

27 July 2016

**Annual Labour Cost Survey (ALCS)
Year 2015****Main results**

- The total cost per worker, in gross terms, is 30,857.31 euros during the year 2015, 0.7% more than the previous year. The annual gross wage per worker is 22,850.57 euros, 1.1% more than in 2014, and accounted for the 74.1% of the total cost.
- The net cost is 30,643.87 euros per worker, after deducting 213.44 euros for subsidies and deductions received by the Public Administrations in order to promote employment and vocational training.
- The non-wage costs' largest item is the compulsory contributions to Social Security (7,080.66 euros/worker) which accounted for the 23.0% of the total cost.
- Of the remaining items comprising the cost, 354.92 annual euros per worker are for corporate benefits, 226.76 for expenses from work, 249.96 euros correspond to compensation for dismissal and 94.44 to vocational training.
- The economic activities with the greatest labour cost are *Supply of electrical energy, gas, steam and air conditioning* (76,663.92 euros), *Financial and insurance activities* (60,365.62 euros) and *Mining and quarrying industries* (47,825.79 euros). In turn, *Accommodation* (18,729.36 euros), *Administrative and support services activities* (21,170.27 euros) and *Other services* (21,323.55 euros) registered the lowest cost.
- The highest labour cost is recorded in Comunidad de Madrid (36,732.20 euros), País Vasco (35,767.95 euros), and Cataluña (32,310.11 euros). In turn, Extremadura (25,179.54 euros), Canarias (26,093.80 euros) and Castilla-La Mancha (26,907.76 euros) registered the lowest cost.
- 94.8% of the centres, representing 88.1% of workers, regulate their labour relations through collective agreements.
- 2.2% of the centres with agreement, representing 4.7% of workers, see their labour conditions modified during the year 2015.

Annual labour cost per worker

The labour cost per worker, in gross terms, was 30,857.31 euros in 2015, 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 0.7% increase as compared with the year 2014. After subtracting the subsidies and deductions received by the Public Administrations from this figure, a net cost of 30,643.87 euros was obtained, with an annual increase of 0.5%.

Annual gross wage was 22,850.57 euros/worker, 1.1% more than in 2014. Wage costs accounted for 74.1% of the labour cost.

Regarding non-wage costs, compulsory contributions to Social Security were the most important slice (7,080.66 euros/worker, 22.95% of the labour cost).

Salaries and wages plus contributions to Social Security, together, accounted for 97.0% of the gross cost.

In addition to wages and contributions, 354.92 annual euros per worker were for corporate benefits (voluntary contributions to insurance and pension plans, complementary benefits from Social Security and expenses of a social nature), 226.76 for other expenses from work (end of contract payouts, small tools and work clothes, travel to the workplace, selection of personnel, etc.), 249.96 euros corresponded to compensation for dismissal, and 94.44 euros to vocational training.

Components of annual cost		Net cost	
	Euros		Euros
Gross cost¹	30,857.31	Net cost³	30,643.87
Salaries and wages	22,850.57	Gross cost ¹	30,857.31
Obligatory contributions	7,080.66	Subsidies and deductions (-)	213.44
Corporate benefits	354.92		
-Voluntary contributions	171.53		
-Direct corporate contributions	158.17		
-Corporate expenses	25.22		
Compensation for dismissal	249.96		
Expenditure on vocational training	94.44		
Work-related expenses	226.76		
-Travel expenses	11.93		
-Remaining costs ²	214.83		

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 was the economic sector with the greatest labour costs, reaching 36,589.41 net euros per worker in 2015. However, this cost decreased 0.7% as compared to the previous year. Worth noting was the decrease of the non-wage costs (3.7%) as compared with the increase of the wage costs (0.3%).

The *Construction* sector experienced the greatest decrease (-1.0%) in net cost, as compared to the previous year, due to the decrease in both non-wage costs (-1.6%) and wage costs (-0.7%).

