

28 July 2021

## **Annual Labour Cost Survey 2020 (ALCS) Year 2020**

### **Main results**

- The total cost per worker in 2020, in gross terms, is 31,150.20 euros, 2.1% less than in the previous year. The gross annual salary per worker was 22,837.59 euros, 2.6% less than in 2020, and representing 73.3% of the total cost.
- The net cost is 30,965.76 euros per worker, after deducting 184.44 euros for subsidies and deductions received by the Public Administrations in order to promote employment and vocational training.
- The most significant item in non-wage costs were compulsory contributions to Social Security (7,335.87 euros per worker), which represented 23.6% of the total cost.
- Of the rest of items that make up the cost, 561.45 euros per worker per year were allocated to social benefits, 226.42 to expenses arising from work, 153.45 corresponded to severance pay and 55.57 to vocational training.
- The economic activities with the highest gross annual labour costs were *Electricity, gas, steam and air conditioning supply* (79,544.22 euros), *Financial and insurance activities* (66,843.52 euros) and *Information and communications* (54,195.06). In turn, *Accommodation and food service activities* (13,323.24 euros), *Other services* (20,807.73) and *Administrative and support services activities* (21,192.04) registered the lowest costs.
- The highest labour costs were recorded in Comunidad de Madrid (37,124.53 euros), País Vasco (36,867.25) and Comunidad Foral de Navarra (34,508.28). Extremadura (24,062.13 euros), Canarias (25,051.16 euros) and Andalucía (27,003.07 euros) recorded the lowest costs.
- 94.7% of the centres -representing 86.0% of workers- regulated labour relations through collective agreements.
- 1.8% of the centres with agreements -representing 3.3% of workers- experienced changes in their working conditions during 2020.

## Annual labour cost per worker

The labour cost per worker in gross terms was 31,150.20 euros in 2020, according to the results of the Annual Labour Cost Survey (ALCS), which complete the results obtained quarterly from the Quarterly Labour Cost Survey (QLCS). This cost represented a decrease of 2.1% over the previous year. After subtracting the subsidies and deductions received by the Public Administrations, a net cost of 30,965.76 euros is obtained, representing an annual decrease of 2.1%.

As a result of the measures to support workers during the COVID-19 pandemic, a duality was observed in company employment in 2020. There was a mix of workers with wages who continued to work, either in person or remotely, and workers under the Temporary Workforce Reduction Scheme (ERTE), who continued to belong to their company workforce. However, in the latter case, workers were remunerated not with wages but with benefits provided directly by the State Public Employment Service (SEPE), in some cases, supplemented by the companies themselves. As consequence, the total wage bill received by employees was not related to the total number of company employees: while only part of them received wage income, all were registered in the workforce.

For this reason, the result obtained for the average salary from the survey is distorted and its comparison with the result of the 2019 survey - in which the payment of salaries was generalised - is not appropriate. However, it does make sense to analyse results from the perspective of the average wage cost paid by employers. See more information in the section 'Covid-19's Influence on Certain Survey Results' on page 8 of this press release.

In 2020 the annual salary cost was 22,837.59 euros, 2.6% less than in 2019. This accounted for 73.3% of the labour costs.

Regarding non-wage costs, compulsory contributions to Social Security were the most significant item (7,335.87 euros per worker, 23.6% of the labour cost). As with salaries, social contributions paid by employers were affected by the pandemic: companies were exempted from these contributions in the case of workers who were covered by ERTE.

Wages and salaries, plus Social Security contributions, thus jointly accounted for 96.9% of gross cost.

In addition to wages and contributions, 561.45 euros per worker were allocated annually to social benefits (voluntary contributions to insurance and pension plans, supplementary benefits to Social Security and social expenses), 206.27 to other job-related expenses (end-of-contract compensation, small tools and work clothes, transportation to the workplace, selection of personnel...), 153.45 euros corresponded to severance pay and 77.48 to vocational training.

The increase in direct social benefits went from 260.83 euros per worker in 2019 to 374.02 euros in 2020. This was a consequence of the increase in costs for temporary disability and partial unemployment (supplements to SPES benefits) for workers.

Components of annual cost		Net cost	
	Euros		Euros
<b>Gross cost<sup>1</sup></b>	<b>31.150,20</b>	<b>Net cost<sup>3</sup></b>	<b>30.965,76</b>
Salaries and wages	22.837,59	Gross cost <sup>1</sup>	31.150,20
Obligatory contributions	7.335,87	Subsidies and deductions (-)	184,44
Corporate benefits	561,45		
-Voluntary contributions	172,66		
-Direct corporate contributions	374,02		
-Corporate expenses	14,77		
Compensation for dismissal	153,45		
Expenditure on vocational training	55,57		
Work-related expenses	206,27		
-Travel expenses	9,13		
-Remaining costs <sup>2</sup>	197,14		

<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

## Labour cost by economic activity

Industry, with a total net labour cost per worker of 36,771.48 euros, was the economic sector with highest labour costs per worker in 2020. It was also the sector with the greatest decreases in total labour cost (-2.8%) and in salary cost (-3.7%).

