

24 July 2018

## **Annual Labour Cost Survey (ALCS) Year 2017**

### **Main results**

- The total cost per worker in 2017 was 30,744.75 euros in gross terms, 0.1% more than in the previous year. The gross annual salary per worker was 22,806.95 euros, also 0.1% higher than in 2016.
- The net cost was 30,535.92 euros per worker, after deducting 208.83 euros for subsidies and deductions received by the Public Administrations in order to promote employment and vocational training.
- The largest item of the non-wage costs was the compulsory contributions to Social Security (7,115.88 euros per worker) which represented 23.2%% of the total cost.
- Of the rest of items that make up the cost, 299.14 euros per worker per year were destined to social benefits, 237.07 to expenses arising from work, 195.87 to severance payments and 89.84 to vocational training.
- The economic activities with the highest gross annual labour cost were *Electricity, gas, steam and air conditioning supply* (74,275.71 euros), *Financial and insurance activities* (63,776.85 euros) and *Information and communications* (50,472.52). In turn, *Accommodation and food service activities* (18,845.63 euros), *Other services* (20,552.98) and *Administrative and support services activities* (21,465.21) registered the lowest costs.
- By Autonomous Communities, the highest labour costs were recorded in Comunidad de Madrid (36,136.41 euros), País Vasco (35,551.24) and Comunidad Foral de Navarra (32,973.63). Extremadura (24,745.53 euros), Canarias (25,987.16 euros) and Región de Murcia (27,108.94 euros) recorded the lowest ones.
- 94.2% of the centres, representing 88.6% of workers, regulated their labour relations through collective agreements.
- 1.8% of the centres with agreement, representing 3.1% of workers, experienced changes in their working conditions during 2017.

## Annual labour cost per worker.

The labour cost per worker in gross terms was 30,744.75 euros in 2017, according to the results of the Annual Labour Cost Survey (ALCS), which completes the results obtained from the Quarterly Labour Cost Survey (QLCS). This cost represented an increase of 0.1% over the previous year.

If we subtract the subsidies and deductions received from the Public Administrations, we obtain a net cost of 30,535.92 euros, which is also an increase of 0.1%.

Annual gross salary was 22,806.95 euros, 0.1% more than in 2016. Wage costs accounted for 74.2% of the labour cost.

Regarding non-wage costs, compulsory contributions to Social Security were the most important item (with 7,115.88 euros per worker, 23.2% of the labour cost).

Salaries and wages plus contributions to Social Security, jointly accounted for 97.3% of the gross cost.

In addition to wages and contributions, 299.14 euros per worker per year were destined to social benefits (voluntary contributions to insurance and pension plans, complementary benefits from Social Security and expenses of a social nature), 237.07 to other expenses arising from work (end-of-contract compensations, small tools and work clothes, travel to the workplace, selection of personnel, etc.), 195.87 euros corresponded to compensation for dismissal and 89.84 euros to vocational training.

Components of annual cost		Net cost	
	Euros		Euros
<b>Gross cost<sup>1</sup></b>	<b>30,744.75</b>	<b>Net cost<sup>3</sup></b>	<b>30,535.92</b>
Salaries and wages	22,806.95	Gross cost <sup>1</sup>	30,744.75
Obligatory contributions	7,115.88	Subsidies and deductions (-)	208.83
Corporate benefits	299.14		
-Voluntary contributions	171.06		
-Direct corporate contributions	110.46		
-Corporate expenses	17.62		
Compensation for dismissal	195.87		
Expenditure on vocational training	89.84		
Work-related expenses	237.07		
-Travel expenses	10.31		
-Remaining costs <sup>4</sup>	226.76		

1 Excludes travel allowances and expenses

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

3 Subsidies and deductions deduced

## Labour cost by economic activity

*Industry*, with a total net labour cost per worker of 36,919.68 euros, was the economic sector with highest labour costs per worker in 2017. This sector also registered the highest increase over the previous year (0.5%). In this sector, both the growth in wage costs (0.5%) and non-wage costs (0.3%) stood out.