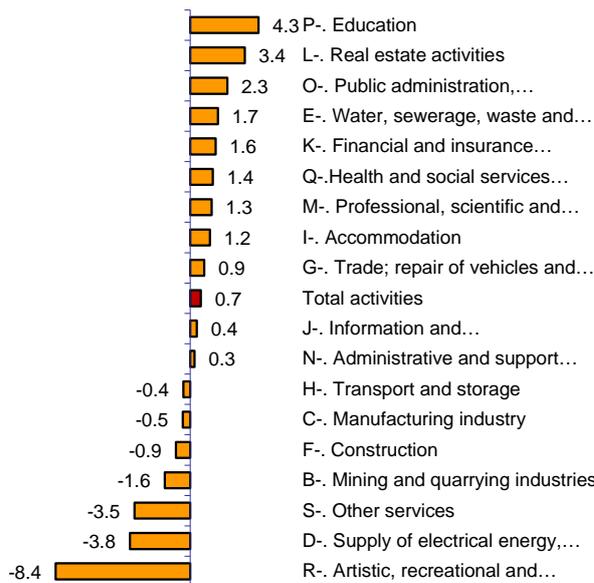
The *Services* sector was the only that registered a 0.9% increase in net cost. It was the sector with the lowest decrease in the non-wage costs (-0.4%), and the greatest increase in wage costs (1.4%)

Economic sectors	Net cost		Salaries and wages		Non-wage cost	
	Euros	Rate ¹	Euros	Rate ¹	Euros	Rate ¹
Industry	36,589.41	-0.7	27,120.31	0.3	9,469.10	-3.7
Construction	31,676.57	-1.0	22,595.19	-0.7	9,081.38	-1.6
Services	29,462.50	0.9	22,067.54	1.4	7,394.96	-0.4

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 18,729.36 gross annual euros per worker in Accommodation (I), to more than 76,663.92 euros per wage earner in the Supply of electrical energy, gas, steam and air conditioning section (D).

Variation rate of gross labour cost 2015/2014



Gross total cost per worker in 2015

	Euros
D-. Supply of electrical energy, gas, steam and air cond...	76,663.92
K-. Financial and insurance activities	60,365.62
B-. Mining and quarrying industries	47,825.79
J-. Information and communications	44,499.84
O-. Public administration, defence, Social Security	36,664.06
C-. Manufacturing industry	35,954.05
M-. Professional, scientific and technical activities	35,886.37
E-. Water, sewerage, waste and decontamination	33,814.71
Q-. Health and social services activities	32,633.06
H-. Transport and storage	32,130.73
F-. Construction	31,843.30
Total activities	30,857.31
P-. Education	29,177.77
L-. Real estate activities	26,973.13
G-. Trade; repair of vehicles and motorcycles	26,316.86
R-. Artistic, recreational and entertainment activities	21,350.67
S-. Other services	21,323.55
N-. Administrative and support services activities	21,170.27
I-. Accommodation	18,729.36

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

The Financial and insurance activities (K) and the construction sector (F) 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.

The severance payments entailed higher labour costs in the Financial section (K) and in *Information and communications* (J). Noteworthy were, in contrast, *Education* (P) and *Public administration, defence, Social Security* (O) with much lower costs paid as dismissal than the average.

The energy (D) and *Mining and quarrying industries* (B) were the activities that invested the most in vocational training for their workers. In turn, *Public administration, defence, Social Security* (O) and *Accommodation* (I) 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 *Health and social services activities* (Q), whereas the lowest ones were recorded in *Accommodation* (I), although it was the cost variable the one that presented the least dispersion as compared with the average.

Highest and lowest costs by economic section

Salaries and wages		Social benefits	
D-. Supply of electrical energy, gas, steam and air cc	57,374.64	D-. Supply of electrical energy, gas, steam ar	5,453.42
K-. Financial and insurance activities	44,303.18	K-. Financial and insurance activities	2,280.03
Total activities	22,850.57	Total activities	354.92
N-. Administrative and support services activities	15,237.54	S-. Other services	119.95
I-. Accommodation	13,541.80	I-. Accommodation	116.00
Work-related expenses		Compensations for dismissal	
K-. Financial and insurance activities	796.32	K-. Financial and insurance activities	1,455.27
F-. Construction	546.70	J-. Information and communication	576.51
Total activities	226.76	Total activities	249.96
O-. Public administration, defence, Social Security	68.97	P-. Education	51.87
J-. Information and communication	35.46	O-. Public administration, defence, Social Sec	11.70
Vocational training		Subsidies and tax deductions	
D-. Supply of electrical energy, gas, steam and air cc	890.18	Q-. Health and social services activities	325.97
B-. Mining and quarrying industries	615.00	S-. Other services	309.30
Total activities	94.44	Total activities	213.44
O-. Public administration, defence, Social Security	34.05	K-. Financial and insurance activities	151.88
I-. Accommodation	24.91	I-. Accommodation	140.08

