

21 July 2022

Annual Labour Cost Survey 2021 (ALCS) Year 2021

Main results

- The total cost per worker in 2021 was 32,906.63 euros in gross terms, 5.6% more than the previous year. The gross annual salary per worker was 24,248.78 euros, 6.2% more than in 2020, and representing 73.7% of the total cost.
- The net cost is 32,710.70 euros per worker, after deducting 195.93 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 (7,711.98 euros per worker), which represented 23.4% of the total cost.
- Of the rest of the items making up the cost, 479.84 euros per year per worker were allocated to social benefits, 205.65 corresponded to severance pay, 199.87 to work-related expenses, and 60.51 to professional training.
- The economic activities with the highest gross annual labour costs were Electricity, gas, steam and air conditioning supply (82,187.84 euros), Financial and insurance activities (66,777.11 euros) and Information and communications (54,466.77). In turn, Accommodation (16,007.06), Other services (22,575.18) and Artistic, recreational and entertainment activities (23,124.31) registered the lowest costs.
- The highest net labour costs were recorded in Comunidad de Madrid (38,868.54 euros), País Vasco (38,641.52) and Comunidad Foral de Navarra (35,255.41). Canarias (25,921.74 euros), Extremadura (26,324.37 euros) and Andalucía (28,922.45 euros) recorded the lowest costs.
- 94.8% of the centres -representing 87.0% of workers- regulated labour relations through collective agreements.
- 1.6% of the centres with agreements -representing 3.2% of workers- experienced changes in their working conditions during 2021.

Annual labour cost per worker

The labour cost per worker in gross terms was 32,906.63 euros in 2021, 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 an increase of 5.6% over the previous year. After subtracting the subsidies and deductions received by the Public Administrations, a net cost of 32,710.70 euros is obtained, representing an annual increase of 5.6%.

During 2021, COVID-19 related company and worker support measures remained in force, although their role was less than in 2020. Workers who are part of the Temporary Workforce Reduction Scheme (ERTE) were still part of their company workforce. However, they did not receive wages, but rather benefits provided directly by the Public State Employment Service (SEPE), in some cases supplemented by the companies themselves. For this reason, the survey result obtained for the average wage is distorted. 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 2021 the annual salary cost was 24,248.78 euros, 6.2% more than in 2020. This accounted for 73.7% of the labour costs. If compared to the year 2019, which was not affected by the pandemic, the increase in wage costs was 3.4% over two years.

Regarding non-wage costs, compulsory contributions to Social Security were the most significant item (7,711.98 euros per worker, 23.4% of the labour cost). As with salaries, social contributions paid by employers were also affected by the support measures: 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 97.1% of gross cost.

In addition to wages and contributions, 479.84 euros per worker were allocated annually to social benefits (voluntary contributions to insurance and pension plans, supplementary benefits to Social Security and social expenses), 205.65 euros corresponded to to severance pay, 199.87 to other job-related expenses (end-of-contract compensation, small tools and work clothes, transportation to the workplace, selection of personnel...), and 60.51 to vocational training.

The decrease in direct social benefits went from 374.02 euros per worker in 2020 to 300.64 euros in 2021. This was a consequence of the decline in costs for temporary disability and partial unemployment (supplements to SPES benefits) for workers, and the growth of severance pay (from 153.45 euros in 2020 to 205.65 in 2021).

Components of annual cost		Net cost	
	Euros		Euros
Gross cost¹	32,906.63	Net cost³	32,710.70
Salaries and wages	24,248.78	Gross cost ¹	32,906.63
Obligatory contributions	7,711.98	Subsidies and deductions (-)	195.93
Corporate benefits	479.84		
-Voluntary contributions	162.58		
-Direct corporate contributions	300.64		
-Corporate expenses	16.62		
Compensation for dismissal	205.65		
Expenditure on vocational training	60.51		
Work-related expenses	199.87		
-Travel expenses	9.46		
-Remaining costs ²	190.41		

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 38,369.14 euros, was the economic sector with highest labour costs per worker. Said cost increased by 4.3% compared to the previous year (4.5% salary costs and 4.0% non-salary cost).

Construction experienced the lowest growth in net cost (3.1% compared to the previous year) due to the 2.6% increase in salary costs. However, it had the highest growth in non-wage costs (4.4%).

