



# WAGES AND INCOMES

## Rapid information

27.3.1981

Labour costs in 1978

- Principal results -

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This notice presents the first results of the Community survey of labour costs in 1978. This survey was carried out by Member States in 1979/80 on the basis of a common questionnaire covering establishments with ten or more employees in industry, commerce, banking and insurance. Results for Ireland are not yet available. They will be included in a subsequent publication comprising more detailed results of the 1978 survey.

This survey, the fifth of a series which began in 1966, normally takes place every three years; the next one will therefore cover the year 1981.

For the purposes of this survey, total labour cost are defined as including the following costs borne by employers:

1. Direct remuneration (in cash)
  - Direct earnings (including overtime pay and periodic bonuses)
  - Non-periodic bonuses and ex-gratia payments
  - Payments for time not worked
2. Social security expenditure
  - employers' statutory contributions
  - employers' non-statutory contributions
3. Other expenditure of a social nature connected with the employment of labour (including benefits in kind, vocational training expenditure, taxes less subsidies).

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TABLE 1 - LABOUR COSTS, NUMBER OF EMPLOYEES AND HOURS WORKED IN INDUSTRY AND SERVICES - 1978

	D	F	I	NL	B	L	UK	IRL	DK
<b>I. LABOUR COSTS (in national currencies)</b>	DM	FF	LIT	HFL	BFR	LFR	UKL	IRL	DKR
<b>1. INDUSTRY</b>									
- Hourly costs - manual workers	19,58	30,68	5137	.	342	301	2,34		50,81
- Hourly costs - manual + non-manual workers	22,02	37,49	5558	25,13	382	342	2,56		55,44
- Monthly costs - non-manual workers	4235	8073	1066332	.	74213	74526	479		10308
- Monthly costs - manual + non-manual workers	3202	5678	781724	3464	50849	48758	412		8025
<b>2. DISTRIBUTIVE TRADES</b>									
- Monthly costs - manual + non-manual workers	2672	5168	800208	3057	50059	37864	319		8429
<b>3. BANKING</b>									
- Monthly costs - manual + non-manual workers	3775	8253	1568351	3678	80773	63592	485		9564
<b>4. INSURANCE</b>									
- Monthly costs - manual + non-manual workers	4022	7175	1407713	4258	69028	63908	483		10296
<b>II. LABOUR COSTS (in ECU)</b>									
<b>1. INDUSTRY</b>									
- Hourly costs - manual workers	7,66	5,35	476	.	8,54	7,51	3,52		7,24
- Hourly costs - manual + non-manual workers	8,61	6,53	515	9,12	9,54	8,54	3,86		7,90
- Monthly costs - non-manual workers	1657	1406	987	.	1853	1860	721		1468
- Monthly costs - manual + non-manual workers	1253	989	724	1258	1269	1217	621		1143
<b>2. DISTRIBUTIVE TRADES</b>									
- Monthly costs - manual + non-manual workers	1045	900	741	1110	1250	945	480		1201
<b>3. BANKING</b>									
- Monthly costs - manual + non-manual workers	1477	1438	1452	1335	2016	1587	731		1363
<b>4. INSURANCE</b>									
- Monthly costs - manual + non-manual workers	1574	1250	1303	1546	1723	1595	728		1467
<b>III. NUMBER OF EMPLOYEES COVERED BY THE SURVEY (in 1000)</b>									
<b>1. INDUSTRY</b>									
- Manual workers	6210	3970	2787	.	832	40	5781		272
- Non-manual workers	2421	1847	769	.	258	10	2408		102
- Manual + non-manual workers	8631	5817	3556	1233	1090	50	8189		374
<b>2. DISTRIBUTIVE TRADES</b>									
- Manual + non-manual workers	p 1448	968	340	362	188	8	1871		153
<b>3. BANKING</b>									
- Manual + non-manual workers	p 429	356	229	91	64	5	367		37
<b>4. INSURANCE</b>									
- Manual + non-manual workers	p 168	84	37	30	24	0,5	150		12
<b>IV. HOURS WORKED DURING THE YEAR</b>									
<b>1. INDUSTRY</b>									
- Hours actually worked per manual worker	1716	1785	1643	.	1527	1681	1969		1694
- Customary hours per non-manual worker	1820	1886	1851	1654 a)	1820	1630	1827		1853
<b>2. DISTRIBUTIVE TRADES</b>									
- Customary hours per manual + non-manual worker	1872	1917	1868	1856	1863	1897	1959		1834
<b>3. BANKING</b>									
- Customary hours per manual + non-manual worker	1825	1807	1788	1845	1725	1855	1673		1808
<b>4. INSURANCE</b>									
- Customary hours per manual + non-manual worker	1821	1826	1752	1820	1752	1875	1685		1730

