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# Labour Costs Survey

## 2004

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## Introduction and Main Results

This report presents the results of the 2004 Labour Costs Survey. The results provide information on labour costs in a broad range of industry and service sectors for the year 2004. This survey had a wider scope than the corresponding 2000 survey, with the inclusion of the construction, public administration, education, health and community, social and personal services sectors. The results relate to enterprises with 10 or more employees. See *Appendix A - Background Notes for more detailed information*.

The CSO wishes to thank the enterprises that took part in the survey. The details they provided are treated as strictly confidential. Direct or indirect disclosure of information relating to individual respondents is avoided by combining categories for publication containing small numbers of enterprises and suppressing figures where necessary.

### Labour costs amounted to over €44 billion in 2004

Total labour costs for the economy in 2004 amounted to about €44 billion. Wages and salaries accounted for €38 billion of this. Social security payments comprised €5.1 billion of total labour costs, with training costs accounting for €578 million. Other labour costs (benefits in kind, social expenditure, recruitment etc.) accounted for €398 million. Employment subsidies received by employers totalled €47 million. See *Table 1*.

### Regular wages comprised three quarters of labour costs

Regular wages comprised 74% of total labour costs, with irregular payments accounting for just 2%. The share of irregular payments in total labour costs was highest in the financial sector at 5.8% and lowest in the hotels and restaurants sector at 0.5%. See *Chart 1 and details in Table 2*.

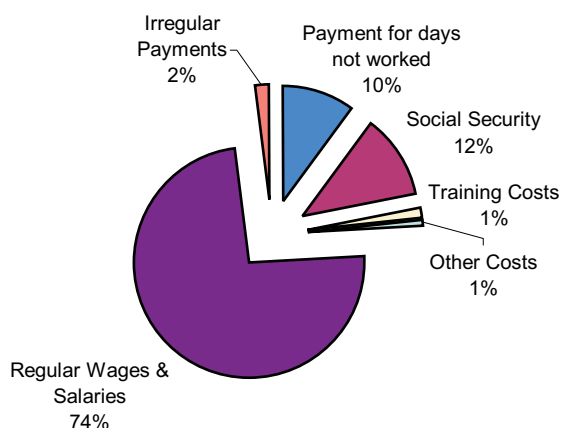
Payments for days not worked (holiday pay, sick pay, redundancy payments etc.) comprised about 10% of total labour costs. The share accounted for by these payments was highest in the education sector at 22% and lowest in construction at 6.9%.

Holiday pay accounted for 8.8% of total labour costs with sick pay and redundancy payments comprising less than 1% each. The transport, storage and communication sector saw the highest percentage of labour costs relating to redundancy payments (3.9%) and to sick pay (1.3%). The share represented by holiday pay was highest in the education sector (21.2%).

Social security payments made up 12% of total labour costs, the highest percentage being in the financial sector at 14.4% and the lowest in public administration at 6.5%.

Training and other costs both comprised 1% of total labour costs. The percentage accounted for by training costs was highest in construction at 3.5% and lowest in the hotel and restaurant sector at 0.4%. The share of other labour costs was highest in the business services sector at 1.7% and lowest in public administration, education and health, with less than 0.5% in each.

**Chart 1 % Distribution of Labour Costs, 2004**



## Annual labour cost per employee highest in the financial sector

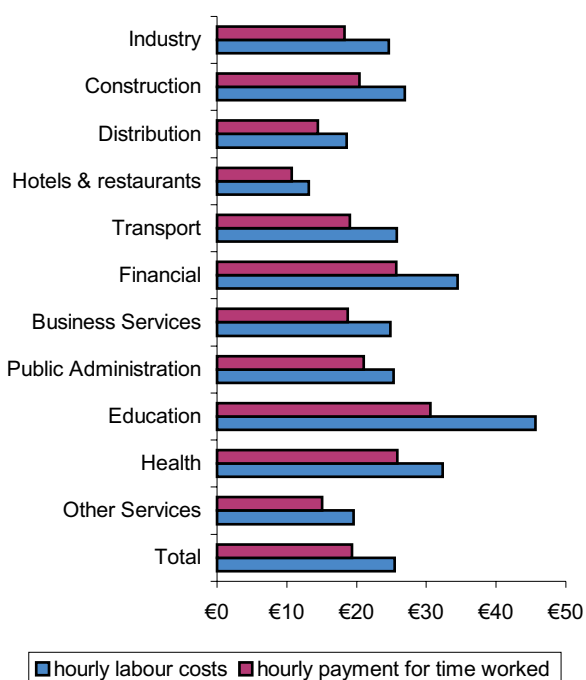
Average annual labour costs per employee were calculated by dividing total labour costs by the number of full-time equivalent employees<sup>1</sup>. The average annual labour cost across all sectors in 2004 was €43,753. The highest labour costs were in the financial sector at €56,393, followed by education at €53,944. The sectors with the lowest average annual labour costs were distribution, at €33,870; and hotels and restaurants, at €23,356. See Table 3.

In the public sector, the average annual labour cost was €52,342 compared with €40,155 in the private sector.

Across all sectors, average wages and salaries per employee in 2004 were €37,819, with social security payments accounting for a further €5,019 per person. Training and other labour costs were €569 and €392 respectively.

In the private sector, average wages and salaries were €33,993 and social security payments averaged €5,115 per person. This compares with wages and salaries of €46,953 in the public sector and social security payments of €4,789 per person.

**Chart 2 Hourly Labour Costs and Payment for Time Worked, 2004**



## Hourly labour costs highest in education sector

Average hourly labour costs<sup>2</sup> across all sectors were €25.47 in 2004. In the education sector the hourly labour costs were highest at €45.67, followed by the financial sector at €34.46. The lowest labour costs per hour worked were in hotels and restaurants at €13.14, and the distribution sector at €18.59. See Chart 2 and details in Table 4.

Excluding holiday and sick pay, the average hourly payment for time worked<sup>3</sup> was €19.35. The highest average hourly payment was in education at €30.55, followed by the health sector at €25.81. The lowest average hourly payments were €14.42 in distribution and €10.69 in hotels and restaurants.

In the private sector, average labour costs were €22.60 per hour, of which €17.12 related to wages or other payments for time at work. In the public sector, average labour costs were €33.18 per hour of which €25.34 related to pay for time at work.

## Average hours worked for full-time employees highest in construction sector

The average number of hours worked, excluding paid leave, was 1,728 for full-time employees and 843 hours for part-time employees in 2004. Average annual hours were highest in the construction sector where full-time employees worked 1,886 hours, followed by the transport, storage and communication (1,839 hours) and distribution (1,838 hours). Hours worked were lowest in the education sector, where full-time employees averaged 1,172 hours per year and part-time employees 505 hours. See Table 4.

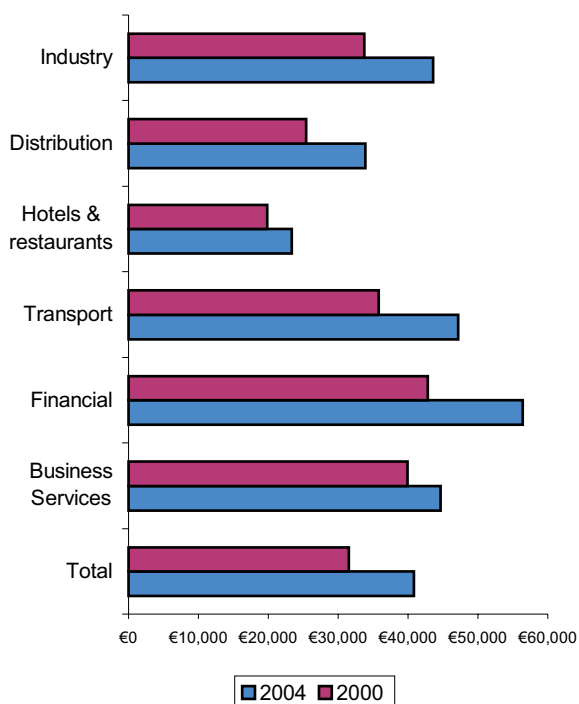
<sup>1</sup> Part-time employees were converted to full-time equivalents on the basis of hours worked

<sup>2</sup> Hourly labour costs were calculated by dividing total labour costs by hours worked.

<sup>3</sup> Hourly payment for days worked was calculated by dividing total payments for days at work (wages and irregular payments to employees) by hours worked. This measure excludes payments not relating directly to time at work, such as holiday and sick pay, and other non-wage labour costs paid by the employer.

### In most sectors, labour costs were higher for large enterprises

Chart 3 Annual Average Labour Costs, 2000 & 2004



In most sectors, average annual labour costs were higher in large enterprises. In industry, the average cost per employee was €34,147 per year in enterprises with less than 50 employees, compared with €48,965 for those with 200 or more employees. Similarly, in the construction sector average annual labour costs were €44,270 for businesses with less than 50 employed and €58,337 for those employing 200 or more persons. See tables 5, 6, 7 and 8.

However, in NACE sector 74 (other business activities, which comprises a wide range of service activities) smaller enterprises had higher average labour costs, at €47,217 compared with €40,097 for the largest units in the sector. This probably reflects the diverse structure of high and low value-added activities within this sector.

Across all sectors, average annual labour costs were €35,233 for enterprises with less than 50 employees compared with €48,713 for enterprises with more than 200 employees.

### One third increase in labour costs in distribution, financial and transport, storage and communication sectors between 2000 and 2004

Between 2000 and 2004, total annual average labour costs (for comparable sectors) increased from €31,539 to €40,870, an increase of 30%. The highest increases were in the distribution sector at 33.3%, - from €25,403 to €33,870, followed by 32% in both the financial and transport storage and communication sectors. In the financial sector, labour costs per employee grew from €42,822 in 2000 to €56,393 in 2004. In transport, storage and communication sector, the cost per employee grew from €35,828 to €47,179. See Chart 3 and Appendix C.

In industry, labour costs per employee grew by 28.9%, from €33,768 to €43,553 between 2000 and 2004. In the hotels and restaurants sector, average labour costs were 17.5% higher than in 2000, and in the business services sector they were 11.7% higher.

### Share of regular wages in total labour cost increases between 2000 and 2004

The share of regular wages and salaries increased as a percentage of total labour costs between 2000 and 2004. The largest increase was in the financial sector: from 63.3% in 2000 to 68.7% in 2004. In the distribution sector, the share of wages and salaries increased from 70.6% to 75.8%. There was an increase from 67.5% to 72.7% in business services. There were smaller increases in the share represented by wage costs in industry and in transport, communication and storage. See Table A below.

**Table A Percentage distribution of labour costs, 2000 and 2004\***

Selected Sector	Year	Percentage Distribution (%)**				
		Regular Wages	Irregular Wages	Payment for days not worked	Social security	All other costs
Industry	2000	70.2	3.4	9.1	12.7	5.0
	2004	72.4	2.0	9.6	14.0	2.1
Distribution	2000	70.6	4.6	8.3	11.8	4.7
	2004	75.8	1.8	8.7	11.6	2.3
Hotels & Restaurants	2000	76.8	0.8	8.1	9.3	5.0
	2004	81.0	0.4	7.8	9.8	1.1
Transport, storage & communication	2000	68.7	3.1	13.9	11.4	2.9
	2004	70.9	3.0	12.2	12.0	1.9
Financial Intermediation	2000	63.3	8.5	8.6	14.2	5.4
	2004	68.7	5.8	8.6	14.4	2.5
Business services	2000	67.5	6.1	8.2	10.9	7.5
	2004	72.7	2.5	8.4	12.2	4.3

\* Part-time employees converted to full-time equivalents

\*\* Percentage totals not equal to 100 due to employment subsidies - see Table 2

The share of regular payments represented by regular wages was highest in the hotels and restaurants sector (81.0%) and lowest in the financial sector (68.7%). Conversely, the share of irregular payments was lowest in hotels and restaurants (0.4%) and highest in the financial sector (5.8%).

Across all the sectors surveyed in both 2000 and 2004, the increased share of costs represented by wages and salaries was partly offset by a fall in the share due to irregular payments.

Payments for days not worked (holiday pay, sick pay etc.) represented a higher share of labour costs in most sectors but fell in hotels and restaurants and in transport, storage and communication. The share of social security payments in total labour costs increased in most sectors (but fell in the distribution sector) while the share represented by other labour costs (training, benefits in kind, social expenditure, recruitment) fell in all sectors.



# Tables

**Table 1 Total annual labour costs of all employees in 2004 for enterprises with 10 or more employees**

NACE	Principal Activity	Number of Enterprises	Wages & Salaries (€ '000)					
			Payment for days worked			Holiday Pay	Sick Pay	Redun-dancy
			Regular	Irregular	Total			
<b>C,D,E</b>	<b>Industry</b>	<b>2,878</b>	<b>6,678,303</b>	<b>180,061</b>	<b>6,858,364</b>	<b>647,243</b>	<b>71,650</b>	<b>167,991</b>
<b>C</b>	<b>Mining &amp; quarrying</b>	<b>53</b>	<b>213,790</b>	<b>5,270</b>	<b>219,060</b>	<b>22,638</b>	<b>3,023</b>	<b>13,678</b>
<b>D</b>	<b>Manufacturing</b>	<b>2,818</b>	<b>5,967,767</b>	<b>147,626</b>	<b>6,115,393</b>	<b>577,571</b>	<b>60,047</b>	<b>133,949</b>
15	Food products and beverages	426	1,161,835	35,465	1,197,300	105,938	10,651	39,305
16	Tobacco products	5	23,115	1,805	24,920	2,667	225	1,566
17	Textiles	73	79,279	1,099	80,378	7,722	640	6,583
18	Wearing apparel	50	47,744	1	47,745	4,099	271	2,867
19	Leather products	11	6,718	83	6,801	703	13	617
20	Wood and wood products	158	131,500	2,185	133,685	11,823	995	92
21	Paper and paper products	72	122,057	1,865	123,922	11,423	906	2,286
22	Publishing and printing	232	482,498	7,430	489,928	46,455	3,894	23,081
24	Chemical products	154	838,697	29,749	868,446	89,727	11,751	22,844
25	Rubber and plastic products	188	221,623	3,608	225,231	20,293	1,872	1,028
26	Other non-metallic mineral products	152	287,723	4,996	292,719	26,730	2,743	6,337
27	Basic metals	46	53,390	192	53,582	4,952	1,013	95
28	Fabricated metals (excl. machinery)	323	346,584	3,140	349,724	31,230	2,526	1,684
29	Machinery not elsewhere classified	259	262,088	3,704	265,792	24,625	2,149	12,513
30	Office machinery and computers	33	378,307	16,176	394,483	32,199	6,284	1,490
31	Other electrical equipment	86	225,307	3,965	229,272	21,427	2,697	3,551
32	Communication equipment	81	276,340	18,075	294,415	31,917	851	708
33	Medical and optical instruments	151	569,683	3,333	573,016	55,746	6,469	3,923
34	Motor vehicles	38	81,110	495	81,605	9,883	910	724
35	Other transport equipment	26	157,532	424	157,956	17,446	1,795	979
23,36,37	Other manufacturing	255	214,639	9,832	224,471	20,566	1,391	1,676
<b>E</b>	<b>Electricity, gas and water supply</b>	<b>7</b>	<b>496,745</b>	<b>27,165</b>	<b>523,910</b>	<b>47,034</b>	<b>8,580</b>	<b>20,364</b>
<b>F</b>	<b>Construction</b>	<b>1,758</b>	<b>1,947,123</b>	<b>46,941</b>	<b>1,994,064</b>	<b>170,514</b>	<b>4,450</b>	<b>6,591</b>
<b>G</b>	<b>Wholesale and retail distribution</b>	<b>4,584</b>	<b>3,706,029</b>	<b>86,176</b>	<b>3,792,205</b>	<b>360,062</b>	<b>22,144</b>	<b>37,605</b>
50	Motor vehicles and motor fuel	832	419,158	9,374	428,532	39,531	2,538	1,675
51	Wholesale trade	1,375	1,507,959	46,525	1,554,484	140,074	11,225	22,956
52	Retail trade	2,378	1,778,912	30,277	1,809,188	180,458	8,381	12,974
<b>H</b>	<b>Hotels and restaurants</b>	<b>2,930</b>	<b>1,362,441</b>	<b>6,629</b>	<b>1,369,070</b>	<b>123,046</b>	<b>3,600</b>	<b>4,326</b>

## classified by Nace Rev.1.1.

Total	Social Security Payments (€ '000)				Training Costs (€ '000)	Other Labour Costs (€ '000)	Employment Subsidies (€ '000)	Total Labour Costs (€ '000)
	Statutory	Super-annuation	Other Payments	Total				
<b>7,745,249</b>	<b>730,030</b>	<b>456,871</b>	<b>100,523</b>	<b>1,287,424</b>	<b>107,491</b>	<b>101,996</b>	<b>-23,044</b>	<b>9,219,116</b>
<b>258,400</b>	<b>21,200</b>	<b>13,480</b>	<b>5,854</b>	<b>40,534</b>	<b>4,234</b>	<b>3,107</b>	<b>0</b>	<b>306,275</b>
<b>6,886,960</b>	<b>660,482</b>	<b>397,170</b>	<b>93,812</b>	<b>1,151,464</b>	<b>84,711</b>	<b>97,265</b>	<b>-23,044</b>	<b>8,197,356</b>
1,353,195	125,752	80,562	21,144	227,458	9,800	17,754	-1,476	1,606,731
29,378	2,998	3,174	242	6,413	311	1,108	-14	37,196
95,324	8,400	2,778	2,046	13,224	357	669	-24	109,549
54,982	4,553	1,612	557	6,722	191	275	-37	62,133
8,135	672	189	142	1,003	6	18	-2	9,161
146,595	14,142	6,017	3,660	23,819	2,842	1,054	-114	174,196
138,537	13,541	8,637	3,455	25,633	578	1,112	-851	165,010
563,359	54,378	36,311	2,940	93,629	5,568	8,436	-69	670,922
992,768	97,074	83,612	10,400	191,086	16,026	18,782	-6,968	1,211,694
248,423	24,486	13,129	4,165	41,780	1,621	2,808	-149	294,483
328,530	31,385	18,681	6,526	56,592	6,065	4,224	-83	395,328
59,642	5,712	3,227	1,333	10,272	1,805	633	-554	71,798
385,165	37,215	15,457	8,940	61,612	6,709	3,550	-523	456,513
305,078	29,114	12,043	5,463	46,619	5,293	2,952	-1,155	358,786
434,456	42,422	20,867	1,181	64,471	3,133	5,346	-141	507,265
256,947	24,112	12,756	3,714	40,583	1,993	3,299	-3,695	299,127
327,891	30,852	17,684	3,600	52,136	5,885	7,397	-381	392,927
639,154	63,076	35,440	6,157	104,674	7,949	13,623	-6,276	759,123
93,122	8,979	3,032	1,324	13,334	1,125	457	-25	108,013
178,176	18,214	7,403	2,565	28,182	1,859	1,139	-302	209,054
248,104	23,405	14,560	4,257	42,222	5,593	2,631	-203	298,346
<b>599,889</b>	<b>48,348</b>	<b>46,221</b>	<b>857</b>	<b>95,426</b>	<b>18,546</b>	<b>1,624</b>	<b>0</b>	<b>715,484</b>
<b>2,175,619</b>	<b>205,346</b>	<b>80,342</b>	<b>63,867</b>	<b>349,555</b>	<b>90,978</b>	<b>18,323</b>	<b>-2,176</b>	<b>2,632,299</b>
<b>4,212,016</b>	<b>385,416</b>	<b>149,445</b>	<b>30,888</b>	<b>565,749</b>	<b>32,751</b>	<b>78,767</b>	<b>-643</b>	<b>4,888,640</b>
472,275	43,148	16,531	5,435	65,114	15,925	11,995	-25	565,284
1,728,740	161,056	97,509	16,584	275,148	9,316	41,244	-214	2,054,235
2,011,000	181,212	35,404	8,870	225,486	7,510	25,528	-404	2,269,121
<b>1,500,042</b>	<b>134,843</b>	<b>10,944</b>	<b>18,860</b>	<b>164,647</b>	<b>7,158</b>	<b>11,158</b>	<b>-105</b>	<b>1,682,900</b>

