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Structure and Distribution of Earnings Survey Analysis 1995

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Structure and Distribution of Earnings Survey (1995)

Belgium

Nationaal Instituut voor de Statistiek Institut National de Statistique

Analysis

0. Contents

| 0. Contents | 2 |
|--|-----------|
| | |
| 1. Introduction | 4 |
| | |
| 2. General characteristics | 5 |
| | _ |
| 2.1. Characteristics concerning the local units | 5 |
| 2.1.1. Form of economic and financial control | |
| 2.1.2. Collective agreement on pay covering the majority of employees in the observation | |
| 2.1.3. Geographical location of the observation unit | |
| 2.2. Characteristics concerning the individual employees | |
| 2.2.1. Sex and type of employment | |
| 2.2.2. Age | |
| 2.2.3. Occupation | |
| 2.2.4. Highest completed level of education | |
| 2.2.5. Length of service within the enterprise | 13 |
| 3. Discussion of the earnings data | 17 |
| | |
| 3.1. Dispersion of the earnings | 17 |
| 3.2. Distribution of earnings | |
| 3.2.1. Sex and type of employment | |
| 3.2.2. Branch of economic activity | |
| 3.2.3. Geographical location | |
| 3.2.4. Size of the unit | |
| 3.2.5. Level of collective agreement | |
| 3.2.6. Form of economic and financial control | |
| 3.2.7. Type of contract of the employee | |
| 3.2.8. Occupational class of the employee | |
| 3.2.9. Level of education of the employee | |
| 3.2.10. Age of the employee | |
| 3.2.11. Job seniority of the employee | |
| 3.3. Structure of earnings | |
| 3.3.1. Share of annual bonuses in gross annual earnings | |
| 3.3.2. Make-up of gross monthly earnings | 44 |
| | |
| 4. Conclusion | 46 |
| | |
| Annexes | 47 |
| Annual Indian Carling and Company | |
| Annex I: List of tables and figures | 47 |

| I.2. List of figures | 47 |
|---|----|
| Annex II : NACE sections and divisions | |
| II.1. Sections | |
| II.2. Divisions | 48 |
| Annex III : Occupations (ISCO-88(COM)) | |
| III.1. Major groups (1 digit level) | |
| III.2. Sub-major groups (2 digit level) | |
| Annex IV : Classification of educational levels | |
| Annex V: Methodology of the structure of earnings survey 1995 | 51 |
| V.1. Reference period | |
| V.2. Sample | |
| V.3. Corrections of the 'raw data' and remarks | 52 |
| V.4. Description of the variables | 52 |
| V.5. Post-survey coverage of the sample | |

1. Introduction

This document contains a brief analysis of the data resulting from the structure of earnings survey (1995). This survey was conducted by the Belgian National Statistical Institute, according to the instructions given by Eurostat (EU-regulation Nr. 2744/95, 27th of November 1995).

6015 enterprises were sampled, which resulted in data for 145107 employees¹. On the one hand, data concerning the unit were collected, on the other hand, data concerning the individual employee, such as function, educational level, age and of course data on earnings. A more detailed discussion of the sample and the population, as well as a description of the variables, can be found in the methodology report on this survey.

It should be stressed that this survey only covers a part of the economic activity: the population consists of enterprises whose principal activity falls under NACE-sections C to K^2 . A second restriction is that only enterprises (local unit level) with 10 or more employees are included.

The first part (completed) of this document gives an overview of some general characteristics of the enterprises and employees in the sample; a second part (to be added to this analysis later) will focus on specific earnings-related variables. The findings in the first part will probably facilitate understanding of the relationships or differences between sectors or socio-demographic groups revealed in the second part.

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 $^{^{\}rm 1}$ For a more extended discussion of the sampling, see the Methodology Report on this survey.

² For a description of the NACE sections, see Annex I.1.

2. General characteristics

In this first part, some not earnings-related, general characteristics of the units and employees in the survey are discussed. It can be useful to take these into account when analysing the earnings data or when relating earnings data to personal or sectorial characteristics.

2.1. Characteristics concerning the local units

2.1.1. Form of economic and financial control

In Table 1, we see that on average 88% of the enterprises are privately owned, of course it should be mentioned that the public sector was not included in the survey. In NACE-sections E and I, this percentage is significantly lower, but these sections include some important non-privately owned state-approved enterprises in transport, communication or energy supply. The 51% 'Other' in section E are the enterprises in division³ 41 (water) which have a specific form of inter-municipal control ('intercommunales').

A general remark is that the manufacturing industry and trading represent more than half of the enterprises.

| NACE | Fully sta | te-owned | Mainly state-owned | | Privatel | y owned | Ot | her | Total | | |
|----------|------------------|-------------------|--------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|--|--|
| | % within section | % within category | % within section | % within category | % within section | % within category | % within section | % within category | % within section | | |
| С | | | | | 70,4 | | 20,6 | | | | |
| | 9,0 | 1,2 | - | - | | 0,2 | | 0,8 | 0,3 | | |
| D | | | | | 91,7 | 25,9 | | 24,4 | 24,9 | | |
| | 0,0 | 0,1 | 0,3 | 4,0 | | | 8,1 | | | | |
| E | | | | | 48,9 | | 51,1 | | | | |
| | - | - | - | - | | 0,2 | | 1,8 | 0,3 | | |
| F | | | | 38,7 | 91,1 | 14,8 | | | 14,3 | | |
| | - | - | 4,6 | | | | 4,3 | 7,5 | | | |
| Industry | 0,1 | 1,4 | 1,8 | 42,7 | 91,0 | 41,2 | 7,1 | 34,5 | 39,8 | | |
| G | | | | | 93,6 | 30,1 | | 21,9 | 28,3 | | |
| | - | - | 0,0 | 0,2 | | | 6,3 | | | | |
| Н | | | - | | 87,0 | | 13,0 | 10,3 | | | |
| | - | - | | - | | 6,4 | | | 6,5 | | |
| 1 | 20,4 | 91,7 | | 44,7 | 62,4 | | | 11,8 | 10,0 | | |
| | | | 7,6 | | | 7,1 | 9,7 | | | | |
| J | | | | | 93,3 | | | | | | |
| | 0,2 | 0,5 | 0,1 | 0,2 | | 4,8 | 6,4 | 3,6 | 4,6 | | |
| K | | | | 12,2 | 83,2 | 10,3 | 13,6 | 18,0 | 10,9 | | |
| | 1,3 | 6,5 | 1,9 | | | | | | | | |
| Services | 3,7 | 98,6 | 1,6 | <i>57,</i> 3 | 85,8 | 58,8 | 8,9 | 65,5 | 60,2 | | |

³ For a description of the NACE divisions, see Annex I.2.

 $^{^4}$ Form of economic and financial control within the meaning of European Commission Directive ECC n° 723/80.

| Anal | منحنا |
|------|-------|
| Anal | IVSIS |

| Total | 10 | 0,0 | 100,0 | 87,9 | 100,0 | | 100,0 | 100,0 |
|-------|-----|-----|-------|------|-------|-----|-------|-------|
| | 2,2 | 1,7 | | | | 8,2 | | |

Table 1 : Economic activity versus form of economic and financial control

2.1.2. Collective agreement on pay covering the majority of employees in the observation unit

On average, 71,6% of the enterprises fall under a national sectorial collective agreement on pay, in some cases concurring with an agreement at enterprise or unit level (Table 2). In some service sections, this percentage is a bit lower, in favour of enterprise/unit level agreements or because there is another type or no such agreement.

| NACE | - 6 | а | |) | | С | | b | All |
|----------|------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|
| | % within section | % within category | % within section |
| С | 77,4 | 0,4 | 1,1 | 0,0 | 12,4 | 0,4 | 9,1 | 0,1 | 0,3 |
| D | 66,8 | 25,9 | 8,3 | 27,2 | 12,0 | 33,8 | 12,9 | 16,4 | 24,9 |
| E | 38,6 | 0,2 | _ | _ | _ | _ | 61,4 | 0,9 | 0,3 |
| F | 79,8 | 17,8 | 2,5 | 4,7 | 4,0 | 6,5 | 13,7 | 10,0 | 14,3 |
| Industry | 71,3 | 44,3 | 6, 1 | 32,0 | 9,1 | 40,7 | 13,5 | 27,4 | 39,8 |
| G | 66,2 | 29,2 | 8,9 | 33,1 | 6,2 | 19,9 | 18,7 | 27,1 | 28,3 |
| Н | 58,3 | 5,9 | 1,6 | 1,4 | 11,1 | 8,1 | 29,0 | 9,6 | 6,5 |
| I | 49,9 | 7,8 | 2,5 | 3,3 | 10,3 | 11,7 | 37,3 | 19,2 | 10,0 |
| J | 20,8 | 1,5 | 28,4 | 17,0 | 29,4 | 15,1 | 21,4 | 5,0 | 4,6 |
| K | 66,3 | 11,3 | 9,2 | 13,2 | 3,6 | 4,4 | 21,2 | 11,7 | 10,9 |
| Services | 59,2 | <i>55,7</i> | 8,6 | 68,0 | 8,7 | 59,3 | 23,5 | 72,6 | 60,2 |
| Total | 64,0 | 100,0 | 7,6 | 100,0 | 8,9 | 100,0 | 19,5 | 100,0 | 100,0 |