a) Manual + non-manual workers

TABLE 2 - MONTHLY LABOUR COSTS IN INDUSTRY AND SERVICES IN 1978 - MANUAL + NON-MANUAL WORKERS

In national currency

N A C E		D	F	I	NL	B	L	UK	IRL	DK
		DM	FF	LIT	HFL	BFR	LFH	UKL	IRL	DKR
A	All industries (1-5)	3202	5678	781724	3464	50849	48758	412		8025
B	All industries (except electricity, gas, steam and water) (1-5 excl. 16 and 17)	3179	5599	759307	3427	49631	48537	407		7981
C	Mining and quarrying (11, 13, 21, 23)	3788	7110	830298	4796	53828	50288	507		7699
D	Total manufacturing industries (12, 14, 15, 22, 24-49)	3204	5633	759594	3478	51278	51460	401		7982
11	Extraction and briquetting of solid fuels	3880	6693	964884	.	54842	-	514		-
12	Coke ovens	-	-	969676	-	57163	-	505		-
13	Extraction of petroleum and natural gas	5258	13979	1269939	5029	-	-	850		.
14	Mineral oil refining	5493	9884	1111703	5276	96650	-	611		8915
15	Nuclear fuels industry	.	7801	-	.	-	-	.		-
16	Production and distribution of electricity, gas, steam and hot water	4340	8681	1105054	4470	103243	63904	544		9600
17	Water supply: collection, purification and distribution of water	3763	6686	1206172	4525	61284	-	466		.
21	Extraction and preparation of metalliferous ores	3752	7300	757803	-	-	59033	539		-
22	Production and preliminary processing of metals	3456	6394	869541	4039	66096	54672	463		9565
23	Extraction of minerals other than metalliferous and energy-producing minerals; peat extraction	3259	6224	813874	4351	50008	39159	418		7699
24	Manufacture of non-metallic mineral products	3092	5486	719960	3320	52053	39039	409		7798
25	Chemical industry	3957	7222	939086	4164	67193	44483	479		9235
26	Production of man-made fibres	3886	6447	802468	.	56381	.	479		-
3	Metal manufacture; mechanical, electrical and instrument engineering	3326	5863	777597	3466	51777	48749	415		9235
31	Manufacture of metal articles	3057	5303	756406	3019	48560	43357	390		7563
32	Mechanical engineering	3351	5856	801407	3318	51526	53460	426		8046
33	Manufacture of office machinery and data processing machinery	4800	10466	918728	4148	43671	-	560		6954
34	Electrical engineering	3235	5671	750488	3926	54760	45442	388		7690
35	Manufacture of motor vehicles and of motor vehicle parts and accessories	3618	5924	781345	3143	51829	42819	425		7818
36	Manufacture of other means of transport	3461	6832	808825	3435	52833	-	446		8106
37	Instrument engineering	2922	5204	727607	3340	49890	39933	390		8010
41/42	Food, drink and tobacco industry	2891	5368	801105	3370	49227	41305	384		8127
43	Textile industry	2427	4202	619426	2942	35694	-	309		6829
44	Manufacture of leather and of leather goods	2264	3946	644560	2858	37139	-	300		6233
45	Manufacture of clothing and footwear	2102	3523	523838	2356	28338	22908	251		6422
46	Timber and wooden furniture industries	2826	4273	633051	2916	42088	34629	373		6733
47	Manufacture of paper and paper products; printing and publishing	3220	6123	916161	3575	53884	51927	431		9803
48	Processing of rubber and plastics	2796	5161	777787	3233	47932	54805	379		7598
49	Other manufacturing industries	2565	4647	641641	2929	31175	.	324		7281
50	Building and civil engineering	2873	5304	749109	3254	43970	35629	410		8596
E	Wholesale and retail distribution	2672	5168	800208	3057	50059	37864	319		8429
61	Wholesale distribution	2913	5593	839021	3443	55466	42454	374		9006
64/65	Retail distribution (excl. 651 & 652)	2465	4668	745222	2534	42031	31242	289		7367
81	Credit institutions (other than NACE 811 central banking authorities)	3775	8253	1568351	3678	80773	63592	485		9564
82	Insurance (except for compulsory social insurance)	4022	7175	1407713	4258	69028	63908	483		10296