*Construction* experienced a 0.9% net cost decrease compared to the previous year. It had the largest drop in non-salary cost (-1.2%) and the lowest in salary costs (-0.8%).

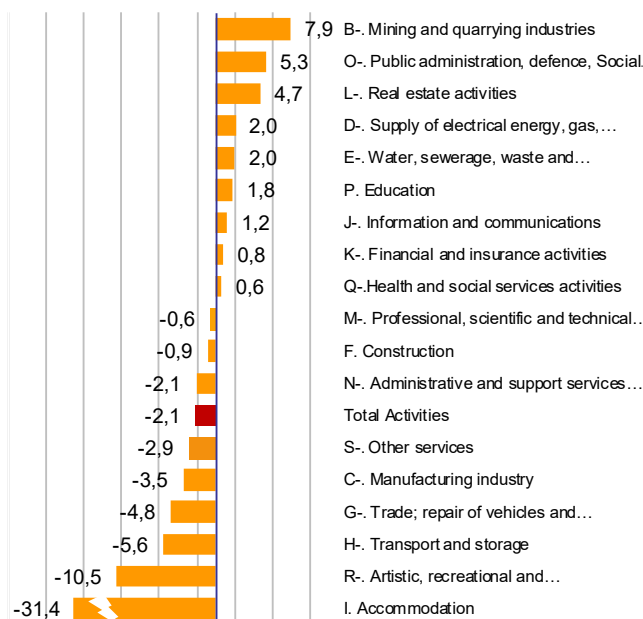
The *Services* sector had the lowest labour costs in 2020. It registered a decrease in net cost of 2.0%, resulting from the drops in both the salary cost (-2.5%) and the non-salary cost (-0.7%).

Economic sectors	Net cost		Salaries and wages		Non-wage cost	
	Euros	Rate <sup>1</sup>	Euros	Rate <sup>1</sup>	Euros	Rate <sup>1</sup>
Industry	36.771,48	-2,8	26.753,24	-3,7	10.018,24	-0,2
Construction	31.646,35	-0,9	22.623,99	-0,8	9.022,36	-1,2
Services	29.886,54	-2,0	22.159,17	-2,5	7.727,37	-0,7

<sup>1</sup> With regard to the previous year

The differences between the labour cost per worker were noteworthy in 2020, according to the different activities of the CNAE09 activity classification. They ranged from 13,323.24 euros per worker per year in gross terms in *Accommodation and food service activities*, to 79,544.22 euros per worker in *Electricity, gas, steam and air conditioning supply*.

## Gross labour cost. Annual variation rate



## Coste total bruto por trabajador. Año 2020

Activity	Euros
D-. Supply of electrical energy, gas, steam and hot water	79.544,22
K-. Financial and insurance activities	66.843,52
B-. Mining and quarrying industries	54.195,06
J-. Information and communication	47.102,38
O-. Public administration, defence, Social Security and compulsory social security	39.407,13
M-. Professional, scientific and technical activities	38.533,91
C-. Industria manufacturera	36.017,17
E-. Water, sewerage, waste and decontamination activities	35.333,34
Q-. Health and social services activities	34.042,51
L-. Real estate activities	32.380,84
F-. Construction	31.779,81
H-. Transport and storage	31.716,99
Total activities	31.150,20
P-. Education	30.588,84
G-. Trade; repair of vehicles and motorcycles	26.663,51
N-. Administrative and support services activities	21.985,26
S-. Other services	21.192,04
R-. Artistic, recreational and entertainment activities	20.807,73
I-. Accommodation	13.323,24

Considering the variation in labour costs compared to the previous year, the growth in labour cost was higher in *Extractive Mining and quarrying, General Government and Defence; compulsory Social Security and Real Estate Activities*.

On the other hand, *Hospitality, Artistic, recreational and entertainment activities and Transport and storage* registered the greatest decreases.

*Electricity, gas, steam and air conditioning supply and Financial and insurance activities* stood out for paying the highest wages and salaries to their workers. On the other hand, *Hotel, restaurants and catering and Artistic, recreational and entertainment activities* had the lowest salary costs.

*Mining and quarrying and Electricity, gas, steam and air conditioning supply* had the most labour-related expenses (work clothes, small tools, transportation, end-of-contract severance pay, compensatory payments...).