Table 2: Economic activity versus level of the collective agreement on pay

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⁵ The original answering categories were recoded into the following four :

a: National sectorial agreement only

b: National sectorial and enterprise/unit level agreement

c: Enterprise/unit level agreement only

d: Other or none

2.1.3. Geographical location of the observation unit

As expected, the industrial sector is only of minor importance in Brussels (Table 3). In the other two regions (Flanders in the northern part of the country and Wallonia in the southern part), the proportions are similar: four in ten enterprises belong to the services sector. In all three regions, the trading sector⁶ (G) represents one fourth to one third of the enterprises.

| NACE | Brus | ssel | Vlaams | Gewest | Région V | /allonne | Belgium |
|----------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|
| | % within section | % within region | % within section | % within region | % within section | % within region | % within section |
| С | | | 26,9 | 0,1 | 73,1 | 1,0 | 0,3 |
| D | 5,9 | 10,9 | 74,1 | 28,7 | 20,0 | 22,2 | 24,9 |
| E | | | 67,0 | | 26,1 | | |
| | 6,8 | 0,1 | | 0,3 | | 0,3 | 0,3 |
| F | 7,8 | 8,3 | 63,5 | 14,2 | 28,6 | 18,3 | 14,3 |
| Industry | 6,6 | 19,4 | 69,9 | 43,4 | 23,6 | 41,8 | 39,8 |
| G | 15,5 | 32,4 | 59,9 | 26,4 | 24,6 | 31,0 | 28,3 |
| Н | 18,5 | 8,9 | 64,0 | 6,5 | 17,5 | 5,1 | 6,5 |
| 1 | 9,2 | 6,8 | 68,2 | 10,7 | 22,6 | 10,1 | 10,0 |
| J | 25,4 | 8,5 | 58,2 | 4,1 | 16,5 | 3,3 | 4,6 |
| K | 29,8 | 24,0 | 52,5 | 8,9 | 17,7 | 8,6 | 10,9 |
| Services | 18,1 | 80,6 | 60,3 | 56,6 | 21,6 | 58,2 | 60,2 |
| Total | 13,5 | 100,0 | 64,1 | 100,0 | 22,4 | 100,0 | 100,0 |

Table 3: Economic activity versus geographical location

=

⁶ Includes sale, maintenance and repair of motor vehicles and motorcycles, retail sale of automotive fuel, wholesale trade and commission trade, retail trade.

⁷ The regions are classified according to the nomenclature of territorial statistical units (NUTS) at level 1.

2.2. Characteristics concerning the individual employees

2.2.1. Sex and type of employment

Table 4 on the next page and Figure 1 give an overview of the percentages male, female, fulltime and parttime workers in each NACE-division. The average male employment for all divisions in sections C to K is 70 percent, but of course there's a significant difference between the services and the industrial sector, 59 and 82 percent respectively.

As expected, the percentage of women in sections C (Mining and quarrying) and F (Construction), hardly exceeds 5%. Heavy industry NACE-divisions - such as petroleum, metal, machinery and transport vehicles - also show a low female employment. On the other hand, women provide more than 50% of the labour force in the manufacturing of tobacco (NACE16) and leather products (NACE19), but especially in the manufacturing of clothes (NACE18): 89%!

As said, relatively more women are employed in the services (see Figure 1), on average 41 percent. In the retail trade (NACE52), even two in three employees is female.

The average percentage of fulltime workers is 86%, but there's a significant difference between the industrial sector and the services: 96% versus 77%. The number of parttime workers is approximately eight times higher among women than among men, so to a certain extent the difference between the economic sectors can be explained by the larger importance of female employment in the services. In retail trade (NACE52) and hotels and restaurants (NACE55), nearly half of the employees have a parttime status, for the latter this high percentage also goes for male employees (43%). When we take a look at the sex of the employee, we see that 5% of the men work parttime, among women over one third works parttime.

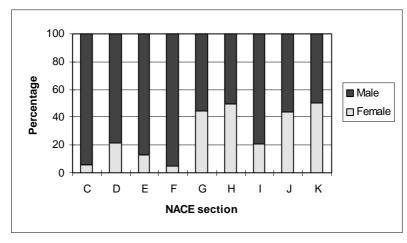


Figure 1: Proportion of jobs held by women or men by branch

| Sex and employment status (full | ltime or parttime) |
|---------------------------------|--------------------|
|---------------------------------|--------------------|

| NACE | Sex | | Employm | ent status | Ma | ale | Female | | |
|----------------|---------------|---------------------|---------------------|--------------|----------------------|------------|---------------------|--------------|--|
| | Male | Female | Fulltime | Parttime | Fulltime | Parttime | Fulltime | Parttime | |
| 14 | 94,6 | 5,4 | 98,1 | 1,9 | 99,3 | 0,7 | 76,8 | 23,2 | |
| Total C | 94,6 | 5,4 | 98,1 | 1,9 | 99,3 | 0,7 | 76,8 | 23,2 | |
| 15 | 70,3 | 29,7 | 89,4 | 10,6 | 94,8 | 5,2 | 76,4 | 23,6 | |
| 16 | 49,3 | 50,7 | 84,0 | 16,0 | 98,0 | 2,0 | 70,4 | 29,6 | |
| 17 | 60,1 | 39,9 | 95,0 | 5,0 | 95,9 | 4,1 | 93,6 | 6,4 | |
| 18 | 11,3 | 88,7 | 92,8 | 7,2 | 97,6 | 2,4 | 92,2 | 7,8 | |
| 19 | 49,6 | 50,4 | 92,9 | 7,1 | 98,3 | 1,7 | 87,7 | 12,3 | |
| 20 | 87,0 | 13,0 | 94,7 | 5,3 | 98,3 | 1,7 | 70,4 | 29,6 | |
| 21 | 79,4 | 20,6 | 98,6 | 1,4 | 99,4 | 0,6 | 95,3 | 4,7 | |
| 22 | 68,6 | 31,4 | 93,7 | 6,3 | 96,9 | 3,1 | 86,5 | 13,5 | |
| 23 | 93,2 | 6,8 | 98,1 | 1,9 | 99,7 | 0,3 | 76,8 | 23,2 | |
| 24 | 80,5 | 19,5 | 94,9 | 5,1 | 98,6 | 1,4 | 79,6 | 20,4 | |
| 25 | 81,8 | 18,2 | 94,9 | 5,1 | 97,5 | 2,5 | 83,1 | 16,9 | |
| 26 | 91,6 | 8,4 | 98,5 | 1,5 | 99,4 | 0,6 | 88,6 | 11,4 | |
| 27 | 95,6 | 4,4 | 99,1 | 0,9 | 99,7 | 0,3 | 84,8 | 15,2 | |
| 28 | 90,1 | 9,9 | 96,6 | 3,4 | 98,6 | 1,4 | 79,0 | 21,0 | |
| 29 | 89,7 | 10,3 | 97,8 | 2,2 | 99,1 | 0,9 | 86,0 | 14,0 | |
| 30 | 60,8 | 39,2 | 97,0 | 3,0 | 100,0 | 0,0 | 92,5 | 7,5 | |
| 31 | 78,8 | 21,2 | 95,2 | 4,8 | 99,2 | 0,8 | 80,6 | 19,4 | |
| 32 | 68,0 | 32,0 | 94,7 | 5,3 | 99,4 | 0,6 | 84,9 | 15,1 | |
| 33 | 63,0 | 37,0 | 94,0 | 6,0 | 98,8 | 1,2 | 85,9 | 14,1 | |
| 34 | 89,5 | 10,5 | 97,0 | 3,0 | 97,9 | 2,1 | 89,7 | 10,3 | |
| 35 | 92,0 | 8,0 | 98,7 | 1,3 | 99,7 | 0,3 | 87,5 | 12,5 | |
| 36 | 80,2 | 19,8 | 95,8 | 4,2 | 98,4 | 1,6 | 85,1 | 14,9 | |
| 37 | 52,9 | 47,1 | 96,4 | 3,6 | 100,0 | 0,0 | 92,4 | 7,6 | |
| Total D | 78,7 | 21,3 | 95,4 | 4,6 | 98,1 | 1,9 | 85,1 | 14,9 | |
| 40 | 88,2 | 11,8 | 95,5 | 4,5 | 99,3 | 0,7 | 67,0 | 33,0 | |
| 41 | 80,4 | 19,6 | 92,6 | 7,4 | 97,2 | 2,8 | 73,5 | 26,5 | |
| Total E | 87,1 | 12,9 | 95,1 | 4,9 | 99,1 | 0,9 | 68,4 | 31,6 | |
| 45 | 94,9 | 5,1 | 97,6 | 2,4 | 99,1 | 0,9 | 70,0 | 30,0 | |
| Total F | 94,9 | 5,1 | 97,6 | 2,4 | 99,1 | 0,9 | 70,0 | 30,0 | |
| Industry | 81,9 | 18,1 | 95,8 | 4,2 | 98,4 | 1,6 | 84,0 | 16,0 | |
| 50 | 83,9 | 16,1 | 92,9 | 7,1 | 96,8 | 3,2 | 72,2 | 27,8 | |
| 51 | 67,8 | 32,2 | 91,0 | 9,0 | 97,1 | 2,9 | 78,1 | 21,9 | |
| 52 | 34,7 | 65,3 | 55,2 | 44,8 | 87,1 | 12,9 | 38,2 | 61,8 | |
| Total G | 55,1 | 44,9 | 75,7 | 24,3 | 94,4 | 5,6 | 52,7 | 47,3 | |
| 55 Tatal II | 50,2 | 49,8 | 50,1 | 49,9 | 56,7 | 43,3 | 43,4 | 56,6 | |
| Total H | 50,2 | 49,8 | 50,1 | 49,9 | 56,7 | 43,3 | 43,4 | 56,6 | |
| 60 | 90,3 | 9,7 | 88,1 | 11,9 | 90,2 99,6 | 9,8 | 67,8 | 32,2 | |
| 61 62 | 81,1 58,2 | 18,9 41,8 | 94,6 85,6 | 5,4 | | 0,4 | 73,2 | 26,8 | |
| 62 63 | 63,0 | 41,6 37,0 | 86,1 | 14,4 13,9 | 91,2 90,9 | 8,8 9,1 | 77,7 77,9 | 22,3 22,1 | |
| 64 | 75,4 | 24,6 | 92,5 | 7,5 | 98,1 | 1,9 | 77,9 75,3 | 24,7 | |
| Total I | 79, 4 | 24,0 21,0 | 92,3 89,4 | 10,6 | 93,2 | 6,8 | 73,3 74,8 | 25,2 | |
| 65 | 58,1 | 41,9 | 83,8 | 16,0 | 9 3,2 97,9 | 2,1 | 64,3 | 35,7 | |
| 66 | 50, i 52,3 | 41,9 47,7 | 87,8 | 12,2 | 99,3 | 0,7 | 75,3 | 24,7 | |
| 67 | 40,4 | 59,6 | 90,3 | 9,7 | 98,2 | 1,8 | 85,0 | 15,0 | |
| Total J | 55,9 | 44,1 | 85,1 | 14,9 | 98,3 | 1,7 | 68,4 | 31,6 | |
| 70 | 58,6 | 41,4 | 82,3 | 17,7 | 93,6 | 6,4 | 66,4 | 33,6 | |
| 70 71 | 71,0 | 29,0 | 93,6 | 6,4 | 98,3 | 1,7 | 82,2 | 17,8 | |
| 72 | 69,9 | 30,1 | 93,1 | 6,9 | 97,3 | 2,7 | 83,3 | 16,7 | |
| 73 | 69,3 | 30,7 | 88,9 | 11,1 | 95,8 | 4,2 | 73,2 | 26,8 | |
| 74 | 45,8 | 54,2 | 64,4 | 35,6 | 85,6 | 14,4 | 46,5 | 53,5 | |
| Total K | 49,9 | 50,1 | 69,2 | 30,8 | 88,3 | 11,7 | 50,1 | 49,9 | |
| Services | 58,6 | 41,4 | 76,7 | 23,3 | 91,4 | 8,6 | 55,9 | 44,1 | |
| All | 70,1 | 29,9 | 86,1 | 13,9 | 95,4 | 4,6 | 64,3 | 35,7 | |
| , | , . | | 00, . | . 0,0 | JJ,- | .,0 | 0.,0 | 00,1 | |