**Table 1 Total annual labour costs of all employees in 2004 for enterprises with 10 or more employees**

NACE	Principal Activity	Number of Enterprises	Wages & Salaries (€ '000)					Redun- dancy
			Payment for days worked			Holiday Pay	Sick Pay	
			Regular	Irregular	Total			
<b>I</b>	<b>Transport, storage &amp; communication</b>	<b>637</b>	<b>2,138,289</b>	<b>91,820</b>	<b>2,230,109</b>	<b>212,227</b>	<b>38,038</b>	<b>117,116</b>
60,61	Land & water transport	272	694,061	18,565	712,626	64,817	7,886	13,291
62	Air transport	9	217,745	10,107	227,851	26,065	9,036	44,798
63	Travel agents & auxiliary transport	239	423,474	5,088	428,562	38,520	3,391	6,240
64	Post & telecommunications	117	803,010	58,059	861,069	82,826	17,724	52,787
<b>J</b>	<b>Financial intermediation</b>	<b>277</b>	<b>2,510,641</b>	<b>213,627</b>	<b>2,724,268</b>	<b>268,680</b>	<b>29,967</b>	<b>13,655</b>
65	Banking	135	1,645,548	120,988	1,766,536	177,380	18,624	3,262
66	Insurance	29	418,392	61,202	479,594	46,607	6,609	8,891
67	Other financial	113	446,702	31,436	478,138	44,694	4,735	1,502
<b>K</b>	<b>Real estate, renting, business services</b>	<b>2,526</b>	<b>3,080,568</b>	<b>106,667</b>	<b>3,187,234</b>	<b>300,729</b>	<b>33,451</b>	<b>19,866</b>
70	Real estate	181	191,626	10,467	202,093	20,375	1,208	1,067
71	Renting of equipment	156	156,792	2,094	158,885	14,044	747	455
72	Computing	381	614,738	20,650	635,389	60,870	6,129	8,438
73	Research & development	46	56,906	1,989	58,895	6,037	377	908
74	Other business activity	1,762	2,060,506	71,466	2,131,972	199,404	24,991	8,998
<b>L</b>	<b>Public administration &amp; defence</b>	<b>197</b>	<b>4,116,255</b>	<b>35,789</b>	<b>4,152,044</b>	<b>400,671</b>	<b>55,968</b>	<b>2,084</b>
<b>M</b>	<b>Education</b>	<b>282</b>	<b>3,030,022</b>	<b>84,972</b>	<b>3,114,994</b>	<b>985,085</b>	<b>55,322</b>	<b>1,064</b>
<b>N</b>	<b>Health</b>	<b>518</b>	<b>3,571,691</b>	<b>38,610</b>	<b>3,610,301</b>	<b>367,513</b>	<b>49,817</b>	<b>402</b>
<b>O</b>	<b>Community, social &amp; personal services</b>	<b>1,016</b>	<b>747,742</b>	<b>17,485</b>	<b>765,227</b>	<b>75,467</b>	<b>5,204</b>	<b>4,326</b>
90	Sewage & refuse disposal	15	28,194	340	28,535	2,836	315	0
91	Activities of membership organisations	150	62,411	510	62,921	6,752	1,150	619
92	Recreational, cultural & sporting activities	531	475,882	16,498	492,379	49,994	2,978	3,327
93	Other service activities	320	181,256	137	181,392	15,885	760	380
	<b>Total</b>	<b>17,602</b>	<b>32,889,104</b>	<b>908,776</b>	<b>33,797,880</b>	<b>3,911,238</b>	<b>369,612</b>	<b>375,027</b>
	<i>of which</i>							
	<b>Private Sector</b>	<b>17,299</b>	<b>21,125,033</b>	<b>674,639</b>	<b>21,799,673</b>	<b>2,067,855</b>	<b>192,595</b>	<b>299,674</b>
	<b>Public Sector</b>	<b>303</b>	<b>11,764,071</b>	<b>234,137</b>	<b>11,998,207</b>	<b>1,843,383</b>	<b>177,017</b>	<b>75,352</b>

## classified by Nace Rev.1.1. - continued

Total	Social Security Payments (€ '000)				Training Costs (€ '000)	Other Labour Costs (€ '000)	Employment Subsidies (€ '000)	Total Labour Costs (€ '000)
	Statutory	Super-annuation	Other Payments	Total				
<b>2,597,490</b>	<b>198,217</b>	<b>148,106</b>	<b>16,455</b>	<b>362,778</b>	<b>19,114</b>	<b>40,012</b>	<b>-1,886</b>	<b>3,017,508</b>
798,620	65,370	34,621	7,644	107,634	6,433	4,632	-10	917,308
307,751	25,514	17,167	919	43,600	539	229	0	352,119
476,713	43,536	18,766	4,479	66,781	3,192	6,654	-1,876	551,464
1,014,406	63,798	77,551	3,414	144,762	8,950	28,498	0	1,196,616
3,036,570	270,975	251,315	4,532	526,822	42,186	48,973	-1,596	3,652,955
<b>1,965,801</b>	<b>166,802</b>	<b>126,840</b>	<b>2,449</b>	<b>296,091</b>	<b>31,294</b>	<b>22,980</b>	<b>-580</b>	<b>2,315,586</b>
541,701	51,371	61,312	996	113,679	5,888	11,829	0	673,096
529,068	52,802	63,164	1,087	117,053	5,004	14,163	-1,016	664,273
3,541,280	336,381	144,492	35,787	516,660	117,924	72,576	-10,303	4,238,136
<b>224,742</b>	<b>20,524</b>	<b>7,503</b>	<b>2,347</b>	<b>30,374</b>	<b>944</b>	<b>3,268</b>	<b>0</b>	<b>259,328</b>
174,130	15,471	3,446	3,741	22,658	4,506	1,901	-42	203,153
710,826	68,743	38,128	3,257	110,127	8,371	19,154	-3,477	845,000
66,217	6,494	4,157	211	10,862	1,054	1,618	-884	78,868
2,365,365	225,150	91,259	26,231	342,640	103,049	46,634	-5,901	2,851,787
4,610,768	274,032	40,085	7,646	321,763	48,929	7,013	-2,084	4,986,389
<b>4,156,466</b>	<b>210,482</b>	<b>243,085</b>	<b>6,184</b>	<b>459,751</b>	<b>36,488</b>	<b>4,892</b>	<b>-1,723</b>	<b>4,655,874</b>
<b>4,028,033</b>	<b>309,340</b>	<b>99,334</b>	<b>25,284</b>	<b>433,958</b>	<b>54,133</b>	<b>8,360</b>	<b>-2,861</b>	<b>4,521,623</b>
<b>850,223</b>	<b>74,818</b>	<b>34,397</b>	<b>4,975</b>	<b>114,190</b>	<b>21,264</b>	<b>6,701</b>	<b>-780</b>	<b>991,598</b>
<b>31,686</b>	<b>2,847</b>	<b>616</b>	<b>502</b>	<b>3,964</b>	<b>158</b>	<b>241</b>	<b>0</b>	<b>36,049</b>
71,442	6,485	7,412	247	14,144	854	527	-592	86,375
548,678	48,067	20,845	2,310	71,221	5,692	4,490	-178	629,904
198,418	17,420	5,525	1,916	24,861	14,560	1,442	-10	239,271
<b>38,453,756</b>	<b>3,129,879</b>	<b>1,658,416</b>	<b>315,002</b>	<b>5,103,297</b>	<b>578,416</b>	<b>398,770</b>	<b>-47,202</b>	<b>44,487,037</b>
<b>24,359,797</b>	<b>2,251,291</b>	<b>1,141,930</b>	<b>272,494</b>	<b>3,665,715</b>	<b>414,876</b>	<b>377,408</b>	<b>-42,273</b>	<b>28,775,523</b>
<b>14,093,959</b>	<b>878,588</b>	<b>516,485</b>	<b>42,509</b>	<b>1,437,582</b>	<b>163,540</b>	<b>21,362</b>	<b>-4,929</b>	<b>15,711,514</b>

**Table 2 Percentage distribution of labour costs of all employees in 2004 for enterprises with**

NACE	Principal Activity	Number of Enterprises	Wages & Salaries (%)					
			Payment for days worked			Holiday Pay	Sick Pay	Redun- dancy
			Regular	Irregular	Total			
<b>C,D,E</b>	<b>Industry</b>	<b>2878</b>	<b>72.4</b>	<b>2.0</b>	<b>74.4</b>	<b>7.0</b>	<b>0.8</b>	<b>1.8</b>
<b>C</b>	<b>Mining &amp; quarrying</b>	<b>53</b>	<b>69.8</b>	<b>1.7</b>	<b>71.5</b>	<b>7.4</b>	<b>1.0</b>	<b>4.5</b>
<b>D</b>	<b>Manufacturing</b>	<b>2818</b>	<b>72.8</b>	<b>1.8</b>	<b>74.6</b>	<b>7.0</b>	<b>0.7</b>	<b>1.6</b>
15	Food products and beverages	426	72.3	2.2	74.5	6.6	0.7	2.4
16	Tobacco products	5	62.1	4.9	67.0	7.2	0.6	4.2
17	Textiles	73	72.4	1.0	73.4	7.0	0.6	6.0
18	Wearing apparel	50	76.8	0.0	76.8	6.6	0.4	4.6
19	Leather products	11	73.3	0.9	74.2	7.7	0.1	6.7
20	Wood and wood products	158	75.5	1.3	76.7	6.8	0.6	0.1
21	Paper and paper products	72	74.0	1.1	75.1	6.9	0.5	1.4
22	Publishing and printing	232	71.9	1.1	73.0	6.9	0.6	3.4
24	Chemical products	154	69.2	2.5	71.7	7.4	1.0	1.9
25	Rubber and plastic products	188	75.3	1.2	76.5	6.9	0.6	0.3
26	Other non-metallic mineral products	152	72.8	1.3	74.0	6.8	0.7	1.6
27	Basic metals	46	74.4	0.3	74.6	6.9	1.4	0.1
28	Fabricated metals (excl. machinery)	323	75.9	0.7	76.6	6.8	0.6	0.4
29	Machinery not elsewhere classified	259	73.0	1.0	74.1	6.9	0.6	3.5
30	Office machinery and computers	33	74.6	3.2	77.8	6.3	1.2	0.3
31	Other electrical equipment	86	75.3	1.3	76.6	7.2	0.9	1.2
32	Communication equipment	81	70.3	4.6	74.9	8.1	0.2	0.2
33	Medical and optical instruments	151	75.0	0.4	75.5	7.3	0.9	0.5
34	Motor vehicles	38	75.1	0.5	75.6	9.1	0.8	0.7
35	Other transport equipment	26	75.4	0.2	75.6	8.3	0.9	0.5
23,36, 37	Other manufacturing	255	71.9	3.3	75.2	6.9	0.5	0.6
<b>E</b>	<b>Electricity, gas and water supply</b>	<b>7</b>	<b>69.4</b>	<b>3.8</b>	<b>73.2</b>	<b>6.6</b>	<b>1.2</b>	<b>2.8</b>
<b>F</b>	<b>Construction</b>	<b>1758</b>	<b>74.0</b>	<b>1.8</b>	<b>75.8</b>	<b>6.5</b>	<b>0.2</b>	<b>0.3</b>
<b>G</b>	<b>Wholesale and retail distribution</b>	<b>4584</b>	<b>75.8</b>	<b>1.8</b>	<b>77.6</b>	<b>7.4</b>	<b>0.5</b>	<b>0.8</b>
50	Motor vehicles and motor fuel	832	74.1	1.7	75.8	7.0	0.4	0.3
51	Wholesale trade	1375	73.4	2.3	75.7	6.8	0.5	1.1
52	Retail trade	2378	78.4	1.3	79.7	8.0	0.4	0.6
<b>H</b>	<b>Hotels and restaurants</b>	<b>2930</b>	<b>81.0</b>	<b>0.4</b>	<b>81.4</b>	<b>7.3</b>	<b>0.2</b>	<b>0.3</b>

## 10 or more employees, classified by Nace Rev.1.1.

Total	Social Security Payments (%)				Training Costs (%)	Other Labour Costs (%)	Employment Subsidies (%)	Total Labour Costs (%)
	Statutory	Super-annuation	Other Payments	Total				
<b>84.0</b>	<b>7.9</b>	<b>5.0</b>	<b>1.1</b>	<b>14.0</b>	<b>1.2</b>	<b>1.1</b>	<b>-0.2</b>	<b>100</b>
<b>84.4</b>	<b>6.9</b>	<b>4.4</b>	<b>1.9</b>	<b>13.2</b>	<b>1.4</b>	<b>1.0</b>	<b>0.0</b>	<b>100</b>
<b>84.0</b>	<b>8.1</b>	<b>4.8</b>	<b>1.1</b>	<b>14.0</b>	<b>1.0</b>	<b>1.2</b>	<b>-0.3</b>	<b>100</b>
84.2	7.8	5.0	1.3	14.2	0.6	1.1	-0.1	100
79.0	8.1	8.5	0.7	17.2	0.8	3.0	0.0	100
87.0	7.7	2.5	1.9	12.1	0.3	0.6	0.0	100
88.5	7.3	2.6	0.9	10.8	0.3	0.4	-0.1	100
88.8	7.3	2.1	1.5	11.0	0.1	0.2	0.0	100
84.2	8.1	3.5	2.1	13.7	1.6	0.6	-0.1	100
84.0	8.2	5.2	2.1	15.5	0.4	0.7	-0.5	100
84.0	8.1	5.4	0.4	14.0	0.8	1.3	0.0	100
81.9	8.0	6.9	0.9	15.8	1.3	1.6	-0.6	100
84.4	8.3	4.5	1.4	14.2	0.6	1.0	-0.1	100
83.1	7.9	4.7	1.7	14.3	1.5	1.1	0.0	100
83.1	8.0	4.5	1.9	14.3	2.5	0.9	-0.8	100
84.4	8.2	3.4	2.0	13.5	1.5	0.8	-0.1	100
85.0	8.1	3.4	1.5	13.0	1.5	0.8	-0.3	100
85.6	8.4	4.1	0.2	12.7	0.6	1.1	0.0	100
85.9	8.1	4.3	1.2	13.6	0.7	1.1	-1.2	100
83.4	7.9	4.5	0.9	13.3	1.5	1.9	-0.1	100
84.2	8.3	4.7	0.8	13.8	1.0	1.8	-0.8	100
86.2	8.3	2.8	1.2	12.3	1.0	0.4	0.0	100
85.2	8.7	3.5	1.2	13.5	0.9	0.5	-0.1	100
83.2	7.8	4.9	1.4	14.2	1.9	0.9	-0.1	100
<b>83.8</b>	<b>6.8</b>	<b>6.5</b>	<b>0.1</b>	<b>13.3</b>	<b>2.6</b>	<b>0.2</b>	<b>0.0</b>	<b>100</b>
<b>82.7</b>	<b>7.8</b>	<b>3.1</b>	<b>2.4</b>	<b>13.3</b>	<b>3.5</b>	<b>0.7</b>	<b>-0.1</b>	<b>100</b>
<b>86.2</b>	<b>7.9</b>	<b>3.1</b>	<b>0.6</b>	<b>11.6</b>	<b>0.7</b>	<b>1.6</b>	<b>0.0</b>	<b>100</b>
83.5	7.6	2.9	1.0	11.5	2.8	2.1	0.0	100
84.2	7.8	4.7	0.8	13.4	0.5	2.0	0.0	100
88.6	8.0	1.6	0.4	9.9	0.3	1.1	0.0	100
<b>89.1</b>	<b>8.0</b>	<b>0.7</b>	<b>1.1</b>	<b>9.8</b>	<b>0.4</b>	<b>0.7</b>	<b>0.0</b>	<b>100</b>

**Table 2 Percentage distribution of labour costs of all employees in 2004 for enterprises with**

NACE	Principal Activity	Number of Enterprises	Wages & Salaries (%)					
			Payment for days worked			Holiday Pay	Sick Pay	Redundancy
			Regular	Irregular	Total			
<b>I</b>	<b>Transport, storage &amp; communication</b>	<b>637</b>	<b>70.9</b>	<b>3.0</b>	<b>73.9</b>	<b>7.0</b>	<b>1.3</b>	<b>3.9</b>
60,61	Land & water transport	272	75.7	2.0	77.7	7.1	0.9	1.4
62	Air transport	9	61.8	2.9	64.7	7.4	2.6	12.7
63	Travel agents & auxiliary transport	239	76.8	0.9	77.7	7.0	0.6	1.1
64	Post & telecommunications	117	67.1	4.9	72.0	6.9	1.5	4.4
<b>J</b>	<b>Financial intermediation</b>	<b>277</b>	<b>68.7</b>	<b>5.8</b>	<b>74.6</b>	<b>7.4</b>	<b>0.8</b>	<b>0.4</b>
65	Banking	135	71.1	5.2	76.3	7.7	0.8	0.1
66	Insurance	29	62.2	9.1	71.3	6.9	1.0	1.3
67	Other financial	113	67.2	4.7	72.0	6.7	0.7	0.2
<b>K</b>	<b>Real estate, renting, business services</b>	<b>2526</b>	<b>72.7</b>	<b>2.5</b>	<b>75.2</b>	<b>7.1</b>	<b>0.8</b>	<b>0.5</b>
70	Real estate	181	73.9	4.0	77.9	7.9	0.5	0.4
71	Renting of equipment	156	77.2	1.0	78.2	6.9	0.4	0.2
72	Computing	381	72.8	2.4	75.2	7.2	0.7	1.0
73	Research & development	46	72.2	2.5	74.7	7.7	0.5	1.2
74	Other business activity	1762	72.3	2.5	74.8	7.0	0.9	0.3
<b>L</b>	<b>Public administration &amp; defence</b>	<b>197</b>	<b>82.5</b>	<b>0.7</b>	<b>83.3</b>	<b>8.0</b>	<b>1.1</b>	<b>0.0</b>
<b>M</b>	<b>Education</b>	<b>282</b>	<b>65.1</b>	<b>1.8</b>	<b>66.9</b>	<b>21.2</b>	<b>1.2</b>	<b>0.0</b>
<b>N</b>	<b>Health</b>	<b>518</b>	<b>79.0</b>	<b>0.9</b>	<b>79.8</b>	<b>8.1</b>	<b>1.1</b>	<b>0.0</b>
<b>O</b>	<b>Community, social &amp; personal services</b>	<b>1016</b>	<b>75.4</b>	<b>1.8</b>	<b>77.2</b>	<b>7.6</b>	<b>0.5</b>	<b>0.4</b>
90	Sewage & refuse disposal	15	78.2	0.9	79.2	7.9	0.9	0.0
91	Activities of membership organisations	150	72.3	0.6	72.8	7.8	1.3	0.7
92	Recreational, cultural & sporting activities	531	75.5	2.6	78.2	7.9	0.5	0.5
93	Other service activities	320	75.8	0.1	75.8	6.6	0.3	0.2
	<b>Total</b>	<b>17602</b>	<b>73.9</b>	<b>2.0</b>	<b>76.0</b>	<b>8.8</b>	<b>0.8</b>	<b>0.8</b>
	<i>of which</i>							
	Private Sector	17299	73.4	2.3	75.8	7.2	0.7	1.0
	Public Sector	303	74.9	1.5	76.4	11.7	1.1	0.5



## 10 or more employees, classified by Nace Rev.1.1. - continued

Total	Social Security Payments (%)				Training Costs (%)	Other Labour Costs (%)	Employment Subsidies (%)	Total Labour Costs (%)
	Statutory	Super-annuation	Other Payments	Total				
<b>86.1</b>	<b>6.6</b>	<b>4.9</b>	<b>0.5</b>	<b>12.0</b>	<b>0.6</b>	<b>1.3</b>	<b>-0.1</b>	<b>100</b>
87.1	7.1	3.8	0.8	11.7	0.7	0.5	0.0	100
87.4	7.2	4.9	0.3	12.4	0.2	0.1	0.0	100
86.4	7.9	3.4	0.8	12.1	0.6	1.2	-0.3	100
84.8	5.3	6.5	0.3	12.1	0.7	2.4	0.0	100
<b>83.1</b>	<b>7.4</b>	<b>6.9</b>	<b>0.1</b>	<b>14.4</b>	<b>1.2</b>	<b>1.3</b>	<b>0.0</b>	<b>100</b>
84.9	7.2	5.5	0.1	12.8	1.4	1.0	0.0	100
80.5	7.6	9.1	0.1	16.9	0.9	1.8	0.0	100
79.6	7.9	9.5	0.2	17.6	0.8	2.1	-0.2	100
<b>83.6</b>	<b>7.9</b>	<b>3.4</b>	<b>0.8</b>	<b>12.2</b>	<b>2.8</b>	<b>1.7</b>	<b>-0.2</b>	<b>100</b>
86.7	7.9	2.9	0.9	11.7	0.4	1.3	0.0	100
85.7	7.6	1.7	1.8	11.2	2.2	0.9	0.0	100
84.1	8.1	4.5	0.4	13.0	1.0	2.3	-0.4	100
84.0	8.2	5.3	0.3	13.8	1.3	2.1	-1.1	100
82.9	7.9	3.2	0.9	12.0	3.6	1.6	-0.2	100
<b>92.5</b>	<b>5.5</b>	<b>0.8</b>	<b>0.2</b>	<b>6.5</b>	<b>1.0</b>	<b>0.1</b>	<b>0.0</b>	<b>100</b>
<b>89.3</b>	<b>4.5</b>	<b>5.2</b>	<b>0.1</b>	<b>9.9</b>	<b>0.8</b>	<b>0.1</b>	<b>0.0</b>	<b>100</b>
<b>89.1</b>	<b>6.8</b>	<b>2.2</b>	<b>0.6</b>	<b>9.6</b>	<b>1.2</b>	<b>0.2</b>	<b>-0.1</b>	<b>100</b>
<b>85.7</b>	<b>7.5</b>	<b>3.5</b>	<b>0.5</b>	<b>11.5</b>	<b>2.1</b>	<b>0.7</b>	<b>-0.1</b>	<b>100</b>
87.9	7.9	1.7	1.4	11.0	0.4	0.7	0.0	100
82.7	7.5	8.6	0.3	16.4	1.0	0.6	-0.7	100
87.1	7.6	3.3	0.4	11.3	0.9	0.7	0.0	100
82.9	7.3	2.3	0.8	10.4	6.1	0.6	0.0	100
<b>86.4</b>	<b>7.0</b>	<b>3.7</b>	<b>0.7</b>	<b>11.5</b>	<b>1.3</b>	<b>0.9</b>	<b>-0.1</b>	<b>100</b>
84.7	7.8	4.0	0.9	12.7	1.4	1.3	-0.1	100
89.7	5.6	3.3	0.3	9.1	1.0	0.1	0.0	100

