

## Annual Labour Cost Survey (ALCS) Year 2023

### Main results

- The total cost per worker in 2023 was 36,130.66 euros in gross terms, 5.4% more than the previous year. The net cost increased by 5.4%, reaching 35,897.47 euros.
- The annual gross salary per worker was 26,555.89 euros, 4.7% more than in 2022.
- The non-salary cost per worker increased by 7.3% compared to 2022, reaching 9,341.58 euros.
- 95.6% of workplaces - accounting for 86.9% of workers - regulated labour relations through collective agreements. 4.1% of employees with agreements had their working conditions modified during 2023.

### More information

- [Annex of tables](#) (includes information from the Autonomous Communities)
- [Detailed results](#)

The labour cost per worker in gross terms was 36,130.66 euros in 2023, 5.4% more than the previous year, according to the Annual Labour Cost Survey, which complete the results obtained from the Quarterly Labour Cost Survey.

After subtracting the grants and deductions received from the Public Administrations, a net cost of 35,897.47 euros is obtained, representing an annual increase of 5.4%.

The annual gross salary was 26,555.89 euros in 2023, 4.7% more than in 2022. This figure represented 73.50% of the labour cost.

### Net Cost

	Euros
<b>Net cost<sup>3</sup></b>	<b>35,897.47</b>
<b>Gross cost<sup>1</sup></b>	36,130.66
<b>Subsidies and deductions (-)</b>	233.19

<sup>1</sup>Excludes travel allowances and expenses.

<sup>3</sup>Subsidies and deductions deduced.

## Components of annual cost



	Euros
<b>Gross cost<sup>1</sup></b>	<b>36,130.66</b>
Salaries and wages	26,555.89
Obligatory contributions	8,640.24
Corporate benefits	491.77
-Voluntary contributions	179.26
-Direct corporate contributions	297.67
-Corporate expenses	14.84
Compensation for dismissal	195.21
Expenditure on vocational training	70.32
Work-related expenses	177.23
-Travel expenses	9.34
-Remaining costs <sup>2</sup>	167.89

<sup>1</sup>Excludes travel allowances and expenses.

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

The non-salary cost per worker increased by 7.3% compared to 2022, reaching 9,341.58 euros. Mandatory Social Security contributions were the most significant expense, amounting to 8,640.24 euros per worker, 23.91% of the labour cost.

Wages and salaries, and Social Security contributions together accounted for 97.4% of the gross cost.

