

27 July 2010

Annual Labour Cost Survey (ALCS) 2009

Main Results

- The **total cost per worker**, in gross terms, is **30,670.05** euros during the year 2009, for a **3.5%** increase over the previous year.
- The **net cost** is **30,402.32 euros per worker**, after deducting **267.73** euros for **subsidies and deductions** received by the Public Administrations in order to promote employment and professional training.
- **72.8%** of the total cost is for **wages (22,329.33 euros/worker)** and **22.1%** for **obligatory Social Security contributions (6,785.25 euros/worker)**.
- Of the remaining items comprising the cost, **587.10** annual euros per worker are for **social benefits**, **389.91** for **expenses from work**, **482.49** euros correspond to **compensation for dismissal** and **95.97** to **professional training**.
- **Adaptation to National Classification of Economic Activities 2009 (CNAE-2009)**. The CNAE-2009 implementation process has been finalised with this publication, therefore **data provided by the survey is final**. Thus, final results have been published on the website both for the year 2008, and for retrospective estimates for the 2001-2007 period.

Annual labour cost per worker

The labour cost per worker in gross terms was 30,670.05 euros in 2009, according to the results of the Annual Labour Cost Survey (ALCS), which completes those conducted quarterly from the Quarterly Labour Cost Survey (QLCS). This cost represents an increase of 3.6% as compared with the year 2008. After subtracting from this figure the subsidies and deductions received by the Public Administrations, a net cost of 30,402.32 euros was obtained, for an interannual growth of 3.5%.

Salaries and wages plus Social Security contributions, together, constituted 94.9% of the gross cost.

In addition to wages and contributions, 587.10 euros annually per worker were for social benefits (voluntary contributions to insurance and pension plans, complementary benefits from Social Security and corporate expenses), 389.91 for other expenses from work (end of contract payouts, small tools and work clothes, transport to the workplace, selection of personnel...), 482.49 euros corresponded to compensation for dismissal and 95.97 to professional training.

Components of annual gross cost

	Euros
Gross cost¹	30,670.05
Wages and salaries	22,329.33
Obligatory contributions	6,785.25
Social benefits	587.10
-Voluntary contributions	221.31
-Direct corporate contributions	325.39
-Corporate expenses	40.40
Compensation for dismissal	482.49
Expenditure on vocational training	95.97
Costs from work	389.91
-Transport expenses	16.75
-Remaining costs ²	373.16

Annual net cost

	Euros
Net cost³	30,402.32
Gross cost ¹	30,670.05
Subsidies and deductions (-)	267.73

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 cost per worker of 33,897.73 euros during the year 2009, was the economic sector with the highest labour costs and the smallest interannual increase (3.1%) of those costs, with the increase in non-wage cost worth noting (6.0%) as compared with that of wage costs (2.0%).

The construction sector experienced the greatest growth in net cost (5.5% as compared with the previous year), due to the increase both in the non-wage cost (6.1%) and in wage costs (5.2%). In this sector, compensation for dismissal and compensatory payments caused the *other costs from work* to rise.

In the services sector, the increase in the net cost was 3.5%. This was the sector with the least growth in the non-wage cost (4.5%), whereas it followed industry in growth of wage costs (3.2%).

Economic sectors	Net cost		Wages and salaries		Non-wage cost	
	Euros	Rate ¹	Euros	Rate ¹	Euros	Rate ¹
Industry	33,897.73	3.1	24,412.70	2.0	9,485.03	6.0
Construction	30,514.14	5.5	21,503.97	5.2	9,010.17	6.1
Services	29,612.28	3.5	21,989.94	3.2	7,622.34	4.5

¹With regard to the previous year

The differences between the **labour cost** per worker, according to the different activities within the Classification of Activities CNAE-09 were worth noting, with a broad register fluctuating between 19,167.36 gross annual euros per worker in accommodation (I) and 57,000 euros per employee in the energy (D) and financial (K) sections.