**Table 3 Average annual labour costs per person in 2004 for enterprises with 10 or more employees**

NACE	Principal Activity	Number of Enterprises	Wages & Salaries (€)					
			Payment for days worked			Holiday Pay	Sick Pay	Redundancy
			Regular	Irregular	Total			
<b>C,D,E</b>	<b>Industry</b>	<b>2,878</b>	<b>31,550</b>	<b>851</b>	<b>32,400</b>	<b>3,058</b>	<b>338</b>	<b>794</b>
<b>C</b>	<b>Mining &amp; quarrying</b>	<b>53</b>	<b>36,061</b>	<b>889</b>	<b>36,950</b>	<b>3,818</b>	<b>510</b>	<b>2,307</b>
<b>D</b>	<b>Manufacturing</b>	<b>2,818</b>	<b>30,439</b>	<b>753</b>	<b>31,192</b>	<b>2,946</b>	<b>306</b>	<b>683</b>
15	Food products and beverages	426	28,793	879	29,672	2,625	264	974
16	Tobacco products	5	34,573	2,700	37,272	3,990	336	2,342
17	Textiles	73	23,533	326	23,859	2,292	190	1,954
18	Wearing apparel	50	23,345	0	23,345	2,004	133	1,402
19	Leather products	11	22,014	274	22,287	2,305	44	2,021
20	Wood and wood products	158	25,042	416	25,459	2,252	190	18
21	Paper and paper products	72	31,540	482	32,022	2,952	234	591
22	Publishing and printing	232	36,287	559	36,846	3,494	293	1,736
24	Chemical products	154	38,252	1,357	39,609	4,092	536	1,042
25	Rubber and plastic products	188	26,341	429	26,770	2,412	222	122
26	Other non-metallic mineral products	152	31,135	541	31,676	2,893	297	686
27	Basic metals	46	33,850	122	33,972	3,140	642	60
28	Fabricated metals (excl. machinery)	323	31,237	283	31,520	2,815	228	152
29	Machinery not elsewhere classified	259	27,545	389	27,934	2,588	226	1,315
30	Office machinery and computers	33	28,819	1,232	30,051	2,453	479	114
31	Other electrical equipment	86	27,652	487	28,139	2,630	331	436
32	Communication equipment	81	35,445	2,318	37,764	4,094	109	91
33	Medical and optical instruments	151	27,031	158	27,189	2,645	307	186
34	Motor vehicles	38	27,282	167	27,449	3,324	306	244
35	Other transport equipment	26	40,737	110	40,846	4,511	464	253
23,36, 37	Other manufacturing	255	26,353	1,207	27,560	2,525	171	206
<b>E</b>	<b>Electricity, gas and water supply</b>	<b>7</b>	<b>51,261</b>	<b>2,803</b>	<b>54,064</b>	<b>4,854</b>	<b>885</b>	<b>2,101</b>
<b>F</b>	<b>Construction</b>	<b>1,758</b>	<b>36,031</b>	<b>869</b>	<b>36,900</b>	<b>3,155</b>	<b>82</b>	<b>122</b>
<b>G</b>	<b>Wholesale and retail distribution</b>	<b>4,584</b>	<b>25,676</b>	<b>597</b>	<b>26,273</b>	<b>2,495</b>	<b>153</b>	<b>261</b>
50	Motor vehicles and motor fuel	832	24,887	557	25,443	2,347	151	99
51	Wholesale trade	1,375	33,075	1,020	34,095	3,072	246	504
52	Retail trade	2,378	21,720	370	22,090	2,203	102	158
<b>H</b>	<b>Hotels and restaurants</b>	<b>2,930</b>	<b>18,908</b>	<b>92</b>	<b>19,000</b>	<b>1,708</b>	<b>50</b>	<b>60</b>

## classified by Nace Rev.1.1.

Total	Social Security Payments (€)				Training Costs (€)	Other Labour Costs (€)	Employment Subsidies (€)	Total Labour Costs (€)
	Statutory	Super-annuation	Other Payments	Total				
36,590	3,449	2,158	475	6,082	508	482	-109	43,553
43,586	3,576	2,274	987	6,837	714	524	0	51,661
35,127	3,369	2,026	478	5,873	432	496	-118	41,811
33,535	3,116	1,997	524	5,637	243	440	-37	39,818
43,940	4,484	4,747	362	9,593	466	1,658	-22	55,634
28,295	2,493	825	607	3,925	106	198	-7	32,518
26,884	2,226	788	272	3,287	93	135	-18	30,381
26,657	2,203	620	464	3,288	20	60	-5	30,020
27,917	2,693	1,146	697	4,536	541	201	-22	33,173
35,799	3,499	2,232	893	6,624	149	287	-220	42,639
42,369	4,090	2,731	221	7,042	419	634	-5	50,458
45,279	4,427	3,813	474	8,715	731	857	-318	55,264
29,526	2,910	1,560	495	4,966	193	334	-18	35,001
35,551	3,396	2,022	706	6,124	656	457	-9	42,779
37,814	3,622	2,046	845	6,513	1,144	401	-351	45,521
34,714	3,354	1,393	806	5,553	605	320	-47	41,145
32,063	3,060	1,266	574	4,900	556	310	-121	37,708
33,096	3,232	1,590	90	4,911	239	407	-11	38,642
31,535	2,959	1,566	456	4,981	245	405	-453	36,712
42,057	3,957	2,268	462	6,687	755	949	-49	50,400
30,327	2,993	1,682	292	4,967	377	646	-298	36,020
31,323	3,020	1,020	445	4,485	379	154	-8	36,331
46,075	4,710	1,914	663	7,288	481	295	-78	54,060
30,462	2,874	1,788	523	5,184	687	323	-25	36,631
61,905	4,989	4,770	88	9,847	1,914	168	0	73,834
40,259	3,800	1,487	1,182	6,468	1,684	339	-40	48,710
29,182	2,670	1,035	214	3,920	227	546	-4	33,870
28,040	2,562	982	323	3,866	946	712	-1	33,563
37,917	3,532	2,139	364	6,035	204	905	-5	45,056
24,554	2,213	432	108	2,753	92	312	-5	27,705
20,818	1,871	152	262	2,285	99	155	-1	23,356

**Table 3 Average annual labour costs per person in 2004 for enterprises with 10 or more employees**

NACE	Principal Activity	Number of Enterprises	Wages & Salaries (€)					
			Payment for days worked			Holiday Pay	Sick Pay	Redundancy
			Regular	Irregular	Total			
<b>I</b>	<b>Transport, storage &amp; communication</b>	<b>637</b>	<b>33,433</b>	<b>1,436</b>	<b>34,868</b>	<b>3,318</b>	<b>595</b>	<b>1,831</b>
60,61	Land & water transport	272	35,267	943	36,210	3,293	401	675
62	Air transport	9	38,016	1,764	39,780	4,551	1,578	7,821
63	Travel agents & auxiliary transport	239	31,692	381	32,073	2,883	254	467
64	Post & telecommunications	117	31,881	2,305	34,186	3,288	704	2,096
<b>J</b>	<b>Financial intermediation</b>	<b>277</b>	<b>38,759</b>	<b>3,298</b>	<b>42,056</b>	<b>4,148</b>	<b>463</b>	<b>211</b>
65	Banking	135	39,014	2,868	41,882	4,205	442	77
66	Insurance	29	36,017	5,269	41,286	4,012	569	765
67	Other financial	113	40,678	2,863	43,540	4,070	431	137
<b>K</b>	<b>Real estate, renting, business services</b>	<b>2,526</b>	<b>32,441</b>	<b>1,123</b>	<b>33,564</b>	<b>3,167</b>	<b>352</b>	<b>209</b>
70	Real estate	181	43,089	2,354	45,442	4,581	272	240
71	Renting of equipment	156	29,832	398	30,231	2,672	142	86
72	Computing	381	39,249	1,318	40,568	3,886	391	539
73	Research & development	46	41,206	1,441	42,646	4,371	273	658
74	Other business activity	1,762	30,207	1,048	31,254	2,923	366	132
<b>L</b>	<b>Public administration &amp; defence</b>	<b>197</b>	<b>37,957</b>	<b>330</b>	<b>38,287</b>	<b>3,695</b>	<b>516</b>	<b>19</b>
<b>M</b>	<b>Education</b>	<b>282</b>	<b>35,106</b>	<b>984</b>	<b>36,091</b>	<b>11,413</b>	<b>641</b>	<b>12</b>
<b>N</b>	<b>Health</b>	<b>518</b>	<b>40,878</b>	<b>442</b>	<b>41,320</b>	<b>4,206</b>	<b>570</b>	<b>5</b>
<b>O</b>	<b>Community, social &amp; personal services</b>	<b>1,016</b>	<b>25,919</b>	<b>606</b>	<b>26,525</b>	<b>2,616</b>	<b>180</b>	<b>150</b>
90	Sewage & refuse disposal	15	28,577	345	28,922	2,874	320	0
91	Activities of membership organisations	150	26,477	217	26,694	2,864	488	263
92	Recreational, cultural & sporting activities	531	28,155	976	29,131	2,958	176	197
93	Other service activities	320	21,068	16	21,084	1,846	88	44
	<b>Total</b>	<b>17,602</b>	<b>32,346</b>	<b>894</b>	<b>33,240</b>	<b>3,847</b>	<b>364</b>	<b>369</b>
	<i>of which</i>							
	Private Sector	17,299	29,479	941	30,421	2,886	269	418
	Public Sector	303	39,191	780	39,971	6,141	590	251

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Total	Social Security Payments (€)				Training Costs (€)	Other Labour Costs (€)	Employment Subsidies (€)	Total Labour Costs (€)
	Statutory	Super-annuation	Other Payments	Total				
<b>40,612</b>	<b>3,099</b>	<b>2,316</b>	<b>257</b>	<b>5,672</b>	<b>299</b>	<b>626</b>	<b>-29</b>	<b>47,179</b>
40,579	3,322	1,759	388	5,469	327	235	-1	46,610
53,729	4,454	2,997	160	7,612	94	40	0	61,476
35,676	3,258	1,404	335	4,998	239	498	-140	41,271
40,274	2,533	3,079	136	5,747	355	1,131	0	47,508
<b>46,878</b>	<b>4,183</b>	<b>3,880</b>	<b>70</b>	<b>8,133</b>	<b>651</b>	<b>756</b>	<b>-25</b>	<b>56,393</b>
46,607	3,955	3,007	58	7,020	742	545	-14	54,900
46,632	4,422	5,278	86	9,786	507	1,018	0	57,943
48,178	4,808	5,752	99	10,659	456	1,290	-93	60,490
<b>37,292</b>	<b>3,542</b>	<b>1,522</b>	<b>377</b>	<b>5,441</b>	<b>1,242</b>	<b>764</b>	<b>-109</b>	<b>44,631</b>
50,535	4,615	1,687	528	6,830	212	735	0	58,312
33,131	2,944	656	712	4,311	857	362	-8	38,653
45,384	4,389	2,434	208	7,031	534	1,223	-222	53,951
47,948	4,703	3,010	153	7,865	763	1,172	-640	57,109
34,676	3,301	1,338	385	5,023	1,511	684	-87	41,807
<b>42,517</b>	<b>2,527</b>	<b>370</b>	<b>71</b>	<b>2,967</b>	<b>451</b>	<b>65</b>	<b>-19</b>	<b>45,981</b>
<b>48,158</b>	<b>2,439</b>	<b>2,816</b>	<b>72</b>	<b>5,327</b>	<b>423</b>	<b>57</b>	<b>-20</b>	<b>53,944</b>
<b>46,101</b>	<b>3,540</b>	<b>1,137</b>	<b>289</b>	<b>4,967</b>	<b>620</b>	<b>96</b>	<b>-33</b>	<b>51,750</b>
<b>29,471</b>	<b>2,593</b>	<b>1,192</b>	<b>172</b>	<b>3,958</b>	<b>737</b>	<b>232</b>	<b>-27</b>	<b>34,371</b>
32,116	2,885	624	509	4,018	160	244	0	36,538
30,309	2,751	3,144	105	6,000	362	224	-251	36,644
32,461	2,844	1,233	137	4,214	337	266	-11	37,267
23,063	2,025	642	223	2,890	1,692	168	-1	27,811
<b>37,819</b>	<b>3,078</b>	<b>1,631</b>	<b>310</b>	<b>5,019</b>	<b>569</b>	<b>392</b>	<b>-46</b>	<b>43,753</b>
33,993	3,142	1,594	380	5,115	579	527	-59	40,155
46,953	2,927	1,721	142	4,789	545	71	-16	52,342

**Table 4 Employment, average hours worked and average labour costs in 2004 for enterprises with 10 or more employees, classified by Nace Rev.1.1.**

NACE	Principal Activity	Number of Enterprises	Persons Employed				Average Hours Worked		Annual Labour Costs (€)	Annual Payment for Time Worked (€)	Hourly Labour Costs (€)	Hourly Payment for Time Worked (€)
			Full Time	Part Time	Apprentices	Total Persons	Full time	Part time				
<b>C,D,E</b>	<b>Industry</b>	<b>2,878</b>	<b>205,130</b>	<b>10,101</b>	<b>2,524</b>	<b>217,755</b>	<b>1,781</b>	<b>936</b>	<b>43,553</b>	<b>32,400</b>	<b>24.60</b>	<b>18.30</b>
<b>C</b>	<b>Mining &amp; quarrying</b>	<b>53</b>	<b>5,778</b>	<b>303</b>	<b>105</b>	<b>6,186</b>	<b>1,859</b>	<b>889</b>	<b>51,661</b>	<b>36,950</b>	<b>27.82</b>	<b>19.90</b>
<b>D</b>	<b>Manufacturing</b>	<b>2,818</b>	<b>190,178</b>	<b>8,930</b>	<b>2,027</b>	<b>201,135</b>	<b>1,782</b>	<b>947</b>	<b>41,811</b>	<b>31,192</b>	<b>23.60</b>	<b>17.60</b>
15	Food products and beverages	426	38,732	2,985	236	41,954	1,725	870	39,818	29,672	23.15	17.25
16	Tobacco products	5	653	24	2	679	1,501	855	55,634	37,272	37.18	24.91
17	Textiles	73	3,108	381	9	3,498	1,853	1,266	32,518	23,859	17.55	12.88
18	Wearing apparel	50	1,979	125	16	2,120	1,653	893	30,381	23,345	18.36	14.11
19	Leather products	11	296	32	0	328	1,891	497	30,020	22,287	15.90	11.81
20	Wood and wood products	158	5,006	185	223	5,413	1,851	961	33,173	25,459	18.44	14.15
21	Paper and paper products	72	3,840	103	23	3,966	1,831	462	42,639	32,022	23.31	17.50
22	Publishing and printing	232	12,820	856	111	13,788	1,793	976	50,458	36,846	28.16	20.57
24	Chemical products	154	21,425	756	111	22,292	1,766	968	55,264	39,609	31.41	22.51
25	Rubber and plastic products	188	8,168	402	60	8,631	1,799	932	35,001	26,770	19.54	14.95
26	Other non-metallic mineral products	152	8,937	326	177	9,440	1,829	927	42,779	31,676	23.75	17.58
27	Basic metals	46	1,510	54	90	1,654	1,811	844	45,521	33,972	25.84	19.28
28	Fabricated metals (excl. machinery)	323	10,841	276	289	11,405	1,864	840	41,145	31,520	22.34	17.11
29	Machinery not elsewhere classified	259	9,262	331	207	9,800	1,819	927	37,708	27,934	20.92	15.50
30	Office machinery and computers	33	13,030	126	0	13,156	1,843	1,162	38,642	30,051	20.99	16.33
31	Other electrical equipment	86	7,990	240	50	8,279	1,712	916	36,712	28,139	21.53	16.50
32	Communication equipment	81	7,549	409	8	7,967	1,846	1,129	50,400	37,764	27.29	20.45
33	Medical and optical instruments	151	20,540	758	40	21,338	1,754	1,079	36,020	27,189	20.60	15.55
34	Motor vehicles	38	2,950	37	17	3,004	1,666	1,116	36,331	27,449	21.80	16.47
35	Other transport equipment	26	3,755	22	117	3,894	1,899	318	54,060	40,846	29.28	22.13
23,36,37	Other manufacturing	255	7,788	501	240	8,529	1,789	959	36,631	27,560	20.70	15.58
<b>E</b>	<b>Electricity, gas and water supply</b>	<b>7</b>	<b>9,174</b>	<b>869</b>	<b>392</b>	<b>10,434</b>	<b>1,704</b>	<b>840</b>	<b>73,834</b>	<b>54,064</b>	<b>43.73</b>	<b>32.02</b>
<b>F</b>	<b>Construction</b>	<b>1,758</b>	<b>51,297</b>	<b>1,454</b>	<b>4,095</b>	<b>56,846</b>	<b>1,886</b>	<b>735</b>	<b>48,710</b>	<b>36,900</b>	<b>26.91</b>	<b>20.38</b>
<b>G</b>	<b>Wholesale and retail distribution</b>	<b>4,584</b>	<b>108,813</b>	<b>73,337</b>	<b>1,978</b>	<b>184,129</b>	<b>1,838</b>	<b>859</b>	<b>33,870</b>	<b>26,273</b>	<b>18.59</b>	<b>14.42</b>
50	Motor vehicles and motor fuel	832	14,185	4,923	910	20,018	1,807	914	33,563	25,443	18.76	14.22
51	Wholesale trade	1,375	42,747	4,738	400	47,884	1,839	1,024	45,056	34,095	24.61	18.63
52	Retail trade	2,378	51,881	63,676	669	116,227	1,846	842	27,705	22,090	15.19	12.11
<b>H</b>	<b>Hotels and restaurants</b>	<b>2,930</b>	<b>52,215</b>	<b>40,579</b>	<b>865</b>	<b>93,658</b>	<b>1,771</b>	<b>877</b>	<b>23,356</b>	<b>19,000</b>	<b>13.14</b>	<b>10.69</b>

**Table 4 (cont.) Employment, average hours worked and average labour costs in 2004 for enterprises with 10 or more employees, classified by Nace Rev.1.1.**