Table 4: Economic activity versus sex and employment status (fulltime or parttime)

2.2.2. Age

Tabel 5 shows that female workers are slightly younger than their male colleagues, this can probably be explained by the fact that large scale female employment is a rather recent phenomenon, so we can expect that this difference might disappear the coming decades. Another reason is the lower pensionable age for women, this earlier retirement pushes the distribution to the left.

The 'youngest' sector is definitely the hotels and restaurants where half of the employees are under 28 and only one fourth is older than 37 years old.

| | | | 1 | Age distri | bution | | | |
|----------|------|--------|------|----------------|----------------|--------|-------|----------------|
| NACE | Male | Female | | | | | | |
| | Mean | Mean | Mean | d ₁ | Q ₁ | Median | Q_3 | d ₉ |
| С | 40 | 39 | 40 | 25 | 31 | 40 | 48 | 54 |
| D | 38 | 35 | 37 | 25 | 29 | 36 | 45 | 51 |
| E | 43 | 39 | 43 | 28 | 34 | 44 | 51 | 56 |
| F | 37 | 35 | 37 | 24 | 28 | 36 | 45 | 51 |
| Industry | 38 | 35 | 37 | 24 | 29 | 36 | 45 | 51 |
| G | 37 | 34 | 36 | 23 | 27 | 34 | 43 | 50 |
| н | 31 | 31 | 31 | 20 | 23 | 28 | 37 | 46 |
| I | 40 | 35 | 39 | 26 | 31 | 39 | 46 | 52 |
| J | 41 | 38 | 39 | 27 | 32 | 39 | 47 | 51 |
| K | 36 | 34 | 35 | 24 | 27 | 33 | 42 | 50 |
| Services | 38 | 35 | 36 | 24 | 28 | 35 | 44 | 51 |
| Total | 38 | 35 | 37 | 24 | 29 | 36 | 44 | 51 |

Table 5: Economic activity versus age distribution

2.2.3. Occupation

In Table 6 on the next page, we find the distribution of the different occupational groups⁹ within each economic sector (at NACE 2-digit level), categories P1 to P5 group the (mainly) non-manual occupations, categories P7 to P9 group the (mainly) manual occupations. It's not surprising to see that the majority of employees in industrial sectors have a manual function (68,8%), while most of the employees in the services have a non-manual function (73,5%).

In the industries, the petroleum (NACE23), chemical (NACE24) and electrical and optical equipment sector (NACE30-32-33) have an high percentage of non-manual workers. The electricity, gas and water supply sector has a percentage non-manual workers (86,3%) which is even bigger than the average for the services (73,5%). For the most part, this is caused by the very high number of technicians and associate professionals (P3) in this sector. On the other hand, only 17,2% of the employees in the construction sector (NACE45) have a non-manual function. Also remarkable is the fact that almost half of the employees in the manufacture of office machinery and computers (NACE30) are in the

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⁸ The descriptive statistics listed are: the mean, the first decile (d_1) , the first quartile (Q_1) , the median, the third quartile (Q_3) and the ninth decile (d_9) .

⁹ The categories are listed in Annex III.

