23 July 2026

Annual Labour Cost Survey (ALCS)

Year 2025

Main results

- The total cost per worker was 38,748.94 euros in gross terms in 2025, 3.3% more than the previous year. The net cost increased by 3.2%, reaching 38,511.76 euros.
- The annual gross salary per worker was 28,410.78 euros, 3.1% more than in 2024.
- The non-salary cost per worker increased by 3.6% compared to 2024, reaching 10,100.98 euros.
- 95.4% of workplaces - accounting for 86.7% of workers - regulated labour relations through collective agreements. 4.1% of employees with collective agreements had their working conditions modified during 2025.

More information

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

The labour cost per worker in gross terms was 38,748.94 euros in 2025, 3.3% more than the previous year, according to the Annual Labour Cost Survey, which complete the results obtained from the Quarterly Labour Cost Survey.

After subtracting the grants and deductions received from the Public Administrations, a net cost of 38,511.76 euros is obtained, representing an annual increase of 3.2%.

The annual gross salary was 28,410.78 euros in 2025, 3.1% more than in 2024. This figure represented 73.3% of the labour cost.

Net Cost. Year 2025

	Euros
Net cost[3]	**38,511.76**
Gross cost[1]	38,748.94
Subsidies and deductions (-)	237.18

[1] Excludes travel allowances and expenses.

[3] Subsidies and deductions deduced.

Components of annual cost. Year 2025

	Euros
Gross cost[1]	**38,748.94**
Salaries and wages	28,410.78
Obligatory contributions	9,354.87
Corporate benefits	531.46
-Voluntary contributions	196.88
-Direct corporate contributions	320.48
-Corporate expenses	14.10
Compensation for dismissal	180.66
Expenditure on vocational training	76.49
Work-related expenses	194.68
-Travel expenses	9.68
-Remaining costs[2]	185.00

[1] Excludes travel allowances and expenses.

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

The non-salary cost per worker increased by 3.6% compared to 2024, reaching 10,100.98 euros. Mandatory Social Security contributions were the most significant expense, amounting to 9,354.87 euros per worker, 24.1% of the labour cost.

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

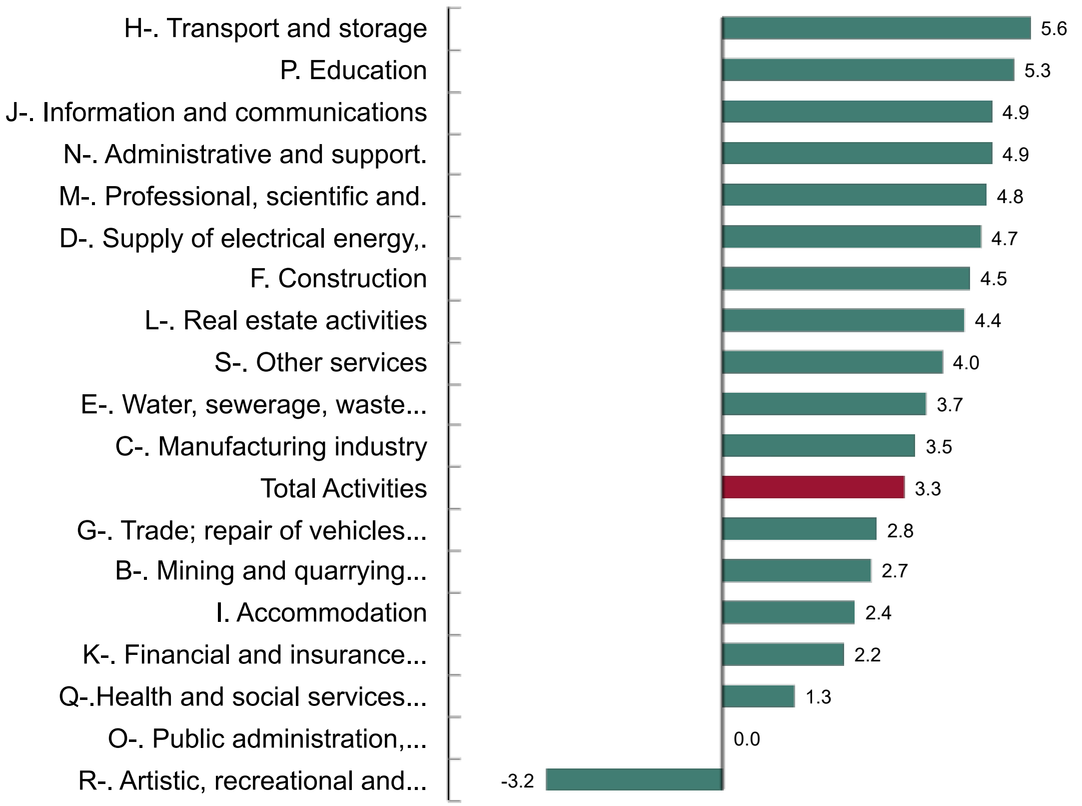
Labour cost by activity sector

The labour cost per worker ranged from 23,690.02 euros annual gross per worker in *Accommodation* to 86,047.88 euros in *Electricity, gas, steam, and air conditioning supply.*