NACE	Principal Activity	Number of Enterprises	Persons Employed				Average Hours Worked		Annual Labour Costs (€)	Annual Payment for Time Worked (€)	Hourly Labour Costs (€)	Hourly Payment for Time Worked (€)
			Full Time	Part Time	Apprentices	Total Persons	Full time	Part time				
<b>I</b>	<b>Transport, storage &amp; communication</b>	<b>637</b>	<b>60,135</b>	<b>7,109</b>	<b>194</b>	<b>67,438</b>	<b>1,839</b>	<b>929</b>	<b>47,179</b>	<b>34,868</b>	<b>25.75</b>	<b>19.03</b>
60,61	Land & water transport	272	19,228	1,064	191	20,483	1,908	776	46,610	36,210	24.45	19.00
62	Air transport	9	5,552	256	2	5,811	1,742	1,309	61,476	39,780	35.19	22.77
63	Travel agents & auxiliary transport	239	11,995	2,165	1	14,161	1,815	1,032	41,271	32,073	22.98	17.86
64	Post & telecommunications	117	23,360	3,623	0	26,983	1,818	887	47,508	34,186	26.19	18.85
<b>J</b>	<b>Financial intermediation</b>	<b>277</b>	<b>59,313</b>	<b>7,923</b>	<b>9</b>	<b>67,245</b>	<b>1,641</b>	<b>1,096</b>	<b>56,393</b>	<b>42,056</b>	<b>34.46</b>	<b>25.70</b>
65	Banking	135	37,966	5,952	9	43,927	1,632	1,134	54,900	41,882	33.71	25.71
66	Insurance	29	10,855	1,254	0	12,109	1,576	896	57,943	41,286	36.92	26.30
67	Other financial	113	10,492	717	0	11,209	1,740	1,129	60,490	43,540	34.84	25.08
<b>K</b>	<b>Real estate, renting, business services</b>	<b>2,526</b>	<b>82,624</b>	<b>24,461</b>	<b>3,462</b>	<b>110,546</b>	<b>1,812</b>	<b>847</b>	<b>44,631</b>	<b>33,564</b>	<b>24.87</b>	<b>18.71</b>
70	Real estate	181	4,118	807	40	4,965	1,895	750	58,312	45,442	30.84	24.03
71	Renting of equipment	156	4,630	1,281	180	6,091	2,050	800	38,653	30,231	19.32	15.11
72	Computing	381	15,349	598	44	15,991	1,801	911	53,951	40,568	29.97	22.54
73	Research & development	46	1,342	89	0	1,431	1,765	864	57,109	42,646	32.25	24.08
74	Other business activity	1,762	57,184	21,686	3,198	82,068	1,790	851	41,807	31,254	23.60	17.64
<b>L</b>	<b>Public administration &amp; defence</b>	<b>197</b>	<b>103,461</b>	<b>9,351</b>	<b>720</b>	<b>113,532</b>	<b>1,826</b>	<b>878</b>	<b>45,981</b>	<b>38,287</b>	<b>25.29</b>	<b>21.06</b>
<b>M</b>	<b>Education</b>	<b>282</b>	<b>78,494</b>	<b>19,723</b>	<b>353</b>	<b>98,570</b>	<b>1,172</b>	<b>505</b>	<b>53,944</b>	<b>36,091</b>	<b>45.67</b>	<b>30.55</b>
<b>N</b>	<b>Health</b>	<b>518</b>	<b>73,653</b>	<b>27,808</b>	<b>274</b>	<b>101,736</b>	<b>1,594</b>	<b>807</b>	<b>51,750</b>	<b>41,320</b>	<b>32.33</b>	<b>25.81</b>
<b>O</b>	<b>Community, social &amp; personal services</b>	<b>1,016</b>	<b>22,729</b>	<b>12,603</b>	<b>1,545</b>	<b>36,877</b>	<b>1,803</b>	<b>775</b>	<b>34,371</b>	<b>26,525</b>	<b>19.54</b>	<b>15.08</b>
90	Sewage & refuse disposal	15	987	0	0	987	1,829	0	36,538	28,922	19.98	15.82
91	Activities of membership organisations	150	1,547	1,853	0	3,400	1,716	788	36,644	26,694	20.99	15.29
92	Recreational, cultural & sporting activities	531	13,714	6,993	467	21,174	1,853	717	37,267	29,131	20.71	16.19
93	Other service activities	320	6,481	3,758	1,078	11,317	1,715	877	27,811	21,084	16.61	12.59
	<b>Total</b>	<b>17,602</b>	<b>897,865</b>	<b>234,449</b>	<b>16,019</b>	<b>1,148,332</b>	<b>1,728</b>	<b>834</b>	<b>43,753</b>	<b>33,240</b>	<b>25.47</b>	<b>19.35</b>
	<i>of which</i>											
	Private Sector	17,299	620,186	186,607	14,123	820,915	1,793	867	40,155	30,421	22.60	17.12
	Public Sector	303	277,679	47,842	1,896	327,417	1,584	704	52,342	39,971	33.18	25.34

**Table 5 Employment, average hours worked and average labour costs in 2004 for enterprises with 10-49 employees, classified by Nace Rev.1.1.**

NACE	Principal Activity	Number of Enterprises	Persons Employed				Average Hours Worked		Annual Labour Costs (€)	Annual Payment for Time Worked (€)	Hourly Labour Costs (€)	Hourly Payment for Time Worked (€)
			Full Time	Part Time	Apprentices	Total Persons	Full time	Part time				
<b>C,D,E</b>	<b>Industry</b>	<b>2,088</b>	<b>41,810</b>	<b>3,170</b>	<b>1,026</b>	<b>46,007</b>	<b>1,833</b>	<b>872</b>	<b>34,147</b>	<b>26,391</b>	<b>18.85</b>	<b>14.57</b>
<b>C</b>	<b>Mining &amp; quarrying</b>	<b>37</b>	<b>885</b>	<b>50</b>	<b>9</b>	<b>945</b>	<b>1,816</b>	<b>1,176</b>	<b>42,623</b>	<b>31,556</b>	<b>23.48</b>	<b>17.38</b>
<b>D</b>	<b>Manufacturing</b>	<b>2,048</b>	<b>40,829</b>	<b>3,120</b>	<b>1,017</b>	<b>44,966</b>	<b>1,833</b>	<b>867</b>	<b>33,978</b>	<b>26,294</b>	<b>18.76</b>	<b>14.52</b>
15	Food products and beverages	272	5,356	657	89	6,102	1,824	703	31,303	23,775	17.23	13.08
16	Tobacco products	-	-	-	-	-	-	-	-	-	-	-
17	Textiles	52	1,102	161	1	1,264	1,897	1,129	30,166	23,374	15.99	12.39
18	Wearing apparel	42	727	79	12	818	1,715	854	29,379	23,770	17.13	13.86
19	Leather products	*	*	*	*	*	*	*	*	*	*	*
20	Wood and wood products	132	2,556	128	185	2,869	1,887	970	29,060	22,039	16.23	12.31
21	Paper and paper products	51	1,448	33	21	1,502	1,867	521	36,034	28,291	19.32	15.17
22	Publishing and printing	176	3,496	365	80	3,941	1,816	933	38,163	29,932	21.01	16.48
24	Chemical products	67	1,691	188	0	1,879	1,809	892	41,794	30,679	23.28	17.09
25	Rubber and plastic products	141	3,094	190	35	3,319	1,720	867	30,700	23,987	17.99	14.06
26	Other non-metallic mineral products	109	2,065	180	92	2,337	1,954	813	32,832	25,902	17.60	13.88
27	Basic metals	39	606	44	42	692	1,847	788	36,951	28,280	20.24	15.49
28	Fabricated metals (excl. machinery)	267	5,583	174	98	5,855	1,875	738	39,416	30,628	21.12	16.41
29	Machinery not elsewhere classified	214	3,974	202	118	4,294	1,860	865	34,551	27,141	18.79	14.76
30	Office machinery and computers	10	298	22	0	321	1,706	1,344	42,907	32,213	25.02	18.78
31	Other electrical equipment	45	980	111	19	1,110	1,716	935	29,217	21,889	17.19	12.88
32	Communication equipment	61	1,128	14	3	1,145	1,904	1,194	28,335	22,101	14.89	11.62
33	Medical and optical instruments	96	1,514	128	27	1,669	1,680	1,061	34,171	26,483	20.44	15.84
34	Motor vehicles	28	572	13	1	586	1,964	704	41,906	32,450	21.36	16.54
35	Other transport equipment	14	305	6	0	311	1,858	645	33,145	26,460	17.73	14.16
23,36,37	Other manufacturing	224	4,182	401	196	4,779	1,825	957	31,119	24,185	17.36	13.49
<b>E</b>	<b>Electricity, gas and water supply</b>	<b>3</b>	<b>96</b>	<b>0</b>	<b>0</b>	<b>96</b>	<b>1,975</b>	<b>0</b>	<b>28,328</b>	<b>20,177</b>	<b>14.34</b>	<b>10.21</b>
<b>F</b>	<b>Construction</b>	<b>1,573</b>	<b>26,981</b>	<b>926</b>	<b>1,901</b>	<b>29,808</b>	<b>1,911</b>	<b>506</b>	<b>44,270</b>	<b>33,770</b>	<b>23.92</b>	<b>18.24</b>
<b>G</b>	<b>Wholesale and retail distribution</b>	<b>4,108</b>	<b>55,512</b>	<b>24,928</b>	<b>1,632</b>	<b>82,071</b>	<b>1,814</b>	<b>842</b>	<b>32,480</b>	<b>25,492</b>	<b>18.02</b>	<b>14.15</b>
50	Motor vehicles and motor fuel	789	10,532	3,904	781	15,217	1,820	873	32,367	24,670	17.93	13.67
51	Wholesale trade	1,215	21,766	2,546	326	24,638	1,825	1,043	40,550	31,073	22.37	17.14
52	Retail trade	2,105	23,214	18,478	525	42,216	1,801	807	26,558	21,691	14.81	12.10
<b>H</b>	<b>Hotels and restaurants</b>	<b>2,542</b>	<b>26,906</b>	<b>20,924</b>	<b>669</b>	<b>48,499</b>	<b>1,803</b>	<b>835</b>	<b>22,518</b>	<b>18,398</b>	<b>12.53</b>	<b>10.23</b>



**Table 5 (cont.) Employment, average hours worked and average labour costs in 2004 for enterprises with 10-49 employees, classified by Nace Rev.1.1.**

NACE	Principal Activity	Number of Enterprises	Persons Employed				Average Hours Worked		Annual Labour Costs (€)	Annual Payment for Time Worked (€)	Hourly Labour Costs (€)	Hourly Payment for Time Worked (€)
			Full Time	Part Time	Apprentices	Total Persons	Full time	Part time				
<b>I</b>	<b>Transport, storage &amp; communication</b>	<b>537</b>	<b>9,987</b>	<b>863</b>	<b>56</b>	<b>10,905</b>	<b>1,925</b>	<b>821</b>	<b>40,387</b>	<b>32,105</b>	<b>21.05</b>	<b>16.73</b>
60,61	Land & water transport	242	4,851	263	54	5,168	1,983	702	39,593	32,909	20.03	16.65
62	Air transport	*	*	*	*	*	*	*	*	*	*	*
63	Travel agents & auxiliary transport	198	3,352	577	0	3,929	1,900	873	39,025	29,821	20.61	15.75
64	Post & telecommunications	*	*	*	*	*	*	*	*	*	*	*
<b>J</b>	<b>Financial intermediation</b>	<b>170</b>	<b>2,553</b>	<b>542</b>	<b>2</b>	<b>3,097</b>	<b>1,652</b>	<b>777</b>	<b>51,778</b>	<b>37,458</b>	<b>31.42</b>	<b>22.73</b>
65	Banking	97	1,205	381	2	1,587	1,658	720	45,065	32,335	27.11	19.45
66	Insurance	10	299	37	0	336	1,706	1,040	54,559	40,645	32.22	24.00
67	Other financial	63	1,049	125	0	1,174	1,630	873	59,127	42,759	36.58	26.45
<b>K</b>	<b>Real estate, renting, business services</b>	<b>2,178</b>	<b>33,742</b>	<b>6,473</b>	<b>1,381</b>	<b>41,596</b>	<b>1,825</b>	<b>887</b>	<b>47,217</b>	<b>35,908</b>	<b>26.20</b>	<b>19.92</b>
70	Real estate	163	2,341	497	20	2,859	1,895	839	56,299	44,528	29.77	23.54
71	Renting of equipment	138	2,239	400	152	2,792	2,151	830	41,437	32,285	20.04	15.61
72	Computing	318	5,619	289	41	5,949	1,811	941	54,867	42,184	30.33	23.32
73	Research & development	40	731	56	0	787	1,811	752	49,320	37,494	27.27	20.73
74	Other business activity	1,519	22,811	5,231	1,167	29,209	1,790	894	45,093	33,945	25.53	19.22
<b>L</b>	<b>Public administration &amp; defence</b>	<b>85</b>	<b>2,066</b>	<b>219</b>	<b>0</b>	<b>2,285</b>	<b>1,722</b>	<b>779</b>	<b>47,526</b>	<b>35,981</b>	<b>27.65</b>	<b>20.93</b>
<b>M</b>	<b>Education</b>	<b>196</b>	<b>1,412</b>	<b>2,504</b>	<b>48</b>	<b>3,964</b>	<b>1,813</b>	<b>554</b>	<b>33,792</b>	<b>26,255</b>	<b>19.83</b>	<b>15.41</b>
<b>N</b>	<b>Health</b>	<b>424</b>	<b>4,078</b>	<b>4,374</b>	<b>20</b>	<b>8,472</b>	<b>1,769</b>	<b>950</b>	<b>27,615</b>	<b>22,054</b>	<b>15.62</b>	<b>12.47</b>
<b>O</b>	<b>Community, social &amp; personal services</b>	<b>915</b>	<b>10,100</b>	<b>6,284</b>	<b>894</b>	<b>17,279</b>	<b>1,805</b>	<b>750</b>	<b>29,542</b>	<b>22,977</b>	<b>17.20</b>	<b>13.38</b>
90	Sewage & refuse disposal	9	245	0	0	245	1,867		37,508	30,210	20.09	16.18
91	Activities of membership organisations	142	978	1,492	0	2,469	1,743	779	31,606	23,868	17.85	13.48
92	Recreational, cultural & sporting activities	465	5,505	3,577	447	9,529	1,790	688	31,194	24,405	18.40	14.40
93	Other service activities	299	3,374	1,215	447	5,036	1,844	898	25,459	19,770	14.75	11.45
	<b>Total</b>	<b>14,815</b>	<b>215,147</b>	<b>71,207</b>	<b>7,629</b>	<b>293,983</b>	<b>1,831</b>	<b>828</b>	<b>35,233</b>	<b>27,372</b>	<b>19.52</b>	<b>15.17</b>

\* Data suppressed for confidentiality reasons

- No economic activity identified

**Table 6 Employment, average hours worked and average labour costs in 2004 for enterprises with 50-99 employees, classified by Nace Rev.1.1.**

NACE	Principal Activity	Number of Enterprises	Persons Employed				Average Hours Worked		Annual Labour Costs (€)	Annual Payment for Time Worked (€)	Hourly Labour Costs (€)	Hourly Payment for Time Worked (€)
			Full Time	Part Time	Apprentices	Total Persons	Full time	Part time				
<b>C,D,E</b>	<b>Industry</b>	<b>381</b>	<b>24,720</b>	<b>1,196</b>	<b>334</b>	<b>26,250</b>	<b>1,809</b>	<b>976</b>	<b>38,586</b>	<b>29,140</b>	<b>21.44</b>	<b>16.19</b>
<b>C</b>	<b>Mining &amp; quarrying</b>	<b>7</b>	<b>475</b>	<b>8</b>	<b>3</b>	<b>486</b>	<b>1,905</b>	<b>1,154</b>	<b>55,152</b>	<b>39,362</b>	<b>28.97</b>	<b>20.68</b>
<b>D</b>	<b>Manufacturing</b>	<b>373</b>	<b>24,154</b>	<b>1,188</b>	<b>331</b>	<b>25,673</b>	<b>1,806</b>	<b>975</b>	<b>38,328</b>	<b>28,995</b>	<b>21.32</b>	<b>16.13</b>
15	Food products and beverages	59	3,894	333	25	4,252	1,862	944	35,441	27,567	19.06	14.83
16	Tobacco products	*	*	*	*	*	*	*	*	*	*	*
17	Textiles	14	833	74	6	913	1,818	1,219	40,253	25,915	22.21	14.30
18	Wearing apparel	3	256	21	2	278	1,794	973	25,813	20,043	14.39	11.17
19	Leather products	*	*	*	*	*	*	*	*	*	*	*
20	Wood and wood products	18	1,104	25	20	1,150	1,761	876	34,445	26,947	19.61	15.34
21	Paper and paper products	10	684	9	1	694	1,697	809	38,977	29,015	22.98	17.10
22	Publishing and printing	30	1,931	99	17	2,047	1,761	891	44,670	33,984	25.41	19.33
24	Chemical products	34	2,199	120	13	2,332	1,850	802	48,950	35,983	26.53	19.50
25	Rubber and plastic products	26	1,697	66	6	1,769	1,840	961	34,663	26,544	18.85	14.43
26	Other non-metallic mineral products	25	1,582	95	12	1,689	1,830	1,203	37,962	29,061	20.78	15.90
27	Basic metals	5	320	10	13	343	1,932	1,089	35,156	25,594	18.22	13.26
28	Fabricated metals (excl. machinery)	38	2,330	62	106	2,499	1,877	1,099	41,689	31,912	22.55	17.26
29	Machinery not elsewhere classified	27	1,770	40	52	1,862	1,740	1,139	34,733	26,363	20.19	15.33
30	Office machinery and computers	5	333	8	0	340	1,913	1,448	30,819	24,497	16.10	12.80
31	Other electrical equipment	20	1,249	64	17	1,330	1,774	811	36,431	27,871	20.83	15.94
32	Communication equipment	7	434	22	3	458	1,683	666	41,611	30,900	24.78	18.40
33	Medical and optical instruments	17	1,293	45	0	1,338	1,742	1,195	39,648	29,903	22.83	17.22
34	Motor vehicles	6	422	5	6	434	1,855	1,097	36,111	27,943	19.46	15.06
35	Other transport equipment	4	304	0	5	309	1,714		34,326	24,196	20.38	14.37
23,36,37	Other manufacturing	22	1,322	82	26	1,430	1,678	935	33,343	25,394	20.00	15.23
<b>E</b>	<b>Electricity, gas and water supply</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>
<b>F</b>	<b>Construction</b>	<b>113</b>	<b>7,056</b>	<b>99</b>	<b>684</b>	<b>7,839</b>	<b>1,878</b>	<b>675</b>	<b>47,244</b>	<b>35,614</b>	<b>26.45</b>	<b>19.94</b>
<b>G</b>	<b>Wholesale and retail distribution</b>	<b>292</b>	<b>13,511</b>	<b>6,013</b>	<b>193</b>	<b>19,717</b>	<b>1,827</b>	<b>875</b>	<b>34,585</b>	<b>26,394</b>	<b>19.08</b>	<b>14.56</b>
50	Motor vehicles and motor fuel	33	1,564	477	78	2,120	1,804	814	39,202	28,677	21.63	15.82
51	Wholesale trade	98	6,162	559	41	6,762	1,854	875	47,036	34,741	25.44	18.79
52	Retail trade	161	5,784	4,977	74	10,835	1,805	881	23,949	19,436	13.42	10.89
<b>H</b>	<b>Hotels and restaurants</b>	<b>262</b>	<b>10,022</b>	<b>7,936</b>	<b>140</b>	<b>18,098</b>	<b>1,802</b>	<b>904</b>	<b>23,451</b>	<b>19,228</b>	<b>13.04</b>	<b>10.69</b>

**Table 6 (cont.) Employment, average hours worked and average labour costs in 2004 for enterprises with 50-99 employees, classified by Nace Rev.1.1.**

NACE	Principal Activity	Number of Enterprises	Persons Employed				Average Hours Worked		Annual Labour Costs (€)	Annual Payment for Time Worked (€)	Hourly Labour Costs (€)	Hourly Payment for Time Worked (€)
			Full Time	Part Time	Apprentices	Total Persons	Full time	Part time				
<b>I</b>	<b>Transport, storage &amp; communication</b>	<b>46</b>	<b>2,912</b>	<b>252</b>	<b>8</b>	<b>3,172</b>	<b>1,888</b>	<b>722</b>	<b>38,481</b>	<b>29,832</b>	<b>20.41</b>	<b>15.82</b>
60,61	Land & water transport	17	973	118	7	1,097	1,977	365	36,749	29,123	18.61	14.75
62	Air transport	*	*	*	*	*	*	*	*	*	*	*
63	Travel agents & auxiliary transport	23	1,496	89	1	1,586	1,847	863	37,864	28,920	20.57	15.71
64	Post & telecommunications	*	*	*	*	*	*	*	*	*	*	*
<b>J</b>	<b>Financial intermediation</b>	<b>45</b>	<b>3,015</b>	<b>231</b>	<b>4</b>	<b>3,249</b>	<b>1,756</b>	<b>989</b>	<b>62,391</b>	<b>46,984</b>	<b>35.56</b>	<b>26.78</b>
65	Banking	12	845	46	4	895	1,704	1,277	77,839	57,345	45.67	33.65
66	Insurance	*	*	*	*	*	*	*	*	*	*	*
67	Other financial	26	1,737	146	0	1,883	1,768	921	56,287	43,033	31.88	24.37
<b>K</b>	<b>Real estate, renting, business services</b>	<b>181</b>	<b>10,401</b>	<b>1,858</b>	<b>280</b>	<b>12,539</b>	<b>1,812</b>	<b>845</b>	<b>47,242</b>	<b>35,814</b>	<b>26.17</b>	<b>19.84</b>
70	Real estate	9	469	42	7	518	1,855	970	63,986	48,503	34.49	26.15
71	Renting of equipment	9	542	57	1	599	1,880	885	31,996	24,070	17.27	12.99
72	Computing	34	2,396	61	0	2,457	1,777	1,014	57,894	43,698	32.59	24.60
73	Research & development	3	160	6	0	166	1,820	512	53,631	42,694	29.50	23.48
74	Other business activity	126	6,834	1,693	272	8,798	1,816	836	43,796	33,234	24.23	18.38
<b>L</b>	<b>Public administration &amp; defence</b>	<b>19</b>	<b>1,250</b>	<b>122</b>	<b>0</b>	<b>1,372</b>	<b>1,702</b>	<b>775</b>	<b>55,071</b>	<b>41,773</b>	<b>32.53</b>	<b>24.68</b>
<b>M</b>	<b>Education</b>	<b>23</b>	<b>869</b>	<b>588</b>	<b>28</b>	<b>1,485</b>	<b>1,562</b>	<b>545</b>	<b>35,566</b>	<b>27,806</b>	<b>23.34</b>	<b>18.25</b>
<b>N</b>	<b>Health</b>	<b>39</b>	<b>1,631</b>	<b>914</b>	<b>0</b>	<b>2,545</b>	<b>1,711</b>	<b>912</b>	<b>32,250</b>	<b>25,306</b>	<b>18.94</b>	<b>14.86</b>
<b>O</b>	<b>Community, social &amp; personal services</b>	<b>61</b>	<b>2,498</b>	<b>1,600</b>	<b>53</b>	<b>4,151</b>	<b>1,798</b>	<b>858</b>	<b>34,510</b>	<b>26,584</b>	<b>19.08</b>	<b>14.70</b>
90	Sewage & refuse disposal	3	173	0	0	173	1,890	0	35,866	26,866	18.98	14.21
91	Activities of membership organisations	*	*	*	*	*	*	*	*	*	*	*
92	Recreational, cultural & sporting activities	43	1,617	1,280	18	2,915	1,841	850	33,600	26,738	18.17	14.46
93	Other service activities	9	418	146	35	599	1,651	959	28,530	21,458	17.15	12.90
	<b>Total</b>	<b>1,462</b>	<b>77,884</b>	<b>20,808</b>	<b>1,725</b>	<b>100,417</b>	<b>1,812</b>	<b>878</b>	<b>38,026</b>	<b>29,098</b>	<b>21.17</b>	<b>16.20</b>

