

The social balance sheet 2006

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Introduction

Introduced in 1996, the social balance sheet contains a set of information concerning various aspects of employment in enterprises. That information can be used as a basis for analysing the trend in employment, staff costs and working time, the structure of employment at the end of the financial year, staff movements and employee training. In addition, the social balance sheet was intended to provide information on the use which businesses made of various employment promotion measures. However, the constant adjustments to the employment policy have rendered that record obsolete and hence unusable, despite the efforts of the legislature to update it. In the new version of the social balance sheet, this table will no longer appear since the NSSO is able to supply the information requested from the multi purpose declaration that businesses have been required to file since 2003. In addition, changes are being made to the tables concerning training in order to take better account of all corporate training efforts: formal training, informal training and initial training will be recorded in separate tables.

This article discusses the results of the social balance sheets filed for 2006. It is divided into five main sections. The first examines the trend in employment between 2005 and 2006 and the second looks at staff movements recorded in 2006. The third comments on the structure of employment (particularly working arrangements, type of employment contracts and the use of agency workers), and the last two focus on staff costs and training.

The results set out in this article are obtained, for each financial year, from uniform populations of firms which have filed a social balance sheet meeting a range of

quality criteria. Annex 1 contains a brief account of the methodological principles governing the construction of these populations. Since the analysis focuses on regional variations in corporate behaviour, Annex 1 also explains how the regional breakdown of firms was produced. The breakdown by branch of activity is based on the sections and divisions of the NACE-Bel nomenclature and is reproduced in Annex 2. As in previous years, Annexes 3 to 9 contain a series of indicators per branch of activity. Annexes 10 to 12 break down some of those indicators according to the region to which the firms belong.

Most of the results of this analysis are obtained from a constant reduced⁽¹⁾ population of firms. Use of a constant population permits analysis of the movement in a range of variables between the 2005 and 2006 financial years, whereas comparison with the data relating to the complete population for 2005 would introduce a bias which would distort the conclusions. However, the use of a constant population does impose constraints. By definition, the firms which are included in that population must have filed social balance sheets for two successive years. This automatically excludes new businesses and bankrupt companies, possibly causing some discrepancies between the changes observed in the constant population (referred to as the reduced population in the rest of this article) and those recorded for the total population. However, the adoption of this approach is justified in view of the excessive length of time required to obtain information for all firms, and the safeguards offered by the representativeness of the reduced population.

(1) Firms have seven months from the end of the financial year to send their social balance sheets to the Central Balance Sheet Office. In view of the extra time needed to check the data, the full set of social balance sheets was not available on 19 September 2007, the date on which the 2006 figures were extracted.

TABLE 1 CHARACTERISTICS OF THE TOTAL AND REDUCED POPULATIONS IN 2005
(percentages of the total, unless otherwise stated)

	Total population		Reduced population	
	Number of firms	Number of employees ⁽¹⁾	Number of firms	Number of employees ⁽¹⁾
<i>p.m. Units</i>	77,218	1,758,120	43,797	1,318,476
Breakdown by branch of activity				
Agriculture	1.7	0.5	1.6	0.4
Industry	13.7	26.4	15.5	29.6
Construction	14.7	7.6	14.8	7.0
Trade, transport and communication	43.5	32.3	42.0	33.0
Financial, real estate and business services	19.9	17.1	20.3	17.2
Other services	6.5	16.1	5.8	12.7
Breakdown by size of firm⁽²⁾				
Small firms (up to 50 FTEs)	94.8	34.3	92.9	28.1
Medium-sized firms (over 50 to 250 FTEs)	4.2	20.4	5.7	20.9
Large firms (over 250 FTEs)	1.0	45.3	1.4	51.1
Breakdown by region				
Single-region firms	98.7	73.6	–	–
Brussels	11.8	8.4	–	–
Flanders	60.9	46.8	–	–
Wallonia	26.0	18.4	–	–
Multi-region firms	1.3	26.4	–	–

Source : NBB (social balance sheets).

(1) Sum of items 1001 (full-time workers) and 1002 (part-time workers).

(2) Determined according to the value of item 1003 (FTEs) in 2005.

The reduced population comprises 43,797 firms employing 1,318,476 workers in 2005; that represents 57 p.c. of the firms in the total population and 75 p.c. of the workers employed by them.

The breakdown of firms by branch of activity is based on the NACE-Bel codes. Workers employed in the trade, transport and communication branch represent one third of the reduced population, and industry 30 p.c. The other branches are less important in relative terms, namely 17 p.c. for the financial, real estate and business services branch, 13 p.c. for the other services branch and 7 p.c. for construction. Agriculture remains decidedly marginal. Representativeness, which measures the proportion of workers employed in firms in the reduced population as a percentage of all employees in the total population,

is relatively low in the other services branch (59 p.c.) and in construction (69 p.c.). Conversely, in industry (84 p.c.), it is well above average.

The classification of firms by size is based on the average number of workers expressed as full-time equivalents (FTEs)⁽¹⁾. Small firms with no more than 50 FTEs, or 93 p.c. of firms in the reduced population, employed around 28 p.c. of that population's workforce in 2005, well below the figure of 34 p.c. recorded in the total population. Medium-sized firms, employing 50 to 250 FTEs, accounted for 21 p.c. of the workforce in the reduced population, a proportion similar to that for the total population. Large firms, with over 250 FTEs, employed just over half of the workforce in the reduced population, compared to 45 p.c. in the total population. The results obtained from the reduced population are therefore influenced by the over-representation of large firms.

(1) Item 1003 in the social balance sheet.

The regional breakdown was based on the location of the various production units of the firms as indicated by the NSSO statistics per establishment. Firms active in only one region are called single-region firms and are attributed to the region in which they operate. Multi-region firms have production units in more than one region. As explained in Annex 1, neither the majority allocation formula (which attributes all the social balance sheet items of each firm to the region in which it employs the largest number of workers) nor the proportional allocation formula (which breaks down the social balance sheet items among the various regions in which the firm is active according to the employment recorded there) was considered satisfactory. The group of multi-region firms was therefore not broken down among the regions. The breakdown between single-region and multi-region firms was effected only on the basis of the total population, as the results of a breakdown based on the reduced population were liable to be insufficiently representative at regional level. 2005 is the latest financial year for which the total population is available. At that time there were 76,202 single-region firms, or almost 99 p.c. of the total. On average, these were small firms since their workforce comprises only 74 p.c. of all workers, almost two-thirds of whom are employed in Flanders, 25 p.c. in Wallonia and 11 p.c. in Brussels. Firms active in more than one region, numbering 1,016 in 2005, together employed 26 p.c. of the workforce.

1. General characteristics of employment developments

As an annual average, the workforce employed by the 43,797 firms in the reduced population expanded by 16,509 persons between 2005 and 2006, a rise of 1.3 p.c. That increase originated from the rise in the numbers of both full-time and part-time workers. However, with an increase of 11,543 units, it is the latter category which made the greatest contribution to the expansion of the workforce. The volume of employment expressed in FTEs grew by an annual average of 1.2 p.c. On the basis of the end-of-year situation, the change in both the total number of persons employed and the volume of employment expressed in FTEs was smaller (0.8 p.c.), bearing witness to the slackening pace of job creation during the year in these firms. On 31 December 2006, they were employing 10,499 more workers than a year earlier.

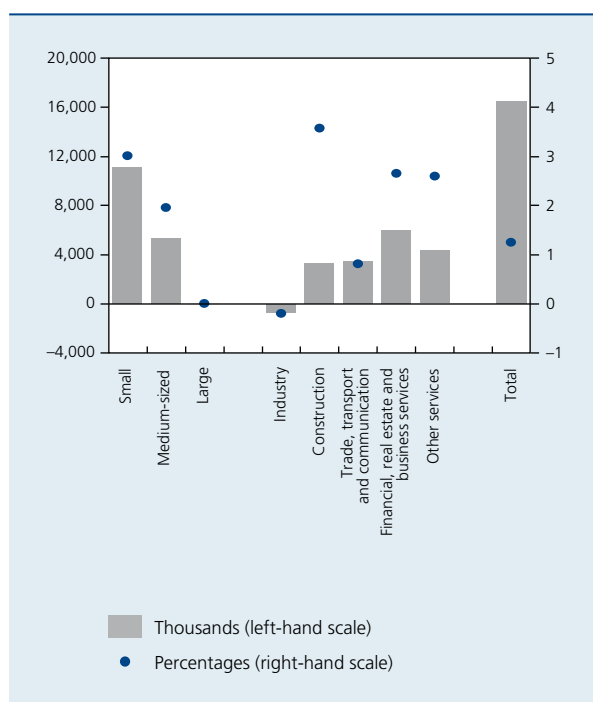
The increase in the number of employees on the staff register at the end of the year recorded as part-time workers – 7,902 persons – is due more to the female workforce, although the number of men registered as part-timers showed a more sustained increase, reflecting a changing pattern of behaviour. The number of men working part-time thus increased by 4.3 p.c. between 2005 and 2006, against 2 p.c. for female part-timers. Conversely, almost two-thirds of the change in the full-time workforce is attributable to the registration of male staff members.

TABLE 2 EMPLOYMENT DEVELOPMENT BETWEEN 2005 AND 2006
(reduced population)

	Persons employed			FTEs
	Full-time	Part-time	Total	
Annual average				
Units	4,966	11,543	16,509	14,416
Percentages	0.5	3.8	1.3	1.2
As at 31 December				
Units	2,597	7,902	10,499	9,378
of which:				
Men	1,608	3,297	4,905	4,345
Women	989	4,605	5,594	5,033
Percentages	0.3	2.5	0.8	0.8

Source: NBB (social balance sheets).

CHART 1 CHANGE IN EMPLOYMENT BETWEEN 2005 AND 2006 : BREAKDOWN OF FIRMS BY SIZE AND BY BRANCH OF ACTIVITY
(annual averages, reduced population)



Source : NBB (social balance sheets).

The rise in the average number of workers was driven by small firms, which recorded an increase of 11,146 units in their average workforce (mainly full-time workers), and to a lesser extent by medium-sized firms. In contrast, the average workforce remained stable in large firms from 2005 to 2006, as the additional part-time jobs did not offset the reduction in full-time employment.

Employment expanded in all branches of activity, except industry where the average workforce contracted by 757 units, or -0.2 p.c., as a result of proportionately comparable job losses in manufacturing and in the energy and water supply sector. Construction firms created 3,309 additional jobs in 2006, mainly full-time, increasing average employment by 3.6 p.c. The number of persons employed in the trade, transport and communication branch was up by 3,510 units (a 0.8 p.c. increase). In this branch, the strongest employment growth took place in trade and repairs (3,637 persons, mainly employed part-time), while the hotel and restaurant sector created 544 additional jobs. Conversely, in transport and communication there was a decline in employment due to

(1) This figure differs somewhat from that shown in table 2 (10,499 units), since the staff changes recorded as at 31 December in two consecutive years are not always equal to the balance of staff recruitment and departures.

the heavy cuts in the full-time workforce. The financial, real estate and business services branch produced an overall rise in employment of 6,028 units, an increase of 2.7 p.c., with real estate and business services recording the largest increase in the number of workers (5,076 persons, three-quarters of them employed part-time). Finally, the other services branch expanded its workforce by 4,346 workers, predominantly part-timers; firms in the health and social work sector experienced the most dynamic employment growth. However, in 2005 a number of hospitals were not included in the population of firms owing to the poor quality of the data, which may have influenced the results.

2. Staff movements

2.1 Staff recruitment and departures in firms as a whole

The external staff movements underlying the changes in employment recorded by firms, i.e. incoming workers entered in the staff register and workers leaving on termination of their contract of employment during the year, are recorded in a special table in the social balance sheet. In 2006, these movements exceeded those in the previous year. Thus, for a total workforce as at 31 December 2006 of 1,331,065 persons, firms in the reduced population recorded 482,407 workers joining and 471,531 leaving; these figures are respectively 9.3 and 11.7 p.c. higher than in 2005. Altogether, net recruitment totalled 10,876 persons in 2006⁽¹⁾, which was lower than the 19,411 recorded a year earlier. This decline in net recruitment affected both SMEs and large firms. The latter actually recorded net departures of workers in 2006, which was not the case the year before.

TABLE 3 STAFF RECRUITMENT AND DEPARTURES
(persons, reduced population)

	2005	2006
Recruitment	441,461	482,407
of which: full-format accounts ..	263,971	274,539
Departures	422,050	471,531
of which: full-format accounts ..	255,339	271,149
Net recruitment	19,411	10,876
of which: full-format accounts ..	8,632	3,390

Source : NBB (social balance sheets).

While firms filing abbreviated accounts state only the number of workers joining and leaving, and their type of working arrangements, those filing full-format accounts are required to indicate the type of employment contract, sex and standard of education of workers added to or deleted from the staff register, and the reason for termination of their contract. Companies required to submit full-format accounts represented 19.3 p.c. of the total firms in the reduced population in 2006, but 78.9 p.c. of the average workforce. They recorded 274,539 workers joining and 271,149 leaving, or respectively 4 and 6.2 p.c. more than the previous year. Overall there was a marked decline in net recruitment.

2.2 Staff recruitment and departures in firms filing full-format accounts

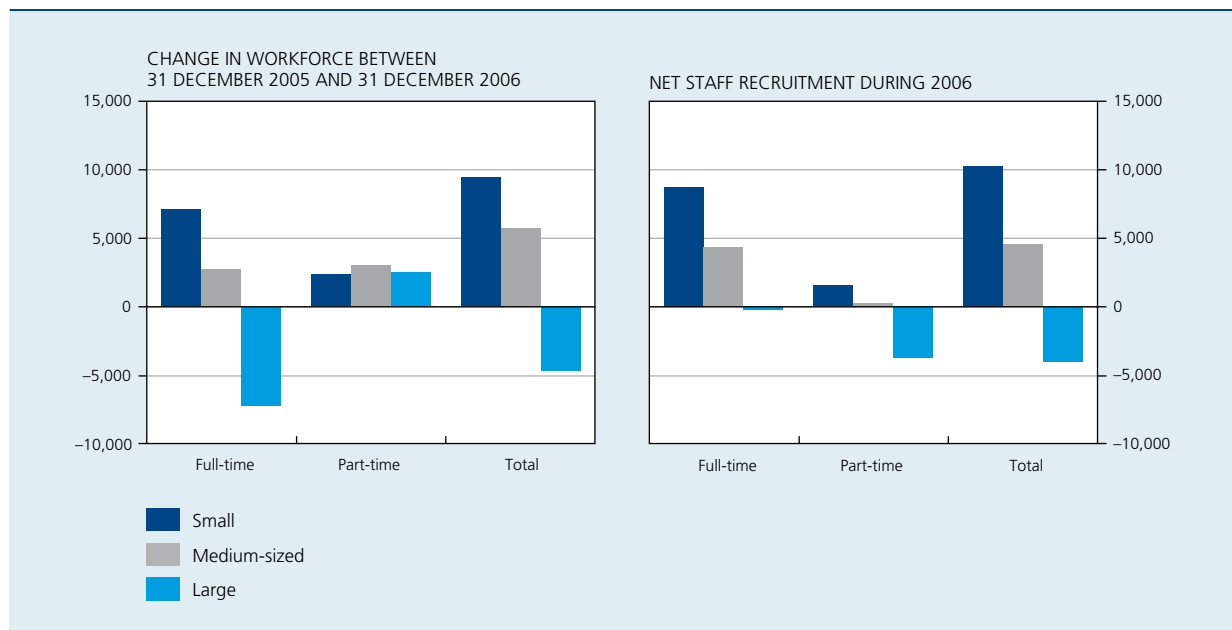
2.2.1 Expansion of part-time working

For some years now, the expansion of employment has been sustained by the growth of part-time working. This arrangement makes it possible both to spread the volume of work necessary for production over a larger number of persons and to develop new activities. Moreover, for the persons employed, switching to part-time work is an option which can attenuate the effects of restructuring in some firms, or make it possible to continue working

as retirement approaches. From the individual's point of view, part-time working may be a way of achieving a better work-life balance. The wide range of motivations is reflected in the fact that the changing proportion of full-time to part-time workers is not due solely to external staff movements, but also arises from movements within the firms themselves. However, those movements cannot be identified as such in the social balance sheet. The scale of those movements can only be ascertained by comparing the situations between two year-end dates and the external staff movements during the year.