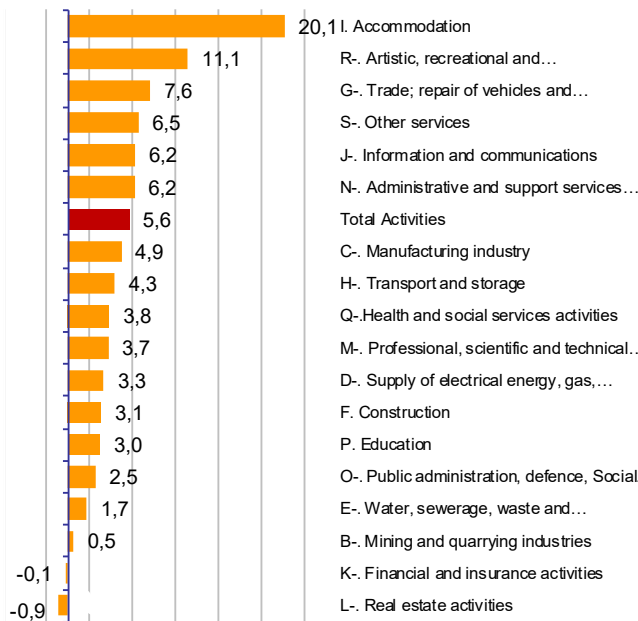
The Services sector had the lowest labour costs in 2021. It had the greatest increase in net cost, however (6.1% compared to the previous year), with increases of 6.8% in salary costs and 4.1% in the non-salary costs.

Economic sectors	Net cost		Salaries and wages		Non-wage cost	
	Euros	Rate ¹	Euros	Rate ¹	Euros	Rate ¹
Industry	38,369.14	4.3	27,949.16	4.5	10,419.98	4.0
Construction	32,632.04	3.1	23,216.51	2.6	9,415.53	4.4
Services	31,709.08	6.1	23,666.90	6.8	8,042.18	4.1

¹With regard to the previous year

There were wide differences between labour cost per worker according to activity using the CNAE09 classification, ranging from 16,007.06 euros per year per worker in the Hospitality industry (I), up to 82,187.84 euros per employee in Electricity, gas, steam and air conditioning supply (D).

Gross labour cost. Annual variation rate



Coste total bruto por trabajador. Año 2021

Economic Activity	Euros
D-. Supply of electrical energy, gas, steam and hot water	82.187,84
K-. Financial and insurance activities	66.777,11
B-. Mining and quarrying industries	54.466,77
J-. Information and communication	50.031,39
O-. Public administration, defence, Social Security and other public administration activities	40.407,48
M-. Professional, scientific and technical activities	39.959,90
C-. Industria manufacturera	37.791,71
E-. Water, sewerage, waste and decontamination	35.942,23
Q-. Health and social services activities	35.346,02
H-. Transport and storage	33.091,13
Total activities	32.906,63
F-. Construction	32.755,99
L-. Real estate activities	32.088,71
P-. Education	31.498,26
G-. Trade; repair of vehicles and motorcycles	28.701,65
N-. Administrative and support services activities	23.339,48
R-. Artistic, recreational and entertainment activities	23.124,31
S-. Other services	22.575,18
I-. Accommodation	16.007,06

Looking at the variation in labour costs with respect to the previous year, the growth in labor costs was higher in Accommodation and food service activities, Artistic, recreational and entertainment activities and Wholesale and retail trade; motor vehicle and motorcycle repair.

On the other hand, *Real estate activities and Financial and insurance activities* recorded annual decreases in labour costs.

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 Other service activities* had the lowest.

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

Severance payments entailed higher labour costs in *Mining and quarrying* and in *Electricity, gas, steam and air conditioning supply*. At the opposite extreme, *General Government and Defence; compulsory Social Security and Education* had lower than average severance costs.

Electricity, gas, steam and air conditioning supply and Financial and insurance activities 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 *Financial and insurance activities*.