\* Data suppressed for confidentiality reasons

- No economic activity identified

**Table 7 Employment, average hours worked and average labour costs in 2004 for enterprises with 100-199 employees, classified by Nace Rev.1.1.**

NACE Principal Activity	Number of Enterprises	Persons Employed				Average Hours Worked		Annual Labour Costs (€)	Annual Payment for Time Worked (€)	Hourly Labour Costs (€)	Hourly Payment for Time Worked (€)
		Full Time	Part Time	Apprentices	Total Persons	Full time	Part time				
<b>C,D,E Industry</b>	<b>215</b>	<b>29,160</b>	<b>993</b>	<b>211</b>	<b>30,364</b>	<b>1,785</b>	<b>1,073</b>	<b>41,204</b>	<b>30,771</b>	<b>23.17</b>	<b>17.30</b>
<b>C Mining &amp; quarrying</b>	<b>3</b>	<b>361</b>	<b>9</b>	<b>12</b>	<b>381</b>	<b>1,718</b>	<b>1,052</b>	<b>51,115</b>	<b>37,604</b>	<b>29.79</b>	<b>21.92</b>
<b>D Manufacturing</b>	<b>211</b>	<b>28,635</b>	<b>981</b>	<b>200</b>	<b>29,816</b>	<b>1,787</b>	<b>1,074</b>	<b>40,872</b>	<b>30,561</b>	<b>22.96</b>	<b>17.17</b>
15 Food products and beverages	47	6,397	281	20	6,698	1,828	936	36,746	28,558	20.14	15.65
16 Tobacco products	*	*	*	*	*	*	*	*	*	*	*
17 Textiles	*	*	*	*	*	*	*	*	*	*	*
18 Wearing apparel	*	*	*	*	*	*	*	*	*	*	*
19 Leather products	-	-	-	-	-	-	-	-	-	-	-
20 Wood and wood products	*	*	*	*	*	*	*	*	*	*	*
21 Paper and paper products	*	*	*	*	*	*	*	*	*	*	*
22 Publishing and printing	14	1,791	73	9	1,874	1,674	805	43,808	33,742	26.22	20.19
24 Chemical products	22	3,014	58	10	3,083	1,869	1,317	46,663	33,794	25.05	18.14
25 Rubber and plastic products	16	2,150	53	18	2,221	1,808	952	39,745	29,978	22.04	16.63
26 Other non-metallic mineral products	8	1,065	17	8	1,090	1,809	1,022	41,496	31,898	23.06	17.72
27 Basic metals	*	*	*	*	*	*	*	*	*	*	*
28 Fabricated metals (excl. machinery)	14	1,895	23	36	1,954	1,736	880	39,588	30,149	23.11	17.60
29 Machinery not elsewhere classified	14	1,942	25	16	1,984	1,715	944	42,396	29,143	24.71	16.99
30 Office machinery and computers	5	717	36	0	754	1,825	1,277	37,838	29,148	21.18	16.32
31 Other electrical equipment	9	1,140	29	2	1,172	1,715	1,276	32,989	25,171	19.22	14.66
32 Communication equipment	6	752	67	2	822	1,779	1,162	37,102	27,780	20.82	15.59
33 Medical and optical instruments	16	2,339	58	0	2,397	1,811	1,298	34,375	25,988	18.95	14.33
34 Motor vehicles	*	*	*	*	*	*	*	*	*	*	*
35 Other transport equipment	4	560	11	26	597	1,942	240	56,246	42,791	30.14	22.93
23,36,37 Other manufacturing	4	545	8	18	572	1,745	1,068	67,083	46,074	38.44	26.40
<b>E Electricity, gas and water supply</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>
<b>F Construction</b>	<b>42</b>	<b>5,420</b>	<b>43</b>	<b>544</b>	<b>6,007</b>	<b>1,825</b>	<b>881</b>	<b>50,975</b>	<b>38,410</b>	<b>29.39</b>	<b>22.15</b>
<b>G Wholesale and retail distribution</b>	<b>112</b>	<b>10,331</b>	<b>4,659</b>	<b>105</b>	<b>15,095</b>	<b>1,830</b>	<b>919</b>	<b>35,728</b>	<b>26,888</b>	<b>19.88</b>	<b>14.96</b>
50 Motor vehicles and motor fuel	6	747	79	18	844	1,814	821	51,601	38,325	28.74	21.35
51 Wholesale trade	42	4,927	469	25	5,421	1,898	990	47,459	34,425	25.04	18.16
52 Retail trade	64	4,657	4,110	62	8,830	1,761	913	25,156	19,954	14.59	11.58
<b>H Hotels and restaurants</b>	<b>99</b>	<b>7,541</b>	<b>5,563</b>	<b>37</b>	<b>13,142</b>	<b>1,758</b>	<b>912</b>	<b>24,384</b>	<b>19,706</b>	<b>13.77</b>	<b>11.13</b>

**Table 7 (cont.) Employment, average hours worked and average labour costs in 2004 for enterprises with 100-199 employees, classified by Nace Rev.1.1.**

NACE	Principal Activity	Number of Enterprises	Persons Employed				Average Hours Worked		Annual Labour Costs (€)	Annual Payment for Time Worked (€)	Hourly Labour Costs (€)	Hourly Payment for Time Worked (€)
			Full Time	Part Time	Apprentices	Total Persons	Full time	Part time				
<b>I</b>	<b>Transport, storage &amp; communication</b>	<b>28</b>	<b>3,628</b>	<b>425</b>	<b>3</b>	<b>4,057</b>	<b>1,830</b>	<b>966</b>	<b>34,171</b>	<b>26,538</b>	<b>18.66</b>	<b>14.49</b>
60,61	Land & water transport	7	912	52	3	967	1,858	857	42,330	32,096	22.79	17.28
62	Air transport	3	443	121	0	563	1,946	1,365	27,111	21,582	13.98	11.13
63	Travel agents & auxiliary transport	10	1,151	220	0	1,371	1,747	802	33,983	26,222	19.36	14.94
64	Post & telecommunications	8	1,123	33	0	1,155	1,845	774	30,941	24,613	16.79	13.35
<b>J</b>	<b>Financial intermediation</b>	<b>17</b>	<b>2,320</b>	<b>117</b>	<b>1</b>	<b>2,439</b>	<b>1,782</b>	<b>1,290</b>	<b>60,092</b>	<b>44,609</b>	<b>33.70</b>	<b>25.02</b>
65	Banking	*	*	*	*	*	*	*	*	*	*	*
66	Insurance	*	*	*	*	*	*	*	*	*	*	*
67	Other financial	8	1,012	37	0	1,049	1,845	939	64,162	47,514	34.87	25.82
<b>K</b>	<b>Real estate, renting, business services</b>	<b>80</b>	<b>9,720</b>	<b>1,213</b>	<b>148</b>	<b>11,081</b>	<b>1,788</b>	<b>1,023</b>	<b>48,077</b>	<b>36,088</b>	<b>27.10</b>	<b>20.35</b>
70	Real estate	6	754	97	0	852	1,886	793	52,838	41,846	28.00	22.18
71	Renting of equipment	4	544	3	20	566	1,927	842	37,987	29,540	20.42	15.88
72	Computing	17	2,359	65	0	2,424	1,779	1,353	48,571	36,828	27.34	20.73
73	Research & development	3	451	27	0	478	1,669	1,175	71,022	51,031	41.94	30.13
74	Other business activity	50	5,612	1,021	128	6,761	1,775	1,021	46,493	34,557	26.47	19.67
<b>L</b>	<b>Public administration &amp; defence</b>	<b>20</b>	<b>2,621</b>	<b>283</b>	<b>2</b>	<b>2,906</b>	<b>1,729</b>	<b>812</b>	<b>55,433</b>	<b>44,139</b>	<b>32.11</b>	<b>25.57</b>
<b>M</b>	<b>Education</b>	<b>6</b>	<b>609</b>	<b>346</b>	<b>3</b>	<b>958</b>	<b>1,404</b>	<b>286</b>	<b>51,809</b>	<b>40,817</b>	<b>37.39</b>	<b>29.45</b>
<b>N</b>	<b>Health</b>	<b>19</b>	<b>1,718</b>	<b>975</b>	<b>0</b>	<b>2,694</b>	<b>1,547</b>	<b>908</b>	<b>32,216</b>	<b>24,642</b>	<b>20.50</b>	<b>15.68</b>
<b>O</b>	<b>Community, social &amp; personal services</b>	<b>15</b>	<b>1,498</b>	<b>614</b>	<b>2</b>	<b>2,114</b>	<b>1,917</b>	<b>917</b>	<b>32,274</b>	<b>25,459</b>	<b>16.84</b>	<b>13.29</b>
90	Sewage & refuse disposal	*	*	*	*	*	*	*	*	*	*	*
91	Activities of membership organisations	-	-	-	-	-	-	-	-	-	-	-
92	Recreational, cultural & sporting activities	11	969	546	2	1,517	1,985	869	31,000	25,128	15.72	12.74
93	Other service activities	*	*	*	*	*	*	*	*	*	*	*
	<b>Total</b>	<b>653</b>	<b>74,567</b>	<b>15,233</b>	<b>1,057</b>	<b>90,857</b>	<b>1,786</b>	<b>922</b>	<b>40,144</b>	<b>30,438</b>	<b>22.66</b>	<b>17.18</b>

\* Data suppressed for confidentiality reasons

- No economic activity identified

**Table 8 Employment, average hours worked and average labour costs in 2004 for enterprises with 200 or more employees, classified by Nace Rev.1.1.**

NACE Principal Activity	Number of Enterprises	Persons Employed				Average Hours Worked		Annual Labour Costs (€)	Annual Payment for Time Worked (€)	Hourly Labour Costs (€)	Hourly Payment for Time Worked (€)
		Full Time	Part Time	Apprentices	Total Persons	Full time	Part time				
<b>C,D,E Industry</b>	<b>194</b>	<b>109,440</b>	<b>4,742</b>	<b>952</b>	<b>115,134</b>	<b>1,754</b>	<b>940</b>	<b>48,965</b>	<b>35,912</b>	<b>28.05</b>	<b>20.57</b>
<b>C Mining &amp; quarrying</b>	<b>6</b>	<b>4,057</b>	<b>236</b>	<b>82</b>	<b>4,375</b>	<b>1,875</b>	<b>813</b>	<b>53,299</b>	<b>37,804</b>	<b>28.46</b>	<b>20.18</b>
<b>D Manufacturing</b>	<b>186</b>	<b>96,561</b>	<b>3,641</b>	<b>479</b>	<b>100,680</b>	<b>1,754</b>	<b>972</b>	<b>46,353</b>	<b>34,049</b>	<b>26.55</b>	<b>19.50</b>
15 Food products and beverages	48	23,085	1,715	103	24,902	1,650	908	43,383	31,708	26.37	19.27
16 Tobacco products	-	-	-	-	-	-	-	-	-	-	-
17 Textiles	*	*	*	*	*	*	*	*	*	*	*
18 Wearing apparel	*	*	*	*	*	*	*	*	*	*	*
19 Leather products	-	-	-	-	-	-	-	-	-	-	-
20 Wood and wood products	*	*	*	*	*	*	*	*	*	*	*
21 Paper and paper products	*	*	*	*	*	*	*	*	*	*	*
22 Publishing and printing	12	5,603	319	4	5,926	1,827	1,092	62,343	43,195	34.16	23.67
24 Chemical products	31	14,521	390	88	14,999	1,728	1,003	59,642	42,449	34.66	24.67
25 Rubber and plastic products	5	1,227	93	2	1,322	1,923	1,033	38,162	28,590	19.91	14.91
26 Other non-metallic mineral products	10	4,225	34	65	4,323	1,772	705	50,181	35,658	28.54	20.28
27 Basic metals	*	*	*	*	*	*	*	*	*	*	*
28 Fabricated metals (excl. machinery)	4	1,033	17	48	1,098	2,011	878	51,778	37,775	26.80	19.55
29 Machinery not elsewhere classified	4	1,576	64	21	1,661	1,930	987	43,380	30,242	22.72	15.84
30 Office machinery and computers	13	11,682	60	0	11,742	1,846	989	38,806	30,212	21.03	16.37
31 Other electrical equipment	12	4,621	35	11	4,667	1,693	751	39,419	30,371	23.31	17.96
32 Communication equipment	7	5,236	307	0	5,542	1,856	1,151	57,700	43,077	31.05	23.18
33 Medical and optical instruments	22	15,394	527	13	15,934	1,754	1,049	36,150	27,213	20.69	15.57
34 Motor vehicles	*	*	*	*	*	*	*	*	*	*	*
35 Other transport equipment	4	2,586	5	86	2,677	1,917	96	58,260	43,995	31.36	23.68
23,36,37 Other manufacturing	5	1,739	10	0	1,748	1,799	1,176	43,747	32,081	24.32	17.84
<b>E Electricity, gas and water supply</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>
<b>F Construction</b>	<b>30</b>	<b>11,841</b>	<b>386</b>	<b>965</b>	<b>13,192</b>	<b>1,863</b>	<b>1,284</b>	<b>58,337</b>	<b>43,872</b>	<b>32.98</b>	<b>24.80</b>
<b>G Wholesale and retail distribution</b>	<b>72</b>	<b>29,459</b>	<b>37,738</b>	<b>48</b>	<b>67,245</b>	<b>1,891</b>	<b>860</b>	<b>35,094</b>	<b>27,177</b>	<b>18.87</b>	<b>14.61</b>
50 Motor vehicles and motor fuel	4	1,342	464	32	1,837	1,710	1,376	28,313	21,922	17.12	13.25
51 Wholesale trade	20	9,891	1,164	8	11,063	1,830	1,069	52,628	40,215	28.80	22.01
52 Retail trade	48	18,226	36,111	8	54,345	1,937	846	30,137	23,502	16.03	12.50
<b>H Hotels and restaurants</b>	<b>27</b>	<b>7,746</b>	<b>6,156</b>	<b>18</b>	<b>13,920</b>	<b>1,634</b>	<b>952</b>	<b>25,064</b>	<b>20,056</b>	<b>14.86</b>	<b>11.89</b>

**Table 8 (cont.) Employment, average hours worked and average labour costs in 2004 for enterprises with 200 or more employees, classified by Nace Rev.1.1.**

NACE Principal Activity	Number of Enterprises	Persons Employed				Average Hours Worked		Annual Labour Costs (€)	Annual Payment for Time Worked (€)	Hourly Labour Costs (€)	Hourly Payment for Time Worked (€)
		Full Time	Part Time	Apprentices	Total Persons	Full time	Part time				
<b>I Transport, storage &amp; communication</b>	<b>26</b>	<b>43,607</b>	<b>5,569</b>	<b>128</b>	<b>49,304</b>	<b>1,817</b>	<b>953</b>	<b>50,323</b>	<b>36,494</b>	<b>27.80</b>	<b>20.16</b>
60,61 Land & water transport	6	12,492	631	128	13,250	1,877	876	50,413	38,343	26.86	20.43
62 Air transport	*	*	*	*	*	*	*	*	*	*	*
63 Travel agents & auxiliary transport	8	5,997	1,278	0	7,275	1,772	1,155	44,509	35,000	25.54	20.09
64 Post & telecommunications	9	20,181	3,565	0	23,747	1,818	888	48,430	34,537	26.71	19.05
<b>J Financial intermediation</b>	<b>45</b>	<b>51,425</b>	<b>7,033</b>	<b>2</b>	<b>58,460</b>	<b>1,627</b>	<b>1,121</b>	<b>56,131</b>	<b>41,902</b>	<b>34.59</b>	<b>25.82</b>
65 Banking	19	34,899	5,456	2	40,357	1,626	1,156	54,553	41,755	33.62	25.74
66 Insurance	10	9,833	1,167	0	11,000	1,558	893	58,540	41,575	37.72	26.79
67 Other financial	16	6,694	409	0	7,103	1,734	1,298	61,257	43,211	35.36	24.94
<b>K Real estate, renting, business services</b>	<b>87</b>	<b>28,761</b>	<b>14,916</b>	<b>1,653</b>	<b>45,331</b>	<b>1,803</b>	<b>815</b>	<b>40,097</b>	<b>29,668</b>	<b>22.42</b>	<b>16.59</b>
70 Real estate	3	553	171	13	736	1,940	411	69,641	51,674	36.22	26.87
71 Renting of equipment	5	1,305	822	7	2,134	1,998	779	36,985	29,512	18.51	14.77
72 Computing	12	4,976	182	3	5,161	1,812	672	53,573	38,996	29.56	21.52
73 Research & development	-	-	-	-	-	-	-	-	-	-	-
74 Other business activity	67	21,927	13,741	1,631	37,299	1,787	824	37,278	27,570	21.07	15.58
<b>L Public administration &amp; defence</b>	<b>73</b>	<b>97,523</b>	<b>8,727</b>	<b>718</b>	<b>106,969</b>	<b>1,833</b>	<b>884</b>	<b>45,576</b>	<b>38,134</b>	<b>24.98</b>	<b>20.90</b>
<b>M Education</b>	<b>57</b>	<b>75,604</b>	<b>16,285</b>	<b>274</b>	<b>92,163</b>	<b>1,154</b>	<b>501</b>	<b>54,776</b>	<b>36,439</b>	<b>47.21</b>	<b>31.41</b>
<b>N Health</b>	<b>36</b>	<b>66,226</b>	<b>21,544</b>	<b>254</b>	<b>88,025</b>	<b>1,582</b>	<b>769</b>	<b>54,894</b>	<b>43,874</b>	<b>34.64</b>	<b>27.68</b>
<b>O Community, social &amp; personal services</b>	<b>25</b>	<b>8,633</b>	<b>4,104</b>	<b>596</b>	<b>13,333</b>	<b>1,782</b>	<b>760</b>	<b>40,861</b>	<b>31,223</b>	<b>23.09</b>	<b>17.64</b>
90 Sewage & refuse disposal	*	*	*	*	*	*	*	*	*	*	*
91 Activities of membership organisations	*	*	*	*	*	*	*	*	*	*	*
92 Recreational, cultural & sporting activities	12	5,624	1,590	0	7,213	1,895	622	46,869	36,269	25.06	19.39
93 Other service activities	9	2,325	2,328	596	5,248	1,535	849	29,228	21,705	18.22	13.53
<b>Total</b>	<b>672</b>	<b>530,266</b>	<b>127,201</b>	<b>5,608</b>	<b>663,075</b>	<b>1,666</b>	<b>819</b>	<b>48,713</b>	<b>36,730</b>	<b>29.30</b>	<b>22.10</b>

\* Data suppressed for confidentiality reasons

- No economic activity identified





# **Appendices**

## Appendix A - Background Notes

### Introduction

The Labour Cost Survey provides a key measure of the cost to an organisation of employing labour. The survey had previously been conducted in respect of 1974 (services only), 1975 (industry only), 1978, 1981, 1984, 1988, 1992, 1996 and 2000.

In addition to wages and salaries, labour costs include items such as social security payments by employers, benefits in kind, training costs and recruitment. The survey results also provide a breakdown of wages and salaries into regular and irregular pay, holiday pay, sick pay and redundancy.

