

Labour cost survey in 2008

Labour costs EUR 45,000 per employee in 2008

Corrected on 5 November 2010. The tables of the release have been revised. The corrections are indicated in red. The changes also have an effect on the database table.

According to Statistics Finland's labour cost survey, labour costs amounted, on average, to EUR 45,000 per staff-year in 2008. The cost was highest in secondary production, about EUR 50,000 and in central government, about EUR 49,000. The local government sector had the lowest costs, around EUR 41,000.

Labour costs per hour worked and employee in 2008

Sector	Labour cost				
	EUR/hour worked	EUR 1,000/employee			
Sectors total	27.4	45.0			
Private sector total	27.5	46.0			
- Secondary production	29.8	50.2			
- Services	25.9	43.0			
Local government	26.1	41.5			
Central government	31.2	49.3			

The figures of labour costs statistics do not include primary production or enterprises with fewer than ten employees. Cost differences are mainly explainable by pay levels. The pay level of central government is higher than that of other sectors and the pay development there has also been faster than in the private and local government sectors in the mid-2000s.

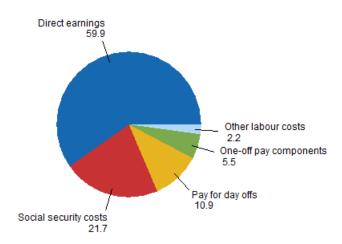
The number of hours worked per staff-year is lower in the public sector than in the private sector, which is mainly due to longer annual leaves in the public sector. For this reason the total labour costs of central government per employee remain slightly below the figures for secondary production. In the local government sector wage costs are so low that despite the lower number of hours worked total labour costs remain on level with services in the private sector.

Of labour costs 75 per cent wages and salaries

Of all labour costs, 76.3 per cent are wages and salaries. The share of 1.7 per cent of pay during periods of sickness and parental leave included in social security can also be added here. The share of direct earnings, or wages and salaries paid for hours worked is 59.9 per cent. The most significant differences

by sector are due to larger shares of holiday pay and higher social cost tariffs in the public than in the private sector.

Structure of labour costs in 2008, per cent



One-off pay components include performance-based bonuses, holiday bonuses, seniority increments and compensations for on-call duty and the like. Their share was higher in the private sector than in the public sector and this is explained by the share of performance-based bonuses, 2.5 per cent.

The labour cost survey 2008 is part of the statistics of all Member States of the European Union concerning 2008, on which Eurostat will publish information later on.

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Appendix table 1. Hours worked, wage costs and total labour costs in private sector by group of economic activity and sector in 2008

Economic activity	Hours worked	Wage costs	Labour costs	
		euro	EUR/hour EUR 1.000/yea	
Sectors total	1 640	21,4	27,4	45,0
B-S (07-96) Private sector, total	1 670	21,7	27,5	46,0
B-F (07-43) Secondary production	1 690	23,4	29,8	50,2
B (07-09) Mining and quarrying	1 710	22,8	29,4	50,2
10-11 Manufacture of food products	1 720	20,2	25,8	44,2
14-15 Manuf. of wearing apparel and leather	1 690	17,6	21,8	36,9
16 Manuf. of wood	1 710	18,7	23,8	40,7
17 Manuf. of paper and paper products	1 600	29,6	37,8	60,3
18 Printing	1 600	20,0	25,7	41,2
19 - 22 Chemical industry	1 650	24,7	31,8	52,6
23 Manuf. of building material	1 660	23,2	29,4	48,9
24-30, 33 Metal industry	1 700	24,4	31,1	52,8
31-32 Other manufacturing	1 620	18,0	22,6	36,7
C (10-33) Manufacturing	1 680	23,6	30,1	48,5
D (35) Electricity etc. supply	1 670	26,2	33,7	56,5
E (36-39) Water supply etc.	1 640	21,0	27,2	44,7
F (41-43) Construction	1 720	22,3	28,2	48,5
G-S (45-96) Services, total	1 660	20,5	25,9	43,0
G,I (45-47, 55-56) Trade, accommodation, food service	1 660	19,4	24,7	40,9
H (49-53) Transportation and storage	1 630	22,1	27,6	44,9
J (58-63) Information and communication	1 630	28,2	35,8	58,4
K (64-66) Financial and insurance activities	1 580	29,0	37,8	59,8
LMN (68-82) Real estate; scientific, technical and support service act.	1 700	16,6	20,8	36,0
O (84) Compulsory social security activities	1 590	24,0	30,9	49,2
P (85) Education	1 570	24,2	29,4	46,0
Q (86-88) Human health and social work activities	1 600	18,5	22,8	36,4
RS (90-96) Arts. entertainment, other service activities	1 650	19,5	24,5	40,6
Local government sector total	1 590	19,9	26,1	41,5
Municipalities	1 590	19,1	25,4	40,4
Joint municipal boards	1 580	21,7	27,8	43,8
Central government	1 580	24,6	31,2	49,3