TABLE 3 - HOURLY LABOUR COSTS IN INDUSTRY IN 1978 - MANUAL + NON-MANUAL WORKERS

In national currency

N A C E		D	F	I	NL	B	L	UK	IRL	DK
		DM	FF	LIT	HFL	BFR	LFR	UKL	IRL	DKR
A	All industries (1-5)	22,02	37,49	5558	25,13	382	342	2,56		55,44
B	All industries (except electricity, gas, steam and water) (1-5 excl. 16 and 17)	21,87	36,95	5412	24,87	373	341	2,53		55,20
C	Mining and quarrying (11, 13, 21, 23)	27,23	48,84	5882	31,61	445	342	3,63		50,34
D	Total manufacturing industries (12, 14, 15, 22, 24-29)	21,98	37,38	5403	25,22	374	367	2,51		55,21
11	Extraction and briquetting of solid fuels	28,85	46,92	6981	.	468	-	3,85		-
11.1	Hard coal mines	29,00	48,70	.	-	468	-	3,85		-
12	Coke ovens	-	-	6915	-	432	-	3,19		-
13	Extraction of petroleum and natural gas	33,84	90,32	8698	32,96	-	-	5,52		.
14	Mineral oil refining	37,20	66,04	7442	36,83	676	-	3,88		60,34
15	Nuclear fuels industry	.	51,44	-	.	-	-	.		-
16	Production and distribution of electricity, gas, steam and hot water	29,28	58,49	7586	32,36	725	420	3,43		63,74
17	Water supply: collection, purification and distribution of water	25,41	43,56	7898	32,63	408	-	2,95		.
21	Extraction and preparation of metalliferous ores	25,61	57,44	5682	-	-	432	3,13		-
21.1	Extraction and preparation of iron ore	25,74	59,59	6849	-	-	432	2,89		-
22	Production and preliminary processing of metals	24,40	43,68	6218	30,27	474	416	2,91		57,61
22.1	Iron and steel industry (as defined in the ECSC treaty)	25,70	46,64	6585	29,32	449	405	3,34		58,68
23	Extraction of minerals other than metalliferous and energy-producing minerals; peat extraction	20,80	40,06	5688	28,76	369	242	2,34		50,34
24	Manufacture of non-metallic mineral products	20,63	36,12	5032	23,77	380	269	2,47		54,09
25	Chemical industry	27,29	48,46	6435	30,25	470	279	2,97		62,27
26	Production of man-made fibres	26,55	44,46	5878	.	409	.	3,00		-
3	Metal manufacture; mechanical, electrical and instrument engineering	22,97	38,96	5548	25,46	382	321	2,63		54,55
31	Manufacture of metal articles	20,68	34,58	5358	22,33	361	280	2,44		53,00
32	Mechanical engineering	22,49	38,54	5581	23,76	380	359	2,66		55,60
33	Manufacture of office machinery and data processing machinery	32,82	67,77	6459	29,71	306	-	3,67		48,50
34	Electrical engineering	22,71	37,79	5419	28,83	401	312	2,48		53,12
35	Manufacture of motor vehicles and of motor vehicle parts and accessories	26,10	40,37	5722	24,47	379	265	2,78		54,30
36	Manufacture of other means of transport	23,98	45,48	5787	25,55	394	-	2,84		56,80
37	Instrument engineering	19,84	34,48	5171	23,67	359	257	2,42		55,52
41/42	Food, drink and tobacco industry	19,10	34,44	5572	23,79	346	278	2,30		56,53
43	Textile industry	16,83	28,40	4531	21,77	280	-	1,95		48,82
44	Manufacture of leather and of leather goods	15,57	25,88	4502	20,48	284	-	1,87		45,58
45	Manufacture of clothing and footwear	14,86	23,86	3905	16,93	228	156	1,64		44,36
46	Timber and wooden furniture industries	18,86	27,16	4411	20,78	301	216	2,24		46,89
47	Manufacture of paper and paper products; printing and publishing	21,42	40,13	6250	25,44	372	306	2,67		67,26
48	Processing of rubber and plastics	19,34	34,48	5587	23,78	345	366	2,40		51,97
49	Other manufacturing industries	17,49	31,12	4542	20,78	226	.	2,04		51,08
50	Building and civil engineering	19,98	34,01	5470	23,72	360	234	2,35		57,85