Highest and lowest costs by economic section

Salaries and wages		Social benefits	
D-. Supply of electrical energy, gas, steam and air cond	62,931.03	D-. Supply of electrical energy, gas, steam and air cond	3,716.88
K-. Financial and insurance activities	48,908.55	K-. Financial and insurance activities	3,533.55
Total activities	24,248.78	Total activities	479.84
S-. Other services	16,463.71	S-. Other services	217.97
I-. Accommodation	11,736.07	I-. Accommodation	191.04
Work-related expenses		Compensations for dismissal	
K-. Financial and insurance activities	782.90	B-. Mining and quarrying industries	1,635.69
B-. Mining and quarrying industries	472.00	D-. Supply of electrical energy, gas, steam and air cond	998.73
Total activities	199.87	Total activities	205.65
O-. Public administration, defence, Social Security	103.22	P-. Education	19.08
P-. Education	55.44	O-. Public administration, defence, Social Security	17.76
Vocational training		Subsidies and tax deductions	
D-. Supply of electrical energy, gas, steam and air cond	553.48	R-. Artistic, recreational and entertainment activities	641.03
B-. Mining and quarrying industries	300.57	J-. Information and communication	356.46
Total activities	60.51	Total activities	195.93
S-. Other services	25.38	L-. Real estate activities	110.41
I-. Accommodation	15.70	K-. Financial and insurance activities	104.93

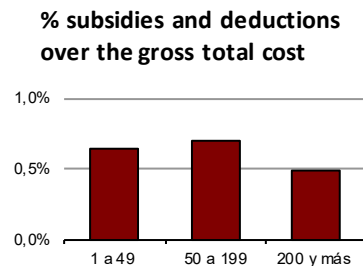
Labour cost by company size

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 ¹	Gross total cost	Salaries and Obligatory wages	Contributions	Subsidies and deductions
1 to 49	26,972.81	19,795.41	6,530.94	175.11
50 to 199	34,899.67	25,691.09	8,222.31	247.08
200 and more	39,613.46	29,308.95	8,983.83	195.32

¹ Number of workers



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

Company size ¹	Corporate benefits	Work-related expenses	Compensation for dismissal	Expenditure on vocational training
1 to 49	242.09	193.24	177.12	34.01
50 to 199	490.80	219.24	201.78	74.45
200 and more	788.77	198.35	245.55	88.01

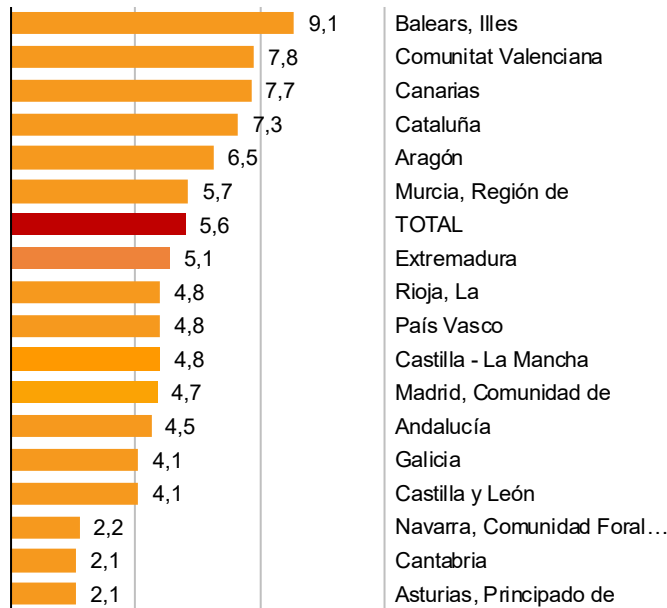
¹ Number of workers

Labour cost by Autonomous Community

The highest labour costs were recorded in Comunidad de Madrid (38,868.54 euros), País Vasco (38,641.52) and Comunidad Foral de Navarra (35,255.41).

On the contrary, the lowest levels were registered in Canarias (25,921.74 euros), Extremadura (26,324.37) and Illes Balears (28,922.45).

Net labour cost. Variation rate



Net total cost per worker per year

	Euros
Madrid, Comunidad de	38.868,54
País Vasco	38.641,52
Navarra, Comunidad Foral de	35.255,41
Cataluña	35.014,41
TOTAL	32.710,70
Asturias, Principado de	32.600,22
Aragón	31.538,43
Cantabria	30.367,78
Castilla y León	29.644,04
Galicia	29.642,85
Murcia, Región de	29.608,98
Comunitat Valenciana	29.608,72
Balears, Illes	29.461,90
Rioja, La	29.314,37
Castilla - La Mancha	29.153,79
Andalucía	28.922,45
Extremadura	26.324,37
Canarias	25.921,74

Considering the variation in labour cost compared to the previous year, Illes Balears, Comunitat Valenciana and Canarias presented the highest rates. On the contrary, Principado de Asturias, Cantabria and Comunidad Foral de Navarra recorded the smallest increases.