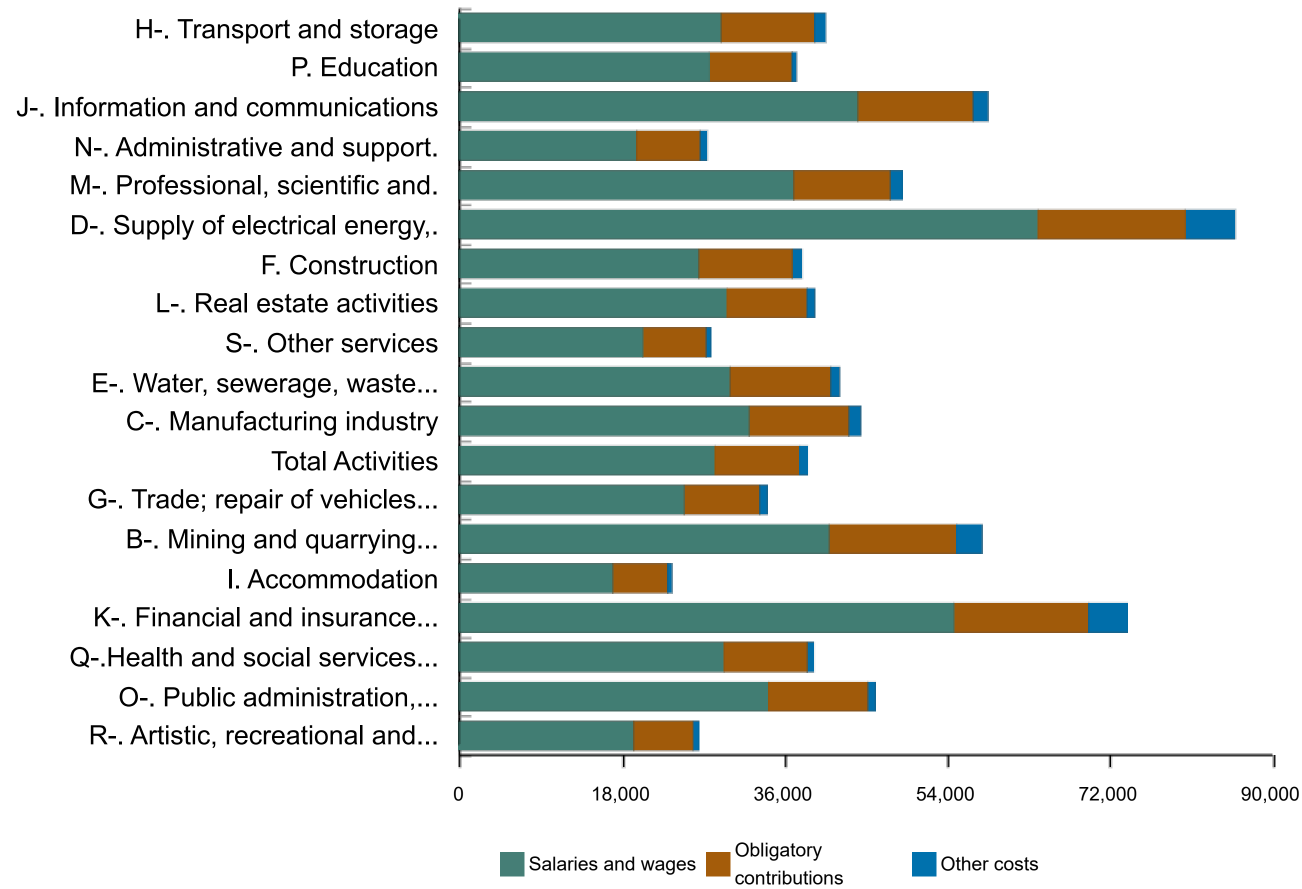
The largest increases in labour costs over the previous year were in *Transport and storage* (5.6%), and *Education* (5.3%).

In contrast, labour costs fell by 3.2% in *Artistic, recreational and entertainment activities*.

Gross labour cost. Annual variation rate. Year 2025



Gross labour cost. Total by component. Year 2025



The economic sectors with the highest wages and salaries in 2025 were found in *Electricity, gas, steam, and air conditioning supply* (with 64,204.63 euros) and *Financial and insurance activities* (with 54,979.68). These two activities also generated the highest social benefits.