Severance payments represented higher labour costs in *Mining and quarrying and Financial and insurance activities*. At the opposite extreme, *General Government and Defence; compulsory Social Security and Education* had lower than average severance costs.

*Financial and insurance activities and Electricity, gas, steam and air conditioning supply* invested the most in social benefits. In turn, *Hospitality and Other services* recorded the lowest expenditures for this item.

The highest subsidies and tax deductions for job creation and promotion of professional training were in *Artistic, recreational and entertainment activities*, while the lowest were in *Electricity, gas, steam and air conditioning supply*.

## Highest and lowest costs by economic section

Salaries and wages		Social benefits	
D- Supply of electrical energy, gas, steam and air cond	60.352,23	K- Financial and insurance activities	5.124,09
K- Financial and insurance activities	48.179,78	D- Supply of electrical energy, gas, steam and air cond	3.754,01
<b>Total activities</b>	<b>22.837,59</b>	<b>Total activities</b>	<b>561,45</b>
R- Artistic, recreational and entertainment activities	15.154,76	S- Other services	245,66
I- Accommodation	9.377,32	I- Accommodation	202,96
Work-related expenses		Compensations for dismissal	
B- Mining and quarrying industries	791,83	B- Mining and quarrying industries	2.181,30
D- Supply of electrical energy, gas, steam and air cond	477,54	K- Financial and insurance activities	492,69
<b>Total activities</b>	<b>206,27</b>	<b>Total activities</b>	<b>153,45</b>
O- Public administration, defence, Social Security	72,32	P- Education	16,44
P- Education	61,79	O- Public administration, defence, Social Security	3,51
Vocational training		Subsidies and tax deductions	
D- Supply of electrical energy, gas, steam and air cond	791,05	R- Artistic, recreational and entertainment activities	557,64
B- Mining and quarrying industries	340,64	J- Information and communication	339,41
<b>Total activities</b>	<b>55,57</b>	<b>Total activities</b>	<b>184,44</b>
R- Artistic, recreational and entertainment activities	23,26	K- Financial and insurance activities	106,32
I- Accommodation	15,29	D- Supply of electrical energy, gas, steam and air cond	102,31

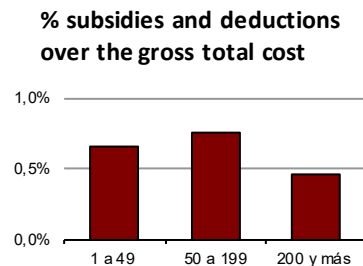
## Labour cost by company size

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

Medium-size companies received the highest amount in subsidies and tax deductions. The weight of this item in relation to total cost was higher in medium-sized companies, and less in large ones.

Company size <sup>1</sup>	Gross total cost	Salaries and wages	Obligatory contributions	Subsidies and deductions
1 to 49	24.845,53	18.168,62	6.050,46	162,17
50 to 199	33.309,08	24.285,00	7.935,36	250,90
200 and more	38.531,23	28.403,85	8.757,48	177,96

<sup>1</sup> Number of workers



Social benefits and vocational training expenses were significantly greater in the largest-sized centres, while labour costs and severance payments were higher in medium-sized places of employment.

Company size <sup>1</sup>	Gross total cost	Salaries and wages	Obligatory contributions	Subsidies and deductions
1 to 49	265,44	204,03	123,9	33,08
50 to 199	561,34	242,62	220,53	64,23
200 and more	947,33	186,17	156,24	80,16

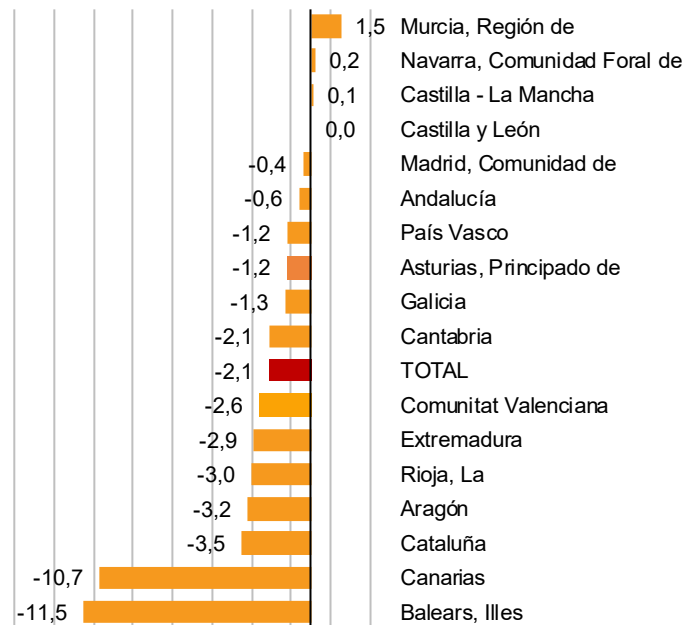
<sup>1</sup> Number of workers

## Labour cost by Autonomous Community

The highest labour costs were recorded in Comunidad de Madrid (37,124.53 euros), País Vasco (36,867.25) and Comunidad Foral de Navarra (34,508.28).