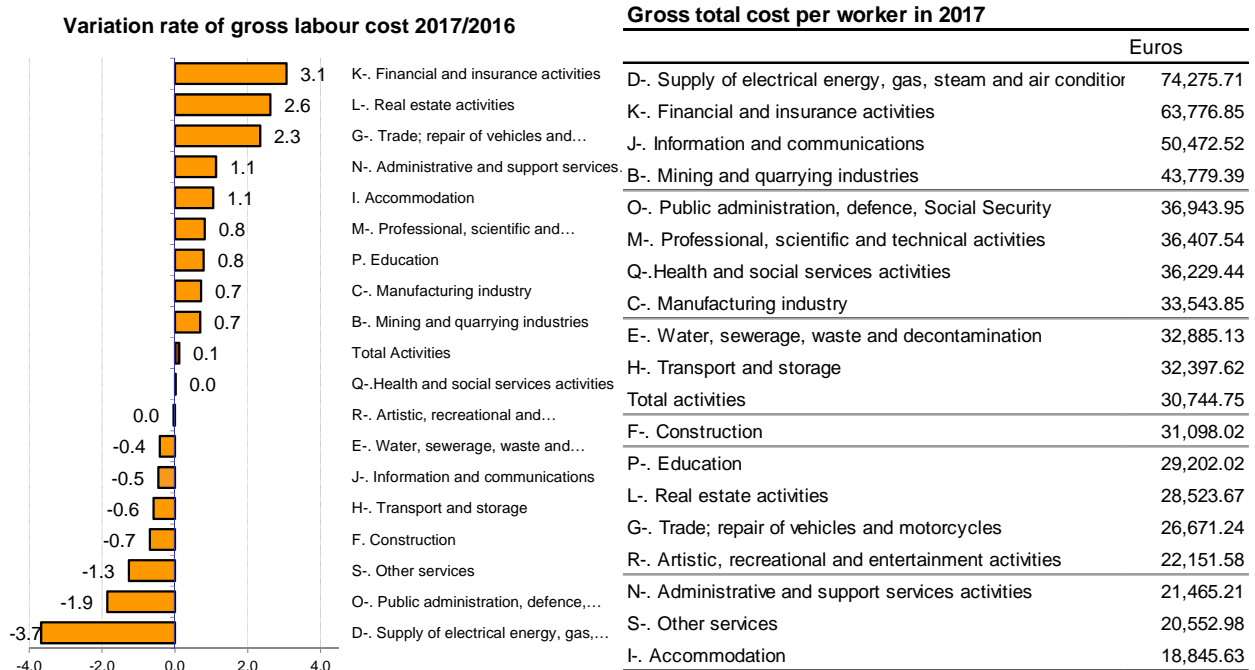
*Construction* experienced a 0.6% net cost decrease compared to the previous year. This was due to a 0.7% drop in wage costs and a 0.3% reduction in non-wage costs.

The *Services* sector presented the lowest labour costs. Compared to the previous year, net cost increased by 0.2%, with increases of 0.1% in the wage cost and 0.2% in the non-wage cost.

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	36,919.68	0.5	27,358.36	0.5	9,561.32	0.3
Construction	30,932.00	-0.6	22,108.08	-0.7	8,823.92	-0.3
Services	29,335.82	0.2	22,018.15	0.1	7,317.67	0.2

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

The differences in the labour cost per worker according to the different activities were significant in 2017. They ranged between 18,845.63 euros per worker per year in gross terms in *Accommodation and food service activities (I)*, to 74,275.71 euros per worker in *Electricity, gas, steam and air conditioning supply (D)*.



The energy section (D) and the financial section (K) were the ones that paid the highest salaries and wages to their workers and those that assumed the highest cost in social benefits.

*Financial and insurance activities (K)* and *Mining and quarrying (B)* had the highest labour costs (work clothes, small tools, transport, end-of-contract compensations, compensatory payments, etc.).

Severance payments represented higher labour costs in *Mining and quarrying (B)* and *Financial and insurance activities (K)*. At the opposite side, *Public Administration and Defence, Compulsory Social Security (O)* and *Health and social services activities (Q)* registered costs credited to dismissals far below the average.