| | | | | | Occu | pation | | | | |
|-----------|------------|-------------------|--------------|---------------------|------------|--------------|--------------|--------------|--------------|--------------|
| NACE | P1 | P2 | P3 | P4 | P5 | P1-P5 | P7 | P8 | P9 | P7-P9 |
| 14 | 1,9 | 1,3 | 7,2 | 8,3 | 0,7 | 19,3 | 37,7 | 25,1 | 17,9 | 80,7 |
| Total C | 1,9 | 1,3 | 7,2 | 8,3 | 0,7 | 19,3 | 37,7 | 25,1 | 17,9 | 80,7 |
| 15 | 2,9 | 1,4 | 8,5 | 8,4 | 5,0 | 26,3 | 27,6 | 29,4 | 16,7 | 73,7 |
| 16 | 9,1 | 0,5 | 12,8 | 11,4 | 0,6 | 34,4 | 60,9 | 1,8 | 2,9 | 65,6 |
| 17 | 0,8 | 0,7 | 6,7 | 4,5 | 2,3 | 14,9 | 33,8 | 32,0 | 19,3 | 85,1 |
| 18 | 2,9 | 1,4 | 3,7 | 8,5 | 4,0 | 20,5 | 52,3 | 24,6 | 2,5 | 79,5 |
| 19 | 0,5 | 0,9 | 1,7 | 3,7 | 0,6 | 7,4 | 75,9 | 12,7 | 4,0 | 92,6 |
| 20 21 | 1,7 2,6 | 1,2 1,1 | 6,7 8,4 | 6,5 7,5 | 2,1 0,3 | 18,1 20,0 | 44,2 17,3 | 24,5 54,4 | 13,2 | 81,9 80,0 |
| 22 | 2,6 2,5 | 6,5 | 8,4 8,1 | 7,5 22,9 | 0,3 1,0 | 20,0 41,1 | 33,1 | 17,8 | 8,4 8,0 | 58,9 |
| 23 | 2,3 8,7 | 6,1 | 38,2 | 17,0 | 0,9 | 70,9 | 5,0 | 20,2 | 3,9 | 29,1 |
| 24 | 6,5 | 9,7 | 24,2 | 20,9 | 2,4 | 63,8 | 4,8 | 27,3 | 4,2 | 36,2 |
| 25 | 2,1 | 4,2 | 16,2 | 18,5 | 3,1 | 44,1 | 5,1 | 48,3 | 2,5 | 55,9 |
| 26 | 2,0 | 3,0 | 11,2 | 7,3 | 0,5 | 24,0 | 41,4 | 16,8 | 17,8 | 76,0 |
| 27 | 2,3 | 3,3 | 22,0 | 9,0 | 1,6 | 38,2 | 14,8 | 39,2 | 7,8 | 61,8 |
| 28 | 1,7 | 1,7 | 9,5 | 10,1 | 1,6 | 24,6 | 33,1 | 8,2 | 34,1 | 75,4 |
| 29 | 3,7 | 3,3 | 11,1 | 11,1 | 1,6 | 30,7 | 41,1 | 8,7 | 19,4 | 69,3 |
| 30 | 14,1 | 14,7 | 19,2 | 5,6 | 0,3 | 54,0 | | 45,1 | 0,9 | 46,0 |
| 31 | 0,9 | 4,7 | 10,9 | 7,6 | 1,5 | 25,6 | 37,8 | 12,9 | 23,6 | 74,4 |
| 32 | 7,2 | 19,1 | 18,0 | 12,3 | 2,6 | 59,1 | 18,5 | 8,2 | 14,2 | 40,9 |
| 33 | 6,0 | 5,8 | 19,4 | 16,1 | 1,9 | 49,3 | 33,5 | 3,9 | 13,4 | 50,7 |
| 34 | 1,5 | 1,7 | 9,4 | 4,4 | 0,6 | 17,5 | 71,9 | 6,8 | 3,7 | 82,5 |
| 35 | 4,3 | 5,2 | 31,7 | 8,7 | 0,5 | 50,5 | 37,4 | 6,6 | 5,5 | 49,5 |
| 36 | 1,6 | 1,2 | 6,8 | 8,4 | 0,8 | 18,8 | 59,8 | 13,5 | 7,8 | 81,2 |
| 37 | 0,1 | 0,3 | 4,6 | 4,7 | 0,4 | 10,1 | 7,8 | 19,1 | 63,0 | 89,9 |
| Total D | 3,0 | 3,9 | 13,0 | 10,9 | 2,0 | 32,8 | 32,0 | 22,2 | 13,0 | 67,2 |
| 40 41 | 8,1 5,0 | 5,5 3,0 | 57,4 40,4 | 15,3 26,8 | 1,7 | 88,1 75,2 | 9,4 | 1,1 0,7 | 1,5 24,1 | 11,9 |
| Total E | 7,7 | 5,0 5,2 | 55,0 | 20,8 17,0 | 1,5 | 86,3 | 8,0 | 1, 0 | 4,7 | 24,8 13,7 |
| 45 | 1,0 | 0,8 | 8,3 | 6,6 | 0,6 | 17,2 | 61,4 | 8,0 | 13,4 | 82,8 |
| Total F | 1,0 | 0,8 | 8,3 | 6,6 | 0,6 | 17,2 | 61,4 | 8,0 | 13,4 | 82,8 |
| Industry | 2,7 | 3,3 | 13,2 | 10,2 | 1,8 | 31,2 | 36,8 | 19,1 | 12,9 | 68,8 |
| 50 | 3,6 | 1,3 | 10,5 | 21,6 | 11,3 | 48,3 | 41,9 | 1,3 | 8,4 | 51,7 |
| 51 | 11,9 | 4,9 | 17,3 | 30,6 | 7,7 | 72,4 | 8,5 | 8,2 | 10,9 | 27,6 |
| 52 | 3,1 | 1,5 | 3,9 | 15,2 | 58,4 | 82,1 | 10,0 | 2,2 | 5,7 | 17,9 |
| Total G | 7,2 | 3,1 | 10,8 | 22,9 | 30,1 | 74,1 | 12,7 | 4,9 | 8,4 | 25,9 |
| 55 | 2,6 | 0,6 | 2,3 | 8,1 | 65,8 | 79,5 | 0,6 | 0,8 | 19,1 | 20,5 |
| Total H | 2,6 | 0,6 | 2,3 | 8,1 | 65,8 | 79,5 | 0,6 | 0,8 | 19,1 | 20,5 |
| 60 | 1,7 | 1,1 | 4,3 | 11,4 | 1,7 | 20,2 | 4,3 | 69,9 | 5,6 | 79,8 |
| 61 | 8,9 | 1,6 | 22,1 | 27,2 | 0,3 | 60,1 | 1,8 | 26,0 | 12,2 | 39,9 |
| 62 63 | 4,2 6,9 | 3,2 3,9 | 18,3 9,0 | 44,5 54,2 | 4,3 | 74,6 79,0 | 3,4 2,4 | 11,5 8,2 | 10,6 10,3 | 25,4 |
| 64 | 3,7 | 3,9 7,0 | 36,5 | 45,6 | 5,0 0,2 | 93,0 | 0,3 | 0,2 | 5,7 | 21,0 7,0 |
| Total I | 3,7 3,5 | 3,8 | 1 7,7 | 32,1 | 1,8 | 58,9 | 2,5 | 31,9 | 6, 7 | 41,1 |
| 65 | 16,9 | 4,1 | 22,9 | 51,6 | 0,3 | 95,8 | 0,3 | 0,1 | 3,8 | 4,2 |
| 66 | 7,7 | 5,1 | 32,7 | 52,2 | 0,3 | 98,1 | 0,6 | 0,0 | 1,3 | 1,9 |
| 67 | 18,0 | 13,3 | 6,8 | 60,1 | -,- | 98,2 | 0,2 | 0,1 | 1,5 | 1,8 |
| Total J | 14,7 | 4,8 | 24,6 | 52,1 | 0,3 | 96,4 | 0,4 | 0,1 | 3,1 | 3,6 |
| 70 | 6,9 | 8,5 | 7,5 | 22,9 | 2,7 | 48,5 | 13,5 | 0,9 | 37,2 | 51,5 |
| 71 | 8,7 | 9,1 | 4,5 | 36,9 | 3,8 | 62,9 | 11,2 | 7,0 | 18,9 | 37,1 |
| 72 | 10,5 | 54,3 | 9,4 | 23,8 | 0,5 | 98,7 | 0,0 | 0,2 | 1,2 | 1,3 |
| 73 | 19,1 | 39,4 | 24,5 | 8,3 | 0,4 | 91,7 | 0,6 | 0,1 | 7,6 | 8,3 |
| _ 74 | 6,9 | 14,5 | 14,6 | 18,7 | 10,8 | 65,6 | 0,7 | 0,8 | 32,9 | 34,4 |
| Total K | 7,9 | 18,9 | 14,3 | 19,0 | 9,0 | 69,2 | 1,2 | 0,9 | 28,8 | 30,8 |
| Services | 7,4 | 6,7 | 14,3 | 27,1 | 18,0 | 73,5 | 5,7 | 8,5 | 12,3 | 26,5 |
| All | 5,1 | 5,0 | 13,8 | 18,8 | 10,0 | 52,6 | 21,0 | 13,7 | 12,6 | 47,4 |

Table 6: Economic activity versus distribution of occupational groups

groups P1, P2 or P3, probably because this is a relatively hi-tech sector (important R&D departments).

In the services, the financial intermediation (NACE65-66-67), show a extremely high percentage of non-manual employees, on average 96,4%. Two sectors, computer related activities (NACE72) and research and development (NACE73), have a remarkably high percentage of professionals (group P2); both sectors require a high skill level. The most striking deviation from the mean is found in the land transport and transport via pipelines (NACE60): almost 80% manual workers and especially 70% of the employees in category P8, this could be expected since a lot of workers in this sector have a function which falls under occupational sub-group P83 (drivers and mobile plant operators).

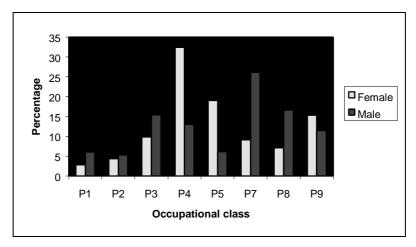


Figure 2: Distribution of employees (male/female) over occupational classes (major groups)

Figure 2 learns that female workers mostly take jobs in class P4 or P5 (clerks or service workers and shop and market sales workers) while a majority of men tend to take class P7- or P8-jobs (craft and related workers or plant and machine operators and assemblers). Males are relatively overpresented in the occupational groups that oblige a higher skill level (groups P1 to P3).

2.2.4. Highest completed level of education¹⁰

To a certain extent, the above discussed Table 6 can be seen as a mirror for Table 7, giving a crosstable of the economic activity and the educational level, in this sense that a higher level of education probably involves a higher skill level of occupation. So much of the findings from Table 6 can be projected on Table 7.

In general, the educational level in the services seems to be slightly higher that in the industrial sectors, for instance 27% of the employees in the services have a post-secundary degree (i.e. categories 3a, 3b or 3c), compared with only 13,2% in the industry.

Again, some sectors show some specific differences. In a lot of industrial sectors less than half of the employees have finished lower secondary education (only 13,1% in manufacture of leather and leather products (NACE19)!). Two sectors (NACE32-33) in the manufacture of electrical and optical equipment have a relatively high percentage (over 30%) of employees holding a post-secondary degree.

