

29 July 2013

Annual Labour Cost Survey (ALCS)
Year 2012

Main results

- The total cost per worker, in gross terms, is 30,905.55 euros during the year 2012, 0.8% less than the previous year.
- The net cost is 30,667.43 euros per worker, after deducting 238.12 euros for subsidies and deductions received by the Public Administrations in order to promote employment and vocational training.
 - 73.2% of the total cost is earmarked for wages (22,635.56 euros per worker) and 22.2% to obligatory Social Security contributions (6,859.44 euros per worker).
 - Of the remaining items comprising the cost, 519.97 annual euros per worker are for social benefits, 321.59 for expenses from work, 466.65 euros correspond to compensation for dismissal and 102.34 to vocational training.
- 95.5% of the centres, representing 88.9% of workers, regulate their labour relations through collective agreements.
- 4.1% of the centres, representing 11.2% of workers, see their labour conditions modified during the year 2012.

Annual labour cost per worker

The labour cost per worker, in gross terms, was 30,905.55 euros in 2012, 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 represented a 0.8% decrease as compared with the year 2011. After subtracting the subsidies and deductions received by the Public Administrations from this figure, a net cost of 30,667.43 euros was obtained, also with an annual decrease of 0.7%.

Salaries and wages plus contributions to Social Security, together, accounted for 95.4% of the gross cost.

In addition to wages and contributions, 519.97 annual euros per worker were for social benefits (voluntary contributions to insurance and pension plans, complementary benefits from Social Security and expenses of a social nature), 321.59 for other expenses from work (end of contract payouts, small tools and work clothes, travel to the workplace, selection of personnel, etc.), 466.65 euros corresponded to compensation for dismissal, and 102.34 euros to vocational training.

Components of annual cost		Net cost	
	Euros		Euros
Gross cost¹	30,905.55	Net cost³	30,667.43
Salaries and wages	22,635.56	Gross cost ¹	30,905.55
Obligatory contributions	6,859.44	Subsidies and deductions (-)	238.12
Corporate benefits	519.97		
-Voluntary contributions	187.97		
-Direct corporate contributions	289.28		
-Corporate expenses	42.72		
Compensation for dismissal	466.65		
Expenditure on vocational training	102.34		
Work-related expenses	321.59		
-Travel expenses	13.31		
-Remaining costs ²	308.28		

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

Labour cost by economic activity

Industry was the economic sector with the greatest labour costs, reaching 35,843.58 euros per worker in 2012, that is, 1.7% more than the previous year. Worth noting in this sector was the increase in wage costs (1.1%), and, specially the non-wage costs (3.2%).

The *Construction* sector experienced the greatest growth in net cost 1.5%, due to the increase in both wage costs (1.3%) and non-wage costs (2.0%).

In the *Services* sector, the increase in net cost was 1.3% as a consequence of recording the least growth in wage costs (-1.1%), and non-wage costs (-1.9%).

Economic sectors	Net cost		Salaries and wages		Non-wage cost	
	Euros	Rate ¹	Euros	Rate ¹	Euros	Rate ¹
Industry	35,843.58	1.7	26,130.45	1.1	9,713.13	3.2
Construction	31,830.02	1.5	22,481.97	1.3	9,348.05	2.0
Services	29,545.12	-1.3	21,958.77	-1.1	7,586.35	-1.9

¹With regard to the previous year

The differences between the labour cost per worker were noteworthy, according to the different activities of the CNAE-09 classification of activities, with a broad spectrum ranging from 18,367.87 gross annual euros per worker in Accommodation, to 78,867.87 euros per wage earner in the Supply of electrical energy, gas, steam and air conditioning section.