Energy (D) and Financial and insurance activities (K) were the activities that invested the most in vocational training for their workers. In turn, Accommodation and food service activities (I) and Arts, entertainment and recreation activities (R) registered the lowest expenditure in this item.

The greatest subsidies and tax deductions due to the creation of employment and the promotion of vocational training were obtained in Arts, entertainment and recreation activities (R). The lowest ones were registered in Accommodation and food service activities (I).

## Highest and lowest costs by economic section

Salaries and wages		Social benefits	
D-. Supply of electrical energy, gas, steam and air condition	55,641.83	D-. Supply of electrical energy, gas, steam and air condition	4,286.91
K-. Financial and insurance activities	46,033.01	K-. Financial and insurance activities	4,141.03
<b>Total activities</b>	<b>22,806.95</b>	<b>Total activities</b>	<b>299.14</b>
S-. Other services	15,098.79	S-. Other services	109.68
I-. Accommodation	13,688.08	I-. Accommodation	99.63
Work-related expenses		Compensations for dismissal	
K-. Financial and insurance activities	711.74	B.- Mining and quarrying industries	1,578.54
B.- Mining and quarrying industries	633.18	K-. Financial and insurance activities	978.45
<b>Total activities</b>	<b>237.07</b>	<b>Total activities</b>	<b>195.87</b>
O-. Public administration, defence, Social Security	101.13	Q-. Health and social services activities	42.78
P-. Education	93.90	O-. Public administration, defence, Social Security	5.58
Vocational training		Subsidies and tax deductions	
D-. Supply of electrical energy, gas, steam and air condition	847.39	R-. Artistic, recreational and entertainment activities	615.47
K-. Financial and insurance activities	393.55	O-. Public administration, defence, Social Security	326.89
<b>Total activities</b>	<b>89.84</b>	<b>Total activities</b>	<b>208.83</b>
R-. Artistic, recreational and entertainment activities	33.66	P-. Education	117.41
I-. Accommodation	26.62	I-. Accommodation	105.71

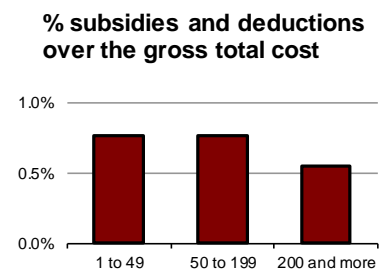
## Labour cost by company size

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

Medium-size companies received the highest amount in subsidies and tax deductions. The weight of this item in relation to the total cost was similar in small and medium-sized companies and lower in large companies.

Company size <sup>1</sup>	Gross total cost	Salaries and wages	Obligatory contributions	Subsidies and deductions
1 to 49	25,159.16	18,513.10	6,065.67	192.16
50 to 199	32,960.10	24,437.55	7,634.46	251.67
200 and more	37,806.75	28,283.57	8,385.12	208.06

<sup>1</sup> Number of workers



Social benefits and expenditure on vocational training were higher in the larger centres. On the other hand, labour costs were higher in small and medium-sized centres.