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 $^{^{\}rm 10}$ The different categories are described in Annex IV.

| | | | Edu | cational le | vel | | |
|----------|------|------|------|-------------|------|------|-----|
| NACE | 1a | 1b | 2a | 2b | 3a | 3b | 3c |
| 14 | 18,9 | 29,9 | 12,0 | 31,2 | 5,1 | 2,9 | |
| Total C | 18,9 | 29,9 | 12,0 | 31,2 | 5,1 | 2,9 | |
| 15 | 11,1 | 36,3 | 15,1 | 25,9 | 7,3 | 3,9 | 0,3 |
| 16 | 12,1 | 45,3 | 13,1 | 17,7 | 8,4 | 3,3 | |
| 17 | 24,1 | 42,4 | 10,1 | 19,5 | 2,9 | 0,9 | 0,1 |
| 18 | 14,4 | 41,3 | 11,7 | 24,7 | 5,7 | 2,3 | |
| 19 | 29,8 | 57,1 | 5,4 | 5,9 | 1,5 | 0,3 | |
| 20 | 10,3 | 44,6 | 11,6 | 27,5 | 3,6 | 2,3 | |
| 21 | 17,9 | 29,1 | 14,5 | 28,2 | 7,7 | 2,4 | 0,3 |
| 22 | 3,7 | 15,7 | 19,9 | 38,5 | 15,3 | 6,8 | 0,2 |
| 23 | 2,6 | 23,5 | 6,6 | 42,2 | 12,4 | 12,8 | |
| 24 | 15,4 | 20,8 | 10,6 | 26,1 | 15,8 | 10,7 | 0,5 |
| 25 | 12,4 | 31,4 | 15,0 | 25,7 | 11,4 | 3,8 | 0,5 |
| 26 | 19,1 | 28,1 | 11,1 | 31,0 | 6,4 | 4,1 | 0,1 |
| 27 | 24,0 | 23,7 | 9,7 | 30,5 | 7,0 | 4,6 | 0,5 |
| 28 | 11,6 | 27,3 | 16,2 | 37,0 | 5,7 | 2,0 | 0,1 |
| 29 | 13,9 | 26,4 | 10,5 | 36,0 | 8,2 | 4,6 | 0,4 |
| 30 | | 50,0 | 2,3 | 22,7 | 18,2 | 6,8 | |
| 31 | 15,2 | 36,0 | 10,7 | 27,1 | 5,2 | 5,4 | 0,5 |
| 32 | 11,0 | 12,4 | 8,1 | 31,7 | 16,8 | 18,1 | 2,0 |
| 33 | 6,3 | 9,5 | 15,5 | 38,6 | 18,5 | 10,6 | 0,9 |
| 34 | 20,6 | 38,4 | 9,2 | 25,1 | 4,7 | 2,0 | 0,0 |
| 35 | 13,8 | 35,9 | 7,1 | 27,5 | 8,1 | 7,6 | |
| 36 | 11,7 | 43,8 | 10,6 | 26,7 | 6,0 | 1,1 | 0,1 |
| 37 | 20,1 | 57,4 | 4,9 | 16,2 | 0,8 | 0,6 | |
| Total D | 15,5 | 30,7 | 11,9 | 28,4 | 8,3 | 4,9 | 0,3 |
| 40 | 7,8 | 29,0 | 6,1 | 33,1 | 13,8 | 8,8 | 1,3 |
| 41 | 20,7 | 40,2 | 24,3 | 5,2 | 1,9 | 7,6 | |
| Total E | 9,6 | 30,6 | 8,7 | 29,2 | 12,1 | 8,6 | 1,2 |
| 45 | 20,9 | 29,1 | 10,8 | 29,7 | 5,2 | 4,1 | 0,1 |
| Total F | 20,9 | 29,1 | 10,8 | 29,7 | 5,2 | 4,1 | 0,1 |
| Industry | 16,1 | 30,5 | 11,6 | 28,6 | 8,0 | 4,9 | 0,3 |
| 50 | 3,8 | 19,0 | 19,6 | 43,2 | 10,4 | 4,0 | 0,1 |
| 51 | 6,1 | 15,4 | 24,5 | 21,6 | 19,9 | 11,6 | 1,0 |
| 52 | 6,0 | 29,0 | 26,3 | 26,8 | 8,7 | 3,2 | 0,1 |
| Total G | 5,8 | 21,3 | 24,7 | 26,0 | 14,3 | 7,4 | 0,5 |
| 55 | 13,2 | 23,1 | 22,5 | 29,9 | 9,3 | 2,0 | 0,1 |
| Total H | 13,2 | 23,1 | 22,5 | 29,9 | 9,3 | 2,0 | 0,1 |
| 60 | 22,7 | 28,9 | 19,0 | 21,1 | 5,7 | 2,5 | 0,1 |
| 61 | 21,7 | 15,6 | 22,8 | 20,0 | 14,3 | 5,6 | |
| 62 | 2,0 | 4,4 | 23,2 | 23,2 | 35,8 | 9,7 | 1,8 |
| 63 | 7,4 | 15,0 | 33,0 | 16,2 | 22,3 | 5,9 | 0,4 |
| 64 | 63,7 | 15,8 | 8,6 | 2,2 | 5,5 | 4,1 | 0,2 |
| Total I | 31,9 | 21,9 | 18,5 | 14,6 | 9,1 | 3,7 | 0,2 |
| 65 | 4,4 | 13,3 | 34,4 | 7,5 | 25,2 | 14,8 | 0,4 |
| 66 | 4,9 | 11,0 | 32,1 | 9,1 | 25,2 | 16,9 | 0,8 |
| 67 | 2,5 | 6,8 | 27,3 | 20,1 | 26,7 | 14,1 | 2,4 |
| Total J | 4,5 | 12,4 | 33,5 | 8,4 | 25,3 | 15,3 | 0,6 |
| 70 | 20,1 | 36,5 | 12,2 | 15,8 | 8,3 | 6,6 | 0,4 |
| 71 | 0,8 | 16,1 | 22,8 | 25,6 | 22,0 | 12,8 | |
| 72 | 0,3 | 1,7 | 12,0 | 14,9 | 33,7 | 35,4 | 2,2 |
| 73 | 3,3 | 5,4 | 8,3 | 11,3 | 17,7 | 48,8 | 5,2 |
| _ 74 | 8,3 | 25,8 | 18,7 | 11,5 | 18,3 | 16,3 | 1,0 |
| Total K | 7,6 | 22,7 | 17,5 | 12,2 | 19,4 | 19,4 | 1,3 |
| Services | 10,8 | 20,4 | 23,3 | 18,4 | 16,0 | 10,4 | 0,6 |
| All | 13,4 | 25,4 | 17,6 | 23,5 | 12,1 | 7,7 | 0,5 |

Table 7: Economic activity versus distribution of educational levels

Computer and related activities (NACE72) and research and development (NACE73) are the sectors with the highest percentage of higher educated employees (both over 71%), in NACE73, over half of the employees hold a university degree, which conforms the conclusions from Table 6 for these sectors. On the other hand, 63,7% of the post and telecommunications sectors workers education is at preprimary or primary level, it should be stressed that the analyses involving educational level are based on a subsample, for this sector, this subsample mainly consists of enterprises in NACE641 (postal activities), while the more technical NACE642 (telecommunication) is hardly represented.

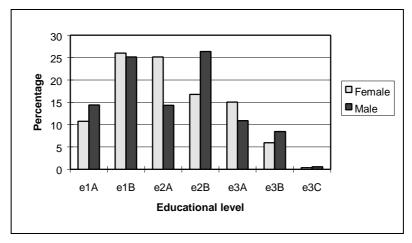


Figure 3: Distribution of the employees (male/female) over the different levels of educational achievement

When the categories are regrouped in e1, e2 and e3, men and women show the same distribution. When using the seven categories (see Figure 3), there appear to be some differences, especially in the middle categories. As expected relatively more males chose a vocational or technical field of study (e2b). Concerning higher education, relatively more females prefere the short type, for the long type it's the other way around.

2.2.5. Length of service within the enterprise

The data in Table 8 reveal that Belgium has a quite low job rotation, in almost every age group, the highest percentage of employees has a job seniority (within the firm) indicating they worked in this firm most of their life (i.e. age is approximately 20 years higher than job seniority).

| | Job seniority (in years) | | | | | | | | | | |
|------------|--------------------------|-------|-------|--------|---------|---------|--------|---------|---------|-------|--------|
| Age Groups | ≤ 1 | 1 - 2 | 3 - 5 | 6 - 10 | 11 - 15 | 16 - 20 | 21- 25 | 26 - 30 | 31 - 35 | ≥ 36 | All |
| <17 | 94,52 | 5,48 | | | | | | | | | 100,00 |
| 17 - 19 | 82,94 | 16,18 | 0,88 | | | | | | | | 100,00 |
| 20 - 24 | 52,45 | 30,02 | 16,63 | 0,89 | | | | | | | 100,00 |
| 25 - 29 | 25,09 | 23,07 | 31,64 | 19,14 | 1,05 | | | | | | 100,00 |
| 30 - 34 | 15,44 | 14,67 | 23,82 | 29,81 | 13,93 | 2,33 | | | | | 100,00 |
| 35 - 39 | 11,91 | 11,08 | 16,52 | 19,05 | 18,51 | 19,14 | 3,80 | | | | 100,00 |
| 40 - 44 | 9,58 | 8,21 | 12,70 | 14,13 | 11,31 | 19,06 | 22,40 | 2,62 | | | 100,00 |
| 45 - 49 | 6,95 | 7,08 | 10,34 | 11,10 | 9,11 | 12,44 | 24,60 | 15,43 | 2,95 | | 100,00 |
| 50 - 54 | 5,79 | 5,77 | 8,63 | 11,02 | 8,31 | 9,85 | 17,00 | 18,32 | 12,67 | 2,65 | 100,00 |
| 55 - 59 | 5,39 | 5,78 | 8,33 | 11,03 | 7,76 | 10,33 | 13,10 | 11,94 | 15,52 | 10,81 | 100,00 |
| >= 60 | 9,75 | 10,05 | 11,46 | 13,53 | 8,05 | 7,58 | 10,72 | 6,19 | 9,39 | 13,28 | 100,00 |
| All | 18,03 | 14,15 | 17,89 | 16,26 | 9,21 | 8,79 | 8,70 | 4,22 | 2,02 | 0,74 | 100,00 |