This is the last time the Labour Cost Survey will be conducted in its present form as it is being replaced by a new survey: the Earnings, Hours and Employment Costs Survey (EHECS). This new quarterly inquiry is currently being introduced and will ultimately replace the four-yearly Labour Cost Survey, as well as the existing CSO short-term earnings inquiries. The quarterly survey results will be comparable across sectors and will include more detail on components of earnings than is currently available.

This development is part of an overall strategy for earnings statistics, the other element being the introduction of the annual National Employment Survey (NES). This survey collects data from enterprises and employees on individual earnings and the factors that influence earnings and competitiveness.

### Legislation

The survey information was collected by the Central Statistics Office (CSO) under the Statistics (Labour Cost Survey) Order 2005. The information collected is treated as strictly confidential in accordance with the Statistics Act 1993. The survey results meet the requirements for Labour Costs statistics set out in Council Regulation (EC) 530/1999.

### Business Register and Classifications

The CSO's Business Register provided the register of relevant enterprises. An enterprise is defined as the smallest legally independent unit. The NACE economic activity code of each enterprise included in the survey was determined from the predominant activity of the enterprise, based on information provided in this or other CSO inquiries. See *appendix D* for more details of the NACE classification.

### Coverage and Sample Selection

The survey results relate to enterprises with 10 or more employees in 2004. A sample of enterprises with 10 to 19 employees was surveyed together with all enterprises with 20 or more employees. The sample was representative of each NACE 2-digit division except for agriculture, forestry and fishing, which were not included in the survey.

The sample selected for inclusion in the survey comprised 7,928 relevant enterprises with 1,000,200 employees. The survey results relate to a population of 17,602 enterprises and 1,148,300 employees. See *section on Data Collection and Compilation of Survey Estimates* for further details.

Data were collected at the enterprise level. Only enterprises trading throughout the year 2004 are included and any enterprises that commenced or ceased trading during 2004 are not covered.

### Comparison with results from previous years

The CSO has published reports on each survey since 1978<sup>1</sup> and Eurostat published reports on the surveys at EU level.

(1) Labour Costs Survey:	1978	Volume 1 Summary Results (P1. 1217, December 1982), Volume 2 Detailed Results (P1. 1692, July 1983);
	1981	(P1. 2387, May 1984);
	1984	(P1. 5204, October 1987);
	1988	(P1. 7709, January 1991);
	1992	(Pn. 1896, August 1995);
	1996	(Pn. 8471, April 2000);
	2000	(Pn. 11925, July 2002)

In this report, Appendix B includes tables comparing the results for 2004 are compared with earlier years. In comparing the results of the different surveys, it should be noted that:0 and a new classification known as NACE Rev. 1.1. Results for 1996, 2000 and 2004 are classified in accordance with NACE Rev. 1.1 only.

- Up to 1981, the surveys covered establishments with 10 or more employees. From 1984 on, the surveys have covered enterprises.
- In 1984 and 1988, the coverage was restricted to enterprises with 20 or more employees; while in 1992, 1996, 2000 and 2004 enterprises with 10 or more employees were covered.
- From 1988 on, only enterprises that traded throughout the year are included.
- Prior to 1992, reports of labour cost surveys classified results by activity according to the Industrial Classification of Economic Activities in the European Community (NACE 70). For 1992, results were produced using both NACE 70 and the newer NACE Rev. 1 classification. Results for 1996, 2000 and 2004 are classified in accordance with NACE Rev. 1 only.
- Sectors F (Construction), L (Public Administration and defence), M (Education), N (Health) and O (Other Services) were only included in 2004.
- Sectors H (Hotels and restaurants), I (Transport, storage and communication) and NACE 67 (Other financial intermediation) were included from 2000 onwards. Travel agents, which form part of NACE sector I, had already been included in the survey in 1992.
- Sectors G (Wholesale and retail distribution), K (Other business services), NACE 65 (Credit institutions) and 66 (Insurance institutions) were included from 1996 onwards.

#### **Change of form between 2000 and 2004**

The 2004 Labour Costs Survey form was substantially different from that used in previous surveys. The changes were designed to make it easier to complete the form and to collect more relevant information. The main differences were:

- In 2004 the number of persons employed was collected for the first and last day of the year while previously average employment numbers were collected for each month of the reference year. In addition, the number of other persons engaged in the year was collected in 2004.
- Previously data had been collected on “Apprentices and Trainees” while in 2004 data was collected on “Apprentices”. However the definition in both cases was substantially the same.
- Holiday pay was not directly collected in 2004. Instead, the number of paid hours not worked for full-time, part-time and apprentices for various types of leave (annual leave, paternity leave, parental leave and other leave) was collected and estimates then made of the cost of holiday pay. The number of paid hours for maternity leave and sick leave was also collected in 2004 for the first time.
- In 2000 and earlier surveys the enterprise was asked for an estimate of the average annual paid hours not worked (including holidays, maternity, sick leave, special leave and other leave) per full-time employee. In 2004 data was collected on the total number of paid hours not worked, for full-time, part-time and apprentices.
- Overtime earnings were collected separately in the 2004 survey where previously they had been collected as part of regular wages and salaries.
- In 2004, the cost of short-time working payments was collected. This had not been collected previously.
- The cost of sickness insurance schemes and income continuance insurance were collected separately in 2004. They had been collected together previously.
- Liability insurance premiums were collected separately in 2004. Previously, they had been collected as part of the “insurance premiums covering employees’ sickness or injury” category.
- In 2004 total annual contracted and overtime hours paid were collected for full-time, part-time and apprentice staff separately. In 2000 and earlier surveys the enterprise was asked for an estimate of the average annual hours worked (including overtime) per full-time employee for the year in question.

- Stock options were collected as a separate category in 2004. Previously, this cost item had not been collected.
- Recruitment costs were not collected separately for 2004 but as part of the “other expenditure” category (which also included relocation costs etc.).
- Training subsidies were collected separately for the 2004 survey. Previously, training costs were recorded net of all subsidies received by the employer.

### Data collection and compilation of survey estimates

The survey was conducted by post and questionnaires were issued in April 2005. A copy of the questionnaire is reproduced in Appendix D. All returns were scrutinised for accuracy. Where appropriate, firms were queried by post or telephone regarding incomplete returns of inconsistent data.

Complete or partially complete returns were received in respect of 4,659 of the 7,928 relevant enterprises selected for the 2004 survey. This gave a response rate of 58.8% in terms of number of enterprises and 79.1% in terms of numbers of employees. Table A1 below gives further details in relation to the survey sample and the final population estimates.

**Table A1 Response rate in selected sectors for the 2004 Labour Cost Survey**

Selected Categories	Enterprises in the 2004 LCS	Respondent enterprises in the 2004 LCS	Response rate (%)	Employment in respondent enterprises	Final Population	
					Enterprises	Employees
<b>NACE Sectors</b>						
C - E Industry	1,724	1,075	62.4	158,013	2,878	217,775
F Construction	669	345	51.6	25,300	1,758	56,846
G Wholesale and retail trade	1,851	1,020	55.1	104,904	4,584	184,129
H Hotels and restaurants	1,174	589	50.2	42,845	2,930	93,658
I Transport, storage and communication	306	172	56.2	55,285	637	67,438
J Financial intermediation	164	120	73.2	58,574	277	67,245
K Business services	1,047	672	64.2	70,106	2,526	110,546
L Public administration and defence	197	164	83.2	107,829	197	113,532
M Education	158	111	70.3	78,596	282	98,570
N Health	246	166	67.5	69,963	518	101,736
O Other services	392	225	57.4	19,411	1,016	36,877
<b>Size of Enterprise</b>						
10 - 49 employees	5,180	2,622	50.6	74,964	14,854	295,922
50 - 99 employees	1,426	934	65.5	65,227	1,426	98,777
100 - 199 employees	655	508	77.6	70,578	655	91,557
200 or more employees	667	555	83.2	580,058	667	662,076
<b>Private/Public Sector</b>						
Private Sector	7,625	4,419	58.0	512,884	17,299	820,915
Public Sector	303	240	79.2	277,943	303	327,417
<b>All Categories</b>	<b>7,928</b>	<b>4,659</b>	<b>58.8</b>	<b>790,827</b>	<b>17,602</b>	<b>1,148,332</b>

Data was imputed for non-respondent enterprises. Estimates of labour cost components per employee were imputed on the basis of respondent enterprises in corresponding size categories and NACE sectors; and this information was used in conjunction with data on the number of persons engaged as recorded in other CSO inquiries.

The survey sample was then weighted to represent the total population of enterprises in each NACE sectors and size category. The survey results, relating to enterprises with 10 or more employees, cover a total of 17,602 enterprises and 1,148,300 persons employed.

## Confidentiality

The Labour Cost Survey report fully respects all confidentiality rules. Data are generally published at 2 – digit NACE Rev. 1 level (divisions) but they are not published where the following situations occur:

### *Primary Confidentiality*

A category is classified as primary confidential if any one of the following conditions applies:

1. There are less than three units in the relevant NACE Rev. 1 category.
2. One unit in the relevant NACE Rev. 1 category accounts for more than 80% of the total employment (dominance rule 1).
3. Two units in the relevant NACE Rev. 1 category account for more than 90% of the total employment (dominance rule 2).

### *Secondary Confidentiality*

A category is classified as secondary confidential if publishing that category indirectly reveals information about a confidential category. In these cases the NACE Rev. 1 code that is confidential is aggregated with another NaceRev.1 code and results are published at this less detailed level.

## Definitions in the publication

### Employees

All full-time or part-time workers paid a specific wage or salary or who had a contract of employment were defined as employees. Persons not working for a salary (e.g. family members, directors, partners, outside pieceworker's etc.) are not considered employees but other persons engaged.

Information was collected separately for apprentices. These were not classified as employees and, therefore, not included in the denominators for calculation of costs per employee. They were, however, included with employees in determining the size group to which enterprises were classified. The classifications by size of enterprise were based on total persons engaged without the conversion of part-time employees to full-time equivalents.

### Part-time Employees

Part-time employees were defined as those who normally worked less than 30 hours per week. These included persons who worked for some whole days per week as well as those who worked for part days.

### Full-time Equivalent Employees

In deriving average costs per employee, part-time employees were converted to wholetime equivalents, on the basis of hours worked at enterprise level.

### Total Labour Costs

Total labour costs include wages and salaries, employers' contributions to social security, training costs and other labour costs. Employment subsidies were deducted in deriving aggregate labour costs.

### Wages and Salaries

All wage and salary payments are gross (i.e. before deduction of income tax and employees' PRSI contributions). In the analysis, the total for wages and salaries was divided into:

- payments for days worked, including overtime, bonuses and premiums;
- holiday pay, including payments for annual, casual or public holidays;

- sick pay (which encompasses maternity pay), including contractual or ex-gratia payments to employees who are sick;
- Redundancy payments.

Amounts recouped by the employer from social security or other schemes were excluded.

### **Employers' Contributions to Social Security**

Two separate categories of contributions were distinguished, namely:

1. Statutory contributions under PRSI by employers;
2. Voluntary contributions, which encompassed:
  - pension fund contributions by employers, and life assurance premiums paid by employers,
  - pensions paid directly to former employees by the employer, and
  - sickness or injury insurance (including employers' liability insurance) and other payments of a social security nature.

### **Training Costs**

These costs included the wages and salaries of trainees and apprentices, the employers' contribution to their PRSI and any other training costs net of any training grants received.

### **Other Labour Costs**

Included here were other employers' costs such as benefits-in-kind (subsidised accommodation, private use of company cars, loans etc.) and other social expenditure (e.g. canteen facilities, childcare provision, protective clothing, health costs).

### **Employment Subsidies**

These are amounts received by firms under the various state employment schemes (Employment Incentive Scheme, grants etc.). These were deducted from the firms' labour costs in the analysis.

### **Hourly Labour Costs**

Annual labour costs divided by the number of hours worked during the year.

### **Hourly Payment for days worked**

This is the annual payment for days worked (regular and irregular payments) divided by the number of hours worked during the year.

### **Public Sector Employees**

Public Sector Employees include:

Civil Service;  
 Defence Forces;  
 Garda Siochana;  
 Local Authorities;  
 Education (excluding private institutions)  
 Regional Bodies  
 Health (excluding private institutions)  
 Semi-State Bodies (excluding their subsidiary companies)

## Appendix B - Comparisons with previous surveys

Table B1 Percentage distribution of labour costs for broad sectors, 1975 - 2004\*

Sector	Year	Total labour costs per employee <sup>1</sup> (€)	Percentage Distribution (%)			
			Wages & salaries	Social security payments		All other costs
				Statutory	Other	
Electricity, gas <sup>2</sup>	1975	5,189	89.7	1.8	5.7	2.8
	1978	7,477	89.4	2.3	5.9	2.5
	1981	14,128	87.8	2.7	6.2	3.3
	1984	19,968	84.6	2.7	10.0	2.6
	1988	25,597	84.5	2.4	11.6	1.5
	1992	32,890	82.3	2.7	11.9	3.1
	1996	39,696	81.1	2.8	13.5	2.7
	2000	52,004	78.8	9.3	7.4	4.5
	<b>2004</b>	<b>73,834</b>	<b>83.8</b>	<b>6.8</b>	<b>6.6</b>	<b>2.8</b>
Mining, quarrying, minerals and chemicals <sup>3</sup>	1975	4,318	87.4	5.0	4.5	3.2
	1978	7,277	86.7	5.3	4.3	3.6
	1981	12,160	84.2	7.1	5.1	3.6
	1984	18,374	83.1	8.5	4.9	3.5
	1988	65,434	82.9	7.9	6.5	2.8
	1992	29,973	81.5	8.1	6.3	4.1
	1996	32,490	82.3	8.0	6.0	3.8
	2000	39,599	81.5	8.4	5.0	5.1
	<b>2004</b>	<b>51,578</b>	<b>82.6</b>	<b>7.8</b>	<b>7.2</b>	<b>2.7</b>
Metals and engineering	1975	3,744	87.2	5.6	2.4	4.7
	1978	6,072	87.3	6.3	2.5	3.9
	1981	9,920	85.7	7.5	2.8	4.0
	1984	15,350	84.8	8.5	3.2	3.5
	1988	18,315	83.5	9.2	3.7	3.6
	1992	22,485	83.2	8.7	4.1	4.2
	1996	25,815	83.1	8.6	4.5	4.1
	2000	33,170	83.0	8.4	3.8	5.4
	<b>2004</b>	<b>39,945</b>	<b>84.7</b>	<b>8.2</b>	<b>5.1</b>	<b>2.3</b>
Food, drink and tobacco	1975	4,843	85.5	5.1	6.0	3.5
	1978	6,533	85.6	5.8	5.5	2.9
	1981	10,897	83.7	7.4	6.1	2.8
	1984	16,748	82.5	8.6	6.7	2.2
	1988	21,283	81.3	8.4	7.5	2.9
	1992	23,584	82.5	8.6	5.5	3.5
	1996	26,797	83.3	7.9	5.3	3.5
	2000	30,567	83.0	8.2	4.2	4.5
	<b>2004</b>	<b>40,076</b>	<b>84.1</b>	<b>7.8</b>	<b>6.4</b>	<b>1.8</b>
Textiles, leather, clothing and footwear	1975	2,791	85.8	7.2	2.1	4.9
	1978	4,358	87.9	8.4	2.2	1.4
	1981	7,024	86.6	8.2	2.3	2.9
	1984	9,993	84.7	9.8	3.0	2.6
	1988	12,272	85.4	9.8	2.6	2.2
	1992	14,066	85.4	9.8	2.7	2.4
	1996	16,307	86.0	8.2	3.1	2.9
	2000	22,066	86.6	7.8	3.2	2.5
	<b>2004</b>	<b>31,620</b>	<b>87.6</b>	<b>7.5</b>	<b>4.0</b>	<b>0.8</b>

Table B1 (contd.) Percentage distribution of labour costs for broad sectors, 1975 - 2004\*

Sector	Year	Total labour costs per employee <sup>1</sup> (€)	Percentage Distribution (%)			
			Wages & salaries	Social security payments		All other costs
				Statutory	Other	
Other industries <sup>4</sup>	1975	3,865	87.4	5.5	3.7	3.5
	1978	6,015	86.9	6.2	3.6	3.4
	1981	9,956	84.5	7.5	4.1	3.9
	1984	14,707	83.0	9.2	5.0	2.8
	1988	19,901	83.1	8.7	5.3	2.9
	1992	22,730	83.4	8.7	4.9	3.1
	1996	25,585	84.2	8.4	4.7	2.9
	2000	32,097	83.0	8.1	4.1	4.8
	<b>2004</b>	<b>41,127</b>	<b>83.9</b>	<b>8.1</b>	<b>6.1</b>	<b>2.0</b>
Industry	1975	3,894	86.9	5.2	4.2	3.8
	1978	6,191	86.9	5.9	4.0	3.1
	1981	10,381	85.0	7.0	4.5	3.5
	1984	15,730	83.6	8.2	5.3	2.9
	1988	20,341	83.0	8.1	6.0	2.9
	1992	23,612	82.8	8.2	5.5	3.6
	1996	26,824	83.2	7.9	5.5	3.6
	2000	33,768	82.6	8.4	4.4	5.0
	<b>2004</b>	<b>43,553</b>	<b>84.0</b>	<b>7.9</b>	<b>6.1</b>	<b>2.3</b>
Distribution	1975	2,636	88.6	5.3	3.5	2.5
	1978	5,586	86.0	6.7	4.2	3.1
	1981	8,914	85.1	7.3	4.7	2.9
	1984	14,052	82.8	8.7	5.2	3.4
	1988	16,914	82.9	8.5	5.3	3.3
	1992	19,300	83.4	8.6	5.0	3.1
	1996	21,902	84.9	8.6	4.3	2.2
	2000	25,403	83.6	8.0	3.8	4.7
	<b>2004</b>	<b>33,870</b>	<b>86.2</b>	<b>7.9</b>	<b>3.7</b>	<b>2.3</b>
Financial Intermediation	1975	4,235	73.8	3.6	14.2	8.4
	1978	9,019	74.8	3.8	13.5	8.0
	1981	14,059	72.8	6.3	13.2	7.7
	1984	22,406	74.7	7.0	12.2	6.1
	1988	30,220	74.7	7.0	11.6	6.7
	1992	33,494	76.8	7.7	9.0	6.4
	1996	37,432	79.1	7.3	8.3	5.2
	2000	42,822	80.4	7.1	7.1	5.4
	<b>2004</b>	<b>56,393</b>	<b>83.1</b>	<b>7.4</b>	<b>7.0</b>	<b>2.5</b>

\* Percentage distribution totals not equal to 100 in some cases due to employment subsidies

<sup>1</sup> Per full-time equivalent

<sup>2</sup> Water supply included in 1975, 1978, 1981

<sup>3</sup> Includes oil refining in 1975, 1978 and 1981

<sup>4</sup> Excludes oil refining in 1975, 1978 and 1981



Table B2 Average rates (€) in 2000 and 2004, classified by Nace Rev.1.1.