TABLE 4 - HOURLY LABOUR COSTS IN INDUSTRY IN 1978 - MANUAL WORKERS

In national currency

N A C E		D	F	I	NL	B	L	UK	IRL	DK
		DM	FF	LIT	HFL	BFR	LFR	UKL	IRL	DKR
A	All industries (1-5)	19,58	30,68	5137	.	342	301	2,34		50,81
B	All industries (except electricity, gas, steam and water) (1-5 excl. 16 and 17)	19,46	30,51	5031	.	342	301	2,32		50,77
C	Mining and quarrying (11, 13, 21, 23)	24,76	40,85	5620	.	424	305	3,55		45,85
D	Total manufacturing industries (12, 14, 15, 22, 24-49)	19,28	30,67	5009	.	336	324	2,28		50,78
11	Extraction and briquetting of solid fuels	26,34	42,12	6894	.	448	-	3,79		-
111.1	Hard coal mines	27,77	46,11	.	.	467	-	.		-
12	Coke ovens	-	-	6801	.	402	-	2,94		-
13	Extraction of petroleum and natural gas	25,55	59,46	8445	.	-	-	5,44		.
14	Mineral oil refining	30,81	51,09	6866	.	544	-	3,63		49,66
15	Nuclear fuels industry	.	41,20	-	.	-	-	-		-
16	Production and distribution of electricity, gas, steam and hot water	26,80	48,10	7181	.	378	338	3,07		53,12
17	Water supply: collection, purification and distribution of water	24,22	35,98	7170	.	377	-	2,51		.
21	Extraction and preparation of metalliferous ores	22,95	52,32	5224	.	-	373	2,95		-
211	Extraction and preparation of iron ore	22,95	57,50	6493	.	-	373	2,63		-
22	Production and preliminary processing of metals	22,12	38,27	5887	.	441	374	2,69		54,16
221	Iron and steel industry (as defined in the ECSC treaty)	23,45	41,74	6231	.	416	355	3,07		55,83
23	Extraction of minerals other than metalliferous and energy-producing minerals; peat extraction	18,76	34,75	5522	.	343	241	2,14		45,85
24	Manufacture of non-metallic mineral products	18,82	31,29	4788	.	352	240	2,29		49,96
25	Chemical industry	22,47	38,03	5759	.	399	216	2,58		50,87
26	Production of man-made fibres	21,25	36,56	5554	.	350	.	2,72		-
3	Metal manufacture; mechanical, electrical and instrument engineering	20,23	32,21	5150	.	345	268	2,42		50,09
31	Manufacture of metal articles	18,80	29,70	5063	.	332	247	2,28		48,91
32	Mechanical engineering	20,32	31,99	5178	.	341	294	2,49		51,23
33	Manufacture of office machinery and data processing machinery	18,97	32,72	5658	.	272	-	2,62		45,85
34	Electrical engineering	18,77	30,14	4940	.	344	273	2,22		46,38
35	Manufacture of motor vehicles and of motor vehicle parts and accessories	23,89	35,49	5318	.	359	227	2,61		49,15
36	Manufacture of other means of transport	21,03	36,78	5476	.	368	-	2,69		54,84
37	Instrument engineering	17,82	27,62	4696	.	309	246	2,14		48,12
41/42	Food, drink and tobacco industry	16,87	29,62	5203	.	315	231	2,09		53,19
43	Textile industry	15,02	23,77	4261	.	255	-	1,79		43,26
44	Manufacture of leather and of leather goods	14,36	22,27	4362	.	261	-	1,65		44,63
45	Manufacture of clothing and footwear	13,53	20,96	3728	.	213	142	1,50		40,68
46	Timber and wooden furniture industries	17,76	23,89	4285	.	286	211	2,08		43,92
47	Manufacture of paper and paper products; printing and publishing	19,42	33,84	5826	.	345	283	2,49		65,27
48	Processing of rubber and plastics	17,45	29,04	5319	.	314	315	2,18		47,19
49	Other manufacturing industries	15,91	25,64	4305	.	209	.	1,81		46,56
50	Building and civil engineering	19,35	29,08	5196	.	399	219	2,17		56,03