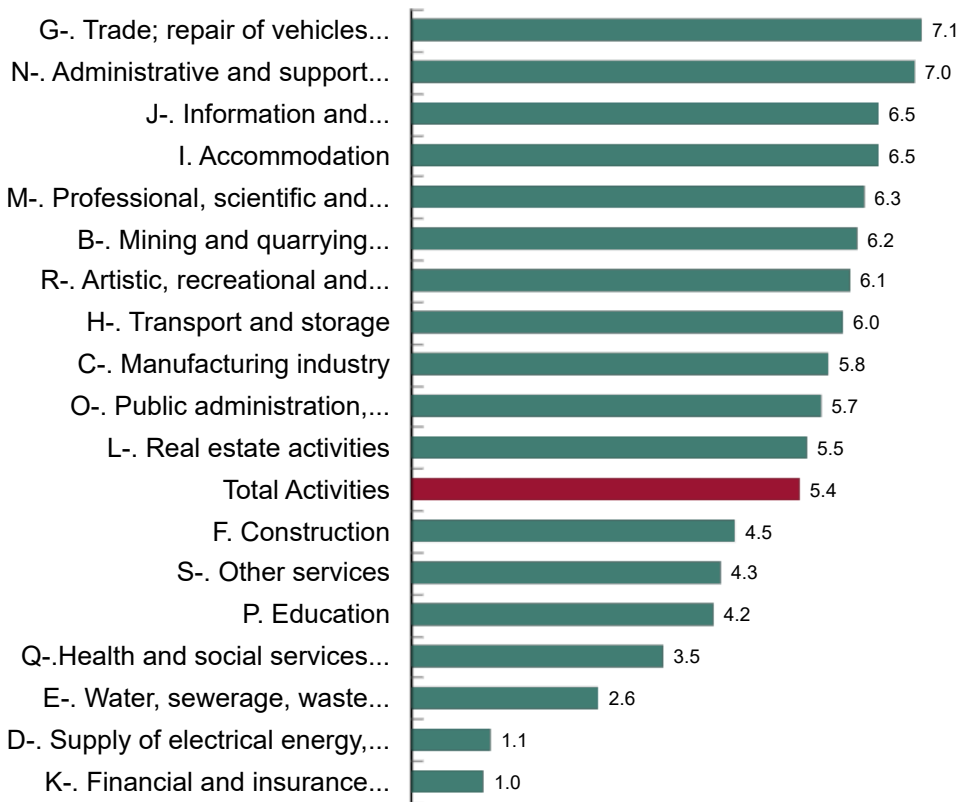
### Labour cost by activity sector

The labour cost per worker ranged from 22,101.0 euros annual gross per worker in *Accommodation*, to 83,073.7 euros in *Electricity, gas, steam, and air conditioning supply*.

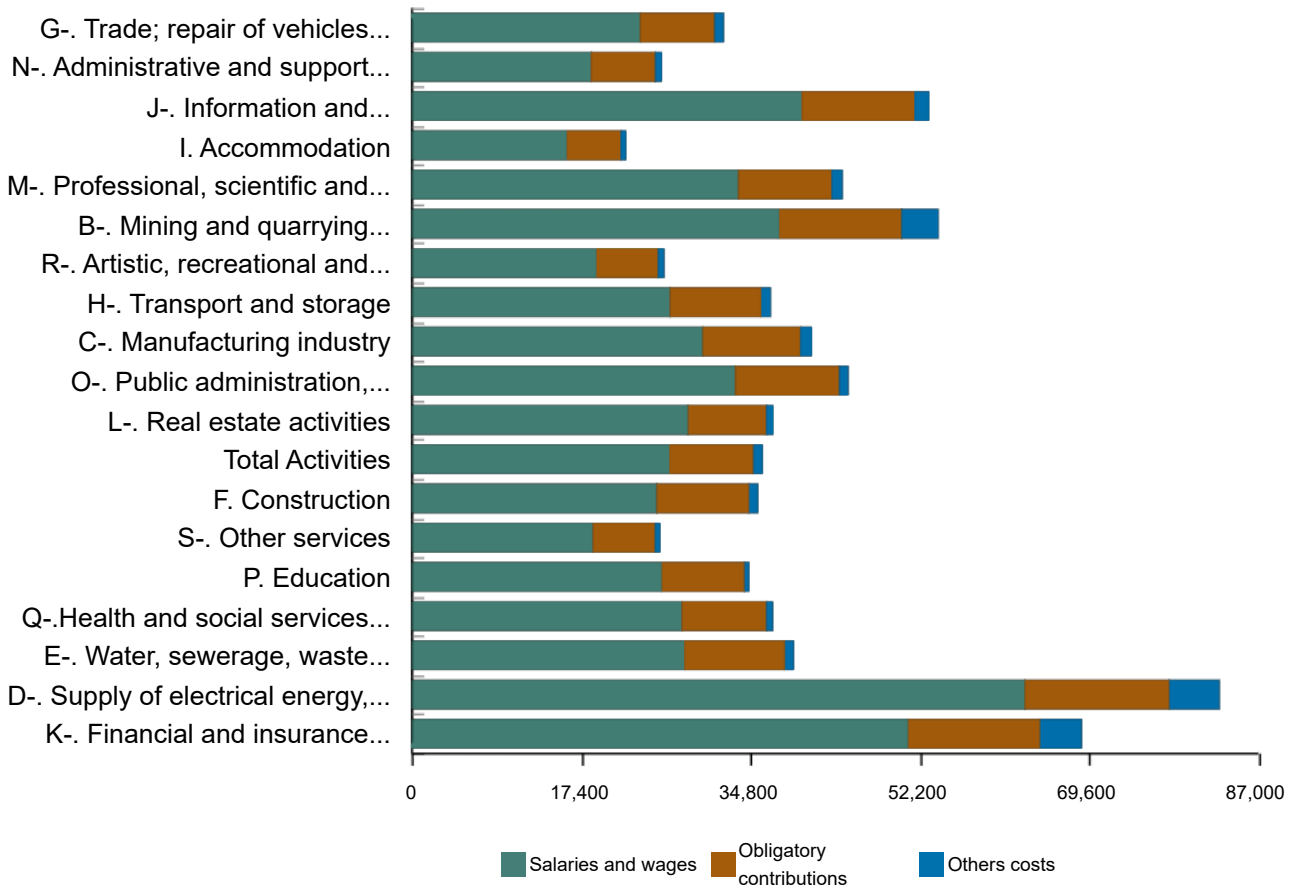
Regarding the variation in labour costs compared to the previous year, the highest increase in labour cost was seen in *Wholesale and retail trade; Repair of motor vehicles and motorcycles, and in Administrative activities and services*.