The expansion of part-time working in 2006 is in fact due only partly to the recruitment of part-time workers. In large firms, where the full-time workforce declined by 7,232 units between 31 December 2005 and 31 December 2006, the part-time workforce grew by 2,520 units. That increase corresponds mainly to workers switching from full-time to part-time working, as examination of external staff movements shows that recruitment of part-timers fell short of departures in these firms by a total of 3,747 units. In comparative terms, a small number of net departures was recorded for full-time workers (267 units). The rate of part-time working therefore increased by 0.6 percentage point in large firms, to reach 27.2 p.c. in 2006. In medium-sized firms, internal changes also played a decisive role in the expansion of the rate of part-time working (18.3 p.c. in 2006, or 0.7 point more than

CHART 2 STAFF MOVEMENTS IN 2006: BREAKDOWN BY WORKING ARRANGEMENTS AND BY FIRM SIZE
(persons, reduced population)



Source : NBB (social balance sheets).

in 2005): while net recruitment of persons working under this arrangement totalled only 229 units, 3,022 extra part-time workers were recorded during 2006. In firms employing up to 50 FTEs, the part-time workforce grew by 2,360 units during the year. Internal changes increased the net inflow of employees under this working arrangement, who totalled 1,550 units. However, it was mainly full-time workers who contributed to the rise in employment between 31 December 2005 and year-end 2006 in these small firms. Consequently, the rate of part-time working hardly increased and stood at 22.3 p.c. in 2006.

In 2002, in the private sector the career break scheme was replaced by the time-credit scheme which accords entitlement to every worker up to a maximum of 5 p.c. of the firm's workforce⁽¹⁾. Nevertheless, time-credit cannot be obtained in firms with fewer than 11 workers unless the employer authorises his staff to take advantage of the scheme. Of the full-time workers who opted to work reduced hours, many made use of the facilities offered by the various time-credit schemes to cut their working time. The National Employment Office's annual report states that almost half of the workers receiving an allowance to reduce their working time (211,743 in 2006) did so via the time-credit scheme. This working time adjustment scheme expanded by 15 p.c. in 2006. The one-fifth reduction in hours worked continued to expand, and in 2006 the proportion of this type of break was equivalent to 60 p.c. of all time-credit. Thus, some 60,000 persons received a time-credit of this type, 10,000 more than in 2005. There has been a year-on-year increase in the proportion of workers aged 50 years and over. In 2006 it reached 53.2 p.c. of all those receiving a time-credit allowance; in 2003, that figure was only 41 p.c.

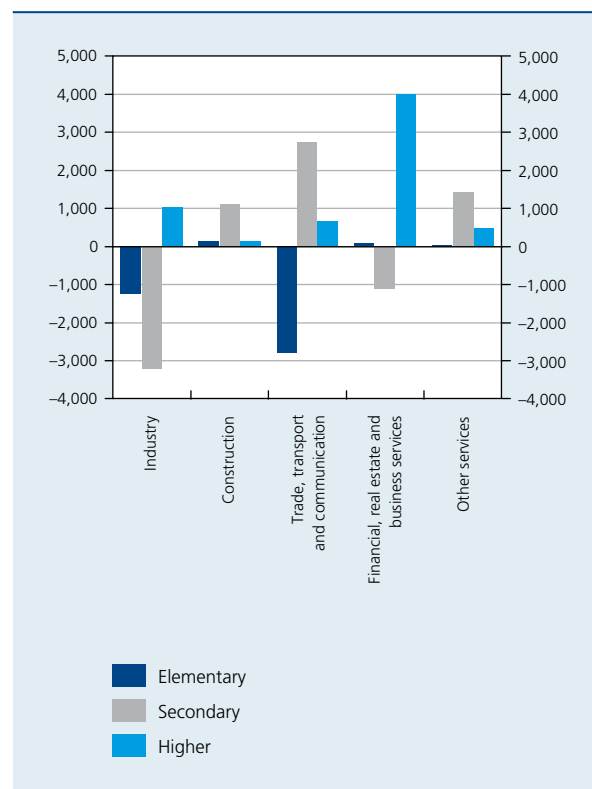
2.2.2 Education level of the workers

In line with what has been seen in recent years, the net expansion of the workforce recorded in firms filing full-format accounts, totalling 3,390 units, is due to a combination of net recruitment of workers with higher education qualifications (+6,295 units) or certificates of secondary education (+933 units) and net departures of holders of certificates of elementary education (-3,838 units).

All branches of activity recorded net recruitment of workers with higher education qualifications, but in varying proportions. For the financial, real estate and business services branch, the total came to almost 4,000 units, thus offsetting the net departures of medium-skilled workers. The activities of this branch rely on an increasingly skilled labour force, capable of adapting to the

technological changes imposed by a modern economy. In industry, holders of higher education qualifications are the only category of workers for whom recruitment exceeds departures. The efforts that industrial firms have to devote to competitiveness are often reflected in staff restructuring, which mainly affects the low- or medium-skilled. In particular, net departures of workers with certificates of secondary education exceeded 3,000 units. The trade, transport and communication branch and the other services branch recorded more net recruitment of holders of certificates of secondary education than high-skilled workers. Finally, the latter made only a small contribution to the total net recruitment recorded in the construction branch. That is hardly surprising, since many of the skills necessary in construction are acquired on site or in secondary education. Industrial firms and those active in the trade, transport and communication branch recorded net departures of workers educated to elementary level. Nonetheless, a number of branches did record net recruitment of low-skilled workers, but the figures were marginal compared to the volume of net flows recorded.

CHART 3 NET STAFF RECRUITMENT IN 2006: BREAKDOWN OF WORKERS BY STANDARD OF EDUCATION
(persons, reduced population, full-format accounts)



Source : NBB (social balance sheets).

(1) However, this limit may be adjusted by a sectoral collective agreement, a company agreement or the employment regulations.

2.2.3 Type of employment contract

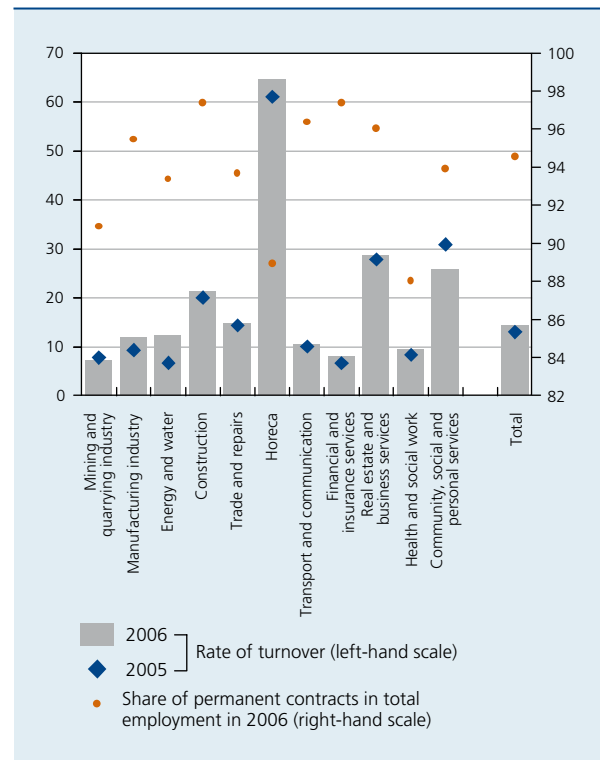
Recruitment and departure of workers on permanent contracts represented an essential element of the dynamics of staff movements recorded by firms during 2006. Firms in the reduced population filing full-format accounts stated that 48.5 p.c. of recruitment and 52.8 p.c. of departures concerned workers on permanent contracts in 2006, against 46 p.c. and 42.2 p.c. respectively for fixed-term contracts.

The turnover of fixed-term staff is high by nature, and the same applies to workers recruited as substitutes for members of the permanent workforce or to execute a particular project. Persons recruited as permanent staff also display some mobility – despite the supposedly more stable link between worker and employer – owing to natural wastage or termination of contracts at the worker’s or employer’s instigation. The rate of turnover is calculated by comparing the number of staff leaving during a year with the workforce recorded at the beginning of the year. In the reduced population, that was 14.3 p.c. in 2006, or 1.3 percentage points more than a year earlier. Large firms account for most of this increase.

The turnover of staff employed on a permanent basis varies according to the size of firm. It is highest in small firms, at 21.3 p.c. In large firms, the rate is 11.9 p.c. One reason for this difference may lie in the fact that the scope for internal mobility is greater in large firms, which also tend to have a more structured approach to pay progression.

Analysis by branch of activity also reveals that the lowest rate of turnover is found in the branches containing a high proportion of large firms. In particular, it was below 10 p.c. in financial and insurance services (8.1 p.c.) and in the health and social work branch (9.5 p.c.). The turnover

CHART 4 RATE OF TURNOVER⁽¹⁾ FOR WORKERS UNDER PERMANENT CONTRACTS IN 2005 AND 2006
(percentages, reduced population, full-format accounts)



Source : NBB (social balance sheets).

(1) Ratio between the number of departures recorded in t and the workforce recorded at the end of year t less recruitment and plus departures recorded during the year. Agriculture was not shown because the data are not sufficiently representative.

rate was also relatively low in the transport and communication branch (10.6 p.c.) and in industrial firms, ranging from 7 p.c. in mining and quarrying to 12 p.c. in energy and water. However, manufacturing, and particularly the energy and water sector, recorded higher external mobility than in 2005; the restructuring which affected

TABLE 4 GROSS RECRUITMENT AND DEPARTURES OF STAFF, BY TYPE OF CONTRACT, IN 2006
(reduced population, full-format accounts)

	Percentages of the total		Units	
	Recruitment	Departures	Recruitment	Departures
Permanent contract	48.5	52.8	133,176	143,272
Fixed-term contract	46.0	42.2	126,200	114,338
Contract for execution of a specific project	2.2	2.1	5,920	5,716
Substitution contract	3.4	2.9	9,243	7,823

Source : NBB (social balance sheets).

these branches was probably a contributory factor. Turnover exceeded 20 p.c. in construction and in real estate and business services. In the community, social and personal services branch and in hotels and restaurants, where the social balance sheets record only part of the total volume of employment, these rates are actually in the region of 30 and 60 p.c. respectively, a level which may be due in most cases to the pay and employment conditions.

2.2.4 Reasons for leaving

In firms in the reduced population filing full-format accounts, gross staff departures increased by 6.2 p.c. in 2006. However, the breakdown by reason for leaving showed no fundamental change in relation to 2005. In almost half of the cases, the worker left on expiry of a temporary contract. The proportion of the total leaving voluntarily remains relatively high (around 31 p.c.), while redundancies affected almost 17 p.c. of the staff of the firms concerned. Normal and early retirement accounted for 2.4 and 2.8 p.c. of gross departures respectively.

The share of these reasons dropped by 0.2 and 0.3 percentage points respectively compared to 2005. In a context in which gross staff departures have risen, this fall indicates that people are tending to continue working longer and make less use of early retirement.

Analysis of the motives for leaving shows that the main reasons vary according to the branch of activity. Expiry of a temporary contract accounts for 67.2 p.c. of staff departures in the other services branch, and 52.3 p.c. of departures in the trade, transport and communication branch. That was also the main reason for the departures recorded in the financial, real estate and business services branch. In construction and industry, the majority of those leaving did so voluntarily. Redundancies were more common than average in the financial, real estate and business services branch. Also, industry is the sector where the use of early retirement is most widespread, as this branch accounted for 62 p.c. of the early retirement recorded in 2006 in firms filing full-format accounts.

3. Employment structure

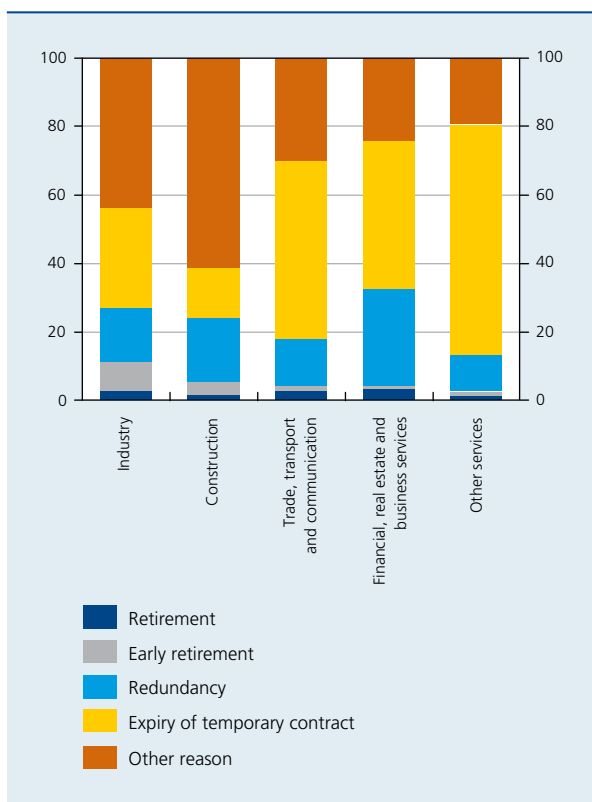
3.1 Regional structure of employment

Since the regional breakdown could not be carried out on the basis of the reduced population owing to the lack of representativeness, it applies only to the total populations for the years 1998 to 2005 (for more details, see Annex 1).

The regional breakdown of the social balance sheets filed in 2005 by firms active in a single region reveals certain specific characteristics. The employment structure in Brussels firms is thus in sharp contrast to that in the other two regions. Combining the status of a major city with that of the country's federal capital and the administrative capital of the European Union, the Brussels region has an employment structure which is dominated by services. Here, the trade, transport and communication branch and the financial, real estate and business services branch represent respectively 30 and 36 p.c. of employment. Workers employed in the other services branch make up 16 p.c. of the workforce, and those in industry represent only 13 p.c., a much smaller proportion than in Flanders and Wallonia. Only 5 p.c. of employees of single-region firms in Brussels work in construction.