On the contrary, the lowest levels were registered in Canarias (24,062.13 euros), Extremadura (25,051.16) and Illes Balears (27,003.07).

### Net labour cost. Variation rate



### Net total cost per worker per year

	Euros
Madrid, Comunidad de	37.124,53
País Vasco	36.867,25
Navarra, Comunidad Foral de	34.508,28
Cataluña	32.627,44
Asturias, Principado de	31.919,34
<b>TOTAL</b>	<b>30.965,76</b>
Cantabria	29.753,91
Aragón	29.626,20
Galicia	28.480,66
Castilla y León	28.466,53
Murcia, Región de	28.009,97
Rioja, La	27.982,99
Castilla - La Mancha	27.823,93
Andalucía	27.681,93
Comunitat Valenciana	27.460,96
Balears, Illes	27.003,07
Extremadura	25.051,16
Canarias	24.062,13

Looking at labour cost variation compared to the previous year, Región de Murcia, Comunidad Foral de Navarra and Castilla - La Mancha presented the highest rates. On the other hand, Illes Balears, Canarias and Cataluña registered the greatest decreases.

Places of employment in Comunidad de Madrid and País Vasco paid the highest salaries. They also had the highest expenses on social benefits.

Región de Murcia and Canarias had the highest labour-related expenses, while those expenses were significantly lower in Principado de Asturias and La Rioja.

The highest severance payments were in Comunidad de Madrid, followed by Cataluña.

In terms of vocational training, Comunidad de Madrid and País Vasco reported the highest costs, whereas Canarias and Illes Balears registered the lowest.

Companies in Extremadura and Illes Balears 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	27.774,94	País Vasco	908,84	Murcia, Región de	267,36
País Vasco	26.958,09	Madrid, Comunidad de	813,39	Andalucía	248,90
<b>Total</b>	<b>22.837,59</b>	<b>Total</b>	<b>561,45</b>	<b>Total</b>	<b>206,27</b>
Extremadura	18.482,91	Extremadura	371,67	Rioja, La	133,74
Canarias	17.301,26	Rioja, La	364,97	Asturias, Principado de	128,30
Compensations for dismissal		Vocational training		Subsidies and tax deductions	
Madrid, Comunidad de	284,49	Madrid, Comunidad de	79,28	Extremadura	307,99
Cataluña	199,05	País Vasco	73,69	Balears, Illes	252,38
<b>Total</b>	<b>153,45</b>	<b>Total</b>	<b>55,57</b>	<b>Total</b>	<b>184,44</b>
Andalucía	65,55	Balears, Illes	29,05	Rioja, La	151,67
Castilla y León	64,02	Canarias	25,53	Canarias	127,69

## Regulation of labour relations

The majority of centres (94.7%, or 86.0% of workers) were regulated by union agreements in 2020. A large proportion of collective agreements were below national level (Autonomous Community sectoral agreements, provincial agreements, etc.).

### 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	26,2	64,9	3,6	5,3
Workers	100	25,5	43,7	16,8	14,0

Of the total number of workers with an agreement, 3.3% saw their working conditions change compared to what was established in the reference collective agreement.

### 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	0,7	98,2
Workers	100	3,3	1,5	96,7

Regarding cost components, the highest labour costs were in centres regulated by means other than the collective agreement, followed by centres with a company or workplace agreement.

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

	Total	Collective agreement			Another form	
		Total	State	Lower than State	Company or work centre	
GROSS COST <sup>1</sup>	31.150,20	29.573,80	30.612,86	25.734,34	35.342,31	39.218,62
Salaries and wages	22.837,59	21.556,60	22.439,56	18.660,81	25.657,02	29.687,97
Obligatory contributions	7.335,87	7.043,91	7.030,44	6.368,40	8.226,06	8.879,79
Voluntary contributions	172,66	189,21	199,06	75,38	470,59	71,54
Direct corporate contributions	374,02	360,50	452,42	226,35	569,81	492,52
Corporate expenses	14,77	15,99	25,64	3,84	32,92	7,35
Compensation for dismissal	153,45	149,55	196,23	116,43	158,76	14,88
Expenditure on vocational training	55,57	61,24	76,66	37,69	99,06	20,92
Expenditure on travel	9,13	10,22	6,57	6,66	25,03	2,44
Remaining costs <sup>2</sup>	197,14	186,58	186,28	238,78	103,06	41,21
Subsidies and deductions	184,44	204,56	200,42	172,51	276,29	79,86
NET COST <sup>3</sup>	30.965,76	29.369,24	30.412,44	25.561,83	35.066,02	39.138,76