Labour cost by company size

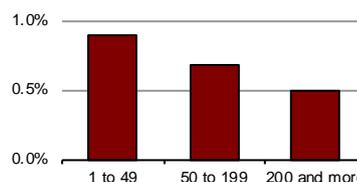
The largest companies (200 workers or more) paid the highest salaries per worker, as compared with medium (50 to 199 workers) and small-sized (less than 50 workers) companies. As a result, the Social Security contributions of the former were also higher.

On the contrary, the weight of the subsidies and tax deductions decreased with the size of the company. Although, in absolute value, they were similar in the small and the medium-sized companies.

Company size ¹	Gross total cost	Salaries and Obligatory wages	contributions	Subsidies and deductions
1 to 49	25,211.36	18,502.67	6,041.43	226.62
50 to 199	33,245.34	24,583.31	7,609.32	225.42
200 and more	37,941.75	28,371.70	8,333.46	186.59

¹ Number of workers

% subsidies and deductions over the gross total cost



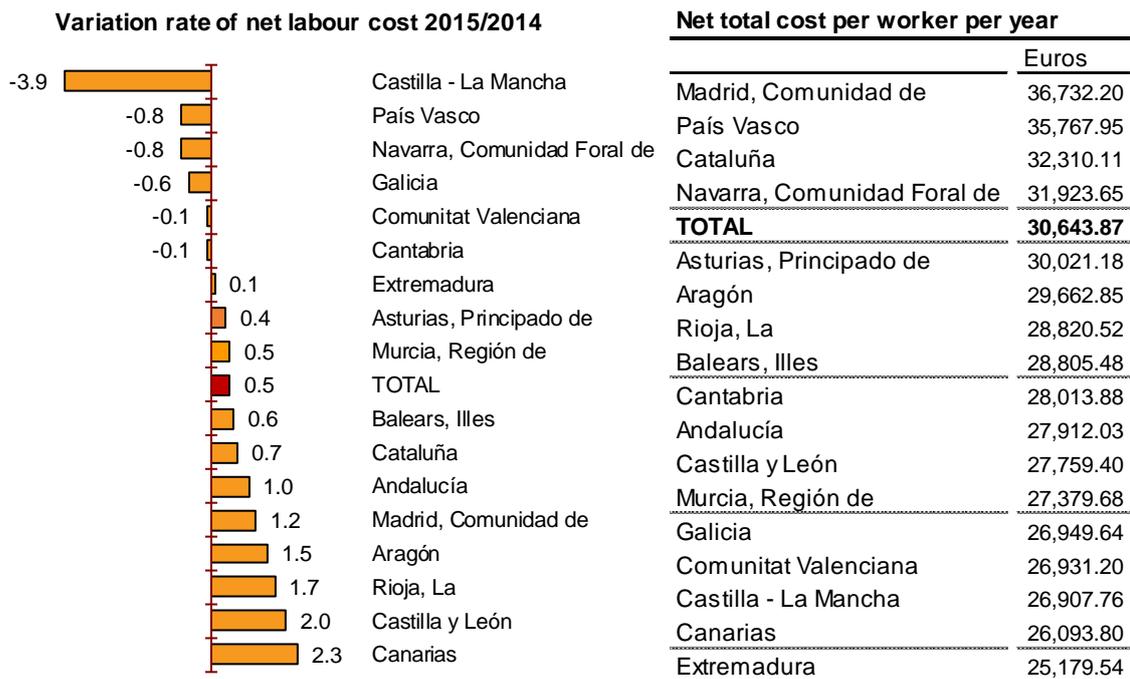
Corporate benefits and expenditure on vocational training were significantly greater in the largest-sized centres, while costs from work were greatest in the small and medium-sized centres.