Table 8: Age group versus job seniority (in percentages)

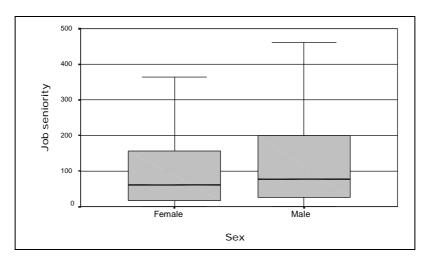


Figure 4: Distribution of job seniority (in months) by sex

Figure 4 and Table 9 links seniority with the age of the employee. The average seniority is 10 years for men and $8\frac{1}{4}$ years for women. As expected the distribution is very skewed to the right, for half of the female workers, the seniority doesn't exceed 5 years (for men $6\frac{1}{4}$ years) and around 10% have been in their current job less than 6 months.

| | Job seniority (in months) | | | | | | | | |
|-------|---------------------------|----------------|----------------|--------|----------------|----------------|--|--|--|
| Sex | Mean | d ₁ | Q ₁ | Median | Q ₃ | d ₉ | | | |
| emale | 98,9 | 5 | 17 | 61 | 156 | 263 | | | |
| /lale | 120,7 | 6 | 25 | 77 | 200 | 298 | | | |

Table 9: Distribution of job seniority by sex

3. Discussion of the earnings data

The primary objective of the Structure of Earnings Survey was to produce statistics on the relationship between the level of remuneration and individual characteristics of the employee and the enterprise. In this following part, we try to unfold some differential tendencies concerning earnings for different demographic or sectorial groups.

First, we take a closer look on some overall conclusions concerning the earnings data.

3.1. Dispersion of the earnings

Figure 5 gives an idea of the total income distribution; it indicates which percentage of the workers earns which percentage of the total income, f.i. the 40% workers with the lowest annual earnings¹¹ represent about 25% of the total earnings, while the 10% top-earners take over 20% of the total income. The area between the Lorenz curve (the tick line) and the linear curve y = x, gives an indication of the income inequality in a country. For Belgium, this index, known as the Gini-coefficient, is 0.12 (estimation using precentiles). Of course it should be stressed that this number is not representative for Belgium 'as a whole', but only for the considered universe, i.e. full-time employed persons in enterprises with at least ten employees, in economic sectors C to K. This means part-time workers, members of the Board of Directors, unemployed, retired, etc. are not included.

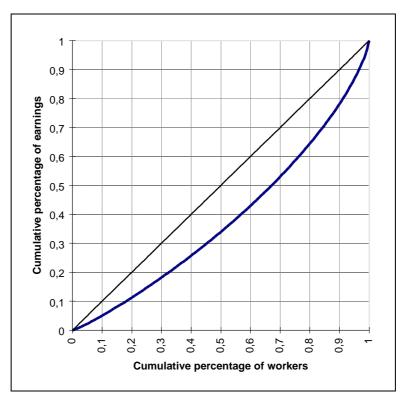


Figure 5: Lorenz curve (adjusted gross annual earnings, full-time workers)

¹¹ The earnings over 1995 are adjusted to an annual level for workers who entered the unit during 1995.

The distribution of gross monthly earnings for full-time workers is shown in the histogram in Figure 6, earnings were regrouped in 2500 BEF intervals, earnings exceeding 250000 BEF were grouped in one category (250000+). As expected for earnings data, the distribution is skewed to the right, the spread is much larger among the high incomes, this extends the distribution much further at the right side (higher incomes) than at the left side (lower incomes).

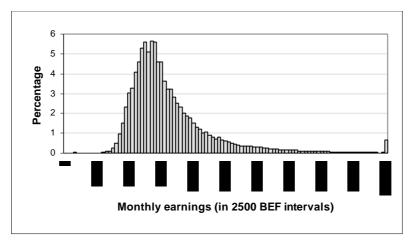


Figure 6: Distribution of gross monthly earnings (full-time workers)

From Figure 7, we learn that 50% of the employees earn between 61000 and 91000 BEF per month, the average is 81970 BEF (cf. infra, Table 10) and the median is 72209 BEF, this average-median deviation indicates that the distribution is skewed to the right (see also Figure 6). 10% earn less than 52000 BEF and only 10% earn over 121000 per month (see infra, Table 10, for the quartiles).

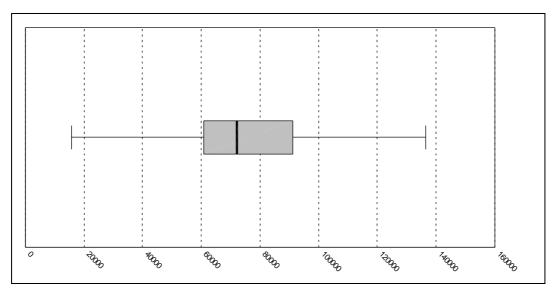


Figure 7: Boxplot of gross monthly earnings (full-time workers)

3.2. Distribution of earnings

In what follows, the distribution of earnings between and within different subgroups of the universe will be discussed. In a first part, the influence of gender will be studied, further we take a closer look at the earnings differentials between economic branches, age and seniority groups, occupations, educational levels and at the interaction between some of these variables.

3.2.1. Sex and type of employment

It can be expected that a worker's sex and type of employment, i.e. full-time or part-time, will have a significant influence on the monthly earnings. In Figure 8, the cumulative distribution functions¹² of the monthly earnings for the four groups are given. All curves have a similar shape; the lower earnings for male part-time workers compared to female part-time workers can be explained by the fact that men with part-time status work on average less than women with a part-time status, 55%¹³ and 59% respectively. From Figure 9, it's clear that men are relatively more inclined to work less than half-time. 25% of the part-time working men work less than 33% of the normal full-time hours; for part-time working women, the first quartile is 50% (half-time).

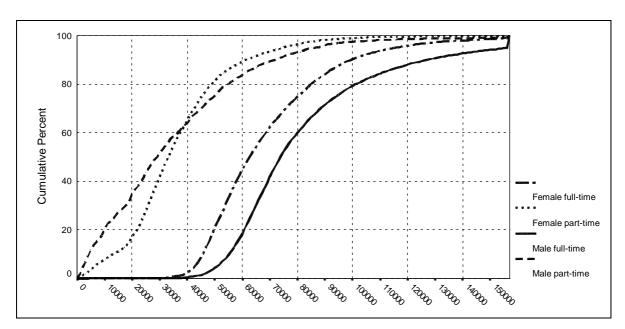


Figure 8: Cumulative distribution of monthly earnings by sex and type of employment

¹² To improve the picture, the highest earners are not displayed, the cut-off value is 156500 BEF, which means that the top 5% male full-time workers are not represented (therefore the curve jumps from 95% to 100% at the right end); for the female full-time workers, only 1% is not represented by this restriction, there are only a few part-time workers whose monthly earnings exceed 156500 BEF.

¹³ The part-time percentage for part-time workers calculated as the number of normal hours for this part-time employed employee divided by the average of the number of normal hours for the full-time employees in the same local unit.

If we take into account the percentage part-time, these 'lower earnings' for men disappear : within each 'percentage group', the earnings for men and women are quite similar with a slight tendency for a higher male average (see Figure 10). In Table 10, we see that part-time working women earn on average more then their male colleagues : 36580 BEF and 36002 BEF respectively, in this table the above mentioned effect is not taken into account. Compared to the full-time workers, the differences between male and female workers are rather small : among full-time workers, female earnings are on average 81,5% of the male earnings (i.e. 69638 BEF versus 85458 BEF, see also the last bar in Figure 10).