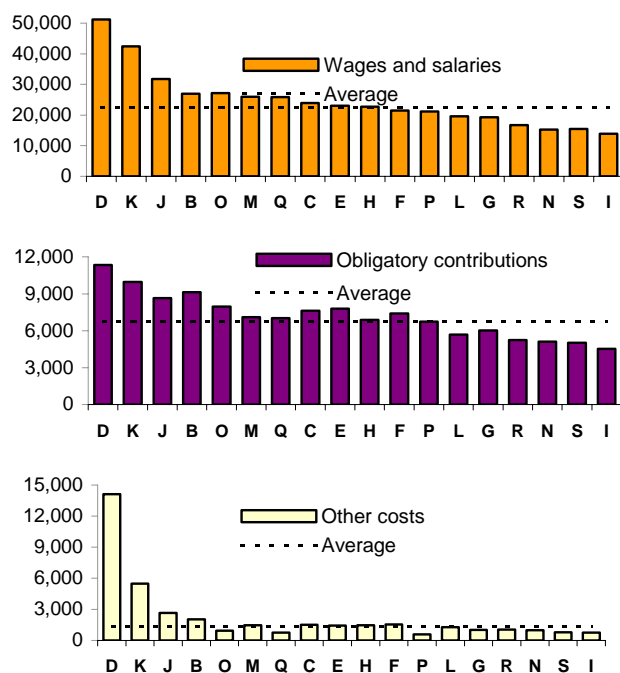
Gross total cost per worker in 2009

	Euros
D-. Supply of electrical energy, gas, steam and air conditioning	75,655.65
K-. Financial and insurance activities	57,972.29
J-. Information and communications	43,587.37
B-. Mining and quarrying industries	38,297.39
O-. Public administration, defence, Social Security	36,200.10
M-. Professional, scientific and technical activities	34,811.67
Q-. Health activities and social services	33,761.12
C-. Manufacturing industry	33,477.32
E-. Water, sewerage, waste and decontamination	32,237.25
H-. Transport and storage	31,334.03
Total activities	30,670.05
F-. Construction	30,752.45
P-. Education	28,587.25
L-. Real estate activities	26,660.20
G-. Trade; repair of vehicles and motorcycles	26,643.05
R-. Artistic, recreational and entertainment activities	22,995.15
N-. Administrative and support service activities	21,510.51
S-. Other services	21,213.20
I-. Accommodation	19,167.36

Industry: comprising sections B, C, D, E.

Construction: comprising section F.

Services comprising sections G, H, I, J, K, M, N, O, P, Q, R, S.



The energy (D) and (K) financial sections were also of note because they paid the highest **salaries and wages** to their workers and took on the highest cost in social benefits. They were also the sections that invested the most in the professional training of their workers.

Extractive industries (B) and construction (F) were the activities with the most expenses from work (work clothes, small tools, transport, end of contract payouts...). The construction sector was also worth noting, because it presented the greatest weight in obligatory Social Security contributions, over the total cost, as compared with the remaining activities.

Compensation for dismissal accounted for the highest labour cost in the energy industry (D) and in information and communications (J). At the other end of the spectrum were health and social services activities (Q) and Public Administration (O), with dismissal costs far below the average.

The greatest subsidies and tax deductions due to the creation of employment and the promotion of professional training were obtained in other services (S), whereas the lowest ones were in Public Administration (O), although it was the cost variable that presented least dispersion as compared with the average.

Greatest and lowest costs, by economic section

Wages and salaries		Social benefits	
D-. Supply of electrical energy, gas, steam and air condi	51.152,75	D-. Supply of electrical energy, gas, steam and air condi	10.284,26
K-. Financial and insurance activities	42.383,64	K-. Financial and insurance activities	4.259,22
Total activities	22.329,33	Total activities	587,10
N-. Administrative and support service activities	15.245,60	S-. Other services	178,90
I-. Accommodation	13.850,10	I-. Accommodation	132,19

Costs from work		Compensation for dismissal	
F-. Construction	879,60	D-. Supply of electrical energy, gas, steam and air condi	1.550,28
B-. Mining and quarrying industries	612,75	J-. Information and communications	1.187,28
Total activities	389,91	Total activities	482,49
Q-. Health activities and social services	152,90	Q-. Health activities and social services	56,04
O-. Public administration, defence, Social Security	138,29	O-. Public administration, defence, Social Security	2,28

Vocational training		Subsidies and deductions	
D-. Supply of electrical energy, gas, steam and air condi	1.041,48	S-. Other services	510,47
K-. Financial and insurance activities	394,80	D-. Supply of electrical energy, gas, steam and air condi	495,94
Total activities	95,97	Total activities	267,73
R-. Artistic, recreational and entertainment activities	32,43	I-. Accommodation	185,20
I-. Accommodation	14,79	O-. Public administration, defence, Social Security	133,04

Labour cost by company size

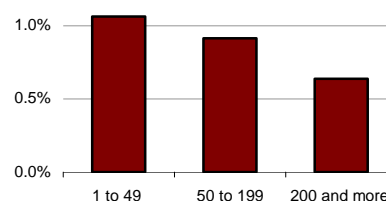
The largest companies paid the highest salaries per worker as compared with the medium and small-sized companies. As a result, Social Security contributions were also the largest for the former.