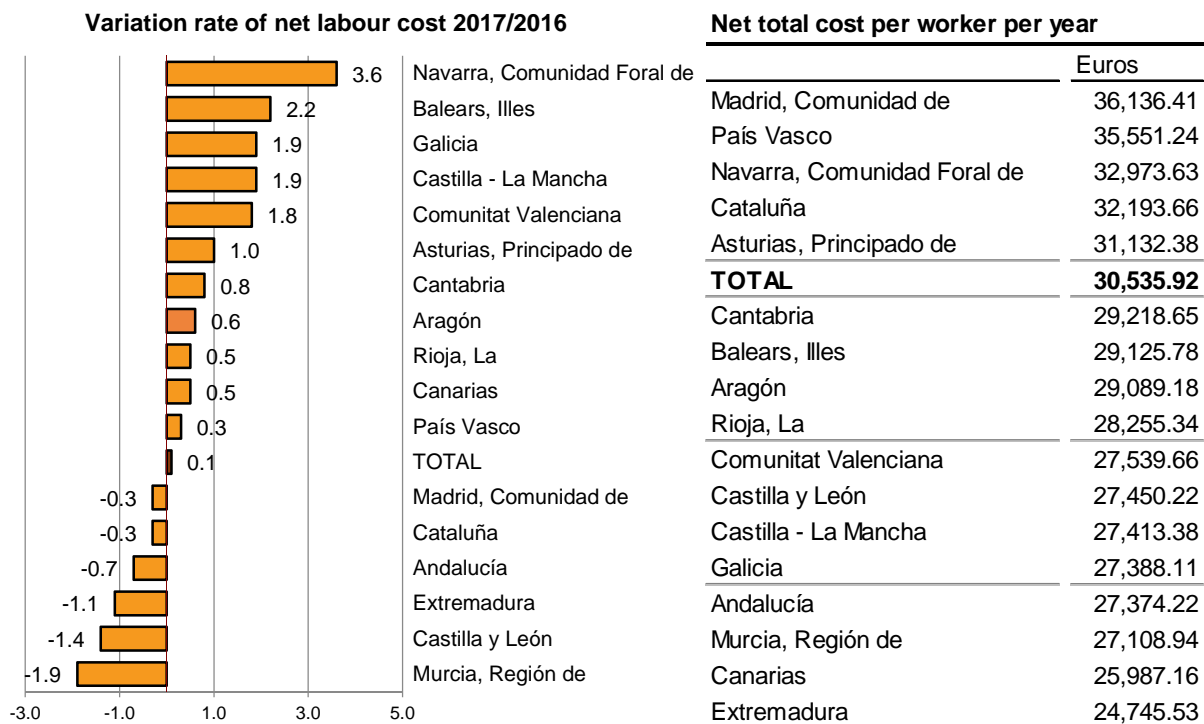
Company size <sup>1</sup>	Gross total cost	Salaries and wages	Obligatory contributions	Subsidies and deductions
1 to 49	128.81	235.46	168.48	47.64
50 to 199	284.56	273.04	230.19	100.3
200 and more	560.67	215.88	217.23	144.28

<sup>1</sup>Number of workers

## Labour cost by Autonomous Community

The highest labour costs in 2017 were recorded in Comunidad de Madrid (36,136.41 euros), País Vasco (35,551.24) and Comunidad Foral de Navarra (32,973.63).

On the contrary, the lowest were observed in Extremadura (24,745.53 euros), Canarias (25,987.16) and Región de Murcia (27,108.94).



The centres in Comunidad de Madrid and País Vasco were those that paid the highest salaries, while País Vasco and Comunidad Foral de Navarra had the greatest expenditure on social benefits.

Comunidad de Madrid and Andalucía had the highest labour costs, while Illes Balears and La Rioja showed the lowest.

The highest severance payments were in Comunidad de Madrid and Cantabria.

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

Companies in Extremadura and Principado de Asturias 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	27,221.91	País Vasco	527.42	Madrid, Comunidad de	324.46
País Vasco	26,479.03	Navarra, Comunidad Foral de	435.98	Andalucía	318.21
<b>Total nacional</b>	<b>22,806.95</b>	<b>Total nacional</b>	<b>299.14</b>	<b>Total nacional</b>	<b>237.07</b>
Canarias	19,154.25	Comunitat Valenciana	196.84	Rioja, La	145.39
Extremadura	18,445.07	Madrid, Comunidad de	192.85	Balears, Illes	137.10
Compensations for dismissal		Vocational training		Subsidies and tax deductions	
Madrid, Comunidad de	400.50	Madrid, Comunidad de	121.83	Extremadura	383.21
Cantabria	305.10	Andalucía	107.50	Asturias, Principado de	265.83
<b>Total nacional</b>	<b>195.87</b>	<b>Total nacional</b>	<b>89.84</b>	<b>Total nacional</b>	<b>208.83</b>
Rioja, La	98.43	Murcia, Región de	52.52	Canarias	156.86
Murcia, Región de	83.01	Balears, Illes	45.36	Rioja, La	138.81

## Regulation of labour relations

Most of the centres (94.2%, corresponding to 88.6% of workers) were regulated by collective agreements in 2017. The area with the highest proportion was below the state level (sectoral agreements at the level of Autonomous Communities, provinces, etc.).