Company size ¹	Corporate benefits	Work-related expenses	Compensation for dismissal	Vocational training
1 to 49	167.04	238.19	207.99	54.04
50 to 199	367.77	275.92	302.28	106.74
200 and more	627.29	179.94	282.75	146.61

¹ Number of workers

Labour cost by Autonomous Community

By Autonomous Community, the highest labour costs were registered in Comunidad de Madrid (36,732.20 euros), País Vasco (35,767.95) and Cataluña (32,310.11). The lowest were recorded in Extremadura (25,179.54), Canarias (26,093.80) and Castilla-La Mancha (26,907.76).



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 Illes Balears and Canarias registered the lowest.

The highest compensations for dismissal were recorded in Comunidad de Madrid followed by La Rioja.

Companies in Cantabria and Andalucía 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	27,618.04	Madrid, Comunidad de	553.67	Madrid, Comunidad de	343.19
País Vasco	26,765.20	País Vasco	491.45	Balears, Illes	298.17
National Total	22,605.79	National Total	380.73	National Total	234.62
Canarias	19,324.77	Balears, Illes	254.50	País Vasco	124.57
Extremadura	18,781.35	Extremadura	225.24	Navarra, Comunidad Foral	48.71
Compensations for dismissal		Vocational training		Subsidies and tax deductions	
Madrid, Comunidad de	454.44	Madrid, Comunidad de	139.71	Cantabria	285.62
Rioja, La	284.76	Andalucía	123.97	Andalucía	281.77
National Total	326.67	National Total	99.88	National Total	163.19
Castilla - La Mancha	130.23	Canarias	52.99	Canarias	165.85
Extremadura	109.35	Balears, Illes	44.13	Aragón	149.83

Regulation of labour relations

Most of the units (94.8%) and their workers (88.1%) were regulated by collective agreements in 2015, being the scope with the greater proportion of collective agreements the one lower to the 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	24.3	67.2	3.3	5.2
Workers	100	24.2	47.2	16.8	11.9

4.7% 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 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	2.2	1.3	97.8
Workers	100	4.7	2.1	95.3

The highest labour cost was recorded in those units that were regulated by company or work unit agreements, followed by those units that were not regulated by collective agreements.

Cost component, according to the means of regulating labour relations

	Total	Collective agreement			Company or work centre	Another form of regulation
		Total	State	Lower than State		
GROSS COST¹	30,857.31	29,787.81	30,862.67	25,673.52	37,246.27	36,853.85
Salaries and wages	22,850.57	21,913.45	22,886.10	18,734.58	27,457.98	28,271.60
Obligatory contributions	7,080.66	6,906.21	6,926.37	6,240.57	8,264.16	8,091.15
Voluntary contributions	171.53	187.58	212.69	70.24	480.45	52.49
Direct corporate contributions	158.17	160.78	131.12	93.04	318.94	288.17
Corporate expenses	25.22	26.71	39.27	7.83	61.63	14.13
Compensation for dismissal	249.96	266.37	287.82	204.27	372.42	17.82
Expenditure on vocational training	94.44	93.36	115.78	54.91	168.95	102.45
Expenditure on travel	11.93	12.77	7.66	6.94	36.46	5.73
Remaining costs ²	214.83	220.58	255.86	261.14	85.28	10.31
Subsidies and deductions	213.44	240.52	227.68	191.21	375.61	54.27
NET COST³	30,643.87	29,547.29	30,634.99	25,482.31	36,870.66	36,799.58

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

27 July 2016

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 2015

Results by activity sector

1. Labour Cost per worker per year

(Euros)