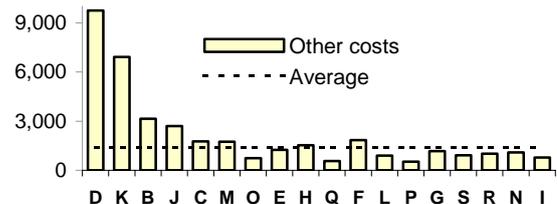
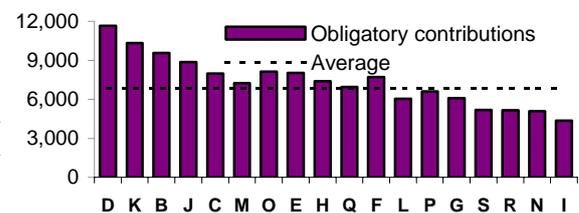
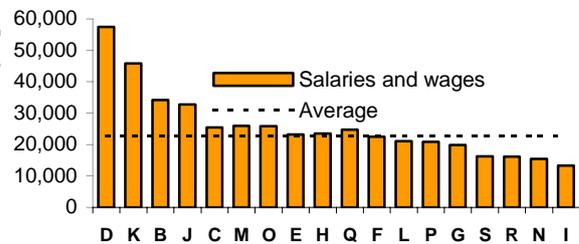
Gross total cost per worker in 2012

	Euros
D-. Supply of electrical energy, gas, steam and air condition	78,867.87
K-. Financial and insurance activities	63,018.34
J-. Information and communications	46,894.74
B-. Mining and quarrying industries	44,256.47
O-. Public administration, defence, Social Security	35,219.54
M-. Professional, scientific and technical activities	34,896.90
Q-. Health and social services activities	34,741.66
C-. Manufacturing industry	32,498.08
E-. Water, sewerage, waste and decontamination	32,430.69
H-. Transport and storage	32,261.61
Total activities	30,905.55
F-. Construction	32,048.97
P-. Education	28,031.13
L-. Real estate activities	28,020.94
G-. Trade; repair of vehicles and motorcycles	27,096.47
R-. Artistic, recreational and entertainment activities	22,372.29
N-. Administrative and support services activities	22,325.93
S-. Other services	21,520.95
I-. Accommodation	18,367.80

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 and financial sections were also of note because they paid the highest salaries and wages to their workers, and took on the highest cost in corporate benefits.

The Mining and quarrying industries were the activities with the most expenditure on work (work clothes, small tools, transport, end of contract payouts, payments of compensation, etc.).

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 implied greater labour costs in Information and communications and in the energy industry. At the opposite end of the spectrum, worth noting were the Health and social services activities and the Public Administration, with costs paid for dismissal that were significantly below the average.

The Energy and Mining and quarrying industries were the activities that invested the most in vocational training for their workers. Artistic activities and Accommodation registered the lowest expenditure in this subject.

The greatest subsidies and tax deductions due to the creation of employment and the promotion of vocational training were obtained in the Energy industry, whereas the lowest ones were recorded in Public Administration, although it was the cost variable that presented the least dispersion as compared with the average.

Greatest and smallest costs per worker and economic section

Salaries and wages		Corporate benefits	
D-. Supply of electrical energy, gas, steam and air conditioning	57,449.59	D-. Supply of electrical energy, gas, steam and air conditioning	7,315.14
K-. Financial and insurance activities	45,769.12	K-. Financial and insurance activities	4,746.09
Total activities	22,635.56	Total activities	519.97
N-. Administrative and support services activities	15,355.12	N-. Administrative and support services activities	175.58
I-. Accommodation	13,246.56	I-. Accommodation	122.83

Work-related expenses		Indemnizaciones por despido	
B-. Mining and quarrying industries	866.81	J-. Information and communications	1,062.66
K-. Financial and insurance activities	829.39	D-. Supply of electrical energy, gas, steam and air conditioning	975.00
Total activities	321.59	Total activities	466.65
O-. Public administration, defence, Social Security	95.04	Q-. Health and social services activities	35.40
J-. Information and communications	45.55	O-. Public administration, defence, Social Security	7.77

Vocational Training		Subsidies and deductions	
D-. Supply of electrical energy, gas, steam and air conditioning	1,089.35	D-. Supply of electrical energy, gas, steam and air conditioning	452.91
B-. Mining and quarrying industries	431.54	S-. Other services	420.12
Total activities	102.34	Total activities	238.12
R-. Artistic, recreational and entertainment activities	30.92	I-. Accommodation	145.67
I-. Accommodation	25.05	O-. Public Administration, defence, Social Security	108.93

Labour cost by company size

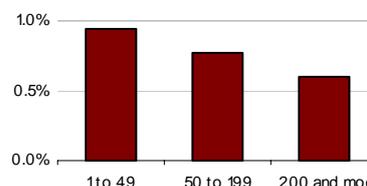
The largest companies paid the highest salaries per worker, as compared with medium and small-sized companies. As a result, the Social Security contributions of the former were also higher.