The behaviour of subsidies and tax deductions, as an absolute value, was similar for all companies, regardless of their size.

Company size ¹	Gross total cost	Wages and salaries	Obligatory contributions	Subsidies and deductions
1 to 49	25,630.53	18,470.05	5,970.72	272.61
50 to 199	32,789.48	23,752.41	7,223.49	299.48
200 and more	37,669.26	27,810.94	7,856.01	239.74

¹ Number of workers

% Subsidies and deductions on gross total cost

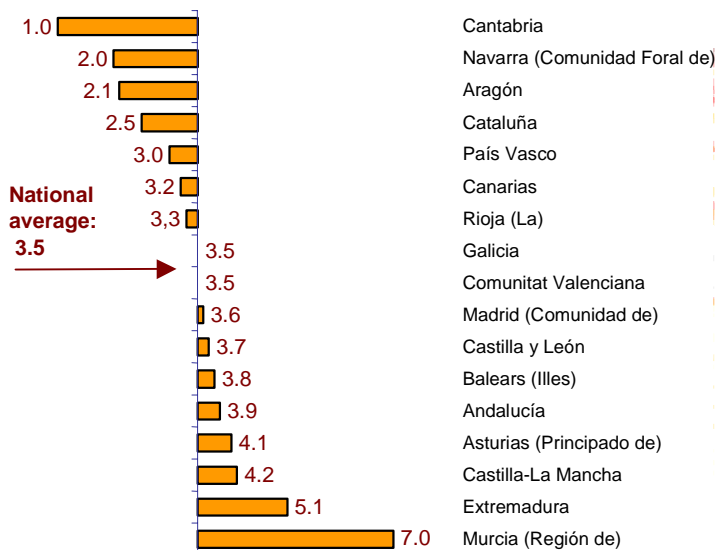


Social benefits and expenses on vocational training were significantly higher in the largest-sized centres, whereas costs from work were highest in small and medium-sized centres.

Company size ¹	Social benefits	Costs from work	Compensation for dismissal	Vocational training
1 to 49	252	419.96	471.6	46.2
50 to 199	598.47	444.26	672.15	98.7
200 and more	1,135.76	307.30	382.17	177.08

¹ Number of workers

Variation rate of net labour cost 2009/2008



Net total cost per worker per year

	Euros
País Vasco	35,216.20
Madrid (Comunidad de)	35,183.12
Cataluña	32,439.02
Navarra (Comunidad Foral de)	31,695.52
National total	30,402.32
Asturias (Principado de)	30,034.80
Aragón	29,408.05
Balears (Illes)	28,837.11
Andalucía	28,398.00
Rioja (La)	28,341.27
Cantabria	27,946.68
Castilla y León	27,873.01
Murcia (Región de)	27,534.84
Castilla-La Mancha	27,302.28
Comunitat Valenciana	27,280.33
Galicia	26,434.26
Canarias	25,992.72
Extremadura	25,614.48

The companies in the Communities of Madrid and País Vasco paid the highest wages and recorded the greatest expenses on social benefits.

Regarding vocational training, Madrid and Andalucía showed the greatest costs, whereas the lowest costs were registered in Illes Balears and Murcia.

The largest compensations for dismissal were in Cataluña and Madrid.

Companies in País Vasco and Navarra received the highest subsidies and tax deductions linked to employment and vocational training.