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

Illes Balears and País Vasco had the highest work-related expenses, while Comunidad Foral de Navarra and La Rioja presented the lowest.

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

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

Companies in Principado de Asturias 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	29,333.42	País Vasco	829.43	Baleares, Illes	263.42
País Vasco	28,228.74	Madrid, Comunidad de	635.22	País Vasco	250.62
Total	24,248.78	Total	479.84	Total	199.87
Extremadura	19,435.81	Extremadura	369.18	Rioja, La	159.69
Canarias	19,002.85	Murcia, Región de	351.98	Navarra, Comunidad Foral	131.66
Compensations for dismissal		Vocational training		Subsidies and tax deductions	
Madrid, Comunidad de	308.91	País Vasco	86.08	Asturias, Principado de	304.49
Cantabria	239.82	Madrid, Comunidad de	84.68	Andalucía	277.25
Total	205.65	Total	60.51	Total	195.93
Canarias	94.38	Baleares, Illes	34.24	Castilla - La Mancha	152.31
Castilla - La Mancha	83.97	Canarias	28.01	Canarias	147.57

Regulation of labour relations

The majority of centres (94.8%, or 87.0% of workers) were regulated by union agreements in 2021. 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	27.0	64.5	3.3	5.2
Workers	100	26.5	44.4	16.1	13.0

Of the total number of workers with an agreement, 3.2% 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	1.6	0.9	98.4
Workers	100	3.2	1.1	96.8

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			Company or work centre	Another form
		Total	State	Lower than State		
GROSS COST ¹	32,906.63	31,418.68	31,962.96	27,748.04	38,374.09	40,133.91
Salaries and wages	24,248.78	23,061.96	23,693.42	20,245.96	28,004.33	30,299.31
Obligatory contributions	7,711.98	7,427.52	7,309.62	6,827.61	8,800.62	9,144.93
Voluntary contributions	162.58	174.39	173.98	71.98	457.45	84.13
Direct corporate contributions	300.64	273.15	288.53	197.49	456.4	513.03
Corporate expenses	16.62	16.9	20.3	7.99	35.88	14.71
Compensation for dismissal	205.65	217.77	205.08	157.68	356.25	14.43
Expenditure on vocational training	60.51	65.31	77.29	41.9	110.12	28.7
Expenditure on travel	9.46	10.43	5.8	5.68	31.17	3.01
Remaining costs ²	190.41	171.25	188.94	191.75	121.87	31.66
Subsidies and deductions	195.93	210.14	201.32	181.78	287.2	120.02
NET COST ³	32,710.70	31,208.54	31,761.64	27,566.26	38,086.89	40,013.89

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

Influence of COVID-19 on survey estimates

As part of COVID-19 support measures to companies and employees, the workers covered by ERTE remained on the company staff. However, rather than receiving salaries, they were provided benefits directly from SPES. In some cases these benefits were supplemented by the companies themselves. The social contributions paid by their employers were likewise largely exempt.

Survey result analysis must be carried out from the perspective of the labour cost incurred by employers. It is therefore not appropriate to speak of average salary, but 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.

During 2021, the use of ERTE declined among all economic activities. This gave rise to an increase in salary costs in the majority of activities and, to a lesser extent, of non-salary costs, as a consequence of the exemptions in social contributions. Hotel, restaurants and catering, Artistic, recreational and entertainment activities, and Other services were clear examples of this situation.

The pandemic's impact was uneven among the autonomous communities, depending primarily on their productive structure. The greatest increases in costs occurred in communities with greatest weight in tourism, such as Illes Balears, Comunitat Valenciana and Canarias.

Revision and updating of data

The data published today is provisional. All results are available on INEBase.