### Proporción de centros y trabajadores según la forma de regulación de las relaciones laborales

	Total	Convenios Colectivos			Otra forma de regulación
		Estatal	Inferior al Estatal	Empresa o centro de trabajo	
Centros	100	25,1	65,9	3,2	5,8
Trabajadores	100	25,1	46,1	17,4	11,4

Of the total number of centres with an agreement, 1.8% modified their labour conditions compared to what was established in the reference collective agreement, which, in terms of workers, corresponded to 3.1%.

With respect to the previous year, the percentage of centres has remained the same, while the percentage of workers has decreased by one point.

### 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	1.3	98.2
Workers	100	3.1	1.6	96.9

With regard to the cost components, the highest labour cost were incurred in those centres regulated in a form other than collective agreements and in centres with company or workplace agreements.

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

	Total	Collective agreement				
		Total	State	Lower than State	Company or work centre	Another form of regulation
GROSS COST <sup>1</sup>	30,744.75	29,751.23	30,801.41	25,739.84	36,404.98	36,980.89
Salaries and wages	22,806.95	21,962.63	22,763.03	18,842.11	27,009.03	28,359.27
Obligatory contributions	7,115.88	6,959.25	6,862.41	6,311.13	8,274.39	8,122.50
Voluntary contributions	171.06	186.63	238.31	65.81	432.36	50.07
Direct corporate contributions	110.46	114.57	241.66	74.55	155.65	271.61
Corporate expenses	17.62	18.75	25.31	4.38	47.40	9.88
Compensation for dismissal	195.87	198.36	290.67	134.91	223.14	26.85
Expenditure on vocational training	89.84	88.21	113.79	55.55	137.92	102.47
Expenditure on travel	10.31	11.23	6.14	6.37	31.44	3.15
Remaining costs <sup>2</sup>	226.76	211.60	260.09	245.03	93.65	35.09
Subsidies and deductions	208.83	224.17	216.41	175.20	343.66	114.14
NET COST <sup>3</sup>	30,535.92	29,527.06	30,585.00	25,564.64	36,061.32	36,866.75

<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

**Revision of ALCS 2016 and publication of the apprenticeship module**

Coinciding with today's publication, the estimates of the ALCS have been revised with reference to 2016.

In addition, the results obtained on the labour cost of workers under contract for training and apprenticeship have been published, which are part of the data requested by Eurostat in the framework of the four-yearly Labour Cost Survey (corresponding to the ALCS 2016).

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## 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 QLCS is a continuous quarterly statistical operation whose main purpose is to ascertain the evolution of the average labour cost per worker and per

effective hour 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 cost items that are not registered monthly, given that their expiry period is longer than one month. These items include voluntary contributions, direct social 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 **sectoral scope**, work centres whose economic activity is classified as Industry,

Construction or Services are studied, with the exception of domestic workers 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 factor, and is made

up of various items. Starting with the components of **gross cost**, a first block is the **wage cost**. It comprises all remunerations, both in cash and in kind, paid to employees for professional services rendered 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, it includes the base salary, 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 **compulsory Social Security contributions**, which are the compulsory contributions that must be paid to Social Security by the employer. Included here are contributions for *common contingencies, overtime, training and internship contracts, common services, accidents at work and occupational disease, 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 the Social Security system or to cover any benefits not included by it. Worth noting are the *pension plans and funds, health, maternity and accident insurance and other insurance plans.*

The fourth block making up the labour cost contains the **direct social benefits**, 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 phase of performance when the employer is exclusively responsible for this payments and when these payments are complemented for a period of time in which the payment obligation is borne 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 *severance payments, expenditure on vocational training, expenditure on transport, social expenditure* (dining halls, kindergartens, sporting and cultural activities, etc.) and *other expenses*, such as compensatory payments (work clothing, currency devaluation, small tools, etc.), end-of-contract compensations, allowances and travel expenses, personnel selection, etc.