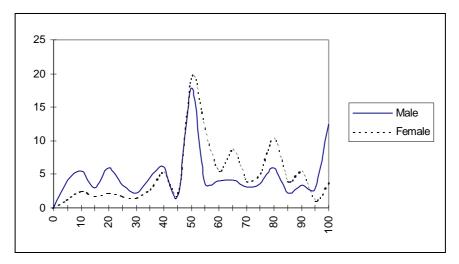


Figure 9: Normal hours for part-time registered workers as percentage of normal full-time hours

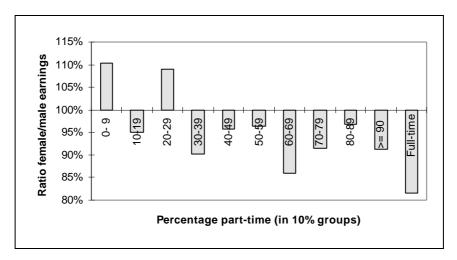


Figure 10: Ratio female/male monthly earnings related to percentage part-time

| | Sex | | • | yment itus | Ma | ale | Fen | nale | Total |
|---------------|--------|--------|----------|---------------|----------|----------|----------|----------|--------|
| | Male | Female | Fulltime | Parttime | Fulltime | Parttime | Fulltime | Parttime | |
| Mean | 83322 | 57712 | 81970 | 36453 | 85458 | 36002 | 69638 | 36580 | 75706 |
| Percentile 05 | 46833 | 18450 | 47880 | 5099 | 51206 | 2640 | 43184 | 6890 | 27124 |
| Percentile 25 | 62138 | 40510 | 60785 | 22840 | 63193 | 13772 | 52200 | 24348 | 55725 |
| Median | 73396 | 54268 | 72209 | 32946 | 74265 | 29509 | 63107 | 33557 | 69106 |
| Percentile 75 | 93299 | 71802 | 91085 | 46541 | 94482 | 50201 | 80478 | 45624 | 87410 |
| Percentile 95 | 154863 | 106057 | 148808 | 77390 | 156557 | 85764 | 115324 | 74987 | 143063 |
| Percentile 99 | 236599 | 148032 | 225053 | 105140 | 237713 | 134124 | 161850 | 99511 | 216788 |
| Row % | 70 | 30 | 86 | 14 | 67 | 3 | 19 | 11 | 100 |

Table 10: Monthly earnings by sex and type of employment, descriptive statistics

The difference between the male and female full-time average gross monthly earnings is 15820 BEF, the percentile and quartile values in Table 10 show that this difference is partly caused by the big gap in the higher earnings groups; for part-time workers we see the same increase of the male-female earnings gap with increasing earnings.

To a large extent, this gap can be explained by the fact the women are underrepresented in the higher earnings groups (see Figure 11), one of the consequences is that the percentile-related concept 'highest earners' for women will refer to a lower earnings category compared to the male group. Among the 10% highest earners (i.e. gross monthly earnings exceeding 116175 BEF), we find only 8,8% women, while their weight in the total universe is 30% (see Table 4). We also see the large proportions of women in the lowest earnings categories¹⁴; if we use all employees (i.e. full-time as well as part-time), the proportion females in these categories even more pronounced: 77% (all) vs. 55% (full-time only) in the lowest-10% category, 61% vs. 33% for the second category and 36% vs. 22% for the third category, for the other categories (i.e. bars 4 to 10 in Figure 11) the proportion females is quite similar in the full-time only and in the total group.

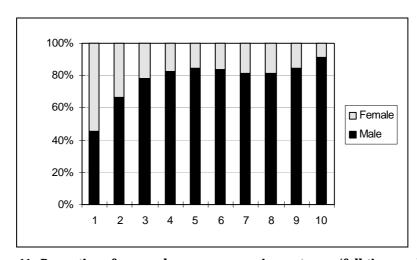


Figure 11: Proportion of men and women per earnings category (full-time workers)

-

¹⁴ The cut-off values for the ten earnings categories (in other words the deciles) are 52159 BEF, 58392 BEF, 63008 BEF, 67492 BEF, 72209 BEF, 78006 BEF, 86007 BEF, 97560 BEF and 121105 BEF.

For reasons of comparison, we mainly focus on the full-time workers' earnings. To compare these with the earnings of part-time workers, these last should be changed in full-time equivalents (by multiplying the (gross annual) earnings with a factor (f.i. 4 if a person works 25%). These 'adjusted' earnings seem to be one fifth lower than the average full-time earnings (i.e. 1055346 BEF versus 800396 BEF). At the NACE-division level (two digits), we find a few sectors where these 'adjusted' part-time earnings are slightly higher, but these appear to be sectors where part-time employment is only of a minor importance¹⁵.

3.2.2. Branch of economic activity

In the industrial sector, the average monthly income (80431 BEF) is slightly under the total average (81970 BEF), in the services (83778 BEF) it lies slightly above this average (see Figure 12). Within these two groups, there are important differences between the different economic activities (NACE sections). In electricity, gas and water supply (E) and financial intermediation (J), the average earnings are around 30% higher than the average; at the other side of the average level, we see that in hotels and restaurants (H), average earnings are only 75% of the total average.

Figure 12 shows that the earnings in manufacturing (D) lie close to the average, but Table 11 reveals important differences within this sector. In NACE-divisions 17, 18 and 19 (textile and clothing related manufacturing) and 37 (recycling), the average gross monthly earnings are 25% to 30% under the average for the manufacturing sector; on the other hand, we find highly above average earnings in NACE-sections 23 (50%!) and 24 (25%), taking into account the average hours worked¹⁶, we also see a significant surplus in section 34 (manufacturing of motor vehicles). If we compare these findings with Tables 4 and 7, we see that the lower earnings divisions also have a high female employment rate and a relatively high number of lower educated workers, but there seems to be no clear relationship between female employment and workers' educational level in the higher earnings sections.

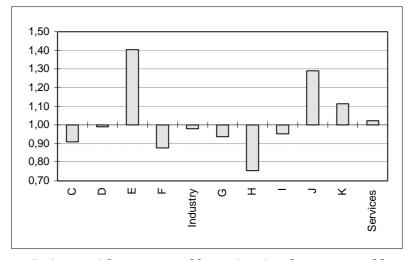


Figure 12: Ratio sectorial average monthly earnings / total average monthly earnings

¹⁵ Further, in some of these sectors the number of part-time employees in the sample is too small to draw general conclusions.

¹⁶ The last column of Table 11 indicates the average number of hours worked during October 1995.

| | | Average | full-time g | ross monthly | and annual | earnings | |
|----------|--------|------------|-------------|--------------|---------------|----------|-------|
| NACE | Gross | monthly ea | rnings | Gros | s annual earr | nings | Hours |
| | Male | Female | Total | Male | Female | Total | |
| 14 | 74365 | 73926 | 74340 | 911714 | 983372 | 915659 | 158 |
| Total C | 74365 | 73926 | 74340 | 911714 | 983372 | 915659 | 158 |
| 15 | 75942 | 62193 | 72753 | 980653 | 785295 | 935337 | 159 |
| 16 | 97155 | 74229 | 88418 | 1333236 | 939726 | 1183272 | 146 |
| 17 | 67729 | 52689 | 62751 | 810972 | 624624 | 749292 | 148 |
| 18 | 82975 | 53240 | 58426 | 1062135 | 647217 | 719585 | 149 |
| 19 | 65289 | 56353 | 61051 | 814441 | 680286 | 750814 | 156 |
| 20 | 68349 | 61979 | 67746 | 822129 | 750449 | 815347 | 151 |
| 21 | 82866 | 62903 | 78765 | 1067324 | 826338 | 1017816 | 149 |
| 22 | 87535 | 68411 | 82089 | 1121753 | 856072 | 1046102 | 158 |
| 23 | 124639 | 88528 | 122368 | 1673097 | 1138743 | 1639487 | 160 |
| 24 | 108606 | 86456 | 105017 | 1456754 | 1143555 | 1406011 | 168 |
| 25 | 79829 | 65760 | 77488 | 1018574 | 833568 | 987786 | 161 |
| 26 | 81874 | 65437 | 80515 | 1035910 | 844900 | 1020117 | 153 |
| 27 | 93886 | 84678 | 93466 | 1265971 | 1137359 | 1260105 | 166 |
| 28 | 72521 | 63281 | 71708 | 904098 | 816783 | 896415 | 157 |
| 29 | 80829 | 69302 | 79783 | 1052052 | 888875 | 1037248 | 161 |
| 30 | 95069 | 63293 | 84840 | 1133607 | 723857 | 1001705 | 165 |
| 31 | 81402 | 65781 | 78695 | 1046589 | 841427 | 1011037 | 145 |
| 32 | 108593 | 70521 | 98499 | 1436386 | 912921 | 1297599 | 163 |
| 33 | 87822 | 64598 | 79765 | 1168487 | 861636 | 1062040 | 162 |
| 34 | 85056 | 73565 | 84069 | 1114490 | 972264 | 1102274 | 131 |
| 35 | 88529 | 82067 | 88193 | 1146555 | 1068397 | 1142498 | 163 |
| 36 | 67143 | 60192 | 66110 | 829205 | 754012 | 818036 | 154 |
| 37 | 65527 | 49788 | 57968 | 831330 | 644548 | 741624 | 166 |
| Total D | 84805 | 64874 | 81187 | 1098467 | 822357 | 1048344 | 156 |
| 40 | 122984 | 102558 | 121366 | 1775377 | 1451497 | 1749726 | 168 |
| 41 | 75394 | 76865 | 75619 | 932148 | 955229 | 935682 | 168 |
| Total E | 116870 | 96481 | 115048 | 1667060 | 1334123 | 1637293 | 168 |
| 45 | 72106 | 64825 | 71754 | 772553 | 830530 | 775358 | 145 |
| Total F | 72106 | 64825 | 71754 | 772553 | 830530 | 775358 | 145 |
| Industry | 83228 | 65344 | 80431 | 1051670 | 830448 | 1017070 | 155 |
| 50 | 74272 | 66721 | 73274 | 956799 | 862180 | 944300 | 164 |
| 51 | 90334 | 73487 | 85673 | 1218854 | 978862 | 1152451 | 165 |
| 52 | 66471 | 56975 | 62163 | 861378 | 734538 | 803837 | 164 |
| Total G | 81774 | 65636 | 76714 | 1087140 | 861790 | 1016479 | 165 |
| 55 | 65478 | 55825 | 61577 | 773357 | 664941 | 729540 | 170 |
| Total H | 65478 | 55825 | 61577 | 773357 | 664941 | 729540 | 170 |
| 60 | 75433 | 66054 | 74685 | 909581 | 829149 | 903165 | 165 |
| 61 | 98924 | 75446 | 95289 | 1289201 | 1021861 | 1247807 | 161 |
| 62 | 123206 | 87838 | 108344 | 1437495 | 1028676 | 1265699 | 168 |
| 63 | 87483 | 69942 | 81451 | 1131433 | 904423 | 1053367 | 168 |
| 64 | 77506 | 69472 | 76056 | 935902 | 828184 | 916452 | 168 |
| Total I | 79678 | 71382 | 78237 | 969429 | 877710 | 953495 | 167 |
| 65 | 118086 | 89973 | 109204 | 1692428 | 1246452 | 1551532 | 163 |
| 66 | 107733 | 83149 | 98028 | 1511706 | 1133740 | 1362504 | 162 |
| 67 | 113445 | 75237 | 92266 | 1538807 | 1000103 | 1240195 | 167 |
| Total J | 115510 | 86914 | 105588 | 1645160 | 1195702 | 1489217 | 163 |
| 70 | 84024 | 67325 | 79067 | 1096007 | 887765 | 1034191 | 164 |
| 70 71 | 79049 | 84357 | 80359 | 1020786 | 1140644 | 1050366 | 171 |
| 72 | 110978 | 88068 | 104965 | 1480256 | 1153875 | 1394601 | 169 |
| 73 | 112728 | 83845 | 105665 | 1479223 | 1067960 | 1378650 | 169 |
| 73 74 | 96864 | 75530 | 88937 | 1286753 | 983199 | 1173957 | 166 |
| Total K | 98953 | 76941 | 91374 | 1312231 | 1002196 | 1205472 | 166 |
| Services | 88594 | 72306 | 83778 | 1165193 | 945679 | 1100292 | 165 |
| All | | | | | | | |
| All | 85458 | 69638 | 81970 | 1098845 | 901527 | 1055346 | 160 |