Meanwhile, *Artistic, recreational and entertainment activities* and *Information and communication* had the highest subsidies and deductions, with 712.55 and 452.90 euros, respectively.

Highest and lowest costs by economic section. Year 2025

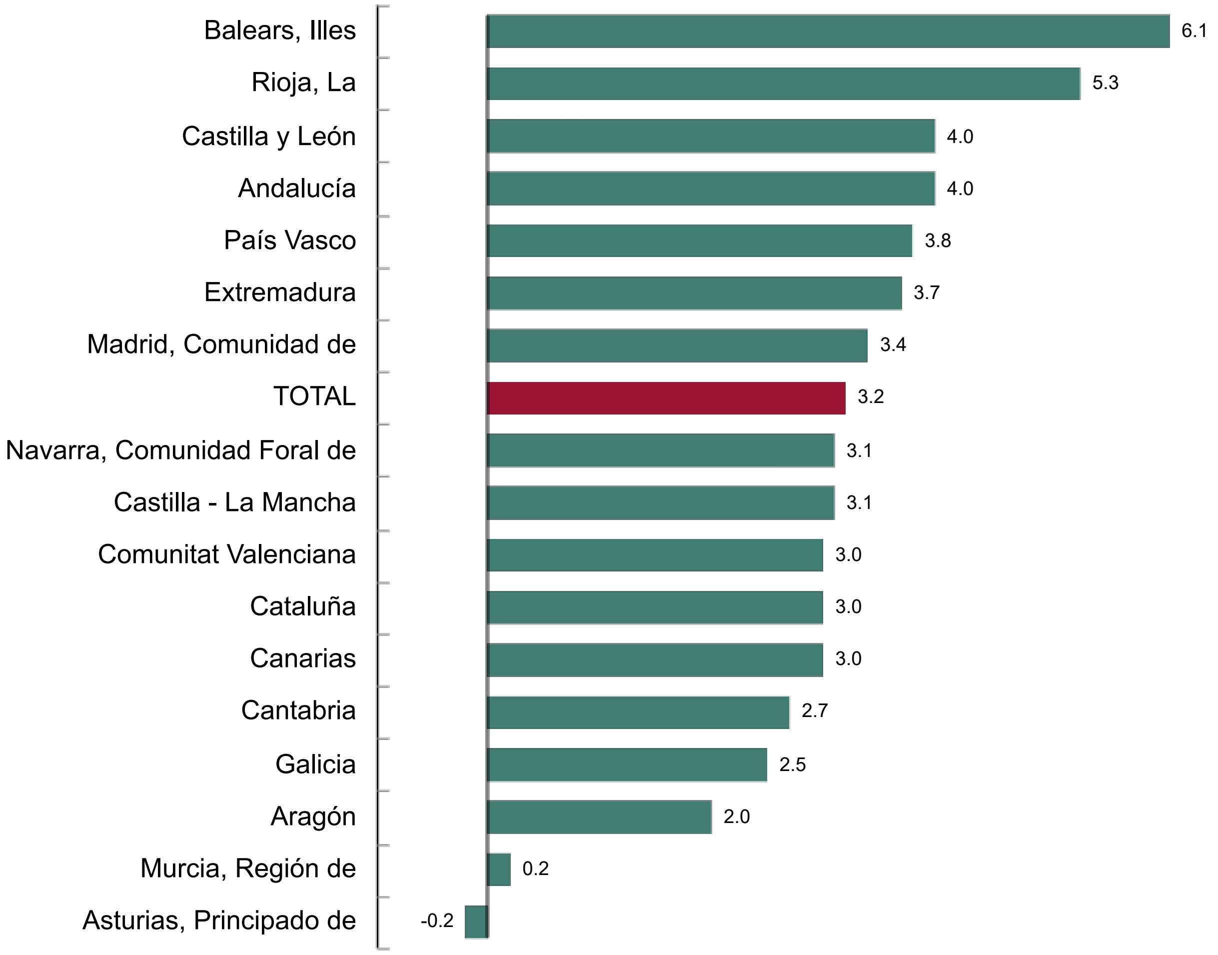
		Euros
	D-. Supply of electrical energy, gas, steam and air conditioning	64,204.63
	K-. Financial and insurance activities	54,979.68
Salaries and wages	**Total actividades**	**28,410.78**
	N-. Administrative and support services activities	19,451.59
	I-. Accommodation	17,190.75
	B.- Mining and quarrying industries	662.68
	F-. Construction	402.40
Work-related expenses	**Total actividades**	**194.68**
	Q-. Health and social services activities	75.71
	P-. Education	41.27
	D-. Supply of electrical energy, gas, steam and air conditioning	678.97
	B.- Mining and quarrying industries	631.99
Vocational training	**Total actividades**	**76.49**
	L-. Real estate activities	38.08
	I-. Accommodation	20.14
	D-. Supply of electrical energy, gas, steam and air conditioning	3,494.82
	K-. Financial and insurance activities	3,438.68
Social benefits	**Total actividades**	**531.46**
	S-. Other services	225.62
	I-. Accommodation	211.42
	B.- Mining and quarrying industries	690.42
	J-. Information and communication	668.52
Compensations for dismissal	**Total actividades**	**180.66**
	P-. Education	37.44
	O-. Public administration, defence, Social Security	5.34
	R-. Artistic, recreational and entertainment activities	712.55
	J-. Information and communication	452.90
Subsidies and tax deductions	**Total actividades**	**237.18**
	D-. Supply of electrical energy, gas, steam and air conditioning	123.63
	L-. Real estate activities	103.11