The last group to be considered 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 2017

## Results by activity sector

### 1. Labour Cost per worker per year

(Euros)

	Total	Industry	Construction	Services
<b>GROSS COST<sup>1</sup></b>	30,744.75	37,106.76	31,098.02	29,551.56
Wages and salaries	22,806.95	27,358.36	22,108.08	22,018.15
Obligatory contributions	7,115.88	8,706.33	8,083.08	6,755.94
Voluntary contributions	171.06	290.08	134.76	152.45
Direct corporate contributions	110.46	90.26	18.59	120.65
Corporate expenses	17.62	35.96	3.25	15.39
Compensation for dismissal	195.87	294.93	152.34	180.72
Expenditure on vocational training	89.84	127.44	62.98	85.07
Expenditure on transport	10.31	37.93	22.87	4.49
Remaining costs <sup>2</sup>	226.76	165.47	512.07	218.70
Subsidies and deductions	208.83	187.08	166.02	215.74
<b>NET COST<sup>3</sup></b>	30,535.92	36,919.68	30,932.00	29,335.82

<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

### 2. Percentage structure over gross cost

	Total	Industry	Construction	Services
<b>GROSS COST<sup>1</sup></b>	100	100	100	100
Wages and salaries	74.18	73.73	71.09	74.51
Obligatory contributions	23.15	23.46	25.99	22.86
Voluntary contributions	0.56	0.78	0.43	0.52
Direct corporate contributions	0.36	0.24	0.06	0.41
Corporate expenses	0.06	0.12	0.01	0.06
Compensation for dismissal	0.71	0.9	0.71	0.67
Expenditure on vocational training	0.3	0.36	0.24	0.29
Expenditure on transport	0.04	0.12	0.06	0.02
Remaining costs <sup>2</sup>	0.76	0.46	1.73	0.77

<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 2017

## Results by Autonomous Community

### 1. 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>30,744.75</b>	<b>22,806.95</b>	<b>7,115.88</b>	<b>171.06</b>	<b>110.46</b>	<b>540.40</b>	<b>208.83</b>	<b>30,535.92</b>
Andalucía	27,629.47	20,278.89	6,575.55	130.44	110.08	534.51	255.25	27,374.22
Aragón	29,248.35	21,632.56	6,916.35	126.72	113.77	458.95	159.17	29,089.18
Asturias, Principado de	31,398.21	23,448.08	7,291.80	165.51	91.68	401.14	265.83	31,132.38
Balears, Illes	29,298.34	21,662.63	6,923.22	81.91	140.18	490.40	172.56	29,125.78
Canarias	26,144.02	19,154.25	6,363.48	104.88	105.53	415.88	156.86	25,987.16
Cantabria	29,464.47	21,706.41	6,910.92	136.17	146.21	564.76	245.82	29,218.65
Castilla y León	27,669.76	20,381.69	6,592.56	133.24	69.16	493.11	219.54	27,450.22
Castilla - La Mancha	27,645.36	20,422.72	6,525.39	134.09	75.63	487.53	231.98	27,413.38
Cataluña	32,374.67	24,140.53	7,511.52	154.51	87.98	480.13	181.01	32,193.66
Comunitat Valenciana	27,739.01	20,533.75	6,591.24	103.64	78.14	432.24	199.35	27,539.66
Extremadura	25,128.74	18,445.07	5,942.07	83.05	110.34	548.21	383.21	24,745.53
Galicia	27,565.45	20,272.35	6,670.68	115.79	97.23	409.40	177.34	27,388.11
Madrid, Comunidad de	36,336.68	27,221.91	7,746.81	314.05	178.18	875.73	200.27	36,136.41
Murcia, Región de	27,290.97	20,267.90	6,481.38	94.00	96.71	350.98	182.03	27,108.94
Navarra, Comunidad Foral de	33,226.26	24,571.83	7,987.44	175.70	136.00	355.29	252.63	32,973.63
País Vasco	35,805.61	26,479.03	8,498.04	287.54	128.08	412.92	254.37	35,551.24
Rioja, La	28,394.15	21,095.95	6,771.87	101.68	119.34	305.31	138.81	28,255.34