Appendix table 2. The structure of labour costs by sector in 2008, per cent

Cost item		Private sector			Local go	Government		
	total	Total	Secondary prod.	Services	Total	Municipalities	Joint municipal boards	sector
1. Direct earnings	59,9	59,7	58,7	60,5	57,4	56,1	60,0	62,0
- of which pay during training	0,3	0,2	0,2	0,3	0,4	0,2	0,6	0,6
2. One-off pay components	5,5	6,2	6,8	5,7	3,8	3,9	3,7	3,6
2.1. Performance-based bonuses	1,8	2,5	2,8	2,3	0,2	0,2	0,1	_
2.2. Holiday bonus	3,3	3,2	3,3	3,2	3,5	3,5	3,4	3,6
2.3. Seniority increments	0,2	0,3	0,5	0,1	-	-	-	-
2.4. Compensations for on-call duty, shop stewards, etc.	0,2	0,2	0,2	0,1	0,2	0,2	0,2	-
3. Contributions to personnel funds	0,0	0,1	0,0	0,1	-	-	-	-
4. Remuneration for days off	10,9	10,5	10,6	10,4	12,1	12,6	11,4	11,2
4.1.1. Annual holiday entitlement	7,0	6,5	6,5	6,5	7,6	7,5	7,9	8,9
4.1.2. Interruption period of school work	0,3	0,0	-	0,1	1,3	1,8	0,3	
4.2. Holiday supplements	0,6	0,8	0,7	0,8	0,5	0,5	0,5	
4.3. Pay during public holidays	2,2	2,2	2,0	2,3	2,3	2,3	2,4	2,3
4.4. Days of leave in compensation for shortened working hours	0,3	0,4	0,6	0,3	-	-	-	-
4.5. Three-shift work and leave from on-call duty	0,2	0,3	0,6	0,1	0,0	0,0	0,0	-
4.6. Pay for days off from work	0,2	0,2	0,1	0,3	0,4	0,5	0,2	
5. Costs of fringe benefits	0,9	1,2	0,9	1,4	0,3	0,4	0,1	0,1
6. Social security contributions	21,7	21,1	21,6	20,6	26,1	27,2	23,7	21,7
6.1. Actual social contributions	19,4	18,6	19,2	18,1	23,7	24,9	21,2	19,1
Statutory social security contributions	19,2	18,3	18,9	17,8	23,6	24,8	21,2	19,1
6.1.1. Employment pension contributions	14,4	13,2	13,4	13,1	18,3	19,5	15,8	15,8
6.1.2. Social security contributions	2,7	2,7	2,9	2,5	2,9	2,9	3,0	3,0
6.1.3. Unemployment insurance contributions	1,6	1,7	1,8	1,6	2,0	2,0	2,1	-
6.1.4. Accident insurance contributions	0,6	0,7	0,9	0,5	0,4	0,4	0,3	0,3
Collectively agreed, contractual and voluntary social security contributions	0,3	0,3	0,3	0,4	0,0	0,0	0,0	0,0
6.1.5. Supplementary pension contributions	0,1	0,2	0,2	0,2	-	-	-	-
6.1.6. Group life insurance contributions	0,1	0,1	0,1	0,1	0,0	0,0	0,0	0,0
6.1.7. Leisure time and liability insurance contributions	0,1	0,1	0,1	0,1	0,0	0,0	-	-

Cost item	Sectors total	Private sector			Local go	Government		
		Total	Secondary prod.	Services	Total	Municipalities	Joint municipal boards	sector
6.2. Imputed social contributions	2,3	2,4	2,4	2,5	2,4	2,4	2,5	2,6
6.2.1. Pay for periods of sickness (net)	1,5	1,6	1,7	1,6	1,9	1,8	1,9	2,0
6.2.2. Pay related to child birth and child care (net)	0,2	0,2	0,1	0,3	0,2	0,2	0,3	
- compensations paid to the employee for sickness absences	0,5	0,4	0,3	0,3	0,9	0,5	0,8	
6.2.3. Occupational health care (net))	0,4	0,4	0,4	0,4	0,3	0,3	0,3	0,6
6.2.4. Compensation for the termination of an employment relationship	0,1	0,2	0,2	0,2	0,0	0,0	0,0	-
7. In-service training costs	0,6	0,6	0,6	0,6	0,5	0,3	0,9	0,8
8. Other labour costs	0,7	0,8	0,8	0,7	0,3	0,2	0,5	0,5
8.1. Protective and working clothes	0,2	0,3	0,4	0,2	0,1	0,1	0,2	0,1
8.2. Recruitment costs	0,1	0,2	0,2	0,1	0,1	0,0	0,1	0,1
8.3. Other labour costs	0,3	0,3	0,3	0,4	0,1	0,1	0,1	0,3
9. Employer's subsidies	-0,2	0,0	0,0	-0,1	-0,5	-0,6	-0,2	-
9.1. Employment subsidies	-0,1	0,0	0,0	0,0	-0,4	-0,6	-0,1	-
9.2. Training compensations	0,0	0,0	0,0	0,0	-0,1	0,0	-0,1	-
10. Total labour costs	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0
11. Monetary wage = 1+2+4+6.2.1+6.2.2+6.2.4	78,2	78,4	78,1	78,6	75,4	75,6	77,1	78,8



Suomen virallinen tilasto Finlands officiella statistik Official Statistics of Finland Wages, Salaries and Labour Costs 2010

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