Subsidies and tax deductions, as an absolute value, were similar for all companies, regardless of their size.

Size of the company	Gross total cost	Salaries and wages	Obligatory contributions	Subsidies and deductions
1 to 49	25,716.41	18,651.40	5,972.34	240.84
50 to 199	32,945.79	23,943.65	7,325.34	254.31
200 and more	37,681.69	28,001.24	7,948.80	224.14

¹ Number of workers

% of subsidies and deductions over gross total cost



Corporate benefits and expenditure on vocational training were significantly greater in the largest-sized centres, while costs from work were greatest in the small and medium-sized centres.

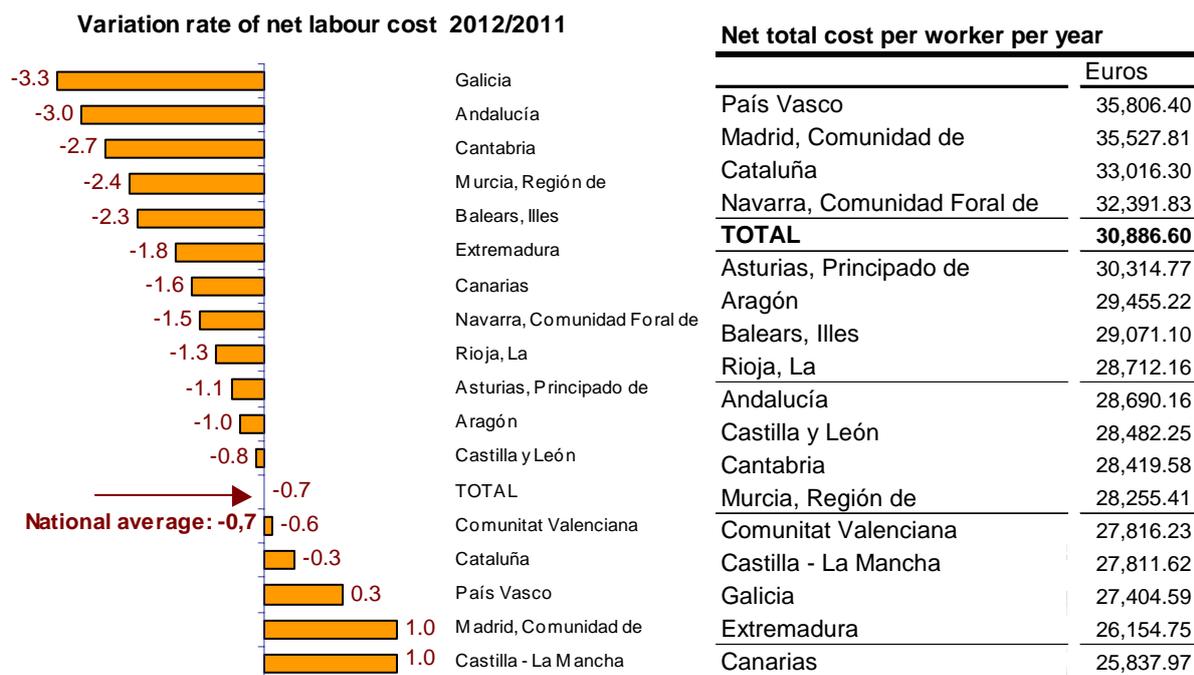
Size of the company ¹	Corporate benefits	Work-related expenses	Compensation for dismissal	Vocational training
1 to 49	223.07	338.74	473.31	57.55
50 to 199	584.24	375.78	595.11	121.67
200 and more	933.69	260.66	378.87	158.43

¹ Number of workers

Labour cost by Autonomous Community

By Autonomous Community, the highest labour costs were registered in País Vasco and Comunidad de Madrid. The lowest were recorded in Extremadura and Canarias.

The variation of the net labour cost, as compared with 2011, was negative in all Autonomous Communities, except País Vasco, Comunidad de Madrid and Castilla-La Mancha.