	Total	Industry	Construction	Services
GROSS COST ¹	30,857.31	36,797.65	31,843.30	29,679.98
Wages and salaries	22,850.57	27,120.31	22,595.19	22,067.54
Obligatory contributions	7,080.66	8,545.14	8,089.23	6,738.66
Voluntary contributions	171.53	309.71	140.29	148.76
Direct corporate contributions	158.17	123.11	66.06	170.38
Corporate expenses	25.22	45.36	2.64	23.16
Compensation for dismissal	249.96	337.20	324.03	228.60
Expenditure on vocational training	94.44	139.69	79.16	87.34
Expenditure on transport	11.93	41.10	26.51	5.65
Remaining costs ²	214.83	136.03	520.19	209.89
Subsidies and deductions	213.44	208.24	166.73	217.48
NET COST ³	30,643.87	36,589.41	31,676.57	29,462.50

¹ Excludes travel allowances and expenses

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

³ Subsidies and deductions deduced

2. Percentage structure over gross cost

	Total	Industry	Construction	Services
GROSS COST ¹	100.00	100.00	100.00	100.00
Wages and salaries	74.05	73.70	70.96	74.35
Obligatory contributions	22.95	23.22	25.40	22.70
Voluntary contributions	0.56	0.84	0.44	0.50
Direct corporate contributions	0.51	0.33	0.21	0.57
Corporate expenses	0.08	0.12	0.01	0.08
Compensation for dismissal	0.81	0.92	1.02	0.77
Expenditure on vocational training	0.31	0.38	0.25	0.29
Expenditure on transport	0.04	0.11	0.08	0.02
Remaining costs ²	0.70	0.37	1.63	0.71

¹ Excludes travel allowances and expenses

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

Annual Labour Cost 2015

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	30,857.31	22,850.57	7,080.66	171.53	158.17	596.38	213.44	30,643.87
Andalucía	28,193.80	20,646.03	6,604.17	120.10	143.33	680.17	281.77	27,912.03
Aragón	29,812.68	21,953.81	6,964.95	123.54	165.53	604.85	149.83	29,662.85
Asturias, Principado de	30,238.01	22,471.17	7,045.14	157.10	139.95	424.65	216.83	30,021.18
Balears, Illes	28,994.05	21,396.84	6,800.91	90.05	159.87	546.38	188.57	28,805.48
Canarias	26,259.65	19,324.77	6,231.27	102.98	151.72	448.91	165.85	26,093.80
Cantabria	28,299.50	20,841.56	6,721.41	121.83	159.50	455.20	285.62	28,013.88
Castilla y León	27,945.87	20,611.89	6,631.14	124.77	139.27	438.80	186.47	27,759.40
Castilla - La Mancha	27,084.46	19,943.13	6,456.60	116.54	152.24	415.95	176.70	26,907.76
Cataluña	32,514.09	24,222.95	7,450.05	155.97	171.13	513.99	203.98	32,310.11
Comunitat Valenciana	27,127.57	20,000.33	6,459.00	115.04	123.32	429.88	196.37	26,931.20
Extremadura	25,431.03	18,781.35	6,022.74	92.21	127.54	407.19	251.49	25,179.54
Galicia	27,132.81	19,795.57	6,516.12	116.46	161.06	543.60	183.17	26,949.64
Madrid, Comunidad de	36,936.02	27,618.04	7,826.97	323.46	173.77	993.78	203.82	36,732.20
Murcia, Región de	27,556.27	20,384.11	6,443.28	95.80	165.80	467.28	176.59	27,379.68
Navarra, Comunidad Foral de	32,196.29	23,698.00	7,809.06	155.66	195.01	338.56	272.64	31,923.65
País Vasco	36,042.81	26,765.20	8,398.35	282.86	183.92	412.48	274.86	35,767.95
Rioja, La	29,004.51	21,388.28	6,836.16	123.63	165.43	491.01	183.99	28,820.52