The breakdown of employment in single-region firms in Flanders is broadly comparable with that in Wallonia: most employment is concentrated in industry and in the trade, transport and communication branch. Construction accounts for 10 and 12 p.c. of employment in Flemish and

CHART 5 GROSS STAFF DEPARTURES IN 2006 : BREAKDOWN BY REASON
(percentages of the total, reduced population, full-format accounts)



Source : NBB (social balance sheets).

TABLE 5 REGIONAL STRUCTURE OF EMPLOYMENT IN 2005
(percentages of the total, total population)

	Single-region firms				Multi-region firms	Total
	Brussels	Flanders	Wallonia	Total		
By branch of activity						
Agriculture	0.1	0.8	0.7	0.7	0.0	0.5
Industry	12.5	31.8	28.1	28.6	20.2	26.4
Construction	5.0	9.8	11.8	9.8	1.7	7.6
Trade, transport and communication	29.8	28.5	25.2	27.8	44.6	32.3
Financial, real estate and business services ...	36.3	11.2	9.2	13.6	26.9	17.1
Other services	16.4	17.9	25.1	19.5	6.7	16.1
By gender						
Men	57.3	62.3	61.5	61.5	59.8	61.1
Women	42.7	37.7	38.5	38.5	40.2	38.9

Source: NBB (social balance sheets).

Wallonian single-region firms respectively, while financial, real estate and business services represent 11 and 9 p.c. of employment. The main difference is seen in the other services branch, which employs one in four workers in Wallonia and only 18 p.c. in Flanders.

The main branch in which multi-region firms pursue their activities is trade, transport and communication, where almost 45 p.c. of employment is concentrated. This is a far higher percentage than that recorded by single-region firms in each region. One reason for that is the presence in this branch of some large-scale distribution companies, the BNRC and the Post Office, whose networks cover the entire country. The financial, real estate and business services branch is also important at 27 p.c. of the total. The industrial sector accounts for 20 p.c. of employment in multi-region firms.

The male/female breakdown of employment also varies between regions; in single-region firms, Brussels has the highest proportion of women at almost 43 p.c., compared to 38 p.c. in Flanders and Wallonia. The importance of female employment in Brussels is due partly to the concentration of service activities there.

3.2 Full-time and part-time employment

Part-time employment has been expanding steadily in firms required to submit a social balance sheet. In 1998, one in five workers was employed for a reduced number of hours, but by 2004 the figure was one in four and

there was a further small increase in 2005. The trend apparent in the reduced population indicates a further rise in the rate of part-time working, up by almost 2 p.c. in 2006. This development concerns both men and women. Already very widespread in the female working population, with about half of women working reduced hours, female part-time employment increased by a further 0.8 p.c. between 2005 and 2006. However, it is men who recorded the most marked rise in part-time working

TABLE 6 PART-TIME WORKING FROM 1998 TO 2006
(percentages of the corresponding employed population, data as at 31 December)

	Men	Women	Total
Total population			
1998	6.2	43.0	20.0
1999	6.7	43.7	20.8
2000	7.0	44.0	20.7
2001	7.3	44.8	21.3
2002	8.1	46.5	22.8
2003	9.1	48.0	24.1
2004	9.8	49.0	25.2
2005	10.3	50.4	25.9
Reduced population			
2005	9.2	48.4	23.5
2006	9.5	48.8	23.9
<i>p.m. Percentage change</i>	3.7	0.8	1.7

Source: NBB (social balance sheets).

TABLE 7 PROFILE OF FULL-TIME AND PART-TIME WORKERS IN 2006
(percentages of the total, data as at 31 December, reduced population)

	Full-time workers	Part-time workers	Total
By gender			
Men	75.3	25.2	63.3
Women	24.7	74.8	36.7
By employment contract			
Permanent contracts	95.5	91.6	94.6
Temporary contracts ⁽¹⁾	4.5	8.4	5.4
By occupational status			
Managers	1.9	0.5	1.6
Clerical workers	51.9	63.3	54.6
Manual workers	45.3	35.3	42.9
Other	0.9	1.0	0.9

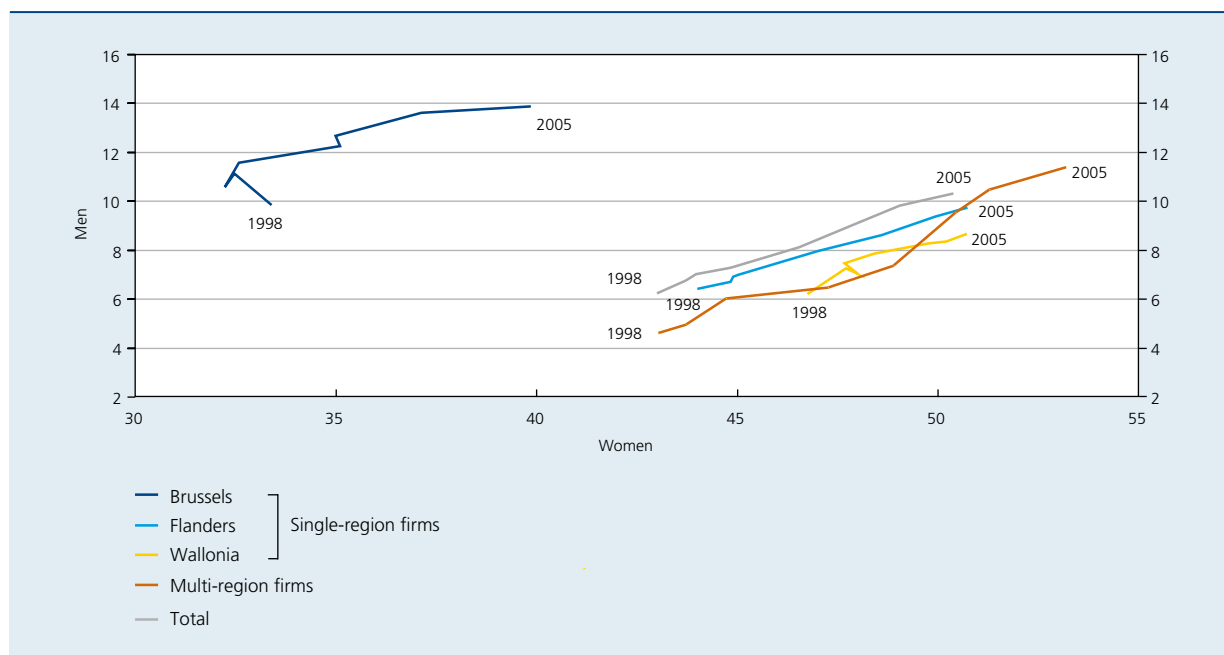
Source: NBB (social balance sheets).

(1) Fixed-term contracts, substitution contracts or contracts concluded for a specific project.

(3.7 p.c.), albeit starting from a much lower level. As already mentioned, the success of the various schemes for adjusting working time, particularly the one-fifth reduction in working time by men, has contributed to this development.

The profile of part-time workers in firms completing the social balance sheet differs from that of full-time workers in various respects. First, while women represented 37 p.c. of the workforce of firms in the reduced population, they made up the very great majority of part-time workers in

CHART 6 CHANGE IN MALE AND FEMALE PART-TIME WORKING BETWEEN 1998 AND 2005
(percentages of employment as at 31 December, total population)



Source: NBB (social balance sheets).

2006, namely 75 p.c., against only 25 p.c. of the full-time workforce. One reason for this structure could be the persistence of a model in which women are more inclined than men to devote themselves to family responsibilities, be it in households where both partners work or in single parent families where the adult is a woman in the majority of cases. Next, temporary contracts represent only 4.5 p.c. of the full-time workforce, whereas part-time workers are proportionately twice as numerous (8.4 p.c.) in the more flexible forms of contract such as fixed-term contracts, substitution contracts or contracts concluded for a specific project. Finally, 63 p.c. of part-time workers are classed as clerical workers and 35 p.c. as manual workers, the majority of whom are men. These proportions are 52 and 45 p.c. respectively in the case of full-time workers.

The regional breakdown of the social balance sheets allows comparison of the rates of female and male part-time working between the various regions. In that regard, the situation of single-region firms based in Brussels is in marked contrast to that of firms based in Flanders and Wallonia. The rate of male part-time working is higher there. Starting from a level which is already higher than that seen in firms based in the other regions in 1998, the proportion of men working part time was 14 p.c. in 2005, against less than 10 p.c. in Flanders and Wallonia. Conversely, the rate of female part-time employment, around 40 p.c., is lower there than in the other two regions (approximately 50 p.c.). Fewer than half of the women employed in financial, real estate and business services – a branch in which Brussels is specialised – are working reduced hours, whereas almost 60 p.c. of women active in other services (a branch which employs one in four workers in Wallonia) work part time. In the multi-region firms, the rate of part-time work has risen rapidly since 1998, both for men (+6.8 percentage points to 11.4 p.c. in 2005), and for women (+10.2 percentage points to 53.2 p.c. in 2005).

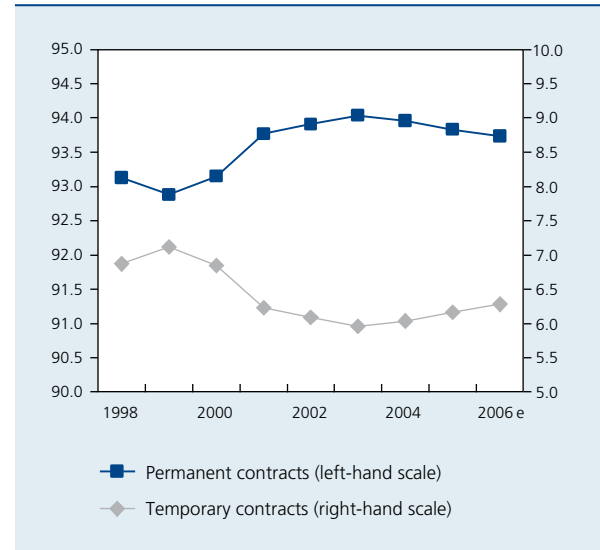
3.3 Type of employment contract

Temporary employment contracts – i.e. fixed-term contracts, substitution contracts or contracts concluded for a specific project – and contracts employing agency workers are instruments for adjusting the volume of labour according to production requirements. After declining between 1999 and 2001, the proportion of temporary contracts subsequently remained more or less stable. The information obtained from the reduced population does not indicate any change in the general trend: the share of temporary work has remained stable (+0.1 percentage

(1) Federation of temporary recruitment agencies.

CHART 7 RELATIVE IMPORTANCE OF TEMPORARY⁽¹⁾ AND PERMANENT CONTRACTS BETWEEN 1998 AND 2006⁽²⁾

(percentages of the total, data as at 31 December, total population)



Source : NBB (social balance sheets).

(1) Fixed-term contracts, substitution contracts or contracts concluded for a specific project.

(2) The results for 2006 were calculated by applying the change recorded between 2005 and 2006 for the reduced population to the value observed for the total population in 2005.

point) between 2005 and 2006, despite a more buoyant economy. Permanent contracts still account for the bulk of total employment (93.7 p.c. in 2006).

Only firms filing full-format accounts are required to submit information on the use of employment agency workers. In terms of the hours worked, the volume of labour stated in the social balance sheets nevertheless represents over 40 p.c. of that recorded by Federgon⁽¹⁾ for 2006. The conclusions which can be drawn from the social balance sheet therefore appear to be representative. In the reduced population, 61 p.c. of firms filing full-format accounts made use of agency workers in 2006. It was mainly firms with over 50 FTEs that employed agency workers. While half of small firms use this type of labour, that increases to 90 p.c. in the case of large firms. However, the share of agency work in total FTE employment is greater in firms with no more than 50 FTEs. Here it was equivalent to 6.1 p.c. of the workforce, against 5.6 p.c. in medium-sized firms and 2.8 p.c. in large firms.

The use of agency workers by firms in the reduced population increased between 2005 and 2006, rising from 33,550 to 39,655 FTEs (up 18.2 p.c.), or 3.9 p.c. of total employment in 2006. The volume of hours worked

increased by 17.2 p.c., and in 2006 represented 4.8 p.c. of the total volume of work. The average annual amount of time worked per agency worker therefore declined slightly, falling from 1,883 hours in 2005 to 1,868 hours in 2006. The average hourly cost of an agency worker, up from 22.6 to 23.2 euro, increased by 2.6 p.c., noticeably less than the 3.2 p.c. average increase for staff on the register of firms filing full-format accounts. Altogether, in 2006, the cost of employing agency workers represented 3.1 p.c. of the staff costs of firms filing full-format accounts.

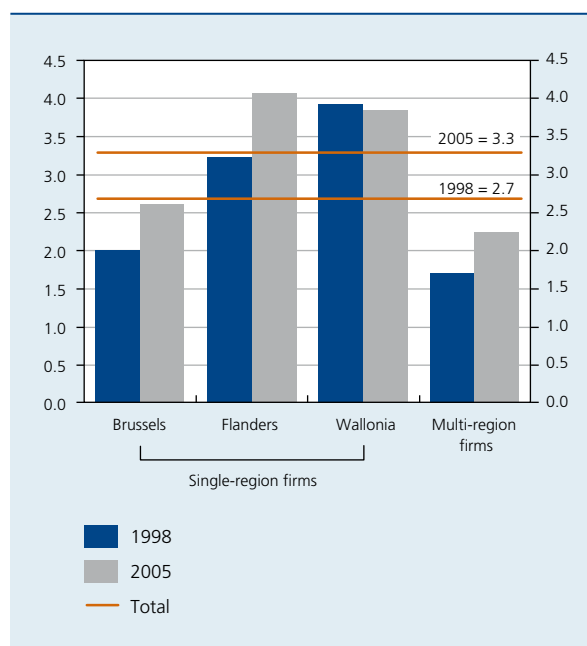
Having increased by almost one percentage point since 1998, in 2005 the share of agency workers in the FTE employment of single-region firms in Flanders (4.1 p.c.) outstripped the proportion recorded for firms in Wallonia, which changed little between these two dates. Among the firms based solely in Brussels, agency staff represented only 2.6 p.c. of the persons employed in 2005. That reflects notably the fact that Brussels specialises more in financial, real estate and business services, where the use of agency workers is still relatively limited. Industry is the sector making most frequent use of temporary recruitment agencies: 84 p.c. of firms in this branch filing full-format accounts made use of agencies in 2006, and agency work represented 5.5 p.c. of the total FTE employment. Moreover, half of the agency workers are employed in this branch of activity. The proportion of agency work is smaller in multi-region firms, mainly because those firms are larger, on average, and because of their relative specialisation.

TABLE 8 WORK PERFORMED BY AGENCY STAFF IN FIRMS FILING FULL-FORMAT ACCOUNTS (reduced population)

	2005	2006
Percentages of the total		
Number of FTEs	3.3	3.9
Hours worked	4.1	4.8
Staff costs	2.7	3.1
Units		
Number of FTEs	33,550	39,655
Hours worked (thousands)	63,166	74,057
Hours worked per FTE	1,883	1,868
Staff costs per hour worked (euro)	22.6	23.2
Percentages of agency work recorded by Federgon		
Hours worked	41.2	42.8

Source: NBB (social balance sheets).

