0	100.0	4.4	2.5	2.0	1.3	95.6	97.5
Rioja, La	100.0	100.0	3.1	1.4	2.0	0.6	96.9	98.6