NACE	Principal Activity	Average Payment per hour for time worked (€)		Average annual labour costs per employee* (€)		Average hourly labour costs per employee* (€)	
		2000	2004	2000	2004	2000	2004
<b>10-40</b>	<b>Industry</b>	<b>13.23</b>	<b>18.30</b>	<b>33,768</b>	<b>43,553</b>	<b>17.99</b>	<b>24.60</b>
10-14	Mining and quarrying	13.46	19.90	39,195	51,661	18.57	27.82
15,16	Food/beverages,tobacco	11.97	17.36	30,567	40,076	16.26	23.35
17-19	Textiles, apparel, leather	9.07	13.23	22,066	31,620	12.03	17.73
20,21	Wood,paper products	12.69	15.59	32,691	37,190	17.40	20.53
22	Publishing and printing	14.75	20.57	37,106	50,458	19.84	28.16
24,25,26	Chemicals, other non-metallic products	14.10	19.72	36,793	48,042	19.34	27.05
27,28	Metals, metal products	12.19	17.37	31,796	41,689	16.47	22.75
29	Machinery not elsewhere classified	11.75	15.50	29,573	37,708	15.71	20.92
30-33	Electrical and optical equipment	13.62	16.70	33,897	39,054	18.38	21.93
34,35	Transport equipment	13.36	19.81	35,362	46,354	17.90	26.22
23,36,37	Other manufacturing	11.25	15.58	27,896	36,631	14.99	20.70
40	Electricity, gas and hot water	20.85	32.02	52,004	73,834	29.97	43.73
<b>50-52</b>	<b>Wholesale and retail distribution</b>	<b>10.55</b>	<b>14.42</b>	<b>25,403</b>	<b>33,870</b>	<b>14.03</b>	<b>18.59</b>
50	Motor vehicles and motor fuel	12.28	14.22	30,504	33,563	16.61	18.76
51	Wholesale trade	14.57	18.63	35,773	45,056	19.59	24.61
52	Retail trade	8.44	12.11	19,911	27,705	11.06	15.19
<b>55</b>	<b>Hotels and restaurants</b>	<b>8.47</b>	<b>10.69</b>	<b>19,872</b>	<b>23,356</b>	<b>10.91</b>	<b>13.14</b>
<b>60-64</b>	<b>Transport, storage and communications</b>	<b>13.03</b>	<b>19.03</b>	<b>35,828</b>	<b>47,179</b>	<b>18.14</b>	<b>25.75</b>
60,61	Land and water transport	12.04	19.00	32,858	46,610	15.79	24.45
62	Air transport	14.32	22.77	36,163	61,476	19.82	35.19
63	Travel agents and Auxiliary transport	11.97	17.86	29,136	41,271	15.43	22.98
64	Post and telecommunications	13.64	18.85	39,742	47,508	19.97	26.19
<b>65-67</b>	<b>Financial intermediation</b>	<b>17.64</b>	<b>25.70</b>	<b>42,822</b>	<b>56,393</b>	<b>24.59</b>	<b>34.46</b>
65	Credit Institutions	15.75	25.71	39,372	54,900	22.29	33.71
66	Insurance Institutions	20.13	26.30	47,207	57,943	27.87	36.92
67	Other financial intermediation	23.13	25.08	52,454	60,490	30.75	34.84
<b>70-74</b>	<b>Real estate, renting, other services</b>	<b>16.37</b>	<b>18.71</b>	<b>39,952</b>	<b>44,631</b>	<b>22.24</b>	<b>24.87</b>
70	Real estate	20.71	24.03	46,643	58,312	26.13	30.84
71	Renting of machinery and equipment	11.52	15.11	28,034	38,653	14.80	19.32
72	Computer activities	20.27	22.54	47,616	53,951	27.09	29.97
73	Research and development	14.10	24.08	36,791	57,109	19.51	32.25
74	Other business activities	15.22	17.64	37,839	41,807	21.00	23.60

\* Per full-time equivalent

## Appendix C

### Classification NACE Rev 1.1

#### Section C Mining and quarrying

- 10 Mining of coal and lignite; extraction of peat
  - 10.10 Mining and agglomeration of hard coal
  - 10.20 Mining and agglomeration of lignite
  - 10.30 Extraction and agglomeration of peat
  
- 11 Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction, excluding surveying
  - 11.10 Extraction of crude petroleum and natural gas  
tal to oil and gas extraction, excluding surveying
  
- 12 Mining of uranium and thorium ores
  - 12.00 Mining of uranium and thorium ores
  
- 13 Mining of metal ores
  - 13.10 Mining of iron ores
  - 13.20 Mining of non-ferrous metal ores, except uranium and thorium ores
  
- 14 Other mining and quarrying
  - 14.11 Quarrying of ornamental and building stone
  - 14.12 Quarrying of limestone, gypsum and chalk
  - 14.13 Quarrying of slate
  - 14.21 Operation of gravel and sand pits
  - 14.22 Mining of clays and kaolin
  - 14.30 Mining of chemical and fertilizer minerals
  - 14.40 Production of salt
  - 14.50 Other mining and quarrying n.e.c.

#### Section D Manufacturing

- 15 **Manufacture of food products and beverages**
  - 15.11 Production and preserving of meat
  - 15.12 Production and preserving of poultrymeat
  - 15.13 Production of meat and poultrymeat products
  - 15.20 Processing and preserving of fish and fish products
  - 15.31 Processing and preserving of potatoes
  - 15.32 Manufacture of fruit and vegetable juice
  - 15.33 Processing and preserving of fruit and vegetables n.e.c.
  - 15.41 Manufacture of crude oils and fats
  - 15.42 Manufacture of refined oils and fats
  - 15.43 Manufacture of margarine and similar edible fats
  - 15.51 Operation of dairies and cheese making
  - 15.52 Manufacture of ice cream
  - 15.61 Manufacture of grain mill products
  - 15.62 Manufacture of starches and starch products

- 15.71 Manufacture of prepared feeds for farm animals
- 15.72 Manufacture of prepared pet foods
- 15.81 Manufacture of bread; manufacture of fresh pastry goods and cakes
- 15.82 Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
- 15.83 Manufacture of sugar
- 15.84 Manufacture of cocoa; chocolate and sugar confectionery
- 15.85 Manufacture of macaroni, noodles, couscous and similar farinaceous products
- 15.86 Processing of tea and coffee condiments and seasonings
- 15.88 Manufacture of homogenised food preparations and dietetic food
- 15.89 Manufacture of other food products n.e.c.
- 15.91 Manufacture of distilled potable alcoholic beverages
- 15.92 Production of ethyl alcohol from fermented materials
- 15.93 Manufacture of wines
- 15.94 Manufacture of cider and other fruit wines
- 15.95 Manufacture of other non-distilled fermented beverages
- 15.96 Manufacture of beer
- 15.97 Manufacture of malt
- 15.98 Production of mineral waters and soft drinks

## **16 Manufacture of tobacco products**

- 16.00 Manufacture of tobacco products

## **17 Manufacture of textiles**

- 17.11 Preparation and spinning of cotton-type fibres
- 17.12 Preparation and spinning of woollen-type fibres
- 17.13 Preparation and spinning of worsted-type fibres
- 17.14 Preparation and spinning of flax-type fibres
- 17.15 Throwing and preparation of silk, including from noils, and throwing and texturing of synthetic or artificial filament yarns
- 17.16 Manufacture of sewing threads
- 17.17 Preparation and spinning of other textile fibres
- 17.21 Cotton-type weaving
- 17.22 Woollen-type weaving
- 17.23 Worsted-type weaving
- 17.24 Silk-type weaving
- 17.25 Other textile weaving
- 17.30 Finishing of textiles
- 17.40 Manufacture of made-up textile articles, except apparel
- 17.51 Manufacture of carpets and rugs
- 17.52 Manufacture of cordage, rope, twine and netting
- 17.53 Manufacture of non-wovens and articles made from non-wovens, except apparel
- 17.54 Manufacture of other textiles n.e.c.
- 17.60 Manufacture of knitted and crocheted fabrics
- 17.71 Manufacture of knitted and crocheted hosiery
- 17.72 Manufacture of knitted and crocheted pullovers, cardigans and similar articles

## **18 Manufacture of wearing apparel; dressing and dyeing of fur**

- 18.10 Manufacture of leather clothes
- 18.21 Manufacture of workwear
- 18.22 Manufacture of other outerwear
- 18.23 Manufacture of underwear
- 18.24 Manufacture of other wearing apparel and accessories n.e.c.
- 18.30 Dressing and dyeing of fur; manufacture of articles of fur

- 19 Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear**
- 19.10 Tanning and dressing of leather
  - 19.20 Manufacture of luggage, handbags and the like, saddlery and harness
  - 19.30 Manufacture of footwear
- 20 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials**
- 20.10 Sawmilling and planing of wood; impregnation of wood
  - 20.20 Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards
  - 20.30 Manufacture of builders' carpentry and joinery
  - 20.40 Manufacture of wooden containers
  - 20.51 Manufacture of other products of wood
  - 20.52 Manufacture of articles of cork, straw and plaiting materials
- 21 Manufacture of pulp, paper and paper products**
- 21.11 Manufacture of pulp
  - 21.12 Manufacture of paper and paperboard
  - 21.21 Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
  - 21.22 Manufacture of household and sanitary goods and of toilet requisites
  - 21.23 Manufacture of paper stationery
  - 21.24 Manufacture of wallpaper
  - 21.25 Manufacture of other articles of paper and paperboard n.e.c.
- 22 Publishing, printing and reproduction of recorded media**
- 22.11 Publishing of books
  - 22.12 Publishing of newspapers
  - 22.13 Publishing of journals and periodicals
  - 22.14 Publishing of sound recordings
  - 22.15 Other publishing
  - 22.21 Printing of newspapers
  - 22.22 Printing n.e.c.
  - 22.23 Bookbinding
  - 22.24 Pre-press activities
  - 22.25 Ancillary activities related to printing
  - 22.31 Reproduction of sound recording
  - 22.32 Reproduction of video recording
  - 22.33 Reproduction of computer media
- 23 Manufacture of coke, refined petroleum products and nuclear fuel**
- 23.10 Manufacture of coke oven products
  - 23.20 Manufacture of refined petroleum products
  - 23.30 Processing of nuclear fuel
- 24 Manufacture of chemicals and chemical products**
- 24.11 Manufacture of industrial gases
  - 24.12 Manufacture of dyes and pigments
  - 24.13 Manufacture of other inorganic basic chemicals
  - 24.14 Manufacture of other organic basic chemicals
  - 24.15 Manufacture of fertilisers and nitrogen compounds
  - 24.16 Manufacture of plastics in primary forms
  - 24.17 Manufacture of synthetic rubber in primary forms

- 24.20 Manufacture of pesticides and other agro-chemical products
- 24.30 Manufacture of paints, varnishes and similar coatings, printing ink and mastics
- 24.41 Manufacture of basic pharmaceutical products
- 24.42 Manufacture of pharmaceutical preparations
- 24.51 Manufacture of soap and detergents, cleaning and polishing preparations
- 24.52 Manufacture of perfumes and toilet preparations
- 24.61 Manufacture of explosives
- 24.62 Manufacture of glues and gelatines
- 24.63 Manufacture of essential oils
- 24.64 Manufacture of photographic chemical material
- 24.65 Manufacture of prepared unrecorded media
- 24.66 Manufacture of other chemical products n.e.c.
- 24.70 Manufacture of man-made fibres

## **25 Manufacture of rubber and plastic products**

- 25.11 Manufacture of rubber tyres and tubes
- 25.12 Retreading and rebuilding of rubber tyres
- 25.13 Manufacture of other rubber products
- 25.21 Manufacture of plastic plates, sheets, tubes and profiles
- 25.22 Manufacture of plastic packing goods
- 25.23 Manufacture of builders' ware of plastic
- 25.24 Manufacture of other plastic products

## **26 Manufacture of other non-metallic mineral products**

- 26.11 Manufacture of flat glass
- 26.12 Shaping and processing of flat glass
- 26.13 Manufacture of hollow glass
- 26.14 Manufacture of glass fibres
- 26.15 Manufacture and processing of other glass, including technical glassware
- 26.21 Manufacture of ceramic household and ornamental articles
- 26.22 Manufacture of ceramic sanitary fixtures
- 26.23 Manufacture of ceramic insulators and insulating fittings
- 26.24 Manufacture of other technical ceramic products
- 26.25 Manufacture of other ceramic products
- 26.26 Manufacture of refractory ceramic products
- 26.30 Manufacture of ceramic tiles and flags
- 26.40 Manufacture of bricks, tiles and construction products, in baked clay
- 26.51 Manufacture of cement
- 26.52 Manufacture of lime
- 26.53 Manufacture of plaster
- 26.61 Manufacture of concrete products for construction purposes
- 26.62 Manufacture of plaster products for construction purposes
- 26.63 Manufacture of ready-mixed concrete
- 26.64 Manufacture of mortars
- 26.65 Manufacture of fibre cement
- 26.66 Manufacture of other articles of concrete, plaster and cement
- 26.70 Cutting, shaping and finishing of ornamental and building stone
- 26.81 Production of abrasive products
- 26.82 Manufacture of other non-metallic mineral products n.e.c.

## **27 Manufacture of basic metals**

- 27.10 Manufacture of basic iron and steel and of ferro-alloys
- 27.21 Manufacture of cast iron tubes
- 27.22 Manufacture of steel tubes
- 27.31 Cold drawing
- 27.32 Cold rolling of narrow strip
- 27.33 Cold forming or folding

- 27.34 Wire drawing
- 27.41 Precious metals production
- 27.42 Aluminium production
- 27.43 Lead, zinc and tin production
- 27.44 Copper production
- 27.45 Other non-ferrous metal production
- 27.51 Casting of iron
- 27.52 Casting of steel
- 27.53 Casting of light metals
- 27.54 Casting of other non-ferrous metals

## **28 Manufacture of fabricated metal products, except machinery and equipment**

- 28.11 Manufacture of metal structures and parts of structures
- 28.12 Manufacture of builders' carpentry and joinery of metal
- 28.21 Manufacture of tanks, reservoirs and containers of metal
- 28.22 Manufacture of central heating radiators and boilers
- 28.30 Manufacture of steam generators, except central heating hot water boilers
- 28.40 Forging, pressing, stamping and roll forming of metal; powder metallurgy
- 28.51 Treatment and coating of metals
- 28.52 General mechanical engineering
- 28.61 Manufacture of cutlery
- 28.62 Manufacture of tools
- 28.63 Manufacture of locks and hinges
- 28.71 Manufacture of steel drums and similar containers
- 28.72 Manufacture of light metal packaging
- 28.73 Manufacture of wire products
- 28.74 Manufacture of fasteners, screw machine products, chain and springs
- 28.75 Manufacture of other fabricated metal products n.e.c.

## **29 Manufacture of machinery and equipment n.e.c.**

- 29.11 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
- 29.12 Manufacture of pumps and compressors
- 29.13 Manufacture of taps and valves
- 29.14 Manufacture of bearings, gears, gearing and driving elements
- 29.21 Manufacture of furnaces and furnace burners
- 29.22 Manufacture of lifting and handling equipment
- 29.23 Manufacture of non-domestic cooling and ventilation equipment
- 29.24 Manufacture of other general purpose machinery n.e.c.
- 29.31 Manufacture of agricultural tractors
- 29.32 Manufacture of other agricultural and forestry machinery
- 29.41 Manufacture of portable hand held power tools
- 29.42 Manufacture of other metalworking machine tools
- 29.43 Manufacture of other machine tools n.e.c.
- 29.51 Manufacture of machinery for metallurgy
- 29.52 Manufacture of machinery for mining, quarrying and construction
- 29.53 Manufacture of machinery for food, beverage and tobacco processing
- 29.54 Manufacture of machinery for textile, apparel and leather production
- 29.55 Manufacture of machinery for paper and paperboard production
- 29.56 Manufacture of other special purpose machinery n.e.c.
- 29.60 Manufacture of weapons and ammunition
- 29.71 Manufacture of electric domestic appliances
- 29.72 Manufacture of non-electric domestic appliances

## **30 Manufacture of office machinery and computers**

- 30.01 Manufacture of office machinery
- 30.02 Manufacture of computers and other information processing equipment

- 31 Manufacture of electrical machinery and apparatus n.e.c.**
- 31.10 Manufacture of electric motors, generators and transformers
  - 31.20 Manufacture of electricity distribution and control apparatus
  - 31.30 Manufacture of insulated wire and cable
  - 31.40 Manufacture of accumulators, primary cells and primary batteries
  - 31.50 Manufacture of lighting equipment and electric lamps
  - 31.61 Manufacture of electrical equipment for engines and vehicles n.e.c.
  - 31.62 Manufacture of other electrical equipment n.e.c.
- 32 Manufacture of radio, television and communication equipment and apparatus**
- 32.10 Manufacture of electronic valves and tubes and other electronic components
  - 32.20 Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
  - 32.30 Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
- 33 Manufacture of medical, precision and optical instruments, watches and clocks**
- 33.10 Manufacture of medical and surgical equipment and orthopaedic appliances
  - 33.20 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
  - 33.30 Manufacture of industrial process control equipment
  - 33.40 Manufacture of optical instruments and photographic equipment
  - 33.50 Manufacture of watches and clocks
- 34 Manufacture of motor vehicles, trailers and semi-trailers**
- 34.10 Manufacture of motor vehicles
  - 34.20 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
  - 34.30 Manufacture of parts and accessories for motor vehicles and their engines
- 35 Manufacture of other transport equipment**
- 35.11 Building and repairing of ships
  - 35.12 Building and repairing of pleasure and sporting boats
  - 35.20 Manufacture of railway and tramway locomotives and rolling stock
  - 35.30 Manufacture of aircraft and spacecraft
  - 35.41 Manufacture of motorcycles
  - 35.42 Manufacture of bicycles
  - 35.43 Manufacture of invalid carriages
  - 35.50 Manufacture of other transport equipment n.e.c.
- 36 Manufacture of furniture; manufacturing n.e.c.**
- 36.11 Manufacture of chairs and seats
  - 36.12 Manufacture of other office and shop furniture
  - 36.13 Manufacture of other kitchen furniture
  - 36.14 Manufacture of other furniture
  - 36.15 Manufacture of mattresses
  - 36.21 Striking of coins
  - 36.22 Manufacture of jewellery and related articles n.e.c.
  - 36.30 Manufacture of musical instruments
  - 36.40 Manufacture of sports goods
  - 36.50 Manufacture of games and toys
  - 36.61 Manufacture of imitation jewellery
  - 36.62 Manufacture of brooms and brushes

36.63 Other manufacturing n.e.c.

### **37 Recycling**

37.10 Recycling of metal waste and scrap  
37.20 Recycling of non-metal waste and scrap

## **Section E Electricity, gas and water supply**

### **40 Electricity, gas, steam and hot water supply**

40.11 Production of electricity  
40.12 Transmission of electricity  
40.13 Distribution and trade of electricity  
40.21 Manufacture of gas  
40.22 Distribution and trade of gaseous fuels through mains  
40.30 Steam and hot water supply

### **41 Collection, purification and distribution of water**

4100 Collection, purification and distribution of water

## **Section F Construction**

### **45 Construction**

45.11 Demolition and wrecking of buildings; earth moving  
45.12 Test drilling and boring  
45.21 General construction of buildings and civil engineering works  
45.22 Erection of roof covering and frames  
45.23 Construction of motorways, roads, airfields and sport facilities  
45.24 Construction of water projects  
45.25 Other construction work involving special trades  
45.31 Installation of electrical wiring and fittings  
45.32 Insulation work activities  
45.33 Plumbing  
45.34 Other building installation  
45.41 Plastering  
45.42 Joinery installation  
45.43 Floor and wall covering  
45.44 Painting and glazing  
45.45 Other building completion  
45.50 Renting of construction or demolition equipment with operator

## **Section G Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods**

### **50 Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel**

50.10 Sale of motor vehicles  
50.20 Maintenance and repair of motor vehicles  
50.30 Sale of motor vehicle parts and accessories  
50.40 Sale, maintenance and repair of motorcycles and related parts and accessories  
50.50 Retail sale of automotive fuel

### **51 Wholesale trade and commission trade, except of motor vehicles and motorcycles**

51.11 Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods



- 51.12 Agents involved in the sale of fuels, ores, metals and industrial chemicals
- 51.13 Agents involved in the sale of timber and building materials
- 51.14 Agents involved in the sale of machinery, industrial equipment, ships and aircraft
- 51.15 Agents involved in the sale of furniture, household goods, hardware and ironmongery
- 51.16 Agents involved in the sale of textiles, clothing, footwear and leather goods
- 51.17 Agents involved in the sale of food, beverages and tobacco
- 51.18 Agents specialising in the sale of particular products or ranges of products n.e.c.
- 51.19 Agents involved in the sale of a variety of goods
- 51.21 Wholesale of grain, seeds and animal feeds
- 51.22 Wholesale of flowers and plants
- 51.23 Wholesale of live animals
- 51.24 Wholesale of hides, skins and leather
- 51.25 Wholesale of unmanufactured tobacco
- 51.31 Wholesale of fruit and vegetables
- 51.32 Wholesale of meat and meat products
- 51.33 Wholesale of dairy produce, eggs and edible oils and fats
- 51.34 Wholesale of alcoholic and other beverages
- 51.35 Wholesale of tobacco products
- 51.36 Wholesale of sugar and chocolate and sugar confectionery
- 51.37 Wholesale of coffee, tea, cocoa and spices
- 51.38 Wholesale of other food, including fish, crustaceans and molluscs
- 51.39 Non-specialised wholesale of food, beverages and tobacco
- 51.41 Wholesale of textiles
- 51.42 Wholesale of clothing and footwear
- 51.43 Wholesale of electrical household appliances and radio and television goods
- 51.44 Wholesale of china and glassware, wallpaper and cleaning materials
- 51.45 Wholesale of perfume and cosmetics
- 51.46 Wholesale of pharmaceutical goods
- 51.47 Wholesale of other household goods
- 51.51 Wholesale of solid, liquid and gaseous fuels and related products
- 51.52 Wholesale of metals and metal ores
- 51.53 Wholesale of wood, construction materials and sanitary equipment
- 51.54 Wholesale of hardware, plumbing and heating equipment and supplies
- 51.55 Wholesale of chemical products
- 51.56 Wholesale of other intermediate products
- 51.57 Wholesale of waste and scrap
- 51.81 Wholesale of machine tools
- 51.82 Wholesale of mining, construction and civil engineering machinery
- 51.83 Wholesale of machinery for the textile industry and of sewing and knitting machines
- 51.84 Wholesale of computers, computer peripheral equipment and software
- 51.85 Wholesale of other office machinery and equipment
- 51.86 Wholesale of other electronic parts and equipment
- 51.87 Wholesale of other machinery for use in industry, trade and navigation
- 51.88 Wholesale of agricultural machinery and accessories and implements, including tractors
- 51.90 Other wholesale

**52 Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods**

- 52.11 Retail sale in non-specialised stores with food, beverages or tobacco predominating
- 52.12 Other retail sale in non-specialised stores
- 52.21 Retail sale of fruit and vegetables
- 52.22 Retail sale of meat and meat products
- 52.23 Retail sale of fish, crustaceans and molluscs
- 52.24 Retail sale of bread, cakes, flour confectionery and sugar confectionery
- 52.25 Retail sale of alcoholic and other beverages
- 52.26 Retail sale of tobacco products
- 52.27 Other retail sale of food, beverages and tobacco in specialised stores
- 52.31 Dispensing chemists

- 52.32 Retail sale of medical and orthopaedic goods
- 52.33 Retail sale of cosmetic and toilet articles
- 52.41 Retail sale of textiles
- 52.42 Retail sale of clothing
- 52.43 Retail sale of footwear and leather goods
- 52.44 Retail sale of furniture, lighting equipment and household articles n.e.c.
- 52.45 Retail sale of electrical household appliances and radio and television goods
- 52.46 Retail sale of hardware, paints and glass
- 52.47 Retail sale of books, newspapers and stationery
- 52.48 Other retail sale in specialised stores
- 52.50 Retail sale of second-hand goods in stores
- 52.61 Retail sale via mail order houses
- 52.62 Retail sale via stalls and markets
- 52.63 Other non-store retail sale
- 52.71 Repair of boots, shoes and other articles of leather
- 52.72 Repair of electrical household goods
- 52.73 Repair of watches, clocks and jewellery
- 52.74 Repair n.e.c.