CHART 8 USE OF AGENCY WORKERS (percentages of average FTE employment, full-format accounts)



Source: NBB (social balance sheets).

4. Staff costs

The staff costs recorded in the social balance sheets comprise only payments by employers to workers recorded in the staff register. They differ from the labour cost concept used in the national accounts in that they do not include the payments made to pensioners – who are no longer recorded in the staff register – or certain costs associated with any restructuring, which may be recorded on the balance sheet of firms as exceptional expenses. Furthermore, the picture indicated by the social balance sheets relates to a reduced population of firms, constant for 2005 and 2006, with the omissions of workers and firms which this methodology implies. Consequently, the movement in costs mentioned in the social balance sheets is not directly comparable to that calculated on the basis of the national accounts.

The costs incurred by firms in the reduced population in respect of workers recorded on the register increased by 4.3 p.c. between 2005 and 2006. Over the same period, the number of workers expressed as FTEs rose by 1.2 p.c., pushing up the average annual labour cost per FTE from 49,150 to 50,667 euro, a rise of 3.1 p.c.

TABLE 9 STAFF COSTS RELATING TO WORKERS RECORDED IN THE STAFF REGISTER

(euro, unless otherwise stated; reduced population)

	2005	2006	Percentage change between 2005 and 2006
Per FTE	49,150	50,667	3.1
Per hour worked	32.1	33.1	3.1
Full-time workers	32.7	33.7	3.1
Part-time workers	29.0	30.0	3.7

Source: NBB (social balance sheets).

The volume of labour expressed in hours grew at the same rate as FTE employment, so that the costs per hour worked also increased by 3.1 p.c., rising from 32.1 to 33.1 euro, on average. The increase was slightly greater in the case of part-time workers, whose hourly pay increased from 29 to 30 euro, a rise of 3.7 p.c., probably because of a change in the structure of the population employed part-time. Starting from a slightly higher level, the hourly costs associated with full-time work increased at the average rate, rising from 32.7 to 33.7 euro.

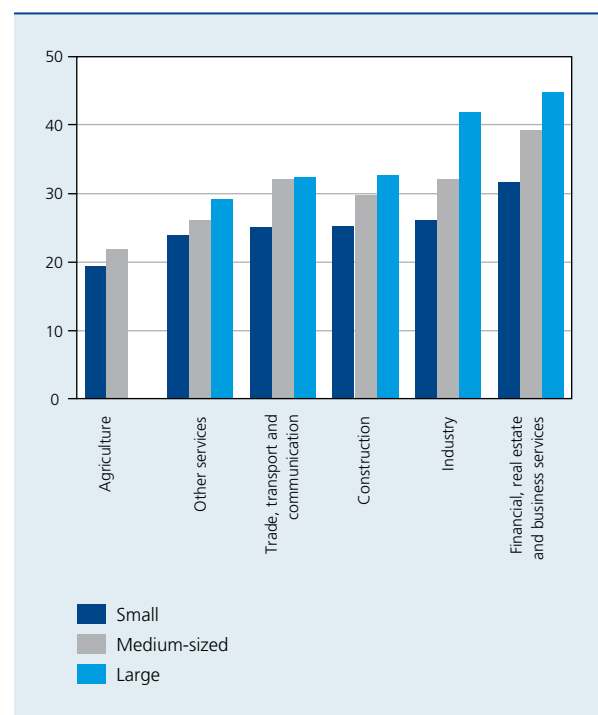
The hourly labour cost of part-time workers is often more volatile than that of full-timers, as the costs depend not only on the number of workers employed part-time, but also on their average pay, which is related to their jobs, qualifications, age, etc. The success of the schemes to adjust working time for older workers has probably boosted the incidence of part-time working, causing the hourly costs to rise more quickly, because – all other things being equal – the salary of the oldest workers is generally higher than the average. The volume of labour is influenced by the scale of the average reduction in working time. The decision by new part-time workers to cut their hours by half or one-fifth therefore does have an influence.

The rise in hourly labour costs has been more restrained in medium-sized firms (3.1 p.c.) than in large firms (3.3 p.c.), and particularly small firms (3.6 p.c.). There are also differences between branches of activity, and they are accentuated when viewed in more detail. The increase was well below average in agriculture (1.8 p.c.) and industry (2.9 p.c.). In the latter branch, the rise was particularly small in the energy and water sector (0.3 p.c.). Conversely, hourly costs showed a well above average increase in the other services branch (3.6 p.c.), particularly in community, social and personal services (4 p.c.). In the other three main branches the increase was between 3.1 and 3.3 p.c.

While the changes in staff costs per hour worked are different in firms arranged by size or by branch of activity, the levels also differ. As a general rule, hourly costs increase the larger the firm. In 2006, in the reduced population, they averaged 26.4 euro in small firms, 32.2 euro in medium-sized firms and 37.5 euro in large firms. There are also very wide variations between branches of activity: one hour of labour cost on average just under 20 euro in firms active in agriculture, between 28 and 30 euro in construction, the trade, transport and communication

CHART 9 STAFF COSTS PER HOUR WORKED IN 2006: BREAKDOWN BY FIRM SIZE AND BY BRANCH OF ACTIVITY

(euro, reduced population)



Source: NBB (social balance sheets).

branch and the other services branch, around 37 euro in industry and almost 40 euro in financial, real estate and business services.

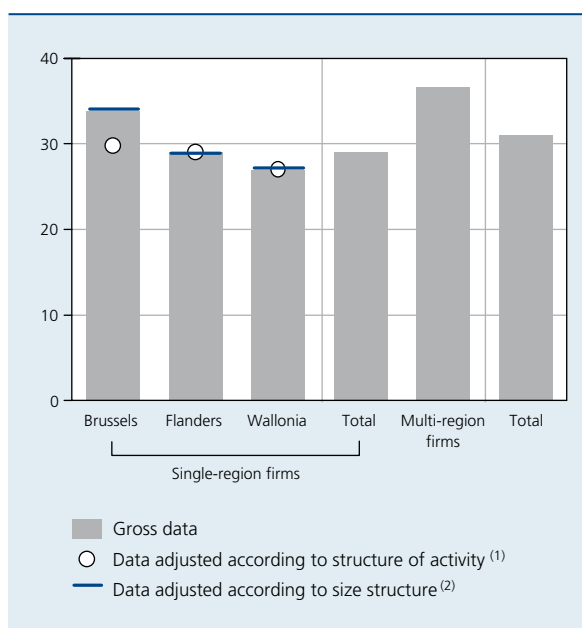
There are also differences in pay conditions between the regions. Thus, in 2005, in single-region firms, hourly costs were lower on average in Wallonia (27 euro) than in Flanders (29 euro) and particularly Brussels (33.8 euro). In multi-region firms, these costs averaged 36.7 euro.

The firms' specialisation has a significant influence on these findings: some activities require the employment of more skilled staff, others offer more opportunities for productivity gains or are more exposed to national and international competition. The average size of the firms is also a factor behind pay differentiation, particularly because of the differing bargaining power of employers and workers. These two factors combined explain the differences in costs per hour worked between multi-region and single-region firms. The former specialise essentially in services, which represent almost 80 p.c. of their activity. In particular, 27 p.c. of employment is concentrated in financial, real estate and business services, where mean hourly pay in 2005 was more than 20 p.c. higher than the average. The average size of multi-region firms is also considerably greater than that of single-region firms. Pay conditions prevailing in firms with over 500 FTEs are considerably better than the average.

Single-region firms – which are smaller – are proportionately more concentrated in the primary and secondary sectors, which account for 39 p.c. of activity and where labour costs per hour worked are – in some branches – below average. That applies in particular in agriculture and construction. Differences in the structure of activity – based on the six main branches of activities – are relatively slight between firms established in Flanders and Wallonia. Conversely, a higher proportion of those based in Brussels are active in services.

In order to take account of the differences in specialisation between single-region firms, particularly the divergences which could emerge if the activities were broken down in more detail, staff costs per hour worked, calculated at the level of NACE-Bel 2-digit activity divisions (i.e. for 49 branches), were weighted according to each of these division's share in the total volume of hours worked in all single-region firms. This uniform weighting exercise only affects firms based in Brussels, where hourly costs were reduced from 33.8 to 29.8 euro on average, whereas the costs remained unchanged in Flanders and Wallonia. The differences of structure are too small to have any notable influence on the total. Moreover, the standard deviation – which measures the variability in relation to the

CHART 10 STAFF COSTS PER HOUR WORKED IN 2005: INFLUENCE OF SIZE AND BRANCH OF ACTIVITY ON REGIONAL RESULTS
(euro, total population)



Source: NBB (social balance sheets).

(1) Weighting according to the breakdown, by NACE-Bel 2-digit activity division (49 branches), of the volume of hours worked in all single-region firms.

(2) Weighting according to the breakdown by size (6 classes) of the volume of hours worked in all single-region firms.

average – is of the same order of magnitude in these two regions, whereas it is higher for firms based in Brussels.

A similar exercise was done to determine whether, despite the same average size, differences in the allocation of firms between six size groups (1) had a significant influence on the regional results. In Wallonia, employment is concentrated more than in the other two regions in companies with up to 50 FTEs (48.5 p.c. of the total, compared to 44.5 p.c. in Flanders and 46.3 p.c. in Brussels). Medium-sized firms based in Brussels employ 27.8 p.c. of the workforce, against 25.5 and 21.1 p.c. respectively in Flanders and Wallonia. Conversely, firms with over 250 FTEs are relatively less important in Brussels (25.9 p.c.) than in the other two regions (around 30 p.c.). However, the adjustment to neutralise the influence of size is minimal in all three regions, so that this factor cannot be said to have any significant influence.

(1) The six groups of firms respectively employ up to 10 FTEs, between 10 and 50 FTEs, between 50 and 100 FTEs, between 100 and 250 FTEs, between 250 and 500 FTEs, and over 500 FTEs.

5. Training

The social balance sheet makes it possible to measure the training efforts of firms exhaustively on an annual basis. It currently comprises two tables, one concerning formal training and the other dealing with training, guidance and mentoring activities resulting from the law of 5 September 2001 promoting the employment rate of workers. These last activities are relatively uncommon, unlike formal training activities: in 2005, fewer than 400 of the 72,000 firms in the total population stated that they had used them, and in the reduced population, the figure was under 300 in 2006. This small proportion makes it difficult to arrive at a valid interpretation of the results thus obtained. Moreover, this information will disappear in the next version of the social balance sheet. It was therefore decided not to devote a special section to it this year.

5.1 Formal training recorded in the social balance sheets

Formal training covers the training courses and programmes run by a person trained for the purpose in premises devoted to that activity. The organisation of these activities is planned according to the needs of the trainer. Employers are required to state the number of participants attending one or more forms of training, the hours spent on these activities and the costs incurred by the firm, stating the figures separately for men and women. The concept of training costs is understood in the broad sense, i.e. not only the costs invoiced, the trainers' pay and the various logistical costs associated with these activities, but also the pay of the participants and specific payments to the sectoral and social security funds, less any subsidies received.

At the level of the total population, just over 5,000 firms – only about 7 p.c. of the total – complete each year the social balance sheet table relating to formal training; the others are therefore considered not to have given their staff any formal training. In 2006, in the reduced population, the number of firms organising formal training totalled 4,080 units, which represents over 9 p.c. of companies in this population. It should be noted that the training programmes of some firms may vary considerably from one year to another according to their investment projects and the available budgets. Moreover, not all firms arrange training activities systematically every year. These characteristics must be taken into account in assessing the results recorded in relation to the training targets set.

In 1998, under the central agreement for 1999-2000, the social partners had quantified the amount to be spent on training in the next six years: in 2004, training costs were to represent 1.9 p.c. of labour costs incurred by all firms in the private sector. Intermediate targets had been set for the years 2000 (1.4 p.c.) and 2002 (1.6 p.c.). In 2003, at the employment conference, a target for participation in training was added: by 2010, one in two workers must have access to training each year. At the end of 2005, under the Generation Pact, the government asked the social partners to ensure that these commitments were fulfilled. In particular, it asked them to define new growth paths, including at sectoral level. However, the Pact stipulates that the target of 1.9 p.c. of the wage bill to be spent on training must now be achieved in 2006, or two years later than the social partners originally planned.

The number of workers trained in firms in the reduced population increased by 2.6 p.c. between 2005 and 2006. Over the same period, the workforce expanded by only 1.3 p.c., so that the participation rate increased by 1.3 p.c. Although it is worth highlighting, the rise in this rate is not surprising: it is the only indicator relating to all firms which increased steadily between 2000 and 2005. However, there is still a long way to go to meet the target of one in two workers receiving training each year: if the increase recorded for the reduced population is applied to the latest observation for the total population (36 p.c. in 2005), the participation rate comes to 36.4 p.c. in 2006, which is almost 14 percentage points below the target set for 2010, namely 50 p.c.

The rise in the number of workers participating in training remained modest between 2005 and 2006 if it is compared with the increase in the budget or in the number of hours of training. The former increased by almost 11 p.c., and the latter by 8 p.c. In comparison, overall staff costs were up by only 4.3 p.c. and hours worked increased by 1.2 p.c.

The share of training budget in the total staff costs has therefore risen, for the first time since the beginning of the decade. In the firms in the reduced population, it was up from 1.29 to 1.37 p.c., an increase of more than 6 p.c., while between 2000 and 2004, for the total population, it had fallen steadily before becoming stable at 1.13 p.c. in 2004 and 2005. If the change recorded in the reduced population between 2005 and 2006 is applied to this last observation, that gives a rate of 1.20 p.c., which is well below the figure for 2000 (1.42 p.c.). On that basis, it is already apparent that the target of 1.9 p.c. for 2006 is unlikely to be achieved for the total population, since the change in the reduced population has an upward bias

owing to the over-representation of large firms which, traditionally, invest more in training.

The number of hours of training expressed as a percentage of the total hours worked also increased considerably between 2005 and 2006 in firms in the reduced population. The rise came to 6.9 p.c., whereas between 2000 and 2005 the decline seen in the total population had averaged around 3 p.c. per annum, or almost 15 p.c. altogether.

The indicators calculated only for training firms also increased between 2005 and 2006. The number of hours of training per participant rose by 5.4 p.c., reversing the downward trend observed for the total population since 2000. Costs per hour of training continued to rise, increasing by 2.6 p.c. between 2005 and 2006. In these respects, the situation for women is very different from that for men. Despite largely similar participation rates in 2006, the average number of hours of training per female worker was around 25 p.c. below that for men. There is a comparable divergence in regard to the cost of one hour of training.

There are significant variations in training performance between firms operating in only one region and those active in more than one region. The average size of the firms in these two groups is obviously an explanatory factor. Overall, in 2005, fewer than 4 p.c. of training firms were in

the category of those employing up to 50 FTEs, compared to about half in firms of medium size and almost nine out of ten in firms employing over 250 FTEs. Unsurprisingly, proportionately fewer single-region firms, which are smaller on average, mention their investment in training. On average, training firms represented 6.2 p.c. of all single-region firms in 2005, compared to 44.8 p.c. of multi-region firms. In the first group, the proportion of training firms was considerably larger in Brussels and Flanders (respectively 6.7 and 6.8 p.c.) than in Wallonia (4.4 p.c.).