<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 deduced

### 2. 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>74.18</b>	<b>23.15</b>	<b>0.56</b>	<b>0.36</b>	<b>1.75</b>
Andalucía	100.00	73.40	23.80	0.47	0.40	1.93
Aragón	100.00	73.96	23.65	0.43	0.39	1.57
Asturias, Principado de	100.00	74.68	23.22	0.53	0.29	1.28
Balears, Illes	100.00	73.94	23.63	0.28	0.48	1.67
Canarias	100.00	73.26	24.34	0.40	0.40	1.60
Cantabria	100.00	73.67	23.46	0.46	0.50	1.91
Castilla y León	100.00	73.66	23.83	0.48	0.25	1.78
Castilla - La Mancha	100.00	73.87	23.60	0.49	0.27	1.77
Cataluña	100.00	74.57	23.20	0.48	0.27	1.48
Comunitat Valenciana	100.00	74.02	23.76	0.37	0.28	1.57
Extremadura	100.00	73.40	23.65	0.33	0.44	2.18
Galicia	100.00	73.54	24.20	0.42	0.35	1.49
Madrid, Comunidad de	100.00	74.92	21.32	0.86	0.49	2.41
Murcia, Región de	100.00	74.27	23.75	0.34	0.35	1.29
Navarra, Comunidad Foral de	100.00	73.95	24.04	0.53	0.41	1.07
País Vasco	100.00	73.95	23.73	0.80	0.36	1.16
Rioja, La	100.00	74.30	23.85	0.36	0.42	1.07

<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 2017

## Variation as compared with the previous year

### 1. 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	30,535.92	0.10	22,806.95	0.10	7,728.97	0.20
INDUSTRY	36,919.68	0.50	27,358.36	0.50	9,561.32	0.30
CONSTRUCTION	30,932.00	-0.60	22,108.08	-0.70	8,823.92	-0.30
SERVICES	29,335.82	0.20	22,018.15	0.10	7,317.67	0.20

<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

### 2. 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	30,535.92	0.10	22,806.95	0.10	7,728.97	0.20
Andalucía	27,374.22	-0.70	20,278.89	-0.60	7,095.33	-0.90
Aragón	29,089.18	0.60	21,632.56	0.50	7,456.62	0.90
Asturias, Principado de	31,132.38	1.00	23,448.08	1.00	7,684.30	0.80
Balears, Illes	29,125.78	2.20	21,662.63	2.60	7,463.15	1.30
Canarias	25,987.16	0.50	19,154.25	0.40	6,832.91	1.00
Cantabria	29,218.65	0.80	21,706.41	0.10	7,512.24	3.20
Castilla y León	27,450.22	-1.40	20,381.69	-1.20	7,068.53	-2.10
Castilla - La Mancha	27,413.38	1.90	20,422.72	1.90	6,990.66	2.10
Cataluña	32,193.66	-0.30	24,140.53	-0.30	8,053.13	-0.20
Comunitat Valenciana	27,539.66	1.80	20,533.75	1.60	7,005.91	2.40
Extremadura	24,745.53	-1.10	18,445.07	-1.40	6,300.46	-0.30
Galicia	27,388.11	1.90	20,272.35	2.10	7,115.76	1.50
Madrid, Comunidad de	36,136.41	-0.30	27,221.91	-0.30	8,914.50	-0.30
Murcia, Región de	27,108.94	-1.90	20,267.90	-2.10	6,841.04	-1.30
Navarra, Comunidad Foral de	32,973.63	3.60	24,571.83	4.10	8,401.80	2.10
País Vasco	35,551.24	0.30	26,479.03	0.00	9,072.21	1.00
Rioja, La	28,255.34	0.50	21,095.95	0.30	7,159.39	1.20

<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 2017

### Proportion of units and workers according to the form of regulation of labour relations

#### 1. National results (%)

	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	25.1	25.1	46.1	65.9	17.4	3.2	11.4	5.8
Industry and Construction	100.0	100.0	24.8	21.9	53.5	72.1	20.2	3.6	1.5	2.4
Services	100.0	100.0	25.2	25.9	44.3	64.4	16.7	3.1	13.8	6.6