Methodological note

The Annual Labor Cost Survey (ALCS) is an annual statistical operation that serves to complete the quarterly results of the Quarterly Labor Cost Survey (QLCS), and to provide 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

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Annual Labour Cost 2021

Results by activity sector

Labour Cost per worker per year. Euros

	Total	Industry	Construction	Services
GROSS COST ¹	32.906,63	38.541,49	32.755,99	31.914,80
Wages and salaries	24.248,78	27.949,16	23.216,51	23.666,90
Obligatory contributions	7.711,98	9.254,16	8.718,39	7.359,60
Voluntary contributions	162,58	287,37	121,83	144,44
Direct corporate contributions	300,64	289,17	175,09	312,51
Corporate expenses	16,62	27,28	2,67	15,89
Compensation for dismissal	205,65	395,25	128,19	177,72
Expenditure on vocational training	60,51	102,11	56,62	53,70
Expenditure on transport	9,46	34,32	17,64	4,56
Remaining costs ²	190,41	202,67	319,05	179,48
Subsidies and deductions	195,93	172,35	123,95	205,72
NET COST ³	32.710,70	38.369,14	32.632,04	31.709,08

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

Percentage structure over gross cost

	Total	Industria	Construcción	Servicios
GROSS COST ¹	100	100	100	100
Wages and salaries	73,69	72,52	70,88	74,16
Obligatory contributions	23,44	24,01	26,62	23,06
Voluntary contributions	0,49	0,75	0,37	0,45
Direct corporate contributions	0,91	0,75	0,53	0,98
Corporate expenses	0,05	0,07	0,01	0,05
Compensation for dismissal	0,62	1,03	0,39	0,56
Expenditure on vocational training	0,18	0,26	0,17	0,17
Expenditure on transport	0,03	0,09	0,05	0,01
Resto de costes ²	0,58	0,53	0,97	0,56

¹ Excludes travel allowances and expenses

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

Annual Labour Cost 2021

Results by Autonomous Community

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	32.906,63	24.248,78	7.711,98	162,58	300,64	482,65	195,93	32.710,70
Andalucía	29.199,70	21.218,95	7.090,14	106,39	298,48	485,74	277,25	28.922,45
Aragón	31.714,13	23.234,63	7.614,87	109,80	275,69	479,14	175,70	31.538,43
Asturias, Principado de	32.904,71	24.349,02	7.786,50	144,36	276,49	348,34	304,49	32.600,22
Balears, Illes	29.703,17	21.984,88	6.870,09	74,65	288,71	484,84	241,27	29.461,90
Canarias	26.069,31	19.002,85	6.357,27	86,29	317,03	305,87	147,57	25.921,74
Cantabria	30.583,49	22.299,82	7.419,72	136,24	258,86	468,85	215,71	30.367,78
Castilla y León	29.887,35	21.968,28	7.187,52	120,82	257,77	352,96	243,31	29.644,04
Castilla - La Mancha	29.306,10	21.412,67	7.151,97	94,82	289,12	357,52	152,31	29.153,79
Cataluña	35.171,50	25.991,81	8.219,61	169,32	300,05	490,71	157,09	35.014,41
Comunitat Valenciana	29.779,27	21.751,09	7.196,55	90,69	282,53	458,41	170,55	29.608,72
Extremadura	26.579,87	19.435,81	6.445,95	89,94	275,26	332,91	255,50	26.324,37
Galicia	29.854,16	21.856,41	7.185,69	101,60	268,59	441,87	211,31	29.642,85
Madrid, Comunidad de	39.030,61	29.333,42	8.466,03	284,07	319,11	627,98	162,07	38.868,54
Murcia, Región de	29.775,57	21.780,62	7.173,54	96,24	251,85	473,32	166,59	29.608,98
Navarra, Comunidad Foral de	35.447,04	26.016,27	8.593,44	159,37	298,00	379,96	191,63	35.255,41
País Vasco	38.881,65	28.228,74	9.330,78	378,57	423,13	520,43	240,13	38.641,52
Rioja, La	29.508,36	21.535,29	7.226,16	86,91	279,26	380,74	193,99	29.314,37