The structure of activity influences these results, as training policies differ fairly widely between branches of activity. Thus, while the proportion of training firms averaged 6.7 p.c. in 2005, it was almost 14 p.c. in industry and the other services branch, mainly because of the programmes conducted in the energy and water branch and in the health and social work branch respectively. The percentage of training firms was smaller, though still above average, in the financial, real estate and business services branch (around 8 p.c.), while in construction and in the trade, transport and communication branch it was much lower (3 and 4 p.c. respectively). Considerable differences were also seen in the management of training budgets, with some branches of activity providing cheap training for a large number of participants (that applies, for example, to the health and social work branch), while others use far more expensive types of training

TABLE 10 FORMAL TRAINING IN FIRMS

	Training firms (as p.c. of total firms)	Training participants (as p.c. of average employment)	Training costs		Hours of training	
			(as p.c. of staff costs)	(average per hour, in euro)	(as p.c. of hours worked)	(average per participant, in hours)
Total population						
1998	7.5	33.0	1.34	44.5	0.75	33.1
1999	7.9	34.6	1.30	44.4	0.74	31.2
2000	7.6	35.1	1.42	43.0	0.86	35.3
2001	7.0	35.0	1.36	44.3	0.84	34.0
2002	7.2	34.6	1.27	46.4	0.79	31.8
2003	7.1	34.7	1.20	45.4	0.77	31.0
2004	6.8	35.7	1.13	46.6	0.73	28.4
2005	6.7	36.0	1.13	47.8	0.73	28.0
Reduced population						
2005	9.1	40.4	1.29	49.7	0.83	28.8
2006	9.3	40.9	1.37	51.0	0.89	30.4
<i>p.m. Percentage change</i>	2.0	1.3	6.4	2.6	6.9	5.4

Source: NBB (social balance sheets).

(particularly financial and insurance services, and energy and water).

In terms of the six main categories of activity, single-region firms have a fairly similar structure in Flanders and Wallonia, so that one would expect their training indicators to be relatively comparable. However, single-region firms in Wallonia score 16 to 18 p.c. less than the single-region average for each of the indicators relating to all firms, whereas Flemish firms achieve systematically higher scores. The deficit in training firms in Wallonia partly explains the lower average results. In industry, the proportion of training firms recorded in Wallonia represents almost 80 p.c. of the figure for Flanders, but in the other branches the figure is around 60 p.c.

The regional indicators calculated for training firms only are more uniform: Flanders and Brussels produce similar results for participation rates and the relative length of training, but the financial indicator is still higher for firms in Flanders. Wallonia comes last for all three of these indicators, with results around 10 p.c. below the average. Training firms are therefore not only less common there than in the other regions, but they also achieve lower scores.

It is interesting to examine the extent to which the structure of activity influences the regional results of training firms. The exercise was conducted in the case of the

financial effort devoted to training, given the political importance of this indicator. The training budget represents 1.40 p.c. of the staff costs of single-region firms in Flanders. In Brussels and Wallonia, the respective figures are 1.26 and 1.20 pc. To measure the effect of structure, the indicators observed in each region at the level of the NACE-Bel 2-digit activity divisions were given a uniform weighting, representing the share of each of these divisions in the total staff costs recorded for all single-region firms. The adjustment resulting from this uniform weighting is marginal for Flanders, where the structure is relatively close to the average. Conversely, the adjusted indicators came to 1.08 and 1.01 p.c. respectively for Brussels and Wallonia, i.e. a downward adjustment of almost 0.2 percentage point in both cases. In the case of Wallonia, the adjustment is not due to results which are systematically and significantly below the average. In 11 of 49 activity divisions, the results obtained for Wallonian single-region firms are higher than those recorded for their Flemish counterparts, and in 8 other divisions, the Wallonian results are only 0.2 percentage point lower at most. The main downward contribution comes from the metal manufacturing division, which invests 2.34 p.c. of its staff costs in training in Wallonia (a figure only slightly below that observed in Flanders, namely 2.45 p.c.), but whose weight is, in Wallonia, twice the average recorded for single-region firms in general.

TABLE 11 FORMAL TRAINING IN FIRMS IN 2005: BREAKDOWN BY REGION

	Training firms, as p.c. of total firms	Training participants, as p.c. of average employment	Hours of training, as p.c. of hours worked	Training costs, as p.c. of staff costs
Data relating to all firms				
Single-region firms	6.2	27.1	0.54	0.72
Brussels	6.7	26.6	0.53	0.69
Flanders	6.8	29.1	0.57	0.77
Wallonia	4.4	22.1	0.45	0.61
Multi-region firms	44.8	60.7	1.30	2.08
Data relating to training firms only				
Single-region firms	100.0	59.1	1.17	1.34
Brussels	100.0	61.3	1.19	1.26
Flanders	100.0	61.0	1.20	1.40
Wallonia	100.0	52.6	1.06	1.20
Multi-region firms	100.0	66.3	1.42	2.22

Source: NBB (social balance sheets).

5.2 Comparison of the results obtained from the social balance sheets and the CVTS survey

Regular, structured information originating from firms is relatively rare in regard to training policy. Only the social balance sheet supplies that information on an exhaustive annual basis. At the same time, a survey on continuous training in firms (Continuing Vocational Training Survey or CVTS), harmonised at European level, is conducted in all EU countries. So far, there have been three successive waves, in 1993, 1999 and 2005. Since 2005, the CVTS has been organised on a five-yearly basis, and, in Belgium, responsibility for the survey rests on the Directorate General Statistics Belgium of the FPS Economy, whereas previously it was conducted by university teams under contracts concluded with the European Commission.

The population of firms covered by the CVTS survey is not the same as that required to complete the social balance sheet. The survey is conducted on a voluntary basis among firms with 10 or more employees operating in branches of activity C to K of the NACE-Bel nomenclature⁽¹⁾. Altogether, information collected from

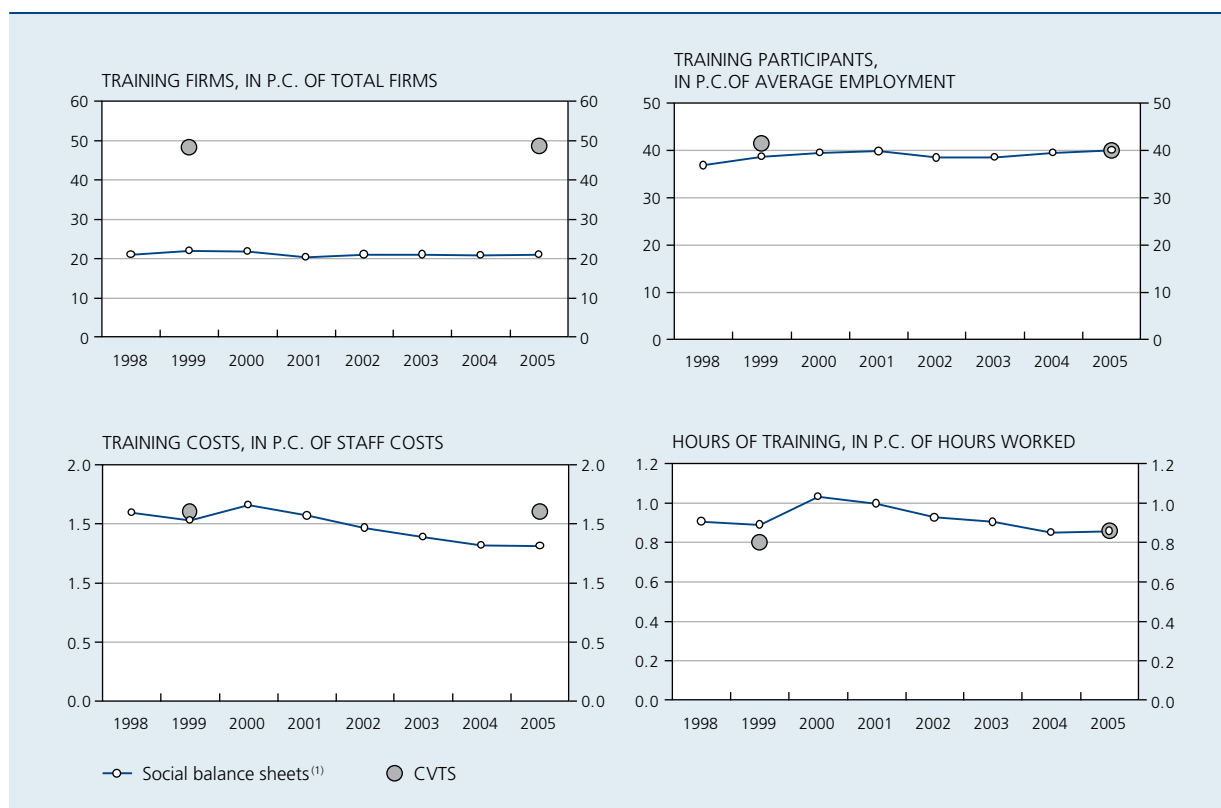
2,953 enterprises was used to extrapolate the results for the population as a whole: that is a considerably smaller sample than the population considered for the analysis of the social balance sheets, but is nevertheless a significant improvement on previous surveys (1,038 and 1,129 firms respectively were considered for CVTS1 and CVTS2). It should be noted that, in view of the change of operator, working method and questionnaire, the results of the three surveys are not entirely comparable.

While the social balance sheet currently focuses mainly on formal training, the CVTS survey also comprises a section on initial training and a section on less formal and informal training, i.e. training activities directly connected with the job or the place of work, in which the participants largely organise the activities themselves and select the content according to their needs.

(1) C: mining and quarrying; D: manufacturing; E: electricity, gas and water supply; F: construction; G: wholesale and retail trade; repair of motor vehicles, of motorcycles and of personal and household goods; H: hotels and restaurants; I: transport, storage and communication; J: financial intermediation, and K: real estate, renting and business activities.

CHART 11 TRAINING INDICATORS : COMPARISON OF RESULTS ACCORDING TO THE SOCIAL BALANCE SHEETS AND CVTS

(percentages)



Sources : FPS Economy (Directorate General Statistics Belgium), NBB.

(1) Population compatible with the CVTS methodology, i.e. firms with at least 10 employees, active in NACE-Bel branches of activity C to K.

Leaving aside initial training activities, 62.5 p.c. of the firms covered by the survey offered formal, less formal or informal training to their employees in 2005. In 1993 and 1999, the figures were 46 and 70.2 p.c. respectively. There has therefore been some reduction in the percentage of training firms between 1999 and 2005. That decline is due to the reduction in the proportion of firms offering only less formal and informal training, since the proportion of formal training firms has remained unchanged at 48 p.c.

To ensure the comparability of the results obtained from the social balance sheets and the CVTS surveys, the social balance sheet analysis population was confined to firms with at least 10 FTE employees active in branches C to K. This ad hoc population comprised a total of 17,695 firms in 2005, of which 3,720 had completed the table relating to formal training. The proportion of training firms, namely 21 p.c., is therefore considerably smaller than that estimated by the CVTS3 survey. The difference between the two sources is transversal: it concerns all branches of activity and all sizes of firm. In the latter case, the difference is greater the smaller the firm. In this connection it must be pointed out that the number of firms questioned in the CVTS survey is considerably smaller, and there is a high level of response monitoring. Reminders were sent out, and large firms were also telephoned so as to increase the response rate. There is nothing like that in the case of the social balance sheets: although their submission is compulsory, no action is taken in the case of firms which do not complete the tables relating to training.

Despite the differences in the proportion of training firms between the two sources, the rate of workers' participation in training is similar according to the social balance

sheets and the CVTS3 survey: four out of ten workers had access to training in 2005, a rate which has remained stable since 1999. Looking only at training firms, the participation rate is considerably higher according to the social balance sheets, namely more than six out of ten workers, compared to only one in two according to the CVTS3 survey.

The working time devoted to training is the same according to the two sources. In 2005 it amounted to 0.9 p.c. of hours worked, taking all firms together. That proportion became very slightly higher, by 0.06 percentage point, between the 1999 and 2005 CVTS surveys. According to the social balance sheets, the percentage of training hours in the total volume of hours worked increased from 0.9 to 1 p.c. between 1999 and 2000, before gradually dropping back, by 2005, to the level of the start of the period. For training firms only, the same indicator calculated on the basis of the social balance sheets is significantly higher (1.3 p.c.) than that measured via the CVTS3 survey (1.1 p.c.). Since the number of participants is also proportionately higher in training firms required to submit a social balance sheet, the average duration of training received by each participant is about thirty hours according to both statistical sources.

According to the CVTS3 survey, training costs came to 1.6 p.c. of staff costs in 2005, the same as the percentage recorded in 1999, despite the growth targets set at national level and the considerable communication efforts made in recent years to draw attention to the importance of lifelong learning.

TABLE 12 FORMAL TRAINING IN 2005 ACCORDING TO THE SOCIAL BALANCE SHEETS AND THE CVTS3 SURVEY

	All firms		Training firms only	
	Social balance sheets ⁽¹⁾	CVTS3	Social balance sheets ⁽¹⁾	CVTS3
Training firms, as p.c. of the total	21.0	48.4	–	–
Participants in training, as p.c. of employment	40.0	39.9	62.0	50.8
Hours of training, as p.c. of hours worked	0.9	0.9	1.3	1.1
Duration per participant, in hours	–	–	30.4	31.0
Training costs, as p.c. of staff costs	1.3	1.6	1.8	1.9
Cost per participant, in euro	–	–	1,549	1,811
Cost per hour of training, in euro	–	–	50.9	58.4

Sources: FPS Economy (Directorate General Statistics Belgium), NBB.

(1) Population compatible with the CVTS methodology, i.e. firms with at least 10 employees, active in branches of activity C to K.

In 1998, it was the provisional results of the CVTS1 survey for Belgium's three main trading partners that had guided the social partners in their choice of the target for the financial effort which firms should devote to training. In comparison with the movements recorded between 1999 and 2005 in the three neighbouring countries, Belgium's results look relatively satisfactory: still provisional and therefore subject to revision, the data published by Eurostat in fact show that the indicator relating to financial effort is down sharply in the Netherlands (having fallen from 2.8 to 2.2 p.c.) and in France (from 2.4 to 1.7 p.c.) whereas it remained more or less steady in Germany (from 1.5 to 1.4 p.c.).

The financial indicator measured on the basis of the social balance sheets for a population of firms compatible with the CVTS methodology stood at 1.5 p.c. in 1999, a level slightly below that measured at the time by the CVTS2 survey, but in 2005 it represented only 1.3 p.c. of staff costs compared to 1.6 p.c. for the CVTS3 survey. The difference between the two sources has therefore grown considerably.

However, the data relating only to training firms show that the budget devoted to training expressed as a proportion of staff costs is similar in size according to the two sources, namely 1.8 p.c. according to the social balance sheets and 1.9 p.c. according to the CVTS3 survey. Since the participants in training and the number of hours of training are significantly higher according to the social balance sheets, the expenditure per participant and the cost per hour of training are both lower than according to the CVTS3 survey: the average expenditure comes to 1,811 euro per person and 58.4 euro per hour according to the latter source, whereas the firms which file a social balance sheet state on average that they spend 1,549 euro per worker trained and 50.9 euro per hour of training.