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	74.05	22.95	0.56	0.51	1.93
Andalucía	100.00	73.23	23.42	0.43	0.51	2.41
Aragón	100.00	73.64	23.36	0.41	0.56	2.03
Asturias, Principado de	100.00	74.31	23.30	0.52	0.46	1.40
Balears, Illes	100.00	73.80	23.46	0.31	0.55	1.88
Canarias	100.00	73.59	23.73	0.39	0.58	1.71
Cantabria	100.00	73.65	23.75	0.43	0.56	1.61
Castilla y León	100.00	73.76	23.73	0.45	0.50	1.57
Castilla - La Mancha	100.00	73.63	23.84	0.43	0.56	1.54
Cataluña	100.00	74.50	22.91	0.48	0.53	1.58
Comunitat Valenciana	100.00	73.73	23.81	0.42	0.45	1.58
Extremadura	100.00	73.85	23.68	0.36	0.50	1.60
Galicia	100.00	72.96	24.02	0.43	0.59	2.00
Madrid, Comunidad de	100.00	74.77	21.19	0.88	0.47	2.69
Murcia, Región de	100.00	73.97	23.38	0.35	0.60	1.70
Navarra, Comunidad Foral de	100.00	73.60	24.25	0.48	0.61	1.05
País Vasco	100.00	74.26	23.30	0.78	0.51	1.14
Rioja, La	100.00	73.74	23.57	0.43	0.57	1.69

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 2015

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	30,643.87	0.5	22,850.57	1.1	7,793.30	-1.2
INDUSTRY	36,589.41	-0.7	27,120.31	0.3	9,469.10	-3.7
CONSTRUCTION	31,676.57	-1.0	22,595.19	-0.7	9,081.38	-1.6
SERVICES	29,462.50	0.9	22,067.54	1.4	7,394.96	-0.4

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	30,643.87	0.5	22,850.57	1.1	7,793.30	-1.2
Andalucía	27,912.03	1.0	20,646.03	1.4	7,266.00	-0.2
Aragón	29,662.85	1.5	21,953.81	2.3	7,709.04	-0.5
Asturias, Principado de	30,021.18	0.4	22,471.17	0.8	7,550.01	-0.6
Balears, Illes	28,805.48	0.6	21,396.84	1.7	7,408.64	-2.4
Canarias	26,093.80	2.3	19,324.77	2.7	6,769.03	1.2
Cantabria	28,013.88	-0.1	20,841.56	0.2	7,172.32	-0.8
Castilla y León	27,759.40	2.0	20,611.89	2.8	7,147.51	-0.3
Castilla - La Mancha	26,907.76	-3.9	19,943.13	-3.6	6,964.63	-4.7
Cataluña	32,310.11	0.7	24,222.95	1.6	8,087.16	-1.9
Comunitat Valenciana	26,931.20	-0.1	20,000.33	0.6	6,930.87	-2.1
Extremadura	25,179.54	0.1	18,781.35	0.7	6,398.19	-1.6
Galicia	26,949.64	-0.6	19,795.57	-0.3	7,154.07	-1.6
Madrid, Comunidad de	36,732.20	1.2	27,618.04	1.6	9,114.16	-0.2
Murcia, Región de	27,379.68	0.5	20,384.11	0.6	6,995.57	0.0
Navarra, Comunidad Foral de	31,923.65	-0.8	23,698.00	-0.1	8,225.65	-2.6
País Vasco	35,767.95	-0.8	26,765.20	-0.3	9,002.75	-2.1
Rioja, La	28,820.52	1.7	21,388.28	2.0	7,432.24	0.8

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 2015

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	24.2	24.3	47.2	67.2	16.8	3.3	11.9	5.2
Industry and Construction	100.0	100.0	24.0	21.8	53.6	72.1	20.5	3.4	1.9	2.7
Services	100.0	100.0	24.2	25.0	45.5	66.0	15.9	3.2	14.4	5.8