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

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

The highest compensation for dismissal was recorded in Comunidad de Madrid and La Rioja, while Aragón and Canarias paid the least.

Companies in Extremadura and Comunidad Foral de Navarra received the highest subsidies and tax deductions related to employment and vocational training.

Autonomous Communities with the greatest and least costs per worker

Salaries and wages		Corporate benefits		Work-related expenses	
País Vasco	26,726.05	Madrid, Comunidad de	797.96	Balears, Illes	469.42
Madrid, Comunidad de	26,658.10	País Vasco	658.31	Madrid, Comunidad de	445.50
National total	22,635.56	National total	519.97	National total	321.59
Extremadura	19,084.15	Canarias	337.32	Navarra, Comunidad Foral de	167.45
Canarias	18,652.80	Extremadura	305.61	Rioja, La	143.21

Compensation for dismissal		Vocational Training		Subsidies and deductions	
Madrid, Comunidad de	678.93	Madrid, Comunidad de	153.09	Extremadura	321.60
Rioja, La	579.81	Andalucía	141.22	Navarra, Comunidad Foral de	316.26
National total	466.65	National total	102.34	National total	238.12
Aragón	292.38	Canarias	50.04	Canarias	167.88
Canarias	284.34	Balears, Illes	45.08	Castilla - La Mancha	165.57

Regulation of labour relations

Most of the centres (95.5%) and their workers (88.9%) were regulated by collective agreements in 2012, with the area smaller than the state scope being the most populous (Autonomous Community sectoral agreements, provincial agreements, etc).

Proportion of centres 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	
Centres	100	24.3	67.3	3.9	4.5
Workers	100	24.8	46.8	17.3	11.1

11.2% of the total workers working under such agreements saw changes made in their working conditions as compared to the reference collective agreement.

Proportion of workers and centres, 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
Centres	100	4.1	2.7	95.9
Workers	100	11.2	5.8	88.9

With regards to the labour cost components, it was worth noting that the highest labour cost was recorded in those centres that were regulated by company or work centre agreements, followed by those centres that were not regulated by collective agreements. The greatest salary cost was registered in centres not regulated by collective agreements, followed by those centres regulated by company or work centre agreement.

1. Cost component, according to the means of regulating labour relations

	Total	Collective agreement			Another form of regulation	
		Total	State	Lower than State	Company or work centre	
GROSS COST ¹	30,905.55	30,059.40	31,523.46	25,476.91	37,670.05	36,166.85
Salaries and wages	22,635.56	21,865.88	23,008.51	18,396.26	27,500.21	27,805.29
Obligatory contributions	6,859.44	6,726.39	6,752.01	6,016.89	8,104.17	7,751.13
Voluntary contributions	187.97	204.92	238.87	76.07	504.30	52.72
Direct corporate contributions	289.28	310.72	424.83	130.01	539.61	351.08
Corporate expenses	42.72	46.33	68.29	18.40	90.36	13.92
Compensation for dismissal	466.65	478.59	570.87	385.50	563.55	42.96
Expenditure on vocational training	102.34	102.12	125.83	62.32	175.68	104.11
Expenditure on travel	13.31	14.50	8.19	6.02	46.38	3.79
Remaining costs ²	308.28	309.95	326.06	385.44	145.79	41.85
Subsidies and deductions	238.12	264.60	245.40	223.59	377.59	58.82
NET COST ³	30,667.43	29,794.80	31,278.06	25,253.32	37,292.46	36,108.03

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 ALCS is a constant, quarterly statistical operation whose main purpose is to ascertain the evolution of the average labour cost per worker and per hour actually 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 amounts that are not registered monthly, given that their expiry period is longer than one month. Among these amounts are voluntary contributions, direct corporate 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 staff 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, and is made up of various amounts. 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 the professional provision of their work services 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, the wage cost includes the base wages, 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 **obligatory Social Security contributions**, which are the compulsory contributions that must be paid to Social Security by the employer. Included here are contributions for *common eventualities, overtime, training and internship contracts, common services, industrial accidents and occupational illness, 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 Social Security or to cover any benefits not included. The

pension plans and funds, health, maternity and accident insurance and other insurance plans are highlighted.