Conclusions

This study presented the provisional results drawn from the analysis of the social balance sheets for 2006. Since the full set of social balance sheets is not yet available for this year, the analysis is based on a reduced population constructed according to the constant sample principle. The workforce of the 43,797 firms in that reduced population increased by 1.3 p.c. between 2005 and 2006. The part-time workforce made the largest contribution to that increase, so that the total volume of employment expressed in FTEs grew at an annual average of 1.2 p.c. Bearing witness to a slackening pace of job creation during the year, the year-on-year growth rate was 0.8 p.c.

SMEs accounted for most of the increase in the average number of workers, as the workforce of large firms remained stable. Employment expanded in all branches of activity except industry, which recorded a decline in its average workforce.

External staff movements were more numerous than during the previous year. Altogether, however, net recruitment – close to 11,000 units – in 2006 was almost half the 2005 figure. This decline affected firms of all sizes, and large firms actually recorded net departures of workers, which had not been the case in the previous year. The growth of the workforce recorded in firms filing full-format accounts is due mainly to net recruitment of workers with higher education qualifications; these more than offset the net departures of holders of certificates of elementary education.

Analysis of the motives for leaving shows that the reasons vary according to the branch of activity. Expiry of a temporary contract was the main reason for leaving in the tertiary sector. In construction and industry, the majority of departures were voluntary. Redundancies were more frequent than average in the financial, real estate and business services branch, and it was in industry that early retirement was most widespread, despite less use of that option than in 2005.

In the case of workers employed under permanent contracts, the turnover rate in 2006 was 14.3 p.c., or 1.3 percentage points more than a year earlier. In particular, some industrial branches – which traditionally have a lower staff turnover rate – experienced greater external mobility.

Part-time working has been constantly expanding since 1998 in firms required to submit a social balance sheet. In the reduced population, there was a further increase in the rate of part-time working in 2006. Already very widespread among the female working population, since around half of women work reduced hours, female part-time working showed a further slight increase between 2005 and 2006 (0.8 p.c.). However, men have recorded the most marked increase in part-time working (3.7 p.c.), although admittedly starting from a much lower level.

The expansion of part-time working in 2006 is due only partly to the recruitment of new workers under this type of arrangement. In medium-sized and large firms, the growth of the part-time workforce corresponds mainly to changes in working arrangements. Many workers have taken advantage of the facilities offered by the various time-credit schemes to reduce their working hours. In firms with up to 50 FTEs, internal changes reinforced the

net inflow of part-time workers. But in this category of firms, it is full-time workers who accounted for most of the increase in employment in 2006.

Comparison of the rates of male and female part-time working between regions reveals that the situation of single-region firms based in Brussels contrasts strongly with that of firms in Flanders and Wallonia. The rate of male part-time working is highest there, whereas the rate of female part-time working is significantly lower than in the other two regions.

As regards the more flexible forms of employment, the proportion of temporary contracts has remained more or less stable since 2001 in firms in the total population, and the information obtained from the reduced population does not indicate any change in the general trend: permanent contracts still make up the bulk of total employment. In the reduced population, 61 p.c. of firms filing full-format accounts made use of agency workers in 2006, the practice being proportionately more widespread in large firms. Furthermore, it is in industry that temporary recruitment agencies are most frequently used: half of agency workers are active in this branch of activity. That characteristic is reflected in the results for single-region firms based in the various regions. In Flanders and Wallonia, where the secondary sector is comparatively more developed, the share of agency workers in employment was around 4 p.c. in 2005, while the figure was considerably lower in Brussels.

The wage bill increased by 4.3 p.c. between 2005 and 2006 in firms in the reduced population. At the same time, the volume of labour expanded by 1.2 p.c. so that hourly costs increased by 3.1 p.c. on average. There are considerable differences according to whether the firms are classified by size, branch of activity or region. The costs are notably higher in multi-region firms than in single-region firms, whose average size is substantially smaller. Among the latter, labour costs are lower in Wallonia than in Flanders, and especially Brussels. In this

region, the structure of activity, concentrated more on the tertiary sector, exerts a significant upward influence on the average level of hourly costs. Conversely, the effect of the structure of activity is negligible for the other two regions.

In regard to training, the actual performance falls well short of the targets set. In contrast to previous years, the indicator relating to the share of training budget in staff costs increased (by over 6 p.c.) in the reduced population. If that percentage were applied to the level achieved in 2005 for all firms, the training budget would represent 1.2 p.c. of staff costs in 2006, a level well below the target of 1.9 p.c. adopted in that year under the Generation Pact. The rate of workers' participation in training has also risen, by 1.3 p.c. More than one in three workers had access to training in 2006, the target being one in two by 2010. In regard to training, the performance of single-region firms based in Wallonia is also below average. That finding is due to a shortage of training firms in that region, but also to an inadequate training effort on the part of the training firms based there.

The results of the European survey on training in firms for 2005 (CVTS3) were published recently. They were compared with those obtained from the social balance sheets for a comparable population, namely firms with at least 10 employees, working in NACE-Bel branches C to K. According to the CVTS3 survey, the percentage of training firms is twice as high as indicated by the social balance sheets; that is probably due in part to the monitoring conducted in connection with the survey. Conversely, the participation rate and the percentage of working time devoted to training are of the same order of magnitude. Finally, as regards the indicator relating to the financial effort, there is a considerable difference between the results of the CVTS3 survey (1.6 p.c.) and the social balance sheets (1.3 p.c.) for 2005, a difference which has widened significantly since the previous survey relating to 1999, since expenditure on training was estimated at that time at respectively 1.6 and 1.5 p.c. of staff costs.

Annex 1 – Methodology

1. Methodological principles governing the composition of the populations of firms

The methodological principles governing the composition of the populations of firms to be used in the analysis are described in detail in Annex 1 to the article “The social balance sheet 2005”, which appeared in the December 2006 Economic Review and is available on the website of the National Bank of Belgium (www.nbb.be).

It should be remembered that only the social balance sheets of firms which meet a series of criteria relating to homogeneity, consistency and quality are taken into account. In particular, the financial year must comprise 12 months and must end on 31 December; the firms must belong to the private sector⁽¹⁾, they must have at least one FTE employee, and their economic activity must be clearly identified⁽²⁾; the data reported in the social balance sheet must tally with the data in the annual accounts⁽³⁾; firms submitting abnormal values for hourly staff costs or hours worked per FTE are eliminated, as well as anomalies found in regard to training and the use of agency workers.

The use of these methodological principles is justified by the desire for reliable and consistent data. However, it does mean that the number of social balance sheets used for the analysis in this article is smaller, for each year, than the total number of social balance sheets filed at the Central Balance Sheet Office.

In addition, the analysis of the results of the social balance sheets filed for 2006 is conducted on a constant reduced⁽⁴⁾ population, which further limits the coverage of the analysed population in relation to the balance sheets filed at the Central Balance Sheet Office. The results presented in this article for 2006 therefore reflect the changes recorded in a population which remained stable between 2005 and 2006, and may differ from the changes which, following final closure, will be observed on the basis of the total population⁽⁵⁾ of firms filing a social balance sheet.

Following the selection process, the total population for 2005 comprised 77,218 firms and 1,758,120 employees. For the same year, the constant reduced population comprised 43,797 firms which employed 1,318,476 workers, corresponding to 75 p.c. of the persons employed in all the firms of the total population, although the number of firms included in the reduced population represents only 57 p.c. of the total population of firms. The workers employed in firms in the reduced population represent 51.4 p.c. of the private sector employment recorded in the national accounts⁽⁶⁾.

Representativeness according to the employment criterion varies from one branch of activity to another. Expressed as a percentage of the workers employed in firms in the total population relating to 2005, it is lowest in the branches dominated by small firms, whose annual accounts are filed and/or processed later. This applies, in particular, to hotels and restaurants and to agriculture. Furthermore, some firms are not represented in the analysis population. NPIs employing fewer than 20 persons, for example, are not required to submit a social balance sheet, and temporary employment agencies are omitted for the sake of the consistency and quality of the analysis populations. Consequently, representativeness expressed as a percentage of the employment recorded in the national accounts is particularly low in the branches where these enterprises operate, respectively the community, social and personal services branch and the real estate and business services branch. It is also low in the health and social work branch, since a number of hospitals filed, for this year, social balance sheets which did not respect the quality criteria.

(1) Excluding firms in NACE-Bel branches 75 (public administration and defence; compulsory social security) and 80 (education).

(2) However, temporary employment agencies (NACE-Bel 74-502) are excluded.

(3) This amounts to excluding firms in which some of the employees work abroad or are not recorded in the staff register.

(4) Firms have seven months from the date of the end of the financial year to file their social balance sheets at the Central Balance Sheet Office. In view of the additional time needed to check the data, the full set of social balance sheets relating to 2006 was not available on 19 September 2007 when the data relating to 2006 were extracted.

(5) Firms which did not file a social balance sheet for one of the two years are in fact excluded from the reduced population. Moreover, since the Central Balance Sheet Office gives priority to processing the annual accounts of large firms, the results based on the reduced population for 2006 lead to some distortion in favour of large firms.

(6) The concept of private sector employment used here corresponds to the employment recorded in the total economy (S1) less employment in the public sector (S13) and the household sector (S14). This concept also excludes persons working in NACE-Bel branches 75 “public administration and defence; compulsory social security”, 80 “education” and 95 “private households with employed persons”, which are not taken into account in full in the social balance sheets.

TABLE 1 REPRESENTATIVENESS OF THE REDUCED POPULATION IN 2005

	Number of workers			Representativeness of the reduced population	
	In the national accounts ⁽¹⁾	In the social balance sheets		In p.c. of private sector employment ⁽¹⁾	In p.c. of the total population
		Total population ⁽²⁾	Reduced population ⁽²⁾		
	(1)	(2)	(3)	(4) = (3) / (1)	(5) = (3) / (2)
According to the employment criterion					
Agriculture	16,570	9,220	5,217	31.5	56.6
Industry	591,123	464,315	389,905	66.0	84.0
Mining and quarrying industry	3,092	2,968	2,513	81.3	84.7
Manufacturing industry	563,894	439,159	371,952	66.0	84.7
Energy and water	24,137	22,188	15,439	64.0	69.6
Construction	178,659	133,963	92,715	51.9	69.2
Trade, transport and communication	773,017	567,171	435,523	56.3	76.8
Trade and repairs	452,982	306,542	233,269	51.5	76.1
Hotels and restaurants	86,742	57,398	24,394	28.1	42.5
Transport and communication	233,293	203,231	177,860	76.2	87.5
Financial services, real estate and business activities	520,166	300,169	227,431	43.7	75.8
Financial and insurance activities	127,507	113,208	91,930	72.1	81.2
Real estate and business activities	392,659	186,961	135,502	34.5	72.5
Other services	486,399	283,282	167,685	34.5	59.2
Health and social work	390,818	244,724	141,429	36.2	57.8
Community, social and personal services	95,581	38,558	26,256	27.5	68.1
Total	2,565,934	1,758,120	1,318,476	51.4	75.0
According to the criterion concerning the number of firms	n.	77,218	43,797	n.	56.7

Sources: NAI, NBB (social balance sheets).

(1) The concept of employment used here corresponds to paid employment in the private sector, or employment in the total economy (S1) less employment in the public sector (S13) and the household sector (S14). Moreover, this concept excludes employees in NACE-BEL branches 75 "Public administration and defence; compulsory social security", 80 "Education" and 95 "Private households with employed persons", which are not taken into account in full in the social balance sheets.

(2) Sum of items 1001 (full-time workers) and 1002 (part-time workers).

2. Methodological principles governing the regional breakdown of the social balance sheets

This article analyses the social balance sheets from a regional angle, as did the article "Social balance sheet 2003" which appeared in the Economic Review for the fourth quarter of 2004.

The regional breakdown of firms could not be based on the reduced population (which was insufficiently representative). It therefore applies only to the total populations obtained on the basis of the methodological principles described in section 1 for the years 1998 to 2005.

The methodology governing this regional breakdown is similar to that used in 2004.

TABLE 2 REGIONAL BREAKDOWN OF FIRMS FILING A SOCIAL BALANCE SHEET IN 2005⁽¹⁾
(total population)

	Number of firms	Number of employees	Wage bill (millions of euro)
Brussels	9,394	262,870	13,853
of which:			
Single-region	97.0	56.3	51.0
Multi-region	3.0	43.7	49.0
Flanders	47,499	1,117,132	46,171
of which:			
Single-region	98.9	73.7	71.6
Multi-region	1.1	26.3	28.4
Wallonia	20,325	378,118	14,707
of which:			
Single-region	98.9	85.5	80.8
Multi-region	1.1	14.5	19.2
Total	77,218	1,758,120	74,731
of which:			
Single-region	98.7	73.6	69.6
Multi-region	1.3	26.4	30.4

Source: NBB (social balance sheets).

(1) Results based on a majority breakdown whereby the firm's social balance sheet is attributed to the region in which it records the largest number of jobs.

Single-region firms are those whose registered office and place(s) of business are located in the same region. In 2005, these single-region firms numbered 76,202, or almost 99 p.c. of the total firms filing a social balance sheet which met the quality criteria for that year. These companies are generally fairly small: on average, they employ 17 workers, while firms established in more than one region employ an average of 456 persons.

The remaining 1,016 firms, classed as multi-region, are established in more than one region. In their case, the regional breakdown can be performed in two ways. The first consists in attributing the whole of the amounts entered in the social balance sheet items of these firms to the region in which the firm records the largest number of jobs. In this "majority" approach, each firm is attached to a single region each year, but that region may differ from one year to the next according to the changes in employment recorded in its places of business.

The majority allocation method introduces distortions in the employment breakdown because some of the firms active throughout Belgium are attributed to Flanders, which covers 44 p.c. of the country but contained 58 p.c. of its residents as at 1 January 2006, while others are allocated to the Brussels region owing to the location of their registered office, where many services and hence workers are concentrated.

According to this majority breakdown method, in 2005 over half of the workers of multi-region firms attributed to Brussels were active in the financial, real estate and business services branch, owing to the location in the capital of the head offices of numerous banks and insurance companies. The attribution to Flanders of the largest firms active in the trade, transport and communication branch is the reason for the concentration of employment in that branch – 53 p.c. – whereas in Wallonia, fewer than one in three jobs is in that branch. In this last region, industry is the main provider of jobs and accounts for almost half of the workforce, compared to just 21 p.c. in Flemish multi-region firms and 6 p.c. in Brussels multi-region firms.

TABLE 3 BREAKDOWN OF EMPLOYMENT BY BRANCH OF ACTIVITY IN MULTI-REGION FIRMS IN 2005
ACCORDING TO THE MAJORITY BREAKDOWN APPROACH
(percentages of the total, total population)

	Brussels	Flanders	Wallonia	Total
Industry	6.2	20.9	45.9	20.2
Construction	3.0	1.2	1.5	1.7
Trade, transport and communication	30.1	52.9	30.3	44.6
Financial, real estate and business services	57.7	17.3	13.4	26.9
Other services	2.9	7.7	8.9	6.7
Total	100.0	100.0	100.0	100.0

Source: NBB (social balance sheets).