TABLE 5 - MONTHLY LABOUR COSTS IN INDUSTRY IN 1978 - NON MANUAL WORKERS

In national currency

N A C E		D	F	I	NL	B	L	UK	IRL	DK
		DM	FF	LIT	HFL	BFR	LFR	UKL	IRL	DKR
A	All industries (1-5)	4235	8073	1066332	.	74213	74526	479		10308
B	All industries (except electricity, gas, steam and water) (1-5 excl. 16 and 17)	4216	7993	1043592	.	71135	74526	473		10254
C	Mining and quarrying (11, 13, 21, 23)	5442	10716	1117607	.	79719	70726	600		10335
D	Total manufacturing industries (12, 14, 15, 22, 24-49)	4234	7925	1040823	.	72130	76820	470		10254
11	Extraction and briquetting of solid fuels	5784	9885	1105073	.	83534	-	624		-
111.1	Hard coal mines	5851	9966	.	.	92940	-	.		-
12	Coke ovens	-	-	1187166	.	91931	-	723		-
13	Extraction of petroleum and natural gas	7071	14489	1377518	.	-	-	844		.
14	Mineral oil refining	6397	11124	1300425	.	117312	-	646		11116
15	Nuclear fuels industry	.	9400	-	.	-	-	-		-
16	Production and distribution of electricity, gas, steam and hot water	4850	9439	1221019	.	103306	74527	581		11307
17	Water supply: collection, purification and distribution of water	4131	7712	1350675	.	61514	-	514		.
21	Extraction and preparation of metalliferous ores	4860	10921	1143839	.	-	85384	624		-
211	Extraction and preparation of iron ore	4748	11816	1323593	.	.	85384	538		-
22	Production and preliminary processing of metals	4663	8326	1147182	.	89875	84292	523		10322
221	Iron and steel industry (as defined in the ECSC treaty)	4843	8207	1179959	.	89216	85851	570		10802
23	Extraction of minerals other than metalliferous and energy-producing minerals; peat extraction	4231	8854	1054646	.	69790	41246	463		10335
24	Manufacture of non-metallic mineral products	4051	7896	985012	.	73014	64262	476		10490
25	Chemical industry	4485	8742	1163883	.	84193	55472	535		11307
26	Production of man-made fibres	5859	9038	1129419	.	88329	.	589		-
3	Metal manufacture; mechanical, electrical and instrument engineering	4331	8057	1031359	.	70674	68614	470		10027
31	Manufacture of metal articles	3997	7573	991594	.	68462	63065	452		10184
32	Mechanical engineering	4036	7707	1020817	.	67305	71000	459		9957
33	Manufacture of office machinery and data processing machinery	6243	11210	1162864	.	52985	-	645		8398
34	Electrical engineering	4360	7547	1011628	.	74253	66878	450		10074
35	Manufacture of motor vehicles and of motor vehicle parts and accessories	4963	8426	1105529	.	71738	64704	508		10122
36	Manufacture of other means of transport	4386	8774	1032593	.	69771	-	474		9843
37	Instrument engineering	3716	7399	990838	.	64032	49579	441		10810
41/42	Food, drink and tobacco industry	3605	7292	1062524	.	64638	70410	457		10491
43	Textile industry	3468	6685	925293	.	62167	-	403		10125
44	Manufacture of leather and of leather goods	3231	6586	847841	.	57898	-	443		7601
45	Manufacture of clothing and footwear	3190	5773	797506	.	44768	46199	358		9475
46	Timber and wooden furniture industries	3541	6531	790658	.	58135	41470	434		8905
47	Manufacture of paper and paper products; printing and publishing	3989	7931	1164747	.	65197	58637	459		10903
48	Processing of rubber and plastics	3777	7449	1025621	.	66242	77144	465		9925
49	Other manufacturing industries	3421	6731	850283	.	49900	.	423		9436
50	Building and civil engineering	3588	8136	1082198	.	65043	55198	468		9860