<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 deducted

**Influence of COVID-19 on survey estimates**

As has been previously mentioned, during 2020 and as a result of the measures to support workers during the COVID-19 pandemic, a duality was observed in company employment. There were employees both working and teleworking who were paid with salaries, and workers under ERTE, who continued to belong to their company workforce but were not paid salaries but rather benefits provided directly by the SPES and, in some cases, supplemented by the companies themselves. The social contributions paid by their employers were likewise largely exempt.

The most important impact of COVID-19 can therefore be seen in the drop in labour costs and its main components: wages and salaries and social contributions paid by the employer.

As explained at the beginning of this note, survey result analysis must be carried out from the perspective of the labour cost incurred by employers. While not appropriate to speak of average salary, we can speak of the average salary cost to companies.

The evolution of the various activity sections reflected the degree of impact resulting from the pandemic and from the measures put in place to contain it.

The sections that, for the most part, include activities considered essential, such as *General Government, Education, Health, Electricity, gas, steam and air conditioning supply, Water supply, sanitation activities, waste management and decontamination, Information and communications, and Financial and insurance activities* have been minimally impacted by the current situation.

The rest of the sections include combinations of economic activities that gave rise to different levels of impact. *Hospitality* was the most affected by the situation, followed by *Artistic, recreational and entertainment activities, Transportation and storage and Trade*. The impact was lower in *Manufacturing, Construction, Professional, scientific and technical activities and Administrative and support services activities*.



The pandemic's impact was uneven among the autonomous communities, depending primarily on their productive structure. With the exception of Región de Murcia, Comunidad Foral de Navarra, Castilla - La Mancha and Castilla y León, labour costs per worker decreased.

On the other hand, in the communities with more weight in tourism, the decrease in labour costs was greater. This was the case of Illes Balears and Canarias.

### **Revision and updating of data**

The data published today are final. All results are available on INEBase.

## Methodological note

The Annual Labour Cost Survey (ALCS) is an annual statistical operation that serves 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 April to June of the year following the data reference year, in order to collect cost items with an expiration period of longer than a month that may not have been registered in monthly payrolls.

**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 workplaces

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

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

For more information you can access the QLCS methodology and definitions at:

<https://www.ine.es/metodologia/t22/t223013210.pdf>

The standardized methodological report is at:

<https://www.ine.es/dynt3/metadatos/es/RespuestaDatos.html?oe=30188>

INE statistics are produced in accordance with the Code of Good Practice for European Statistics, which is the basis for the institution's quality policy and strategy. For more information, see the section on [Quality in the INE and Code of Good Practices](#) on the INE's website.

---

For further information see **INEbase:** [www.ine.es/en/](http://www.ine.es/en/) Twitter: [@es\\_ine](https://twitter.com/es_ine)

All press releases at: [www.ine.es/en/prensa/prensa\\_en.htm](http://www.ine.es/en/prensa/prensa_en.htm)

Press Office: Telephone numbers: (+34) 91 583 93 63 /94 08 – [gprensa@ine.es](mailto:gprensa@ine.es)

**Information Area:** Telephone number: (+34) 91 583 91 00 – [www.ine.es/infoine/?L=1](http://www.ine.es/infoine/?L=1)

---

## Annual Labour Cost 2020

### Results by activity sector

#### Labour Cost per worker per year. Euros

	Total	Industry	Construction	Services
GROSS COST <sup>1</sup>	31.150,20	36.934,03	31.779,81	30.078,63
Wages and salaries	22.837,59	26.753,24	22.623,99	22.159,17
Obligatory contributions	7.335,87	8.863,23	8.300,16	6.992,13
Voluntary contributions	172,66	282,47	120,66	157,70
Direct corporate contributions	374,02	359,77	181,41	391,44
Corporate expenses	14,77	24,57	2,26	14,05
Compensation for dismissal	153,45	298,23	78,39	133,29
Expenditure on vocational training	55,57	89,73	49,91	50,10
Expenditure on transport	9,13	31,79	23,08	4,12
Remaining costs <sup>2</sup>	197,14	231,00	399,95	176,63
Subsidies and deductions	184,44	162,55	133,46	192,09
NET COST <sup>3</sup>	30.965,76	36.771,48	31.646,35	29.886,54

