

**Hourly labour costs - Nace Rev. 2 [lc\_an\_costh\_r2]**

**Labour costs are the total expenditure borne by employers for the purpose of employing staff. They include employee compensation, namely wages and salaries in cash and in kind, employers' social security contributions, vocational training costs, other expenditure, such as recruitment costs and expenses on working clothes, and employment taxes regarded as labour costs minus any subsidies received. These labour cost components and their elements are defined in Commission Regulation (EC) No 1737/2005 of 21 October 2005, modifying the Commission Regulation (EC) 1726/1999 of 21 July 1999, implementing Council Regulation (EC) No 530/1999 concerning structural statistics on earnings and labour costs as regards the definition and transmission of information on labour costs.**

Source of Data Eurostat  
NACE\_R2 Business economy  
CURRENCY Euro

<b>GEO/TIME</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>Data used for the standardisation</b>	<b>Standardisation factor</b>
<b>Austria</b>	:	:	:	26,47	27,43		
<b>Belgium*</b>	:	:	:	35,63	36,94	36,94	1,00
<b>Bulgaria</b>	:	:	:	2,55	2,88		
<b>Cyprus</b>	:	:	:	:	:	:	
<b>Czech Republic</b>	:	:	:	9,34	9,10	9,10	4,06
<b>Denmark</b>	:	:	:	35,49	36,11		
<b>Estonia</b>	:	:	:	:	:	:	
<b>Finland</b>	:	:	:	27,59	:	27,59	1,34
<b>France</b>	:	:	:	:	32,21		
<b>Germany (including former GDR from 1991)</b>	27,10	27,60	27,80	28,40	29,00	29,00	1,27
<b>Greece</b>	:	:	:	:	17,70		
<b>Hungary</b>	:	:	:	7,95	7,31	7,31	5,05
<b>Iceland**</b>	:	:	:	:	:		

<b>Ireland</b>	:	:	:	27,20	28,05	28,05	1,32
<b>Italy</b>	:	:	:	24,41	:	24,41	1,51
<b>Latvia</b>	:	:	:	5,92	6,02	6,02	6,14
<b>Lithuania</b>	:	:	:	5,99	5,69		
<b>Luxembourg</b>	28,15	28,89	29,82	30,76	31,56	31,56	1,17
<b>Malta</b>	:	:	:	8,25	8,27		
<b>Netherlands</b>	:	:	:	29,23	:		
<b>Poland</b>	:	:	:	7,67	6,72		
<b>Portugal</b>	:	:	:	:	11,84	11,84	3,12
<b>Romania</b>	:	:	:	:	4,00		
<b>Slovakia</b>	:	:	:	:	8,15		
<b>Slovenia</b>	:	:	:	13,42	13,67		
<b>Spain</b>	:	:	:	18,94	20,02		
<b>United Kingdom</b>	:	:	:	23,89	19,11		

\* Reference country

: Not available

\*\* Eurostat mentions Iceland in its overview, although not an EU Member State. For Sweden, no data is provided by Eurostat.