#### 2. Results by Autonomous Community (%)

	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	25.1	25.1	46.1	65.9	17.4	3.2	11.4	5.8
Andalucía	100.0	100.0	24.7	27.0	44.8	64.9	18.6	3.6	11.9	4.5
Aragón	100.0	100.0	25.5	25.9	42.6	64.6	19.3	4.5	12.6	5.0
Asturias, Principado de	100.0	100.0	20.1	23.3	47.5	68.5	18.2	2.1	14.2	6.1
Balears, Illes	100.0	100.0	18.4	25.1	59.1	65.8	12.0	2.3	10.5	6.8
Canarias	100.0	100.0	20.3	27.1	51.1	61.3	17.4	3.0	11.2	8.6
Cantabria	100.0	100.0	24.4	24.5	39.4	59.6	20.9	5.0	15.3	10.9
Castilla y León	100.0	100.0	24.7	22.7	43.7	64.6	17.9	2.7	13.7	10.0
Castilla - La Mancha	100.0	100.0	24.2	25.3	45.0	63.9	14.3	2.7	16.5	8.1
Cataluña	100.0	100.0	24.6	24.4	52.4	69.7	15.3	2.4	7.7	3.5
Comunitat Valenciana	100.0	100.0	21.5	22.7	47.9	67.5	17.2	3.7	13.4	6.1
Extremadura	100.0	100.0	21.5	24.8	36.6	57.5	14.7	3.7	27.2	14.0
Galicia	100.0	100.0	19.3	17.3	49.7	71.8	16.7	3.3	14.3	7.6
Madrid, Comunidad de	100.0	100.0	35.4	32.7	39.1	62.4	17.9	2.5	7.6	2.4
Murcia, Región de	100.0	100.0	23.6	25.4	53.0	71.0	11.2	1.5	12.2	2.1
Navarra, Comunidad Foral de	100.0	100.0	21.4	25.0	36.0	56.6	23.5	7.0	19.1	11.4
País Vasco	100.0	100.0	16.5	16.3	42.1	66.8	26.2	6.4	15.2	10.5
Rioja, La	100.0	100.0	29.8	27.3	45.2	64.1	14.1	2.9	10.9	5.7

### Proportion of units 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	Units	Total modifications		Only wage regime		Workers	Units
			Workers	Units	Workers	Units		
TOTAL	100.0	100.0	3.1	1.8	1.6	1.3	96.9	98.2
INDUSTRY AND CONSTRUCTION	100.0	100.0	3.8	1.8	1.9	1.1	96.2	98.2
SERVICES	100.0	100.0	2.9	1.8	1.5	1.3	97.1	98.2

#### 2. Results by Autonomous Community (%)

	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	3.1	1.8	1.6	1.3	96.9	98.2
Andalucía	100.0	100.0	3.2	1.5	1.8	1.2	96.8	98.5
Aragón	100.0	100.0	2.8	2.0	1.1	1.6	97.2	98.0
Asturias, Principado de	100.0	100.0	3.9	3.2	1.9	2.2	96.1	96.8
Balears, Illes	100.0	100.0	3.1	0.6	1.7	0.5	96.9	99.4
Canarias	100.0	100.0	1.4	1.9	0.3	1.1	98.6	98.1
Cantabria	100.0	100.0	2.4	1.3	0.5	0.2	97.6	98.7
Castilla y León	100.0	100.0	2.4	3.0	1.1	1.8	97.6	97.0
Castilla - La Mancha	100.0	100.0	2.0	1.5	1.0	1.4	98.0	98.5
Cataluña	100.0	100.0	4.0	2.0	1.7	1.4	96.0	98.0
Comunitat Valenciana	100.0	100.0	3.9	2.3	2.5	2.0	96.1	97.7
Extremadura	100.0	100.0	2.5	4.2	1.7	2.5	97.5	95.8
Galicia	100.0	100.0	3.3	1.6	2.5	1.3	96.7	98.4
Madrid, Comunidad de	100.0	100.0	2.4	1.0	1.2	0.7	97.6	99.0
Murcia, Región de	100.0	100.0	1.7	0.7	0.6	0.4	98.3	99.3
Navarra, Comunidad Foral de	100.0	100.0	4.1	2.4	2.0	1.4	95.9	97.6
País Vasco	100.0	100.0	4.2	1.7	2.6	1.4	95.8	98.3
Rioja, La	100.0	100.0	1.4	1.0	0.9	0.6	98.6	99.0