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 deducted

Percentage structure over gross cost

	GROSS COST ¹	Wages and salaries	Obligatory contributions	Voluntary contributions	Direct corporate contributions	Other ²
TOTAL	100	73,69	23,44	0,49	0,91	1,47
Andalucía	100	72,67	24,28	0,36	1,02	1,67
Aragón	100	73,26	24,01	0,35	0,87	1,51
Asturias, Principado de	100	74	23,66	0,44	0,84	1,06
Balears, Illes	100	74,02	23,13	0,25	0,97	1,63
Canarias	100	72,89	24,39	0,33	1,22	1,17
Cantabria	100	72,91	24,26	0,45	0,85	1,53
Castilla y León	100	73,5	24,05	0,4	0,86	1,19
Castilla - La Mancha	100	73,07	24,4	0,32	0,99	1,22
Cataluña	100	73,9	23,37	0,48	0,85	1,4
Comunitat Valenciana	100	73,04	24,17	0,3	0,95	1,54
Extremadura	100	73,12	24,25	0,34	1,04	1,25
Galicia	100	73,21	24,07	0,34	0,9	1,48
Madrid, Comunidad de	100	75,15	21,69	0,73	0,82	1,61
Murcia, Región de	100	73,15	24,09	0,32	0,85	1,59
Navarra, Comunidad Foral de	100	73,39	24,24	0,45	0,84	1,08
País Vasco	100	72,6	24	0,97	1,09	1,34
Rioja, La	100	72,98	24,49	0,29	0,95	1,29

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 2021

Variation as compared with the previous year

National results

	Net cost ¹		Wages and salaries		Non-wage cost ²	
	Euros	Rate ³	Euros	Rate ³	Euros	Rate ³
TOTAL	32.710,70	5,6	24.248,78	6,2	8.461,92	4,1
INDUSTRY	38.369,14	4,3	27.949,16	4,5	10.419,98	4,0
CONSTRUCTION	32.632,04	3,1	23.216,51	2,6	9.415,53	4,4
SERVICES	31.709,08	6,1	23.666,90	6,8	8.042,18	4,1

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

Results by Autonomous Community

	Net cost ¹		Wages and salaries		Non-wage cost ²	
	Euros	Rate ³	Euros	Rate ³	Euros	Rate ³
TOTAL	32.710,70	5,6	24.248,78	6,2	8.461,92	4,1
Andalucía	28.922,45	4,5	21.218,95	4,4	7.703,50	4,7
Aragón	31.538,43	6,5	23.234,63	6,7	8.303,80	5,7
Asturias, Principado de	32.600,22	2,1	24.349,02	2,8	8.251,20	0,2
Balears, Illes	29.461,90	9,1	21.984,88	10,8	7.477,02	4,4
Canarias	25.921,74	7,7	19.002,85	9,8	6.918,89	2,3
Cantabria	30.367,78	2,1	22.299,82	1,7	8.067,96	3,1
Castilla y León	29.644,04	4,1	21.968,28	5,1	7.675,76	1,4
Castilla - La Mancha	29.153,79	4,8	21.412,67	5,0	7.741,12	4,3
Cataluña	35.014,41	7,3	25.991,81	8,1	9.022,60	5,1
Comunitat Valenciana	29.608,72	7,8	21.751,09	7,7	7.857,63	8,1
Extremadura	26.324,37	5,1	19.435,81	5,2	6.888,56	4,9
Galicia	29.642,85	4,1	21.856,41	4,7	7.786,44	2,4
Madrid, Comunidad de	38.868,54	4,7	29.333,42	5,6	9.535,12	2,0
Murcia, Región de	29.608,98	5,7	21.780,62	5,4	7.828,36	6,6
Navarra, Comunidad Foral de	35.255,41	2,2	26.016,27	2,3	9.239,14	1,9
País Vasco	38.641,52	4,8	28.228,74	4,7	10.412,78	5,1
Rioja, La	29.314,37	4,8	21.535,29	4,5	7.779,08	5,5

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 2021

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

National results. Percentage

	TOTAL		Collective Agreements				Company or workplace		Another form of regulation	
	Workers	Units	State		Lower State		Workers	Units	Workers	Units
			Workers	Units	Workers	Units				
TOTAL	100,0	100,0	26,5	27,0	44,4	64,5	16,1	3,3	13,0	5,2
Industry and Construction	100,0	100,0	24,2	20,6	56,4	74,6	17,9	2,7	1,5	2,1
Services	100,0	100,0	27,0	28,6	41,3	62,0	15,6	3,5	16,1	5,9