<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

#### Percentage structure over gross cost

	Total	Industria	Construcción	Servicios
GROSS COST <sup>1</sup>	100,00	100,00	100,00	100,00
Wages and salaries	73,31	72,44	71,19	73,67
Obligatory contributions	23,55	24,00	26,12	23,25
Voluntary contributions	0,55	0,76	0,38	0,52
Direct corporate contributions	1,20	0,97	0,57	1,30
Corporate expenses	0,06	0,09	0,01	0,06
Compensation for dismissal	0,53	0,68	0,25	0,51
Expenditure on vocational training	0,24	0,34	0,18	0,23
Expenditure on transport	0,03	0,09	0,09	0,02
Resto de costes <sup>2</sup>	0,68	0,52	1,43	0,66

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

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

## Annual Labour Cost 2020

### Results by Autonomous Community

#### Labour Cost per worker per year. Euros

	GROSS COST <sup>1</sup>	Wages and salaries	Obligatory contributions	Voluntary contributions	Direct corporate contributions	Other <sup>2</sup>	Subsidies and deductions	NET COST <sup>3</sup>
<b>TOTAL</b>	<b>31.150,20</b>	<b>22.837,59</b>	<b>7.335,87</b>	<b>172,66</b>	<b>374,02</b>	<b>430,06</b>	<b>184,44</b>	<b>30.965,76</b>
Andalucía	27.910,44	20.322,15	6.763,53	108,83	350,43	365,50	228,51	27.681,93
Aragón	29.809,04	21.772,41	7.148,97	114,81	347,54	425,31	182,84	29.626,20
Asturias, Principado de	32.110,32	23.687,35	7.535,73	164,04	342,87	380,33	190,98	31.919,34
Balears, Illes	27.255,45	19.844,03	6.618,00	78,96	340,43	374,03	252,38	27.003,07
Canarias	24.189,82	17.301,26	6.121,71	80,07	347,65	339,13	127,69	24.062,13
Cantabria	29.955,51	21.928,59	7.204,20	110,39	307,95	404,38	201,60	29.753,91
Castilla y León	28.634,38	20.896,48	6.893,04	129,59	357,49	357,78	167,85	28.466,53
Castilla - La Mancha	28.017,50	20.399,28	6.869,46	103,94	321,07	323,75	193,57	27.823,93
Cataluña	32.787,86	24.040,13	7.739,19	168,19	364,49	475,86	160,42	32.627,44
Comunitat Valenciana	27.622,74	20.192,92	6.737,31	103,99	302,03	286,49	161,78	27.460,96
Extremadura	25.359,15	18.482,91	6.204,27	99,50	267,78	304,69	307,99	25.051,16
Galicia	28.650,78	20.875,63	6.884,46	119,11	364,09	407,49	170,12	28.480,66
Madrid, Comunidad de	37.295,96	27.774,94	8.105,85	323,75	462,48	628,94	171,43	37.124,53
Murcia, Región de	28.198,20	20.665,20	6.757,32	108,25	279,95	387,48	188,23	28.009,97
Navarra, Comunidad Foral de	34.678,41	25.441,52	8.346,06	166,63	341,28	382,92	170,13	34.508,28
País Vasco	37.106,28	26.958,09	8.867,49	343,68	545,17	391,85	239,03	36.867,25
Rioja, La	28.134,66	20.609,92	6.877,20	98,89	254,90	293,75	151,67	27.982,99

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

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

<sup>3</sup> Subsidies and deductions deducted

#### Percentage structure over gross cost

	GROSS COST <sup>1</sup>	Wages and salaries	Obligatory contributions	Voluntary contributions	Direct corporate contributions	Other <sup>2</sup>
<b>TOTAL</b>	<b>100,00</b>	<b>73,31</b>	<b>23,55</b>	<b>0,55</b>	<b>1,20</b>	<b>1,39</b>
Andalucía	100,00	72,81	24,23	0,39	1,26	1,31
Aragón	100,00	73,04	23,98	0,39	1,17	1,42
Asturias, Principado de	100,00	73,77	23,47	0,51	1,07	1,18
Balears, Illes	100,00	72,81	24,28	0,29	1,25	1,37
Canarias	100,00	71,52	25,31	0,33	1,44	1,40
Cantabria	100,00	73,20	24,05	0,37	1,03	1,35
Castilla y León	100,00	72,98	24,07	0,45	1,25	1,25
Castilla - La Mancha	100,00	72,81	24,52	0,37	1,15	1,15
Cataluña	100,00	73,32	23,60	0,51	1,11	1,46
Comunitat Valenciana	100,00	73,10	24,39	0,38	1,09	1,04
Extremadura	100,00	72,88	24,47	0,39	1,06	1,20
Galicia	100,00	72,86	24,03	0,42	1,27	1,42
Madrid, Comunidad de	100,00	74,47	21,73	0,87	1,24	1,69
Murcia, Región de	100,00	73,29	23,96	0,38	0,99	1,38
Navarra, Comunidad Foral de	100,00	73,36	24,07	0,48	0,98	1,11
País Vasco	100,00	72,65	23,90	0,93	1,47	1,05
Rioja, La	100,00	73,25	24,44	0,35	0,91	1,05