The fourth block making up the labour cost contains the **direct corporate contributions**, 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 stage when only the employer pays the benefits, and when these payments are complemented for a period of time 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, corporate expenditure* (canteens, crèches, sporting and cultural activities, etc.) and *other expenses*, such as compensation payments (work clothing, currency devaluation, small tools, etc.), end of contract compensation, allowances and travel expenses, personnel selection, etc.

The last group to be included, 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 2012

Results by activity sector

1. Labour Cost per worker per year

(Euros)

	Total	Industry	Construction	Services
GROSS COST¹	30,905.55	36,139.07	32,048.97	29,773.41
Wages and salaries	22,635.56	26,130.45	22,481.97	21,958.77
Obligatory contributions	6,859.44	8,085.21	7,716.84	6,544.44
Voluntary contributions	187.97	320.75	145.35	165.99
Direct corporate contributions	289.28	326.70	118.96	295.74
Corporate expenses	42.72	63.40	11.61	41.26
Compensation for dismissal	466.65	816.36	793.14	369.66
Expenditure on vocational training	102.34	130.87	75.14	99.06
Expenditure on transport	13.31	46.43	13.96	6.91
Remaining costs ²	308.28	218.90	692.00	291.58
Subsidies and deductions	238.12	295.49	218.95	228.29
NET COST³	30,667.43	35,843.58	31,830.02	29,545.12

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

2. Percentage structure over gross cost

	Total	Industry	Construction	Services
GROSS COST¹	100.00	100.00	100.00	100.00
Wages and salaries	73.24	72.31	70.15	73.75
Obligatory contributions	22.19	22.37	24.08	21.98
Voluntary contributions	0.61	0.89	0.45	0.56
Direct corporate contributions	0.94	0.90	0.37	0.99
Corporate expenses	0.14	0.18	0.04	0.14
Compensation for dismissal	1.51	2.26	2.47	1.24
Expenditure on vocational training	0.33	0.36	0.23	0.33
Expenditure on transport	0.04	0.13	0.04	0.02
Remaining costs ²	1.00	0.61	2.16	0.98

¹ Excludes travel allowances and expenses

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

Annual Labour Cost 2012

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	30,905.55	22,635.56	6,859.44	187.97	289.28	933.30	238.12	30,667.43
Andalucía	28,078.03	20,403.76	6,347.88	124.86	298.11	903.42	254.08	27,823.95
Aragón	29,393.83	21,445.62	6,852.48	158.74	258.45	678.54	244.83	29,149.00
Asturias, Principado de	30,232.70	22,042.65	6,944.16	192.45	292.37	761.07	248.34	29,984.36
Balears, Illes	28,615.02	20,927.95	6,495.81	109.49	261.30	820.47	208.36	28,406.66
Canarias	25,586.67	18,652.80	5,901.93	108.71	216.38	706.85	167.88	25,418.79
Cantabria	27,935.06	20,270.76	6,579.51	146.89	306.15	631.75	279.38	27,655.68
Castilla y León	28,464.45	20,509.49	6,515.94	181.60	323.87	933.55	202.66	28,261.79
Castilla - La Mancha	28,252.54	20,474.80	6,444.66	162.55	280.44	890.09	165.57	28,086.97
Cataluña	33,157.71	24,430.82	7,325.43	187.13	272.93	941.40	254.82	32,902.89
Comunitat Valenciana	27,901.84	20,371.48	6,461.22	136.62	197.71	734.81	239.47	27,662.37
Extremadura	26,006.61	19,084.15	5,971.08	117.59	179.70	654.09	321.60	25,685.01
Galicia	26,732.82	19,431.89	6,173.43	139.56	215.96	771.98	226.19	26,506.63
Madrid, Comunidad de	36,109.86	26,658.10	7,376.28	321.57	373.30	1,380.61	218.63	35,891.23
Murcia, Región de	27,816.74	20,320.51	6,305.97	130.08	295.60	764.58	231.18	27,585.56
Navarra, Comunidad Foral de	32,224.63	23,372.73	7,611.81	137.24	288.45	814.40	316.26	31,908.37
País Vasco	36,200.83	26,726.05	8,084.46	260.51	366.92	762.89	299.24	35,901.59
Rioja, La	28,549.25	20,875.07	6,536.16	130.19	205.87	801.96	222.71	28,326.54