Autonomous Communities with greatest and smallest costs per worker

Wages and salaries		Social benefits		Costs from work	
Madrid (Comunidad de)	26,013.17	País Vasco	958.22	Andalucía	537.55
País Vasco	25,987.49	Madrid (Comunidad de)	851.99	Balears (Illes)	518.65
National total	22,329.33	National total	587.10	National total	389.91
Extremadura	18,820.31	Canarias	406.24	Rioja (La)	218.77
Canarias	18,798.60	Extremadura	305.53	Cantabria	212.41
Compensation for dismissal		Vocational training		Subsidies and deductions	
Cataluña	766.05	Madrid (Comunidad de)	144.18	País Vasco	364.78
Madrid (Comunidad de)	718.98	Andalucía	125.23	Navarra (Comunidad Foral de)	352.75
National total	482.49	National total	95.97	National total	267.73
Galicia	213.75	Castilla-La Mancha	49.49	Murcia (Región de)	220.14
Cantabria	192.54	Murcia (Región de)	46.84	Canarias	200.22

For further information see [INEbase-www.ine.es/en/welcome_en.htm](http://www.ine.es/en/welcome_en.htm) All press releases at: www.ine.es/en/prensa/prensa_en.htm

Press Office: Telephone numbers: 91 583 93 63 / 94 08 – Fax: 91 583 90 87 - gprensa@ine.es

Information Area: Telephone number: 91 583 91 00 – Fax: 91 583 91 58 – www.ine.es/infoinees/infoine

Annual Labour Cost 2009

Results by activity sector

1. Labour Cost per worker per year

(Euros)

	Total	Industry	Construction	Services
GROSS COST ¹	30.670,05	34.260,00	30.752,45	29.863,17
Wages and salaries	22.329,33	24.412,70	21.503,97	21.989,94
Obligatory contributions	6.785,25	7.720,17	7.405,44	6.487,47
Voluntary contributions	221,31	316,94	153,33	210,53
Direct corporate contributions	325,39	433,89	117,30	331,67
Corporate expenses	40,40	62,16	13,49	39,56
Compensation for dismissal	482,49	860,76	625,56	377,64
Expenditure on vocational training	95,97	124,99	53,76	95,73
Expenditure on transport	16,75	48,32	24,46	8,97
Remaining costs ²	373,16	280,07	855,14	321,66
Subsidies and deductions	267,73	362,27	238,31	250,89
NET COST ³	30.402,32	33.897,73	30.514,14	29.612,28

1 Excludes travel allowances and expenses

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

3 Subsidies and deductions deduced

2. Percentage structure over gross cost

	Total	Industry	Construction	Services
GROSS COST ¹	100,00	100,00	100,00	100,00
Wages and salaries	72,81	71,26	69,93	73,64
Obligatory contributions	22,12	22,53	24,08	21,72
Voluntary contributions	0,72	0,93	0,50	0,70
Direct corporate contributions	1,06	1,27	0,38	1,11
Corporate expenses	0,13	0,18	0,04	0,13
Compensation for dismissal	1,57	2,51	2,03	1,26
Expenditure on vocational training	0,31	0,36	0,17	0,32
Expenditure on transport	0,05	0,14	0,08	0,03
Remaining costs ²	1,22	0,82	2,78	1,08

1 Excludes travel allowances and expenses

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

Annual Labour Cost 2009

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	30.670,05	22.329,33	6.785,25	221,31	325,39	1.008,77	267,73	30.402,32
Andalucía	28.639,79	20.697,03	6.477,21	185,51	304,38	975,66	241,79	28.398,00
Aragón	29.710,94	21.689,90	6.786,21	171,98	335,08	727,77	302,89	29.408,05
Asturias (Principado de)	30.322,28	22.341,24	6.964,41	239,45	249,05	528,13	287,48	30.034,80
Balears (Illes)	29.069,06	21.034,96	6.448,71	166,41	382,99	1.035,99	231,95	28.837,11
Canarias	26.192,94	18.798,60	6.019,20	150,68	244,22	980,24	200,22	25.992,72
Cantabria	28.195,56	20.558,83	6.569,94	181,55	397,22	488,02	248,88	27.946,68
Castilla y León	28.103,02	20.603,82	6.443,10	178,20	261,28	616,62	230,01	27.873,01
Castilla-La Mancha	27.525,09	20.015,62	6.304,74	133,73	281,38	789,62	222,81	27.302,28
Cataluña	32.721,28	23.812,33	7.191,72	206,96	315,22	1.195,05	282,26	32.439,02
Comunitat Valenciana	27.559,12	19.884,05	6.300,57	160,47	232,14	981,89	278,79	27.280,33
Extremadura	25.915,24	18.820,31	5.945,25	130,78	164,24	854,66	300,76	25.614,48
Galicia	26.709,94	19.402,84	6.139,59	179,10	288,69	699,72	275,68	26.434,26
Madrid (Comunidad de)	35.449,46	26.013,17	7.231,08	338,79	419,61	1.446,81	266,34	35.183,12
Murcia (Región de)	27.754,98	20.265,85	6.311,49	148,12	298,80	730,72	220,14	27.534,84
Navarra (Comunidad Foral de)	32.048,27	23.365,88	7.491,51	196,92	323,31	670,65	352,75	31.695,52
País Vasco	35.580,98	25.987,49	7.935,57	409,17	518,26	730,49	364,78	35.216,20
Rioja (La)	28.563,05	21.007,74	6.589,65	192,26	237,18	536,22	221,78	28.341,27