The proportional allocation approach consists in allocating the social balance sheet items of multi-region firms among the regions where they have their registered office and their places of business. Such a formula can be calculated for employment or wages on the basis of the data per establishment collected by the NSSO, as is done by the NAI for compiling the regional accounts. Conversely, it is not possible to define an allocation formula appropriate to all the variables in the social balance sheet. That applies, for example, to continuous training and to agency work. On these subjects, corporate behaviour may vary according to the activity, organisation and location of the various places of business, and possibly the training or the agency work available.

Using the same proportional breakdown as that which the NAI uses in the compilation of the regional employment accounts, the population of Flemish firms would record 1,057,500 jobs, or 60,000 fewer than according to the majority allocation method. Conversely, Wallonian firms would employ an extra 53,000 workers compared to the workforce obtained on the basis of the majority allocation, and Brussels firms 6,000.

These differences make it complicated to interpret the results. That is why the regional distinction used for this article concerns only single-region firms. This permits a valid comparison of the regional characteristics of firms operating in only one of the three Belgian regions, since these results are not influenced by those recorded in the large multi-region firms often active in all three regions.

TABLE 4 MAJORITY AND PROPORTIONAL METHODS FOR THE REGIONAL BREAKDOWN OF THE SOCIAL BALANCE SHEETS FOR 2005
(total population)

	Units, thousands			Percentages of the total	
	Majority breakdown ⁽¹⁾	Proportional breakdown ⁽²⁾	Difference	Majority breakdown ⁽¹⁾	Proportional breakdown ⁽²⁾
Brussels	262.9	269.1	6	15.0	15.3
Flanders	1,117.1	1,057.6	-60	63.5	60.2
Wallonia	378.1	431.4	53	21.5	24.5
Total	1,758.1	1,758.1	0	100.0	100.0

Source: NBB (social balance sheets).

(1) The majority breakdown consists in allocating all of a firm's social balance sheet items to the region in which it records the largest number of jobs.

(2) The proportional breakdown consists in allocating the firm's social balance sheet items among the regions where it is established according to the number of jobs recorded there.

Annex 2 – Classification of firms by branch of activity

The classification of the firms by branch of activity is based on the activity code given in the directory of firms prepared by the FPS Economy on the basis of the DBRIS database⁽¹⁾. That directory contains a range of administrative data on firms active during any year. The 2005 directory was chosen as the reference to determine the sector and branch of activity to which firms should be allocated for the whole period from 1998 to 2006. Firms which do not appear in the DBRIS directory keep the activity code allocated by the Central Balance Sheet Office.

The descriptions in the body of the text are based on a breakdown into six or twelve branches, according to requirements. In Annexes 3 to 9, these two breakdowns appear systematically. The breakdown used in the weighting exercises in sections 4 and 5 of this article is based on the allocation of activities according to the NACE-Bel 2-digit nomenclature, i.e. 49 branches of activity in this analysis.

CLASSIFICATION USED FOR THE ANALYSIS OF THE SOCIAL BALANCE SHEETS AND LIST OF SECTIONS AND DIVISIONS IN THE NACE-BEL NOMENCLATURE OF ACTIVITIES

Heading	Section	Division
Agriculture	A-B	01-05
Industry		
Mining and quarrying industry	C	10-14
Manufacturing industry	D	15-37
Energy and water	E	40-41
Construction	F	45
Trade, transport and communication		
Trade and repairs	G	50-52
Horeca	H	55
Transport and communication	I	60-64
Financial, real estate and business services		
Financial and insurance services	J	65-67
Real estate and business services ⁽¹⁾	K	70-74
Other services		
Health and social work	N	85
Community, social and personal services	O	90-93

(1) Excluding temporary employment agencies (code NACE-Bel 74,502).

(1) DBRIS: DataBase of Providers of Statistical Information (enterprises).

Annex 3

CHANGE, BETWEEN 2005 AND 2006, IN THE NUMBER OF WORKERS RECORDED IN THE STAFF REGISTER IN FIRMS IN THE REDUCED POPULATION

	Full-time equivalents			Number of persons						
	Average employment		Employment as at 31 December	Average employment						Employment as at 31 December
	(units)	(p.c.)		Full-time		Part-time		Total		
			(units)	(p.c.)	(units)	(p.c.)	(units)	(p.c.)	(units)	(p.c.)
Agriculture	149	3.3	0.6	156	4.2	-82	-5.5	74	1.4	-0.1
Industry	-933	-0.2	-0.7	-2,594	-0.7	1,837	4.4	-757	-0.2	-0.7
Mining and quarrying industry	30	1.2	1.5	22	0.9	11	7.4	33	1.3	1.6
Manufacturing industry	-640	-0.2	-0.5	-2,258	-0.7	1,774	4.4	-483	-0.1	-0.5
Energy and water	-324	-2.1	-5.6	-358	-2.5	52	5.2	-307	-2.0	-5.5
Construction	3,225	3.5	3.3	2,985	3.4	324	6.9	3,309	3.6	3.4
Trade, transport and communication	2,500	0.6	0.3	-1,019	-0.3	4,529	3.9	3,510	0.8	0.5
Trade and repairs	3,353	1.6	1.2	2,465	1.5	1,172	1.6	3,637	1.6	1.1
Horeca	298	1.7	-0.4	169	1.4	375	3.0	544	2.2	0.0
Transport and communication	-1,151	-0.7	-0.7	-3,653	-2.5	2,982	9.6	-671	-0.4	-0.2
Financial, real estate and business services	5,999	3.0	2.5	3,776	2.3	2,252	3.6	6,028	2.7	2.2
Financial and insurance services	958	1.1	1.5	-12	0.0	965	4.0	952	1.0	1.3
Real estate and business services	5,040	4.2	3.2	3,789	3.9	1,287	3.3	5,076	3.7	2.8
Other services	3,475	2.6	1.9	1,663	1.9	2,683	3.3	4,346	2.6	1.8
Health and social work	3,116	2.8	2.0	1,526	2.3	2,313	3.1	3,838	2.7	1.8
Community, social and personal services	359	1.5	1.4	137	0.7	370	5.7	508	1.9	1.7
Total	14,416	1.2	0.8	4,966	0.5	11,543	3.8	16,509	1.3	0.8

Source: NBB (social balance sheets).

Annex 4

HOURS WORKED BY WORKERS RECORDED IN THE STAFF REGISTER

	Units, per year (total population)									Percentage change between 2005 and 2006 (reduced population)		
	1999	2000	2001	2002	2003	2004	2005			Per full-time equivalent	Per full-time worker	Per part-time worker
	Per full-time equivalent						Per full-time equivalent	Per full-time worker	Per part-time worker			
Agriculture	1,572	1,573	1,537	1,545	1,533	1,556	1,525	1,520	820	0.7	1.0	4.5
Industry	1,537	1,534	1,518	1,506	1,508	1,533	1,516	1,517	998	0.3	0.5	-0.2
Mining and quarrying industry	1,516	1,517	1,479	1,487	1,497	1,490	1,463	1,463	933	1.5	1.2	8.2
Manufacturing industry	1,539	1,540	1,523	1,510	1,512	1,539	1,521	1,521	997	0.2	0.4	-0.3
Energy and water	1,501	1,416	1,415	1,426	1,425	1,410	1,445	1,445	1,040	1.6	1.6	0.4
Construction	1,469	1,461	1,439	1,428	1,432	1,465	1,443	1,437	966	0.2	0.3	-1.7
Trade, transport and communication	1,711	1,677	1,640	1,626	1,616	1,605	1,578	1,579	886	-0.1	0.1	-0.1
Trade and repairs	1,650	1,634	1,627	1,609	1,600	1,608	1,597	1,600	960	-0.5	-0.4	-0.7
Horeca	1,621	1,624	1,580	1,590	1,567	1,562	1,561	1,539	610	-0.4	-0.2	-1.6
Transport and communication	1,827	1,739	1,666	1,656	1,648	1,608	1,554	1,558	968	0.4	0.7	1.4
Financial, real estate and business services	1,613	1,601	1,589	1,552	1,542	1,551	1,536	1,555	855	-0.3	-0.1	1.4
Financial and insurance services	1,534	1,529	1,501	1,428	1,426	1,436	1,422	1,461	835	-0.4	-0.3	1.7
Real estate and business services	1,675	1,657	1,654	1,646	1,625	1,630	1,609	1,616	866	-0.4	-0.2	1.2
Other services	1,560	1,555	1,514	1,513	1,520	1,531	1,510	1,505	911	-0.5	-0.6	0.1
Health and social work	1,555	1,549	1,503	1,502	1,508	1,523	1,496	1,486	915	-0.4	-0.6	0.2
Community, social and personal services	1,600	1,596	1,584	1,581	1,594	1,583	1,593	1,585	860	-0.5	-0.4	-1.2
Total	1,595	1,584	1,559	1,545	1,543	1,552	1,532	1,534	902	0.0	0.1	0.2

Source: NBB (social balance sheets).

Annex 5

BREAKDOWN OF THE NUMBER OF WORKERS RECORDED IN THE STAFF REGISTER BY TYPE OF EMPLOYMENT CONTRACT AND BY GENDER
 (percentages of the total workers recorded in the staff register as at 31 December)

	1999	2000	2001	2002	2003	2004	2005	2005	2006
	(total population)							(reduced population)	
By type of contract									
Permanent contract	92.9	93.1	93.8	93.9	94.0	94.0	93.8	94.7	94.6
Fixed-term contract	5.5	5.4	4.8	4.8	4.9	5.0	5.2	4.5	4.6
Agriculture	8.8	7.4	7.5	5.2	6.1	6.2	6.4	5.3	5.0
Industry	4.6	5.2	4.2	3.8	3.5	3.8	3.9	3.9	4.4
Mining and quarrying industry	4.5	6.1	5.6	5.8	6.0	6.1	6.3	7.1	8.6
Manufacturing industry	4.4	5.1	4.0	3.7	3.4	3.7	3.7	3.8	4.3
Energy and water	8.8	8.0	7.4	6.3	6.4	6.0	6.3	7.3	6.4
Construction	3.2	3.1	2.1	2.7	2.7	2.7	2.9	2.3	2.5
Trade, transport and communication	5.2	4.6	4.7	5.2	5.7	5.5	6.0	5.2	5.0
Trade and repairs	4.7	5.1	5.6	5.6	6.0	5.7	6.1	6.2	5.7
Horeca	8.1	9.9	8.9	9.7	11.4	12.6	15.0	10.0	10.6
Transport and communication	5.0	2.8	2.5	3.7	3.7	3.2	3.3	3.3	3.2
Financial, real estate and business services ...	5.0	4.7	4.2	4.1	4.2	4.0	4.4	2.9	2.8
Financial and insurance services	4.9	4.8	4.4	3.5	2.9	3.0	2.9	2.7	2.6
Real estate and business services	5.0	4.7	4.0	4.6	5.1	4.7	5.2	3.0	2.9
Other services	8.9	8.5	7.9	7.4	7.2	7.7	7.6	7.1	7.4
Health and social work	8.9	8.5	7.8	7.2	7.0	7.7	7.5	7.4	7.7
Community, social and personal services ...	8.4	8.9	8.8	8.8	8.6	7.9	8.4	5.9	5.5
Substitution contract	1.4	1.3	1.2	1.1	0.9	0.9	0.8	0.7	0.7
Contract for a specific project	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.1	0.2
By gender									
Men	62.1	62.9	62.6	61.9	61.6	60.9	61.1	63.5	63.3
Women	37.9	37.1	37.4	38.1	38.4	39.1	38.9	36.5	36.7

Source: NBB (social balance sheets).

Annex 6

BREAKDOWN OF EMPLOYMENT BY STATUS OF WORKERS IN FIRMS FILING FULL-FORMAT ACCOUNTS

(percentages of average FTE employment)

	1999	2000	2001	2002	2003	2004	2005	2005	2006
	(total population)							(reduced population)	
Workers recorded in the staff register	96.5	96.3	96.5	96.5	96.4	95.7	95.6	95.8	95.2
Agency workers	2.8	3.0	2.8	2.7	2.8	3.2	3.3	3.3	3.9
Agriculture	3.3	2.9	3.6	5.4	5.4	6.7	4.5	4.1	6.9
Industry	4.2	4.8	4.2	4.1	4.3	5.0	5.0	4.8	5.5
Mining and quarrying industry	2.9	4.1	3.3	3.7	3.1	2.3	2.6	2.3	2.4
Manufacturing industry	4.4	5.0	4.4	4.3	4.5	5.2	5.2	5.0	5.7
Energy and water	0.7	0.8	0.9	0.8	1.0	1.1	1.0	1.0	1.1
Construction	1.5	1.4	1.3	1.1	1.1	1.2	1.6	1.7	2.2
Trade, transport and communication	2.8	2.8	2.8	2.7	2.9	3.4	3.7	3.4	4.1
Trade and repairs	3.2	3.6	3.5	3.3	3.5	3.9	4.0	3.9	4.5
Horeca	4.2	6.1	5.0	4.7	4.0	4.0	4.4	4.0	4.9
Transport and communication	2.2	1.9	1.9	2.0	2.2	2.9	3.4	2.9	3.7
Financial, real estate and business services	1.9	2.1	2.0	1.8	1.7	2.0	2.1	2.2	2.6
Financial and insurance services	1.1	1.2	1.2	0.8	0.7	0.6	0.7	0.7	0.9
Real estate and business services	2.7	3.0	2.9	2.7	2.7	3.2	3.2	3.4	4.0
Other services	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.2
Health and social work	0.4	0.4	0.4	0.4	0.4	0.6	0.5	0.3	0.3
Community, social and personal services	5.7	5.3	5.1	5.1	5.1	5.2	5.3	5.6	6.3
Persons seconded to the firm⁽¹⁾	0.8	0.7	0.7	0.8	0.9	1.1	1.1	0.9	0.9

Source: NBB (social balance sheets).

(1) Workers recorded in a firm's staff register and seconded to another firm which is obliged to file a social balance sheet are counted twice.

Annex 7

STAFF COSTS PER FTE ⁽¹⁾

	Euro, per year (total population)							Percentage change between 2005 and 2006 (reduced population)
	1999	2000	2001	2002	2003	2004	2005	
Agriculture	26,361	26,656	27,005	28,417	28,745	29,775	29,829	2.5
Industry	44,104	44,971	46,456	48,695	49,693	51,594	52,678	3.2
Mining and quarrying industry	38,998	39,958	41,812	43,941	45,628	46,147	46,671	2.9
Manufacturing industry	42,693	43,826	45,277	47,288	48,630	50,293	51,358	3.3
Energy and water	77,820	70,529	74,067	77,518	74,835	77,793	79,096	1.9
Construction	32,944	33,644	34,677	35,806	36,673	37,855	38,014	3.5
Trade, transport and communication	36,807	37,439	38,765	40,441	41,196	42,341	43,526	3.2
Trade and repairs	37,791	38,282	39,717	40,988	41,473	42,339	43,404	3.2
Horeca	24,464	24,748	25,146	26,504	27,496	28,230	28,665	2.7
Transport and communication	37,798	38,419	39,754	42,002	43,215	44,943	46,493	3.4
Financial, real estate and business services	52,650	53,586	55,182	56,146	56,860	57,483	58,037	2.8
Financial and insurance services	61,517	62,443	63,899	64,263	65,618	67,246	68,871	3.5
Real estate and business services	45,539	46,692	48,656	49,960	50,540	50,730	51,113	2.6
Other services	33,367	33,891	33,929	35,863	37,500	39,106	39,735	3.1
Health and social work	33,457	33,996	33,848	35,677	37,383	39,171	39,697	3.0
Community, social and personal services	32,698	33,169	34,417	37,052	38,244	38,682	39,956	3.7
Total	40,639	41,379	42,725	44,397	45,259	46,491	47,499	3.1

Source: NBB (social balance sheets).