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	100.00	73.24	22.19	0.61	0.94	3.02
Andalucía	100.00	72.67	22.61	0.44	1.06	3.22
Aragón	100.00	72.96	23.31	0.54	0.88	2.31
Asturias, Principado de	100.00	72.91	22.97	0.64	0.97	2.52
Balears, Illes	100.00	73.14	22.70	0.38	0.91	2.87
Canarias	100.00	72.90	23.07	0.42	0.85	2.76
Cantabria	100.00	72.56	23.55	0.53	1.10	2.26
Castilla y León	100.00	72.05	22.89	0.64	1.14	3.28
Castilla - La Mancha	100.00	72.47	22.81	0.58	0.99	3.15
Cataluña	100.00	73.68	22.09	0.56	0.82	2.84
Comunitat Valenciana	100.00	73.01	23.16	0.49	0.71	2.63
Extremadura	100.00	73.38	22.96	0.45	0.69	2.52
Galicia	100.00	72.69	23.09	0.52	0.81	2.89
Madrid, Comunidad de	100.00	73.82	20.43	0.89	1.03	3.82
Murcia, Región de	100.00	73.05	22.67	0.47	1.06	2.75
Navarra, Comunidad Foral de	100.00	72.53	23.62	0.43	0.90	2.53
País Vasco	100.00	73.83	22.33	0.72	1.01	2.11
Rioja, La	100.00	73.12	22.89	0.46	0.72	2.81

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 2012

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	30,667.43	-0.7	22,635.56	-0.6	8,031.87	-1.0
INDUSTRY	35,843.58	1.7	26,130.45	1.1	9,713.13	3.2
CONSTRUCTION	31,830.02	1.5	22,481.97	1.3	9,348.05	2.0
SERVICES	29,545.12	-1.3	21,958.77	-1.1	7,586.35	-1.9

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	30,667.43	-0.7	22,635.56	-0.6	8,031.87	-1.0
Andalucía	27,823.95	-3.0	20,403.76	-2.1	7,420.19	-5.4
Aragón	29,149.00	-1.0	21,445.62	-0.6	7,703.38	-2.1
Asturias, Principado de	29,984.36	-1.1	22,042.65	-2.2	7,941.71	2.0
Balears, Illes	28,406.66	-2.3	20,927.95	-1.5	7,478.71	-4.3
Canarias	25,418.79	-1.6	18,652.80	-1.2	6,765.99	-2.8
Cantabria	27,655.68	-2.7	20,270.76	-3.0	7,384.92	-1.9
Castilla y León	28,261.79	-0.8	20,509.49	-1.9	7,752.30	2.3
Castilla - La Mancha	28,086.97	1.0	20,474.80	-0.3	7,612.17	4.7
Cataluña	32,902.89	-0.3	24,430.82	-0.2	8,472.07	-0.8
Comunitat Valenciana	27,662.37	-0.6	20,371.48	-0.2	7,290.89	-1.6
Extremadura	25,685.01	-1.8	19,084.15	-2.0	6,600.86	-1.2
Galicia	26,506.63	-3.3	19,431.89	-3.1	7,074.74	-3.7
Madrid, Comunidad de	35,891.23	1.0	26,658.10	0.8	9,233.13	1.6
Murcia, Región de	27,585.56	-2.4	20,320.51	-1.5	7,265.05	-4.8
Navarra, Comunidad Foral de	31,908.37	-1.5	23,372.73	-2.7	8,535.64	1.9
País Vasco	35,901.59	0.3	26,726.05	0.6	9,175.54	-0.7
Rioja, La	28,326.54	-1.3	20,875.07	-2.4	7,451.47	1.6

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

Annual Labour Cost 2012

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	24.8	24.3	46.8	67.3	17.3	3.9	11.1	4.5
Industry and Construction	100.0	100.0	22.6	20.1	54.1	73.4	21.8	4.3	1.6	2.2
Services	100.0	100.0	25.4	25.4	44.8	65.7	16.1	3.8	13.7	5.1