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	24.2	24.3	47.2	67.2	16.8	3.3	11.9	5.2
Andalucía	100.0	100.0	22.9	24.0	46.4	69.1	18.3	3.3	12.4	3.7
Aragón	100.0	100.0	24.4	23.3	41.9	66.2	17.8	4.7	16.0	5.7
Asturias, Principado de	100.0	100.0	18.6	22.8	48.6	68.9	19.4	3.5	13.4	4.8
Baleares, Illes	100.0	100.0	19.3	23.6	57.1	67.8	12.1	2.4	11.4	6.2
Canarias	100.0	100.0	18.3	24.9	50.5	61.0	16.7	2.9	14.5	11.2
Cantabria	100.0	100.0	22.9	22.7	43.0	59.4	17.7	2.9	16.4	15.0
Castilla y León	100.0	100.0	24.5	22.9	45.1	65.6	17.4	3.3	13.0	8.2
Castilla - La Mancha	100.0	100.0	24.6	29.6	46.2	63.1	12.0	2.4	17.1	4.9
Cataluña	100.0	100.0	23.5	25.1	52.9	68.8	16.0	3.4	7.6	2.7
Comunitat Valenciana	100.0	100.0	21.3	22.7	51.1	70.9	15.0	2.9	12.6	3.6
Extremadura	100.0	100.0	22.4	25.9	35.0	57.4	17.6	4.0	25.1	12.8
Galicia	100.0	100.0	19.4	18.0	51.2	73.8	15.6	2.9	13.8	5.4
Madrid, Comunidad de	100.0	100.0	34.7	31.7	39.8	62.7	17.2	2.6	8.3	3.0
Murcia, Región de	100.0	100.0	25.1	24.0	49.0	69.6	11.4	1.9	14.5	4.5
Navarra, Comunidad Foral de	100.0	100.0	21.1	26.0	40.0	59.1	23.4	5.6	15.5	9.3
País Vasco	100.0	100.0	12.5	13.1	45.9	70.9	23.4	6.1	18.2	9.8
Rioja, La	100.0	100.0	31.3	27.4	45.8	63.3	12.8	2.2	10.1	7.1

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

1. National results

	TOTAL		Modification of collective agreements				Without modifications or not subject to an agreement	
	Workers	No.	Total modifications		Only wage regime		Workers	No.
			Workers	No.	Workers	No.		
TOTAL	100.0	100.0	4.7	2.2	2.1	1.3	95.3	97.8
INDUSTRY AND CONSTRUCTION	100.0	100.0	4.6	1.8	2.6	1.2	95.5	98.2
SERVICES	100.0	100.0	4.8	2.3	1.9	1.3	95.2	97.7

2. Results by Autonomous Community

	TOTAL		Modification of collective agreements				Without modifications or not subject to an agreement	
	Workers	No.	Total modifications		Only wage regime		Workers	No.
			Workers	No.	Workers	No.		
TOTAL	100.0	100.0	4.7	2.2	2.1	1.3	95.3	97.8
Andalucía	100.0	100.0	6.8	2.8	3.5	2.5	93.2	97.1
Aragón	100.0	100.0	3.6	2.2	1.4	1.1	96.4	97.8
Asturias, Principado de	100.0	100.0	4.0	1.4	1.8	0.9	96.0	98.5
Baleares, Illes	100.0	100.0	3.9	2.9	1.5	2.0	96.2	97.1
Canarias	100.0	100.0	5.8	1.3	2.0	0.9	94.2	98.7
Cantabria	100.0	100.0	3.0	1.5	1.4	1.3	97.0	98.5
Castilla y León	100.0	100.0	3.4	1.7	1.4	1.0	96.7	98.3
Castilla - La Mancha	100.0	100.0	5.0	2.4	1.5	0.9	95.1	97.6
Cataluña	100.0	100.0	5.5	2.1	2.3	1.2	94.5	97.9
Comunitat Valenciana	100.0	100.0	5.2	2.3	2.9	0.8	94.8	97.7
Extremadura	100.0	100.0	3.5	2.9	2.1	2.5	96.5	97.1
Galicia	100.0	100.0	3.7	2.1	1.1	1.1	96.3	97.8
Madrid, Comunidad de	100.0	100.0	4.0	2.3	1.4	0.6	96.0	97.7
Murcia, Región de	100.0	100.0	2.6	0.7	1.0	0.5	97.4	99.2
Navarra, Comunidad Foral de	100.0	100.0	2.9	1.6	1.1	0.8	97.1	98.4
País Vasco	100.0	100.0	3.4	1.7	2.2	1.4	96.7	98.2
Rioja, La	100.0	100.0	5.0	3.7	2.2	2.1	95.0	96.3