(1) Item 1023 / item 1003.

Annex 8

STAFF COSTS PER HOUR WORKED ⁽¹⁾

	Euro (total population)							Percentage change between 2005 and 2006 (reduced population)
	1999	2000	2001	2002	2003	2004	2005	
Agriculture	16.77	16.94	17.57	18.40	18.75	19.13	19.56	1.8
Industry	28.69	29.31	30.61	32.34	32.96	33.66	34.74	2.9
Mining and quarrying industry	25.73	26.35	28.27	29.56	30.48	30.96	31.90	1.5
Manufacturing industry	27.75	28.46	29.74	31.32	32.17	32.67	33.78	3.1
Energy and water	51.84	49.80	52.36	54.35	52.52	55.17	54.75	0.3
Construction	22.43	23.03	24.10	25.07	25.60	25.84	26.35	3.3
Trade, transport and communication	21.51	22.32	23.64	24.86	25.49	26.39	27.58	3.3
Trade and repairs	22.91	23.43	24.40	25.47	25.92	26.33	27.18	3.7
Horeca	15.10	15.24	15.91	16.67	17.55	18.08	18.36	3.1
Transport and communication	20.69	22.09	23.86	25.37	26.23	27.96	29.91	3.0
Financial, real estate and business services	32.65	33.47	34.74	36.18	36.88	37.06	37.79	3.1
Financial and insurance services	40.09	40.84	42.58	45.00	46.02	46.82	48.43	3.9
Real estate and business services	27.18	28.18	29.41	30.34	31.10	31.12	31.78	2.9
Other services	21.39	21.79	22.40	23.70	24.67	25.54	26.32	3.6
Health and social work	21.52	21.94	22.52	23.75	24.79	25.71	26.54	3.4
Community, social and personal services	20.44	20.79	21.73	23.43	23.99	24.43	25.08	4.3
Total	25.48	26.12	27.40	28.74	29.34	29.95	31.00	3.1

Source: NBB (social balance sheets).

(1) Item 1023 / item 1013.

Annex 9

FORMAL TRAINING IN 2006 IN FIRMS IN THE REDUCED POPULATION

	Training participants			(as p.c. of hours worked)	Hours of training			(as p.c. of staff costs)	Training costs		
	(as p.c. of employment)				(average per participant, units)				(average per participant, in euro)		
	Total	Men	Women		Total	Men	Women		Total	Men	Women
Agriculture	3.5	2.1	7.8	0.05	17.9	22.2	15.2	0.06	448	648	323
Industry	49.7	51.4	45.6	1.14	33.7	33.7	33.6	1.49	1,609	1,624	1,548
Mining and quarrying industry	30.1	30.8	21.1	0.61	29.3	29.5	26.8	0.79	1,250	1,204	2,048
Manufacturing industry	48.6	50.4	43.8	1.11	33.7	33.6	34.2	1.42	1,543	1,552	1,505
Energy and water	80.9	80.9	90.8	1.93	33.3	35.4	26.7	2.61	2,603	2,786	2,032
Construction	14.0	14.0	10.8	0.23	23.7	23.8	21.7	0.29	835	827	984
Trade, transport and communication	36.4	39.3	31.6	0.82	31.7	35.1	24.6	1.37	1,562	1,750	1,169
Trade and repairs	28.0	28.5	27.4	0.47	23.3	25.8	20.3	0.65	938	1,089	758
Horeca	13.1	13.9	12.4	0.20	17.4	18.3	16.4	0.38	668	765	552
Transport and communication	50.8	51.8	48.6	1.35	38.5	40.4	31.8	2.29	2,054	2,116	1,836
Financial, real estate and business services	41.8	43.8	39.3	1.01	33.0	35.2	30.1	1.83	2,371	2,495	2,213
Financial and insurance services	60.3	63.3	56.7	1.55	33.0	33.4	32.7	2.86	3,065	3,150	2,967
Real estate and business services	29.5	31.9	26.7	0.69	32.9	37.5	26.2	0.90	1,435	1,696	1,060
Other services	47.8	39.2	51.1	0.70	18.0	22.0	16.9	0.76	539	686	499
Health and social work	51.6	41.1	54.4	0.75	17.4	20.2	16.8	0.81	515	628	492
Community, social and personal services	27.6	35.0	19.5	0.48	24.6	26.4	20.7	0.55	780	833	666
Total	40.9	41.5	40.4	0.89	30.4	33.4	25.0	1.38	1,551	1,722	1,247

Source: NBB (social balance sheets).

Annex 10

TYPE AND STRUCTURE OF EMPLOYMENT CONTRACTS: BREAKDOWN BY REGIONS⁽¹⁾

(total population)

	1998	1999	2000	2001	2002	2003	2004	2005
Part-time employment								
(percentages of employment as at 31 December)								
Single-region firms	20.5	21.3	21.2	21.2	22.7	23.6	24.8	25.1
Brussels	20.2	20.4	20.0	20.7	22.4	22.3	23.9	25.0
Flanders	20.2	20.9	21.0	20.7	22.4	23.4	24.9	25.2
Wallonia	21.7	22.9	22.4	22.8	23.7	24.5	24.7	24.9
Multi-region firms	18.4	19.1	19.5	21.7	23.0	25.4	26.3	28.2
Brussels	11.3	12.0	12.4	13.1	16.7	19.4	19.2	20.5
Flanders	21.5	22.0	21.9	25.1	25.7	28.7	29.7	31.6
Wallonia	19.8	21.5	21.7	21.6	21.8	22.0	22.7	26.0
Total	20.0	20.8	20.7	21.3	22.8	24.1	25.2	25.9
Temporary work⁽²⁾								
(percentages of employment as at 31 December)								
Single-region firms	6.6	6.9	7.0	6.1	6.0	6.0	6.2	6.3
Brussels	7.1	7.6	7.7	6.1	6.4	7.3	7.5	7.2
Flanders	5.9	5.9	5.9	5.1	4.6	4.6	4.8	5.1
Wallonia	8.5	9.4	9.7	8.8	9.4	9.1	9.0	9.0
Multi-region firms	7.7	7.8	6.4	6.6	6.4	5.9	5.7	5.7
Brussels	7.7	7.2	6.2	5.6	4.8	4.0	4.3	4.0
Flanders	7.7	8.1	6.1	6.7	6.7	6.3	5.9	5.9
Wallonia	7.5	8.1	8.8	8.1	7.7	7.5	7.4	8.0
Total	6.9	7.1	6.9	6.2	6.1	6.0	6.0	6.2
Agency work in firms								
filing full-format accounts								
(percentages of average FTE employment)								
Single-region firms	3.2	3.2	3.5	3.3	3.2	3.2	3.6	3.8
Brussels	2.0	2.3	2.4	2.3	2.4	2.3	2.5	2.6
Flanders	3.2	3.2	3.6	3.3	3.3	3.4	3.9	4.1
Wallonia	3.9	3.7	4.2	3.8	3.5	3.4	3.6	3.8
Multi-region firms	1.7	1.8	2.0	1.9	1.7	2.0	2.2	2.2
Brussels	1.2	1.3	1.6	1.5	1.1	1.0	1.1	1.2
Flanders	1.6	1.8	1.7	1.7	1.7	2.0	2.3	2.4
Wallonia	3.4	3.2	4.1	3.7	3.6	3.8	4.1	3.8
Total	2.7	2.8	3.0	2.8	2.7	2.8	3.2	3.3

Source: NBB (social balance sheets).

(1) Results based on a majority breakdown whereby a firm's social balance sheet is attributed to the region in which it records the largest number of jobs.

(2) Fixed-term contracts, substitution contracts or contracts concluded for a specific project.

Annex 11

WORKING TIME AND LABOUR COSTS: BREAKDOWN BY REGIONS⁽¹⁾

(total population)

	1998	1999	2000	2001	2002	2003	2004	2005
Hours worked per FTE (units, per year)								
Single-region firms	1,587	1,585	1,580	1,564	1,554	1,549	1,566	1,549
Brussels	1,623	1,633	1,621	1,623	1,605	1,586	1,598	1,579
Flanders	1,585	1,581	1,577	1,558	1,551	1,550	1,573	1,554
Wallonia	1,571	1,570	1,565	1,550	1,536	1,528	1,532	1,523
Multi-region firms	1,630	1,623	1,597	1,547	1,522	1,528	1,513	1,485
Brussels	1,613	1,613	1,566	1,526	1,475	1,461	1,462	1,449
Flanders	1,662	1,648	1,621	1,562	1,544	1,567	1,533	1,495
Wallonia	1,529	1,544	1,546	1,520	1,512	1,488	1,521	1,513
Total	1,598	1,595	1,584	1,559	1,545	1,543	1,552	1,532
Staff costs per FTE (euro, per year)								
Single-region firms	37,309	38,161	39,084	40,331	41,829	42,607	44,014	44,993
Brussels	45,806	46,151	47,352	48,835	51,150	50,787	52,498	53,406
Flanders	36,693	37,759	38,689	40,052	41,544	42,642	43,947	45,017
Wallonia	33,930	34,768	35,518	36,596	37,671	38,604	40,120	41,083
Multi-region firms	46,428	47,949	47,529	48,714	50,757	51,790	53,560	54,432
Brussels	51,758	54,475	56,360	57,562	58,626	59,678	62,465	63,386
Flanders	44,358	45,502	44,371	45,390	48,130	47,448	48,971	50,199
Wallonia	43,377	44,119	44,420	46,326	47,075	55,346	58,520	57,435
Total	39,674	40,639	41,379	42,725	44,397	45,259	46,491	47,499
Staff costs per hour worked (euro)								
Single-region firms	23.51	24.08	24.74	25.79	26.92	27.51	28.10	29.04
Brussels	28.23	28.27	29.21	30.10	31.87	32.02	32.85	33.83
Flanders	23.14	23.88	24.54	25.71	26.79	27.52	27.93	28.97
Wallonia	21.60	22.15	22.70	23.60	24.53	25.26	26.19	26.97
Multi-region firms	28.48	29.54	29.76	31.48	33.34	33.89	35.39	36.66
Brussels	32.10	33.78	35.99	37.71	39.73	40.83	42.72	43.76
Flanders	26.69	27.62	27.37	29.07	31.17	30.28	31.94	33.59
Wallonia	28.36	28.57	28.73	30.47	31.14	37.20	38.47	37.95
Total	24.82	25.48	26.12	27.40	28.74	29.34	29.95	31.00

Source: NBB (social balance sheets).

(1) Results based on a majority breakdown whereby a firm's social balance sheet is attributed to the region in which it records the largest number of jobs.

Annex 12

FORMAL TRAINING IN FIRMS: BREAKDOWN BY REGIONS⁽¹⁾

(total population)

	1998	1999	2000	2001	2002	2003	2004	2005
Training participants (percentages of average employment)								
Single-region firms	25.8	27.2	27.2	24.7	26.3	25.8	26.8	27.1
Brussels	33.6	29.9	30.3	28.4	29.4	27.3	28.0	26.6
Flanders	27.3	30.3	30.3	26.2	28.2	27.9	28.8	29.1
Wallonia	16.4	16.9	16.8	18.6	19.5	19.6	20.9	22.1
Multi-region firms	54.3	57.0	56.7	61.1	55.6	56.8	61.7	60.7
Brussels	53.2	61.1	62.3	58.7	54.8	61.6	64.8	60.6
Flanders	58.0	57.7	56.0	63.4	56.6	55.8	60.4	61.0
Wallonia	40.5	46.5	49.2	53.6	52.3	51.8	62.1	59.4
Total	33.0	34.6	35.1	35.0	34.6	34.7	35.7	36.0
Hours of training (percentages of hours worked)								
Single-region firms	0.54	0.58	0.61	0.58	0.52	0.56	0.53	0.54
Brussels	0.75	0.64	0.72	0.61	0.59	0.60	0.48	0.53
Flanders	0.56	0.65	0.67	0.63	0.56	0.62	0.59	0.57
Wallonia	0.34	0.33	0.39	0.42	0.38	0.38	0.39	0.45
Multi-region firms	1.34	1.23	1.52	1.51	1.46	1.31	1.32	1.30
Brussels	1.63	1.40	1.27	1.43	1.35	1.28	1.38	1.48
Flanders	1.24	1.17	1.69	1.60	1.59	1.40	1.33	1.27
Wallonia	1.12	1.15	1.14	1.20	0.92	0.98	1.10	1.08
Total	0.75	0.74	0.86	0.84	0.79	0.77	0.73	0.73
Training costs (percentages of staff costs)								
Single-region firms	0.89	0.91	0.93	0.83	0.76	0.76	0.73	0.72
Brussels	1.48	1.17	1.18	0.87	0.85	0.74	0.62	0.69
Flanders	0.86	0.98	0.99	0.90	0.82	0.86	0.82	0.77
Wallonia	0.49	0.49	0.54	0.58	0.52	0.49	0.56	0.61
Multi-region firms	2.39	2.21	2.49	2.47	2.31	2.09	2.07	2.08
Brussels	2.93	2.91	2.76	2.75	2.48	2.48	2.49	2.60
Flanders	2.25	1.90	2.52	2.46	2.42	1.98	1.90	1.90
Wallonia	1.56	1.72	1.67	1.68	1.24	1.63	1.81	1.63
Total	1.34	1.30	1.42	1.36	1.27	1.20	1.13	1.13
Training firms (percentages of total firms)								
Single-region firms	6.9	7.3	7.0	6.4	6.6	6.4	6.3	6.2
Brussels	8.0	7.3	7.2	6.7	7.1	6.7	6.9	6.7
Flanders	7.7	8.4	8.0	7.1	7.2	7.2	7.0	6.8
Wallonia	4.1	4.3	4.6	4.5	4.7	4.5	4.5	4.4
Multi-region firms	46.5	45.4	46.8	46.3	47.6	43.4	44.1	44.8
Brussels	50.3	42.2	43.9	43.3	44.6	42.3	44.4	43.7
Flanders	46.6	48.5	48.3	48.2	50.2	46.1	48.3	49.1
Wallonia	40.0	42.7	47.0	46.2	45.7	38.3	34.2	36.6
Total	7.5	7.9	7.6	7.0	7.2	7.1	6.8	6.7

Source: NBB (social balance sheets).

(1) Results based on a majority breakdown whereby a firm's social balance sheet is attributed to the region in which it records the largest number of jobs.