Conversely, *Financial and insurance activities* and *Financial and insurance activities* registered the lowest annual increases in labour costs.

Gross labour cost. Annual variation rate. Year 2023



Gross labour cost. Total by component. Year 2023



Current press release at: <https://www.ine.es/dyngs/Prensa/en/EACL2023.htm>

The economic sectors with the highest wages and salaries in 2023 were found in *Electricity, gas, steam, and air conditioning supply* and *Financial and insurance activities*. These two activities also generated the highest social benefits.

Meanwhile, *Artistic, recreational, and entertainment activities* and *Information and communication* had the highest subsidies and deductions.

### Highest and lowest costs by economic section. Year 2023

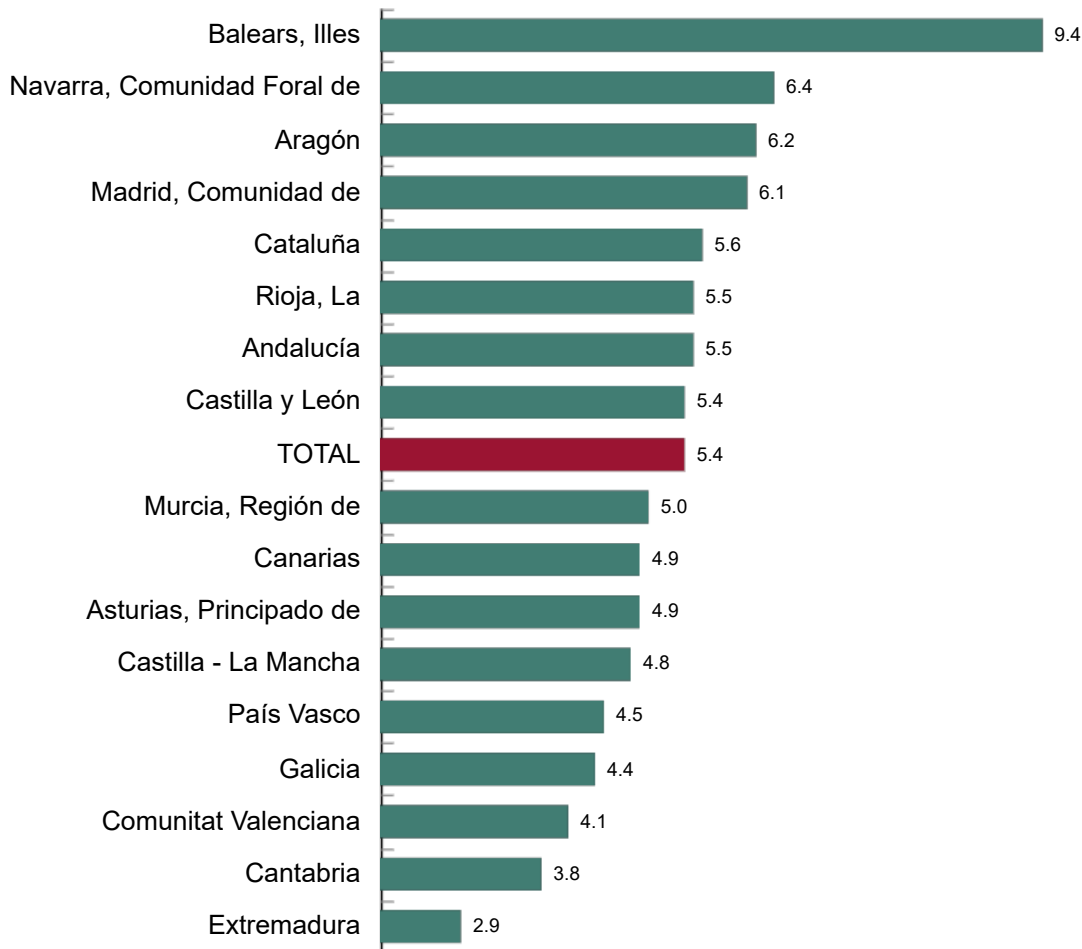
		Euros
<b>Salaries and wages</b>	D-. Supply of electrical energy, gas, steam and air conditioning	63,076.97
	K-. Financial and insurance activities	51,092.81
	<b>Total actividades</b>	<b>26,555.89</b>
	N-. Administrative and support services activities	18,500.16
	I-. Accommodation	16,014.78
<b>Work-related expenses</b>	B.- Mining and quarrying industries	480.92
	F-. Construction	420.19
	<b>Total actividades</b>	<b>177.23</b>
	Q-. Health and social services activities	89.15
	P-. Education	46.13
<b>Vocational training</b>	D-. Supply of electrical energy, gas, steam and air conditioning	803.04
	B.- Mining and quarrying industries	592.23
	<b>Total actividades</b>	<b>70.32</b>
	L-. Real estate activities	27.79
	I-. Accommodation	20.17
<b>Social benefits</b>	D-. Supply of electrical energy, gas, steam and air conditioning	3,635.99
	K-. Financial and insurance activities	3,283.02
	<b>Total actividades</b>	<b>491.77</b>
	S-. Other services	200.89