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 deducted

2. Percentage structure over gross cost

	GROSS COST ¹	Wages and salaries	Obligatory contributions	Voluntary contributions	Direct corporate contributions	Other ²
TOTAL	100,00	72,81	22,12	0,72	1,06	3,29
Andalucía	100,00	72,27	22,62	0,65	1,06	3,41
Aragón	100,00	73,00	22,84	0,58	1,13	2,45
Asturias (Principado de)	100,00	73,68	22,97	0,79	0,82	1,74
Balears (Illes)	100,00	72,36	22,18	0,57	1,32	3,56
Canarias	100,00	71,77	22,98	0,58	0,93	3,74
Cantabria	100,00	72,92	23,30	0,64	1,41	1,73
Castilla y León	100,00	73,32	22,93	0,63	0,93	2,19
Castilla-La Mancha	100,00	72,72	22,91	0,49	1,02	2,87
Cataluña	100,00	72,77	21,98	0,63	0,96	3,65
Comunitat Valenciana	100,00	72,15	22,86	0,58	0,84	3,56
Extremadura	100,00	72,62	22,94	0,50	0,63	3,30
Galicia	100,00					
Madrid (Comunidad de)	100,00	73,38	20,40	0,96	1,18	4,08
Murcia (Región de)	100,00	73,02	22,74	0,53	1,08	2,63
Navarra (Comunidad Foral de)	100,00	72,91	23,38	0,61	1,01	2,09
País Vasco	100,00	73,04	22,30	1,15	1,46	2,05
Rioja (La)	100,00	73,55	23,07	0,67	0,83	1,88

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 2009

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	30.402,32	3,5	22.329,33	3,2	8.072,99	4,5
INDUSTRY	33.897,73	3,1	24.412,70	2,0	9.485,03	6,0
CONSTRUCTION	30.514,14	5,5	21.503,97	5,2	9.010,17	6,1
SERVICES	29.612,28	3,5	21.989,94	3,2	7.622,34	4,5

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	30.402,32	3,5	22.329,33	3,2	8.072,99	4,5
Andalucía	28.398,00	3,9	20.697,03	3,6	7.700,97	4,7
Aragón	29.408,05	2,1	21.689,90	1,9	7.718,15	2,7
Asturias (Principado de)	30.034,80	4,1	22.341,24	4,7	7.693,56	2,4
Balears (Illes)	28.837,11	3,8	21.034,96	3,2	7.802,15	5,2
Canarias	25.992,72	3,2	18.798,60	2,7	7.194,12	4,6
Cantabria	27.946,68	1,0	20.558,83	2,0	7.387,85	-1,5
Castilla y León	27.873,01	3,7	20.603,82	3,7	7.269,19	3,7
Castilla-La Mancha	27.302,28	4,2	20.015,62	4,7	7.286,66	2,8
Cataluña	32.439,02	2,5	23.812,33	1,9	8.626,69	4,2
Comunitat Valenciana	27.280,33	3,5	19.884,05	3,2	7.396,28	4,4
Extremadura	25.614,48	5,1	18.820,31	4,9	6.794,17	5,8
Galicia	26.434,26	3,5	19.402,84	3,5	7.031,42	3,7
Madrid (Comunidad de)	35.183,12	3,6	26.013,17	2,9	9.169,95	5,9
Murcia (Región de)	27.534,84	7,0	20.265,85	7,5	7.268,99	5,8
Navarra (Comunidad Foral de)	31.695,52	2,0	23.365,88	1,4	8.329,64	3,6
País Vasco	35.216,20	3,0	25.987,49	2,8	9.228,71	3,6
Rioja (La)	28.341,27	3,3	21.007,74	3,9	7.333,53	1,7

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