Results by Autonomous Community. Percentage

	TOTAL		Collective Agreements				Company or workplace		Another form of regulation	
	Workers	Units	State		Lower State		Workers	Units	Workers	Units
			Workers	Units	Workers	Units				
TOTAL	100,0	100,0	26,5	27,0	44,4	64,5	16,1	3,3	13,0	5,2
Andalucía	100,0	100,0	23,7	25,5	43,1	66,5	18,4	4,0	14,8	4,0
Aragón	100,0	100,0	27,1	25,5	41,6	63,3	15,6	3,6	15,7	7,6
Asturias, Principado de	100,0	100,0	23,6	28,5	43,0	64,9	16,5	2,9	16,9	3,7
Balears, Illes	100,0	100,0	19,3	23,4	54,3	67,0	12,5	1,9	13,9	7,7
Canarias	100,0	100,0	23,1	28,2	47,7	62,2	11,9	2,5	17,3	7,1
Cantabria	100,0	100,0	24,2	27,1	42,7	60,5	17,2	3,7	15,9	8,7
Castilla y León	100,0	100,0	28,5	25,4	41,2	62,6	16,7	4,2	13,6	7,8
Castilla - La Mancha	100,0	100,0	24,6	27,0	42,8	59,4	13,6	6,1	19,0	7,5
Cataluña	100,0	100,0	26,5	27,1	50,7	67,3	14,3	2,2	8,5	3,4
Comunitat Valenciana	100,0	100,0	24,3	27,0	46,8	63,8	14,9	3,5	14,0	5,7
Extremadura	100,0	100,0	22,8	23,8	37,6	60,9	13,4	3,5	26,2	11,8
Galicia	100,0	100,0	21,9	18,7	48,2	72,4	15,4	3,7	14,5	5,2
Madrid, Comunidad de	100,0	100,0	37,1	38,0	36,2	57,1	17,5	2,8	9,2	2,1
Murcia, Región de	100,0	100,0	25,4	27,2	49,6	67,4	11,2	2,4	13,8	3,0
Navarra, Comunidad Foral de	100,0	100,0	20,4	18,1	39,5	71,5	23,0	4,8	17,1	5,6
País Vasco	100,0	100,0	14,7	19,2	44,0	66,9	23,0	5,1	18,3	8,8
Rioja, La	100,0	100,0	32,2	29,8	45,4	59,1	9,3	2,6	13,1	8,5

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	3,2	1,6	1,1	0,9	96,8	98,4
Industry and Construction	100,0	100,0	3,4	1,7	1,2	0,8	96,6	98,3
Services	100,0	100,0	3,1	1,6	1,1	0,9	96,9	98,4

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	3,2	1,6	1,1	0,9	96,8	98,4
Andalucía	100,0	100,0	3,5	0,9	0,9	0,4	96,5	99,1
Aragón	100,0	100,0	2,5	1,8	0,5	0,7	97,5	98,2
Asturias, Principado de	100,0	100,0	3,0	2,7	2,1	1,4	97,0	97,3
Balears, Illes	100,0	100,0	2,5	0,9	1,1	0,6	97,5	99,1
Canarias	100,0	100,0	3,2	2,3	1,4	1,7	96,8	97,7
Cantabria	100,0	100,0	2,5	0,4	0,2	0,1	97,5	99,6
Castilla y León	100,0	100,0	2,0	0,7	0,5	0,3	98,0	99,3
Castilla - La Mancha	100,0	100,0	2,5	1,5	1,4	1,1	97,5	98,5
Cataluña	100,0	100,0	4,5	2,4	1,6	1,4	95,5	97,6
Comunitat Valenciana	100,0	100,0	3,3	1,7	1,4	1,0	96,7	98,3
Extremadura	100,0	100,0	1,5	2,0	0,7	1,5	98,5	98,0
Galicia	100,0	100,0	2,2	1,7	0,4	0,9	97,8	98,3
Madrid, Comunidad de	100,0	100,0	2,4	1,5	1,0	0,9	97,6	98,5
Murcia, Región de	100,0	100,0	1,3	1,0	0,2	0,4	98,7	99,0
Navarra, Comunidad Foral de	100,0	100,0	4,9	3,1	2,2	1,6	95,1	96,9
País Vasco	100,0	100,0	3,9	1,7	1,7	1,2	96,1	98,3
Rioja, La	100,0	100,0	3,2	3,6	1,6	1,0	96,8	96,4