	I-. Accommodation	181.37
<b>Compensations for dismissal</b>	B.- Mining and quarrying industries	1,771.08
	J-. Information and communication	426.72
	<b>Total actividades</b>	<b>195.21</b>
	P-. Education	23.10
	O-. Public administration, defence, Social Security	6.75
<b>Subsidies and tax deductions</b>	R-. Artistic, recreational and entertainment activities	591.40
	J-. Information and communication	483.58
	<b>Total actividades</b>	<b>233.19</b>
	D-. Supply of electrical energy, gas, steam and air conditioning	129.73
	L-. Real estate activities	119.60

**Labour cost by Autonomous Community**

The highest labour costs in 2023 were recorded in Comunidad de Madrid (42,568.60 euros), País Vasco (41,424.62), and Comunidad Foral de Navarra (38,955.06).

Conversely, the lowest labour costs were observed in Extremadura (28,233.70 euros), Canarias (30,143.87) and Región de Murcia (31,472.20).

**Net labour cost. Variation rate. Year 2023**



Current press release at: <https://www.ine.es/dyngs/Prensa/en/EACL2023.htm>

Net total cost per worker. Year 2023



	Euros
Madrid, Comunidad de	42,568.60
País Vasco	41,424.62
Navarra, Comunidad Foral de	38,955.06
Cataluña	38,792.66
<b>TOTAL</b>	<b>35,897.47</b>
Balears, Illes	35,212.94
Asturias, Principado de	35,092.98
Aragón	34,725.69
Cantabria	33,020.37
Rioja, La	32,571.85
Castilla y León	32,371.93
Comunitat Valenciana	32,066.91
Castilla - La Mancha	32,034.68
Galicia	31,912.08
Andalucía	31,720.72
Murcia, Región de	31,472.20
Canarias	30,143.87
Extremadura	28,233.70

Considering the variation in labour cost compared to the previous year, Illes Balears, Comunidad Foral de Navarra, and Aragón presented the highest rates. In contrast, Extremadura, Cantabria, and Comunitat Valenciana recorded the smallest increases.