## **Section H Hotels and restaurants**

### **55 Hotels and restaurants**

- 55.10 Hotels
- 55.21 Youth hostels and mountain refuges
- 55.22 Camping sites, including caravan sites
- 55.23 Other provision of lodgings n.e.c.
- 55.30 Restaurants
- 55.40 Bars
- 55.51 Canteens
- 55.52 Catering

## **Section I Transport, storage and communication**

### **60 Land transport; transport via pipelines**

- 60.10 Transport via railways
- 60.21 Other scheduled passenger land transport
- 60.22 Taxi operation
- 60.23 Other land passenger transport
- 60.24 Freight transport by road
- 60.30 Transport via pipelines

### **61 Water transport**

- 61.10 Sea and coastal water transport
- 61.20 Inland water transport

### **62 Air transport**

- 62.10 Scheduled air transport
- 62.20 Non-scheduled air transport
- 62.30 Space transport

### **63 Supporting and auxiliary transport activities; activities of travel agencies**

- 63.11 Cargo handling
- 63.12 Storage and warehousing
- 63.21 Other supporting land transport activities
- 63.22 Other supporting water transport activities

- 63.23 Other supporting air transport activities
- 63.30 Activities of travel agencies and tour operators; tourist assistance activities n.e.c.
- 63.40 Activities of other transport agencies

#### **64 Post and telecommunications**

- 64.11 National post activities
- 64.12 Courier activities other than national post activities
- 64.20 Telecommunications

### **Section J Financial intermediation**

#### **65 Financial intermediation, except insurance and pension funding**

- 65.11 Central banking
- 65.12 Other monetary intermediation
- 65.21 Financial leasing
- 65.22 Other credit granting
- 65.23 Other financial intermediation n.e.c.

#### **66 Insurance and pension funding, except compulsory social security**

- 66.01 Life insurance
- 66.02 Pension funding
- 66.03 Non-life insurance

#### **67 Activities auxiliary to financial intermediation**

- 67.11 Administration of financial markets
- 67.12 Security broking and fund management
- 67.13 Activities auxiliary to financial intermediation n.e.c.
- 67.20 Activities auxiliary to insurance and pension funding

### **Section K Real estate, renting and business activities**

#### **70 Real estate activities**

- 70.11 Development and selling of real estate
- 70.12 Buying and selling of own real estate
- 70.20 Letting of own property
- 70.31 Real estate agencies
- 70.32 Management of real estate on a fee or contract basis

#### **71 Renting of machinery and equipment without operator and of personal and household goods**

- 71.10 Renting of automobiles
- 71.21 Renting of other land transport equipment
- 71.22 Renting of water transport equipment
- 71.23 Renting of air transport equipment
- 71.31 Renting of agricultural machinery and equipment
- 71.32 Renting of construction and civil engineering machinery and equipment
- 71.33 Renting of office machinery and equipment, including computers
- 71.34 Renting of other machinery and equipment n.e.c.
- 71.40 Renting of personal and household goods n.e.c.

#### **72 Computer and related activities**

- 72.10 Hardware consultancy
- 72.21 Publishing of software

- 72.22 Other software consultancy and supply
- 72.30 Data processing
- 72.40 Database activities
- 72.50 Maintenance and repair of office, accounting and computing machinery
- 72.60 Other computer related activities

### **73 Research and development**

- 73.10 Research and experimental development on natural sciences and engineering
- 73.20 Research and experimental development on social sciences and humanities

### **74 Other business activities**

- 74.11 Legal activities
- 74.12 Accounting, book-keeping and auditing activities; tax consultancy
- 74.13 Market research and public opinion polling
- 74.14 Business and management consultancy activities
- 74.15 Management activities of holding companies
- 74.20 Architectural and engineering activities and related technical consultancy
- 74.30 Technical testing and analysis
- 74.40 Advertising
- 74.50 Labour recruitment and provision of personnel
- 74.60 Investigation and security activities
- 74.70 Industrial cleaning
- 74.81 Photographic activities
- 74.82 Packaging activities
- 74.85 Secretarial and translation activities
- 74.86 Call centre activities
- 74.87 Other business activities n.e.c.

## **Section L Public administration and defence; compulsory social security**

### **75 Public administration and defence; compulsory social security**

- 75.11 General (overall) public service activities
- 75.12 Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
- 75.13 Regulation of and contribution to more efficient operation of business
- 75.14 Supporting service activities for the government as a whole
- 75.21 Foreign affairs
- 75.22 Defence activities
- 75.23 Justice and judicial activities
- 75.24 Public security, law and order activities
- 75.25 Fire service activities
- 75.30 Compulsory social security activities

## **Section M Education**

### **80 Education**

- 80.10 Primary education
- 80.21 General secondary education
- 80.22 Technical and vocational secondary education
- 80.30 Higher education
- 80.41 Driving school activities
- 80.42 Adult and other education n.e.c.

## **Section N Health and social work**

### **85 Health and social work**

- 85.11 Hospital activities
- 85.12 Medical practice activities
- 85.13 Dental practice activities
- 85.14 Other human health activities
- 85.20 Veterinary activities
- 85.31 Social work activities with accommodation
- 85.32 Social work activities without accommodation

## **Section O Other community, social and personal service activities**

### **90 Sewage and refuse disposal, sanitation and similar activities**

- 90.01 Collection and treatment of sewage
- 90.02 Collection and treatment of other waste
- 90.03 Sanitation, remediation and similar activities

### **91 Activities of membership organisations n.e.c.**

- 91.11 Activities of business and employers' organisations
- 91.12 Activities of professional organisations
- 91.20 Activities of trade unions
- 91.31 Activities of religious organisations
- 91.32 Activities of political organisations
- 91.33 Activities of other membership organisations n.e.c.

### **92 Recreational, cultural and sporting activities**

- 92.11 Motion picture and video production
- 92.12 Motion picture and video distribution
- 92.13 Motion picture projection
- 92.20 Radio and television activities
- 92.31 Artistic and literary creation and interpretation
- 92.32 Operation of arts facilities
- 92.33 Fair and amusement park activities
- 92.34 Other entertainment activities n.e.c.
- 92.40 News agency activities
- 92.51 Library and archives activities
- 92.52 Museums activities and preservation of historical sites and buildings
- 92.53 Botanical and zoological gardens and nature reserves activities
- 92.61 Operation of sports arenas and stadiums
- 92.62 Other sporting activities
- 92.71 Gambling and betting activities
- 92.72 Other recreational activities n.e.c.

### **93 Other service activities**

- 93.01 Washing and dry-cleaning of textile and fur products
- 93.02 Hairdressing and other beauty treatment
- 93.03 Funeral and related activities
- 93.04 Physical well-being activities
- 93.05 Other service activities n.e.c.

## Appendix D - EU Labour Costs Survey 2004



Central Statistics Office  
An Phríomh-Oifig Staidrimh

# EU Labour Costs Survey 2004

### Purpose:

The Labour Costs Survey provides a key measure of the cost to organisations of employing labour.

### Collection Authority

The information sought by the Central Statistics Office in this questionnaire is sought under the Statistics (Labour Cost Survey) Order, 2004, and Council Regulation (EC) No 530/1999.

### Confidentiality

The information you supply will be treated as **strictly confidential** under the provisions of the Statistics Act 1993.

### Due Date

Please complete this form and return it in the reply paid envelope to the Central Statistics Office, no later than:

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### Help Available

If you are unsure of any detail, or if you have any difficulty with the questions on this form, please contact Labour Costs Survey (LCS) section as follows:

POST	PHONE	FAX	E-MAIL	INTERNET
Skehard Road Cork	Lo-Call 1890 313 414	(021) 453 5369	lcs@cso.ie	<a href="http://www.cso.ie">www.cso.ie</a>

### Declaration and Contact Details

I hereby declare that the particulars provided are complete and accurate to the best of my knowledge and belief. Should any queries arise regarding this form, my contact details are as follows:

NAME (BLOCK CAPITALS)		PHONE	
SIGNATURE		FAX	
DATE		E-MAIL	

*Donal Garvey*  
Donal Garvey  
Director General

**PLEASE REFER TO INSTRUCTIONS FOR ASSISTANCE IN COMPLETING THIS FORM**

Official Use

## PERIOD 01/01/2004 TO 31/12/2004

### Part 1 - Employment

Please complete the following tables with respect to Employees, Apprentices and Other Persons Employed in the business during the period. You are also asked to indicate the number of Job Vacancies and the number of employees in receipt of the National Minimum Wage or allowed sub-minimum rates as at last day of period.

	FULL-TIME EMPLOYEES	PART-TIME EMPLOYEES	APPRENTICES
<b>NUMBER OF PERSONS</b>			
-- as at first day of period	□□□□, □□□□	□□□□, □□□□	□□□□, □□□□
-- as at last day of period	□□□□, □□□□	□□□□, □□□□	□□□□, □□□□
Total Number of Weeks of insurable employment in 2004 (refer to P35L)	□□□□, □□□□	□□□□, □□□□	□□□□, □□□□
<b>OTHER PERSONS ENGAGED</b> who are not paid a regular wage or salary during the period	□□□□, □□□□	□□□□, □□□□	□□□□, □□□□
<b>JOB VACANCIES</b> Number of Job Vacancies as at last day of period	□□□□, □□□□	□□□□, □□□□	□□□□, □□□□
Number of Employees in receipt of National Minimum Wage or allowed sub-minimum rates as at last day of period	□□□□, □□□□	□□□□, □□□□	□□□□, □□□□

### Part 2 - Total Days Not Worked

Please enter details of total days not worked for the period, **excluding bank holidays and public holidays**:

TOTAL DAYS NOT WORKED FOR THE PERIOD	FULL-TIME EMPLOYEES	PART-TIME EMPLOYEES	APPRENTICES
Annual Leave      Paid	□□□□, □□□□	□□□□, □□□□	□□□□, □□□□
Maternity Leave	□□□□, □□□□	□□□□, □□□□	□□□□, □□□□
	Unpaid	□□□□, □□□□	□□□□, □□□□
Paternity Leave	Paid	□□□□, □□□□	□□□□, □□□□
	Unpaid	□□□□, □□□□	□□□□, □□□□
Sick Leave	Paid	□□□□, □□□□	□□□□, □□□□
	Unpaid	□□□□, □□□□	□□□□, □□□□
Parental Leave	Paid	□□□□, □□□□	□□□□, □□□□
	Unpaid	□□□□, □□□□	□□□□, □□□□
Other Leave	Paid	□□□□, □□□□	□□□□, □□□□
	Unpaid	□□□□, □□□□	□□□□, □□□□

PERIOD 01/01/2004 TO 31/12/2004

3853016444

**Part 3 - Total Wages & Salaries**

Please enter a breakdown of total wages and salaries for the period in the following table. Figures are sought separately for employees and apprentices.

TOTAL WAGES AND SALARIES FOR THE PERIOD		EURO (€)			
EMPLOYEES (Full-time and Part-time)	Regular wages, salaries, bonuses and commissions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
	Overtime	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
	Irregular bonuses and allowances*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
	Payment to employee savings schemes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
	<b>Total wages and salaries of EMPLOYEES 2004</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
APPRENTICES	<b>Total wages and salaries of APPRENTICES 2004</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00

\*Please see Instructions for further detail on Irregular bonuses

**Part 4 - Total Employer's Social Contributions**

Please enter a breakdown of social contributions paid for the period in the following table:

TOTAL SOCIAL CONTRIBUTIONS FOR THE PERIOD		EURO (€)			
CONTRIBUTIONS PAID TO INSURERS ON BEHALF OF EMPLOYEES (Full-time and Part-time)	Employer's Statutory PRSI	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
	Pension schemes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
	Sickness insurance schemes (VHI, BUPA, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
	Income continuance insurance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
CONTRIBUTIONS PAID DIRECTLY TO EMPLOYEES (Full-time and Part-time)	Maternity, Sick & Occupational Injury pay	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
	Short-time working payments	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
	Redundancy payments	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
	Other employee-related payments (marriage gratuities, study grants, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
APPRENTICES	Total Social contributions for APPRENTICES	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00

Liability insurance premiums paid for 2004 , , .00

Percentage which relates to Employer's Liability  %



## PERIOD 01/01/2004 - 31/12/2004

### Part 5 - Total Hours Paid

Please indicate the total number of hours paid in the period. Figures are required separately for **CONTRACTED HOURS** and **OVERTIME HOURS** and should be entered in the following table:

TOTAL HOURS PAID FOR THE PERIOD		HOURS
CONTRACTED HOURS	Full-time Employees	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>
	Part-time Employees	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>
	Apprentices	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>
OVERTIME HOURS	Full-time Employees	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>
	Part-time Employees	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>
	Apprentices	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>

### Part 6 - Benefits in Kind

Please enter details of the **net cost to the employer of benefits in kind provided to employees (excluding apprentices)** for the period in the following table:

TOTAL NET COST OF BENEFITS IN KIND FOR THE PERIOD		EURO (€)
EMPLOYEES (Part-time)	Free or discounted COMPANY PRODUCTS	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	STAFF HOUSING	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	Private use of COMPANY CARS	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	STOCK OPTIONS	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	OTHER free or subsidised benefits (e.g. parking, meal vouchers, mobile phones, etc.)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

### Part 7 - Total Other Labour Costs for all employees

Please enter the amount of expenditure on other labour costs for the period in the following table:

TOTAL OTHER LABOUR COSTS FOR THE PERIOD	EURO (€)
Training Costs (excluding wages for apprentices)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Other Expenditure (e.g. recruitment costs, relocation costs, etc.)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

### Part 8 - Total Subsidies Received

Please enter the total value of subsidies received for the period in the following table:

SUBSIDIES RECEIVED FOR THE PERIOD	EURO (€)
Training subsidies (FAS, etc.)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Other subsidies (e.g. IDA employment subsidies)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

**Thank you for completing this form**

## INSTRUCTIONS

This form will be scanned electronically. In order to get the best possible results, it would be greatly appreciated if you would follow the instructions below.

- Please write clearly in black or blue ink, and enter 1 number in each box.
- If a box should be blank, please **do not** fill it with zeros or dashes.
- **Do not** put any comma, decimal point, or text in the box.

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### Part 1 - Employment

Figures are sought separately for:

Full-time Employees	All persons classified as full-time, who have a direct employment contract with the business and receive a wage or salary.
Part-time Employees	All persons classified as part-time, who have a direct employment contract with the business and receive a wage or salary.
Apprentices	Apprentices are employees whose wages/salaries are governed by the fact that they work either under an <b>apprenticeship contract</b> or as part of a <b>training program</b>

### Other Persons Engaged

Other persons engaged consists of outside piece workers, proprietors, and unpaid family members working in the business.

### Job Vacancies

You are also asked to indicate the number of job vacancies in your organisation as at 31st December 2004.

### National Minimum Wage

The National Minimum Wage Act, 2000 became law on 1st April 2000 and sets out the national minimum hourly rates of pay for employees. The rates are as follows with effect from 1st February 2004:

Note: These rates do not apply to:

- close relatives of the employer, such as a spouse, father, mother, son, daughter, brother or sister.
- Apprentices, other than apprentice hairdressers.

A detailed guide to the Act is available from the Department of Enterprise, Trade & Employment at [www.entemp.ie](http://www.entemp.ie)

	Feb 2004 €	%
Experienced adult worker	7.00	
Under age 18	4.90	70
First year from date of first employment over age 18	5.60	80
Second year from date of first employment over age 18	6.30	90
1st year of training period	5.25	75
2nd year of training period	5.60	80
3rd year of training period	6.30	90

You are asked to indicate the number of employees in receipt of any of the above rates of pay as at 31st December 2004.

### Part 2 - Total Days Not Worked

Days not worked includes all days of absence during the year for full-time employees, part-time employees and apprentices, both paid and unpaid where applicable. The usual reasons for absence (annual leave, sick leave, etc.) are given in the first column of the table. Other leave includes items such as study leave, compassionate leave, etc.

### Part 3 - Wages & Salaries

Regular wages, salaries, bonuses and commissions	Payments made <b>regularly at each pay period</b> during the year. They consist of: <ul style="list-style-type: none"> <li>• Basic wages and salaries</li> <li>• Wages calculated on the basis of time worked, output or piecework</li> <li>• Payments for shift work, Sunday or public holiday work, etc.</li> <li>• Bonuses and allowances paid at each pay period, such as those for responsibility, qualifications, length of service, etc.</li> </ul>
Overtime	Payment for hours worked in excess of normal hours. The amount entered should relate to the overtime hours entered in Part 2.
Irregular bonuses and allowances	Bonuses which are <b>not paid regularly at each pay period</b> . For example: <ul style="list-style-type: none"> <li>• End of quarter productivity bonuses</li> <li>• Golden handshake - payments to employees leaving the enterprise</li> <li>• Backdated pay arrears</li> </ul>
Payments to employees savings schemes	Sums paid into savings schemes for employees (company savings schemes).

A breakdown of figures is not required for apprentices, only total wages & salaries.

### Part 4 - Employer's Social Contributions

The figures for voluntary/additional social contributions (VHI, income continuance, etc.) should be **net of any tax exemptions which may apply**. The figures for social contributions paid directly to employees (maternity, sick and occupational injury pay, etc.) should be **net of any reimbursement paid to the employer by the Department of Social & Family Affairs**.

A breakdown of figures is not required for apprentices, only total employer's social contributions.

**Liability Insurance** is the annual premium paid to cover both public liability and employer's liability insurance. This is usually paid as one premium. We would like to know the percentage relating only to employer's liability.

### Part 5 - Hours Paid

Figures are sought separately for full-time employees, part-time employees, and apprentices.

CONTRACTED HOURS	These are the normal working hours of the employees, usually specified in the contract of employment.
OVERTIME HOURS	Overtime hours consist of hours worked in excess of contracted hours. These hours, irrespective of the hourly pay rate applied, should be entered as hours. For example, 2 hours worked at double time should still be regarded as 2.

### Part 6 - Benefits In Kind

This refers to the total net cost of all goods and services made available to employees (excluding apprentices) by the employer, mainly consisting of:

- Free or discounted COMPANY PRODUCTS
- STAFF HOUSING
- Private use of COMPANY CARS (not the value or cost of the car)
- STOCK OPTIONS
- OTHER subsidised benefits, e.g. - staff parking, meals / meal vouchers, petrol, mobile phones, etc.

**Note: The net cost to the employer should be entered. For example, in the case of company cars supplied to employees, the amount entered should be the proportion attributable to the private use of the vehicle by the employee for the period.**

### Part 7 - Other Labour Costs

These costs apply to all employees.

Training Costs	These include expenditure on training services and facilities; expenditure on participation in courses; the fees of instructors from outside the enterprise; expenditure on teaching aids and tools used for training; sums paid by the enterprise to training organisations, etc.
Other Expenditure	This includes: <ul style="list-style-type: none"> <li>• Recruitment costs (these are the sums paid to recruitment agencies, expenditure on job advertisements in the Press, travel expenses paid to candidates called for interview; installation allowances paid to newly recruited staff, etc. It does not include administration running costs (office expenses, staff wages, etc.);</li> <li>• Relocation costs (sums paid to employees to cover relocation expenses, etc.);</li> <li>• Working clothes provided by the employer.</li> </ul>

### Part 8 - Subsidies

Subsidies received are all amounts received intended to refund part or all of the cost of wages and salaries and training costs. It does not include refunds paid to the employer by social security institutions or supplementary insurance funds.