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

<sup>2</sup> 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 2020

### Variation as compared with the previous year

#### National results

	Net cost <sup>1</sup>		Wages and salaries		Non-wage cost <sup>2</sup>	
	Euros	Rate <sup>3</sup>	Euros	Rate <sup>3</sup>	Euros	Rate <sup>3</sup>
TOTAL	30.965,76	-2,1	22.837,59	-2,6	8.128,17	-0,7
INDUSTRY	36.771,48	-2,8	26.753,24	-3,7	10.018,24	-0,2
CONSTRUCTION	31.646,35	-0,9	22.623,99	-0,8	9.022,36	-1,2
SERVICES	29.886,54	-2,0	22.159,17	-2,5	7.727,37	-0,7

<sup>1</sup> Gross cost deducting subsidies and deductions. Excludes travel allowances and expenses

<sup>2</sup> Non-wage cost = Net cost - wages and salaries

<sup>3</sup> With regard to the previous year

#### Results by Autonomous Community

	Net cost <sup>1</sup>		Wages and salaries		Non-wage cost <sup>2</sup>	
	Euros	Rate <sup>3</sup>	Euros	Rate <sup>3</sup>	Euros	Rate <sup>3</sup>
TOTAL	30.965,76	-2,1	22.837,59	-2,6	8.128,17	-0,7
Andalucía	27.681,93	-0,6	20.322,15	-0,8	7.359,78	-0,1
Aragón	29.626,20	-3,2	21.772,41	-3,7	7.853,79	-1,8
Asturias, Principado de	31.919,34	-1,2	23.687,35	-1,9	8.231,99	0,8
Balears, Illes	27.003,07	-11,5	19.844,03	-11,8	7.159,04	-10,9
Canarias	24.062,13	-10,7	17.301,26	-12,3	6.760,87	-6,4
Cantabria	29.753,91	-2,1	21.928,59	-2,8	7.825,32	-0,2
Castilla y León	28.466,53	0,0	20.896,48	-0,6	7.570,05	1,7
Castilla - La Mancha	27.823,93	0,1	20.399,28	-0,1	7.424,65	0,6
Cataluña	32.627,44	-3,5	24.040,13	-4,3	8.587,31	-1,2
Comunitat Valenciana	27.460,96	-2,6	20.192,92	-2,8	7.268,04	-2,0
Extremadura	25.051,16	-2,9	18.482,91	-3,7	6.568,25	-0,5
Galicia	28.480,66	-1,3	20.875,63	-1,4	7.605,03	-1,0
Madrid, Comunidad de	37.124,53	-0,4	27.774,94	-1,0	9.349,59	1,2
Murcia, Región de	28.009,97	1,5	20.665,20	1,5	7.344,77	1,5
Navarra, Comunidad Foral de	34.508,28	0,2	25.441,52	-0,1	9.066,76	1,1
País Vasco	36.867,25	-1,2	26.958,09	-1,9	9.909,16	0,9
Rioja, La	27.982,99	-3,0	20.609,92	-3,2	7.373,07	-2,7

<sup>1</sup> Gross cost deducting subsidies and deductions. Excludes travel allowances and expenses

<sup>2</sup> Non-wage cost = Net cost - wages and salaries

<sup>3</sup> With regard to the previous year

## Annual Labour Cost 2020

### Units and workers according to the form of regulation of labour relations

#### National results. Percentage

	TOTAL		Collective Agreements						Another form of regulation	
	Workers	Units	State		Lower State		Company or workplace		Workers	Units
			Workers	Units	Workers	Units	Workers	Units		
TOTAL	100,0	100,0	25,5	26,2	43,7	64,9	16,8	3,6	14,0	5,3
Industry and Construction	100,0	100,0	24,9	21,3	54,6	73,5	19,0	2,9	1,5	2,3
Services	100,0	100,0	25,7	27,4	40,9	62,7	16,2	3,8	17,2	6,1