Labour cost by Autonomous Community

The highest labour costs in 2025 were recorded in Comunidad de Madrid (45,983.31 euros), País Vasco (44,034.00) y Comunidad Foral de Navarra (41,697.31).

Conversely, the lowest labour costs were found in Extremadura (31,657.19 euros), Canarias (32,016.86) and Region de Murcia (33,293.38).

Net labour cost. Variation rate. Year 2025



Net total cost per worker. Year 2025

	Euros
Madrid, Comunidad de	45,983.31
País Vasco	44,034.00
Navarra, Comunidad Foral de	41,697.31
Cataluña	41,367.03
Balears, Illes	38,881.66
TOTAL	**38,511.76**
Aragón	36,913.90
Asturias, Principado de	36,708.78
Rioja, La	35,896.63
Cantabria	35,029.38
Castilla y León	34,740.28
Comunitat Valenciana	34,563.51
Galicia	34,477.21
Castilla - La Mancha	34,084.61
Andalucía	33,985.71
Murcia, Región de	33,293.38
Canarias	32,016.86
Extremadura	31,657.19

Considering the variation in labour cost compared to the previous year, Illes Balears, La Rioja y Castilla y León presented the highest rates. In contrast, labour costs fell in Principado de Asturias.

Regulation of labour relations

Most centres (95.4%, corresponding 86.7% of workers) were regulated by collective agreements in 2025. The area with the highest proportion was below the state level (autonomous, provincial sectoral agreements, etc.).

Units and workers, according to the means of regulating labour relations. Year 2025
Percentage

	Total	Collective Agreements			Another form of regulation
		State	Lower than State	Company or work centre	
Units	100	26.4	65.8	3.1	4.7
Workers	100	27.1	45.0	14.6	13.4

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

Workers and units, according to whether or not they have changed the conditions of the collective agreement. Year 2025
Percentage

	Total	Total changes	Only the wage scheme	No changes or not subject to agreements
Units	100	2.5	1.6	97.5
Workers	100	4.1	2.2	95.9

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

Cost component, according to the means of regulating labour relations. Year 2025

	Total	Collective agreement				Another form
		Total	State	Lower than State	Company or work centre	
GROSS COST[1]	38,748.94	37,271.84	38,343.73	33,321.87	45,136.49	45,371.12
Salaries and wages	28,410.78	27,194.10	28,396.06	24,114.60	32,645.55	34,038.00
Obligatory contributions	9,354.87	9,085.83	8,983.44	8,403.03	10,840.68	10,562.28
Voluntary contributions	196.88	216.64	228.34	106.44	535.55	68.67
Direct corporate contributions	320.48	292.68	264.28	231.69	533.99	591.36
Corporate expenses	14.10	13.99	19.66	5.47	29.80	14.77
Compensation for dismissal	180.66	181.59	188.55	154.44	234.15	29.31
Expenditure on vocational training	76.49	82.30	95.38	48.29	163.14	38.81
Expenditure on travel	9.68	10.35	5.77	4.71	36.31	5.32
Remaining costs[2]	185.00	194.36	162.25	253.20	117.32	22.60
Subsidies and deductions	237.18	257.18	229.30	201.66	443.93	153.16
NET COST[3]	38,511.76	37,014.66	38,114.43	33,120.21	44,692.56	45,217.96

[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.

Revisions and data updates

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

Methodological note

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

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

Type of operation: annual structural survey.

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

Geographical scope: the entire national territory.

Reference period for the results: the calendar year.

Sample size: 28,500 establishments.

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

Collection method: questionnaire filled in directly by the establishment.

More information on the methodology and the standardised methodological report.

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

For further information see INEbase   Official INE account on X @es_ine

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