TABLE 6 - STRUCTURE OF LABOUR COSTS IN INDUSTRY AND SERVICES IN 1978

As % of total costs

	D	F	I	NL	B	L	UK	IRL	DK
<b>A. INDUSTRY</b>									
- Manual + non-manual workers									
(a) Direct remuneration	78,0	69,6	70,6	73,4	75,8	83,2	81,7		94,4
- Direct earnings	59,5	56,2	52,1	56,9	57,5	70,8	72,3		86,8
(b) Social security	20,1	25,8	32,1	24,1	22,3	14,4	15,1		4,2
- Statutory	16,7	19,5	30,6	17,3	20,4	13,7	8,9		2,7
- Voluntary	3,4	6,3	1,5	6,9	1,8	0,7	6,3		1,5
(c) Other expenditure	2,1	4,6	-2,7	2,5	2,0	2,4	3,2		1,3
TOTAL COSTS	100,0	100,0	100,0	100,0	100,0	100,0	100,0		100,0
- Manual workers									
(a) Direct remuneration	77,2	68,4	69,3	.	74,8	83,2	82,2		94,0
- Direct earnings	59,1	56,0	51,0	.	56,6	71,6	73,4		83,4
(b) Social security	20,6	27,2	33,4	.	23,0	15,3	14,2		4,3
- Statutory	18,3	21,7	31,6	.	22,5	14,9	9,4		3,8
- Voluntary	2,3	5,5	1,8	.	0,5	0,4	4,8		0,5
(c) Other expenditure	2,3	4,4	-2,7	.	2,3	1,5	3,6		1,6
TOTAL COSTS	100,0	100,0	100,0	.	100,0	100,0	100,0		100,0
- Non-manual workers									
(a) Direct remuneration	79,2	71,1	73,2	.	77,6	83,3	80,6		95,0
- Direct earnings	60,0	56,8	54,0	.	59,2	69,1	70,2		93,1
(b) Social security	19,1	24,0	29,2	.	20,8	12,4	17,0		4,1
- Statutory	13,8	16,8	28,2	.	16,5	11,0	7,9		0,6
- Voluntary	5,3	7,2	1,0	.	4,3	1,4	9,1		3,5
(c) Other expenditure	1,7	4,9	-2,4	.	1,4	4,3	2,4		0,8
TOTAL COSTS	100,0	100,0	100,0	.	100,0	100,0	100,0		100,0
<b>B. DISTRIBUTIVE TRADES</b>									
- Manual + non-manual workers									
(a) Direct remuneration	79,9	71,2	70,9	83,6	80,9	86,8	84,4		94,2
- Direct earnings	62,9	59,3	58,8	73,9	70,0	81,9	81,8		92,5
(b) Social security	17,5	25,4	28,3	15,2	18,1	12,2	13,1		2,9
- Statutory	15,5	19,7	27,8	11,5	17,3	11,9	8,8		0,8
- Voluntary	2,0	5,7	0,5	3,8	0,7	0,2	4,3		2,1
(c) Other expenditure	2,5	3,4	0,8	1,2	1,0	1,0	2,5		2,7
TOTAL COSTS	100,0	100,0	100,0	100,0	100,0	100,0	100,0		100,0
<b>C. BANKING</b>									
- Manual + non-manual workers									
(a) Direct remuneration	73,5	65,8	70,7	78,3	79,1	87,0	72,0		90,8
- Direct earnings	52,3	47,6	51,1	65,9	66,2	75,6	69,5		88,9
(b) Social security	23,4	23,4	27,9	19,6	18,7	11,9	21,7		5,8
- Statutory	13,5	14,7	25,5	10,4	15,6	10,2	6,3		0,6
- Voluntary	10,0	8,7	2,4	9,2	3,1	1,7	15,4		5,2
(c) Other expenditure	3,0	10,8	1,4	2,2	2,1	1,1	6,3		3,4
TOTAL COSTS	100,0	100,0	100,0	100,0	100,0	100,0	100,0		100,0
<b>D. INSURANCE</b>									
- Manual + non-manual workers									
(a) Direct remuneration	76,5	65,8	73,3	75,9	80,5	85,9	72,7		91,5
- Direct earnings	54,7	49,1	54,4	63,5	69,6	75,7	69,4		89,8
(b) Social security	21,6	24,9	25,7	21,7	18,2	13,6	20,8		7,2
- Statutory	14,0	15,8	25,1	9,4	16,4	11,5	6,4		0,6
- Voluntary	7,5	9,1	0,6	12,3	1,7	2,2	14,4		6,6
(c) Other expenditure	1,9	9,3	1,0	2,4	1,2	0,5	6,5		1,1
TOTAL COSTS	100,0	100,0	100,0	100,0	100,0	100,0	100,0		100,0