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	24.8	24.3	46.8	67.3	17.3	3.9	11.1	4.5
Andalucía	100.0	100.0	23.0	24.4	47.3	69.0	18.2	4.0	11.5	2.7
Aragón	100.0	100.0	26.0	24.4	41.0	63.3	19.8	4.7	13.2	7.6
Asturias, Principado de	100.0	100.0	21.6	25.0	48.6	69.1	17.8	3.5	12.0	2.5
Baleares, Illes	100.0	100.0	19.7	25.8	55.0	63.3	12.9	4.2	12.4	6.7
Canarias	100.0	100.0	17.4	20.2	49.8	67.3	19.6	5.2	13.2	7.3
Cantabria	100.0	100.0	23.1	24.7	46.6	61.3	19.1	6.0	11.2	8.0
Castilla y León	100.0	100.0	24.4	19.4	44.1	71.5	16.8	4.2	14.8	4.9
Castilla - La Mancha	100.0	100.0	25.2	27.1	46.1	62.9	11.5	3.2	17.2	6.9
Cataluña	100.0	100.0	25.8	24.3	49.7	68.6	16.2	3.8	8.3	3.4
Comunitat Valenciana	100.0	100.0	22.5	24.6	51.0	67.6	13.7	2.6	12.8	5.2
Extremadura	100.0	100.0	23.3	23.5	41.3	62.2	13.9	5.2	21.5	9.1
Galicia	100.0	100.0	20.1	22.0	52.2	69.9	14.5	3.2	13.1	5.0
Madrid, Comunidad de	100.0	100.0	34.1	32.7	39.7	61.3	19.1	3.0	7.2	3.0
Murcia, Región de	100.0	100.0	25.0	25.7	48.2	68.1	12.1	3.1	14.6	3.2
Navarra, Comunidad Foral de	100.0	100.0	16.7	13.6	46.4	74.6	22.0	5.0	15.0	6.8
País Vasco	100.0	100.0	14.7	14.2	46.8	73.3	27.1	7.0	11.4	5.5
Rioja, La	100.0	100.0	29.2	28.6	48.0	60.7	12.6	2.4	10.2	8.3

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	11.2	4.1	5.8	2.7	88.9	95.9
INDUSTRY AND CONSTRUCTION	100.0	100.0	9.3	4.7	5.9	2.9	90.7	95.3
SERVICES	100.0	100.0	11.7	4.0	5.8	2.6	88.4	96.0

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	11.2	4.1	5.8	2.7	88.9	95.9
Andalucía	100.0	100.0	13.9	4.5	4.7	2.4	86.1	95.5
Aragón	100.0	100.0	10.9	4.4	6.7	2.4	89.1	95.6
Asturias, Principado de	100.0	100.0	7.4	2.3	3.4	1.1	92.6	97.7
Baleares, Illes	100.0	100.0	6.6	3.1	3.3	1.9	93.4	96.9
Canarias	100.0	100.0	9.7	4.4	4.7	2.6	90.3	95.6
Cantabria	100.0	100.0	10.2	3.4	6.6	1.5	89.8	96.6
Castilla y León	100.0	100.0	10.3	4.6	4.5	3.0	89.7	95.4
Castilla - La Mancha	100.0	100.0	10.9	5.5	6.4	3.6	89.1	94.5
Cataluña	100.0	100.0	12.0	3.6	7.6	2.4	88.0	96.4
Comunitat Valenciana	100.0	100.0	8.4	4.8	5.1	3.5	91.6	95.2
Extremadura	100.0	100.0	12.7	6.5	5.8	3.8	87.3	93.5
Galicia	100.0	100.0	8.0	3.2	5.3	2.7	92.0	96.8
Madrid, Comunidad de	100.0	100.0	12.7	3.1	5.9	2.0	87.3	96.9
Murcia, Región de	100.0	100.0	7.4	2.6	4.3	1.6	92.6	97.4
Navarra, Comunidad Foral de	100.0	100.0	10.5	6.9	4.7	4.4	89.5	93.1
País Vasco	100.0	100.0	11.2	6.0	8.0	4.5	88.8	94.0
Rioja, La	100.0	100.0	13.2	4.3	5.1	3.1	86.8	95.7