**Regulation of labour relations**

Most centres (95.6% corresponding to 86.9% of workers) were regulated by collective agreements in 2023. The area with the highest proportion was below the state level (autonomous, provincial sectoral agreements, etc.).

**Workers and units, according to whether or not they have changed the conditions of the collective agreement. Year 2023**

Percentage



	Total	Collective Agreements			Another form of regulation
		State	Lower than State	Company or work centre	
<b>Units</b>	100	27.2	65.2	3.2	4.4
<b>Workers</b>	100	26.8	45.6	14.5	13.1

Of the total workers with an agreement, 4.1% saw their working conditions change compared to what was established in the reference collective agreement.

Current press release at: <https://www.ine.es/dyngs/Prensa/en/EACL2023.htm>

**Units and workers, according to the means of regulating labour relations. Year 2023**

Percentage

	Total	Total changes	Only the wage scheme	No changes or not subject to agreements
<b>Units</b>	100	2.4	1.7	97.6
<b>Workers</b>	100	4.1	2.2	95.9

By components, the higher labour cost was found in centres regulated by means other than the collective agreement.

**Cost component, according to the means of regulating labour relations. Year 2023**

	Total	Collective agreement			Company or work centre	Another form
		Total	State	Lower than State		
<b>GROSS COST<sup>1</sup></b>	36,130.66	34,492.32	34,789.76	31,000.29	42,645.69	43,823.50
<b>Salaries and wages</b>	26,555.89	25,247.25	25,730.48	22,565.74	31,008.27	32,925.81
<b>Obligatory contributions</b>	8,640.24	8,329.74	8,126.58	7,722.18	10,093.47	10,145.34
<b>Voluntary contributions</b>	179.26	193.85	198.45	84.98	528.28	82.40
<b>Direct corporate contributions</b>	297.67	270.41	252.71	207.57	501.08	543.28
<b>Corporate expenses</b>	14.84	14.70	18.44	6.83	32.54	15.83
<b>Compensation for dismissal</b>	195.21	196.65	206.28	171.27	243.45	34.08
<b>Expenditure on vocational training</b>	70.32	74.35	86.77	46.06	140.44	43.52
<b>Expenditure on travel</b>	9.34	10.31	5.22	5.94	33.48	2.94
<b>Remaining costs<sup>2</sup></b>	167.89	155.06	164.83	189.72	64.68	30.30
<b>Subsidies and deductions</b>	233.19	254.92	247.50	195.63	419.92	124.90
<b>NET COST<sup>3</sup></b>	35,897.47	34,237.40	34,542.26	30,804.66	42,225.77	43,698.60

<sup>1</sup>Excludes travel allowances and expenses.

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

<sup>3</sup>Subsidies and deductions deduced.

**Revisions and data updates**

The data published today are final. All results of this operation are available on [INEBase](#).

Current press release at: <https://www.ine.es/dyngs/Prensa/en/EACL2023.htm>

## Methodological note

The Annual Labour Cost Survey (ALCS) is an annual statistical operation whose purpose is to complete the quarterly results of the Quarterly Labour Cost Survey (ETCL), providing an annual perspective on these results.

The Annual Labour Cost Survey is prepared using a questionnaire attached to the Quarterly Labour Cost Survey (QLCS) from February to April of the year following the data reference year, with the aim of collecting those cost items that may not have been recorded monthly in payrolls due to their period of expiration being longer than a month.

**Type of operation:** annual structural survey.

**Population scope:** Social Security contribution accounts. General Scheme: Sections B to S of CNAE-09 and Special Scheme for Seafarers: Sea Transport (Division 50 of CNAE-09).

**Geographical scope:** the entire national territory.

**Reference period for the results:** the calendar year.

**Sample size:** 28,500 establishments.

**Sampling type:** stratified random with optimal allocation. Comprehensive survey for workplaces with more than 500 employees.


**Collection method:** questionnaire filled in directly by the establishment.

More information on the [methodology](#) and the [standardised methodological report](#).

INE statistics are produced in accordance with the Code of Good Practice for European Statistics. More information on [Quality at INE](#) and the [Code of Best Practices](#).

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