#### Results by Autonomous Community. Percentage

	TOTAL		Collective Agreements						Another form of regulation	
	Workers	Units	State		Lower State		Company or workplace		Workers	Units
			Workers	Units	Workers	Units	Workers	Units		
TOTAL	100,0	100,0	25,5	26,2	43,7	64,9	16,8	3,6	14,0	5,3
Andalucía	100,0	100,0	23,9	24,3	41,5	67,3	17,6	3,9	17,0	4,5
Aragón	100,0	100,0	26,3	25,9	40,4	62,8	17,7	4,5	15,6	6,8
Asturias, Principado de	100,0	100,0	23,0	29,0	44,5	64,4	17,0	3,3	15,5	3,3
Balears, Illes	100,0	100,0	20,1	23,9	54,4	65,2	12,4	2,1	13,1	8,8
Canarias	100,0	100,0	16,4	24,7	43,9	66,4	10,4	2,6	29,3	6,3
Cantabria	100,0	100,0	26,6	32,5	37,2	56,8	21,4	4,9	14,8	5,8
Castilla y León	100,0	100,0	31,7	29,8	37,6	57,6	16,9	4,0	13,8	8,6
Castilla - La Mancha	100,0	100,0	24,7	27,3	42,1	60,5	13,8	4,2	19,4	8,0
Cataluña	100,0	100,0	26,3	25,4	49,9	68,2	15,3	3,2	8,5	3,2
Comunitat Valenciana	100,0	100,0	22,8	27,4	47,6	63,4	16,6	4,3	13,0	4,9
Extremadura	100,0	100,0	23,2	24,5	35,1	61,6	15,3	3,5	26,4	10,4
Galicia	100,0	100,0	20,9	18,5	48,7	70,8	15,1	3,9	15,3	6,8
Madrid, Comunidad de	100,0	100,0	34,3	33,3	36,7	61,4	18,6	2,8	10,4	2,5
Murcia, Región de	100,0	100,0	22,8	25,4	51,5	69,3	13,1	2,5	12,6	2,8
Navarra, Comunidad Foral de	100,0	100,0	21,1	20,7	37,9	64,6	23,1	5,0	17,9	9,7
País Vasco	100,0	100,0	15,0	19,9	43,4	62,6	25,0	5,6	16,6	11,9
Rioja, La	100,0	100,0	31,4	26,8	45,9	63,4	11,1	2,1	11,6	7,7

### Units and workers according to whether or not the conditions of the collective agreement have been modified

#### National results. Percentage

	TOTAL		Modification of collective agreements				Without modifications or not subject to an agreement	
	Workers	Units	Total modifications		Only wage regime		Workers	Units
			Workers	Units	Workers	Units		
TOTAL	100,0	100,0	3,3	1,8	1,5	0,7	96,7	98,2
Industry and Construction	100,0	100,0	4,1	1,9	1,4	0,9	95,9	98,1
Services	100,0	100,0	3,1	1,8	1,5	0,6	96,9	98,2

#### Results by Autonomous Community. Percentage

	TOTAL		Modification of collective agreements				Without modifications or not subject to an agreement	
	Workers	Units	Total modifications		Only wage regime		Workers	Units
			Workers	Units	Workers	Units		
TOTAL	100,0	100,0	3,3	1,8	1,5	0,7	96,7	98,2
Andalucía	100,0	100,0	2,7	1,2	1,7	0,8	97,3	98,8
Aragón	100,0	100,0	3,2	1,1	1,5	0,3	96,8	98,9
Asturias, Principado de	100,0	100,0	3,7	1,3	2,5	0,9	96,3	98,7
Balears, Illes	100,0	100,0	2,6	1,2	0,7	0,1	97,4	98,8
Canarias	100,0	100,0	3,2	3,5	1,1	0,2	96,8	96,5
Cantabria	100,0	100,0	3,2	1,0	1,8	0,7	96,8	99,0
Castilla y León	100,0	100,0	2,9	1,4	1,3	0,5	97,1	98,6
Castilla - La Mancha	100,0	100,0	3,6	2,2	1,7	1,0	96,4	97,8
Cataluña	100,0	100,0	3,2	2,2	1,0	0,8	96,8	97,8
Comunitat Valenciana	100,0	100,0	4,1	1,5	1,8	0,6	95,9	98,5
Extremadura	100,0	100,0	1,1	1,5	0,1	0,5	98,9	98,5
Galicia	100,0	100,0	2,7	2,3	0,5	0,3	97,3	97,7
Madrid, Comunidad de	100,0	100,0	3,4	1,7	1,9	0,8	96,6	98,3
Murcia, Región de	100,0	100,0	4,8	2,2	1,6	0,7	95,2	97,8
Navarra, Comunidad Foral de	100,0	100,0	1,8	3,2	0,9	2,0	98,2	96,8
País Vasco	100,0	100,0	5,4	3,0	2,3	1,3	94,6	97,0
Rioja, La	100,0	100,0	1,6	1,5	0,2	0,2	98,4	98,5