Table 11: Average gross monthly and annual earnings by economic activity and sex

There seem to be similar intra-sectorial differences in the other NACE-sections too. The high earnings in section E are mainly due to NACE-division 40 where monthly earnings are nearly 50% above the average. In the wholesale and retail trade (G), the lower earnings are especially caused by the retail trade (two thirds female workers, see Table 4). In the transport, storage and communication sector (I), average earnings are below the total average (see Figure 12), but a closer look at Table 11 learns that workers in water (61) and air transport (62) earn on average, 15% and 25% respectively, more than the total average.

The financial intermediation sector (J), shows an overall surplus, but this surplus is the highest in NACE-division 65 (31%).

At the two-digit NACE-level, we further see quite high average earnings for divisions 72 (computer and related activities) and 73 (research and development); in Table 7, the high number of higher educated workers in these economic activities was already pointed out.

Table 12 gives the top-10 sectors with the highest and lowest gross annual earnings¹⁷ (for full-time workers). We see that the number of hours in the best paid sectors is above the total average, for the lowest paid sectors mainly under this average. This difference can't explain the contrast between the upper and lower sectors: in the first group, earnings are almost twice as high! We see a high proportion male employment in the top-earning sectors, but some lowest earnings sector also show a high share of male workers (in this sectors the lower earnings are partly caused by the low qualification of these male workers, cf. infra). The sector with the lowest annual earnings, the confection sector, also has the lowest male employment rate (only 12%). The best explanatory variable appears to be the proportion of higher educated workers (correlation with the gross annual earnings is 0,65 while this is only 0,21 (non-significant) for the male employment proportion). The nine best paid sectors all show proportion high-educated workers above the average (some even two or three times the average!), all low-paid sectors are far under this average, with an exception for the retail trade.

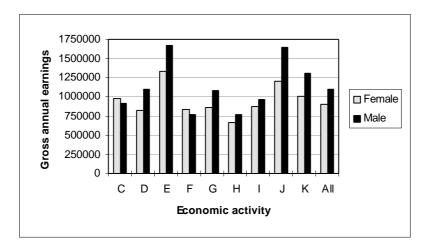


Figure 13: Average gross annual earnings by branch and sex

In almost all sectors (two-digit level), male monthly earnings exceed female earnings (see Table 11); a closer look at the annual earnings shows the same conclusions, excepting for Mining (C) and Construction (F) (see also Figure 13). In the first one, women work on

 $^{^{\}rm 17}$ The annual earnings were used because these include the irregular premiums

average 170 hours while men work 157 hours, this 8% difference can explain the 8% difference in annual earnings. In the Construction, women work on average 17% more (168 hours versus 143 hours for men) while their earnings are only 7,5% higher. In both sectors, female employment is only of minor importance (ca. 5%). In the Financial Intermediation (J), the gap between male and female earnings is the largest, namely 35%; in subsector Activitities auxiliary to financial intermediation, men earn on average 54% more than women (1538807 BEF versus 1000103 BEF). This large gap is probably due to the fact that women take only 18% of the jobs in the highest occupational category¹⁸ (P1) while they take 72% of the lower occupational categories (P4 to P9), in this sector 60% of the workers are female (see Table 4).

| NACE-divisions with highest and | lowest ave | erage gross | annual | earnings ¹⁹ | 1 |
|---|------------|--------------|--------|------------------------|-----------|
| WASE divisions with highest did | _ | oss earnings | | portion | Hours |
| | Monthly | Annual | Male | High edu ²⁰ | per month |
| Highest poid NACE divisions | | | | | |
| Highest paid NACE-divisions 1. Electricity, gas, steam and hot water supply (40) | 121366 | 1749726 | 91,72 | 23,93 | 168 |
| 77.5 | 121368 | | • | • | 160 |
| Manufacture of coke, refined petroleum products and nuclear fuel (23) | 122308 | 1639487 | 94,66 | 25,18 | 160 |
| Financial intermediation, except insurance and pension funding (65) | 109204 | 1551532 | 67,93 | 40,40 | 163 |
| Manufacture of chemicals, chemical products and man-made fibres (24) | 105017 | 1406011 | 83,63 | 27,08 | 168 |
| 5. Computer and related activities (72) | 104965 | 1394601 | 73,02 | 71,19 | 169 |
| 6. Research and development (73) | 105665 | 1378650 | 74,70 | 71,71 | 169 |
| Insurance and pension funding, except compulsory social security (66) | 98028 | 1362504 | 59,10 | 42,92 | 162 |
| Manufacture of radio, television and communication equipment and apparatus (32) | 98499 | 1297599 | 71,31 | 36,83 | 163 |
| 9. Air transport (62) | 108344 | 1265699 | 62,00 | 47,25 | 168 |
| 10. Manufacture of basic metals (27) | 93466 | 1260105 | 96,26 | 12,07 | 166 |
| Lowest paid NACE-divisions | | | | | |
| Manufacture of wearing apparel; dressing; dyeing of fur (18) | 58426 | 719585 | 11,83 | 7,95 | 149 |
| 2. Hotels and restaurants (55) | 61577 | 729540 | 56,91 | 11,35 | 170 |
| 3. Recycling (37) | 57968 | 741624 | 54,86 | 1,39 | 166 |
| 4. Manufacture of textiles (17) | 62751 | 749292 | 60,64 | 3,92 | 148 |
| 5. Manufacture of leather and leather products (19) | 61051 | 750814 | 52,41 | 1,80 | 156 |
| 6. Construction (45) | 71754 | 775358 | 96,34 | 9,43 | 145 |
| 7. Retail trade, except of motor vehicles, motorcycles, repair of personal and household goods (52) | 62163 | 803837 | 54,77 | 22,19 | 164 |
| 8. Manufacture of wood and wood products (20) | 67746 | 815347 | 90,35 | 5,88 | 151 |
| 9. Manufacture of furniture; manufacturing n.e.c. (36) | 66110 | 818036 | 82,38 | 7,17 | 154 |
| Manufacture of fabricated metal products, except machinery and equipment (28) | 71708 | 896415 | 91,88 | 7,91 | 157 |
| Average over all divisions | 81970 | 1055346 | 77,68 | 20.30 | 160 |

Table 12: Highest and lowest paid economic activities (ranked by average gross annual earnings)

- 25 -

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¹⁸ In Activitities auxiliary to financial intermediation, 19% of the jobs (full-time workers) fall under occupational category P1, which makes this a important category compared to other sectors where the average employment in this category is only 5% (see Table 6).

¹⁹ Comparisons with other sectors can be made using Tables 4 (applying Bayes' theorema), 7 and 11.

²⁰ The proportion high educated workers is the proportion of workers with a tertiary education (cf. levels e3a, e3b and e3c in Annex IV).

In Figure 14, the box-plots²¹ for the gross monthly earnings are printed for each NACE-division seperately. In a way, it summarizes the previous conclusions about high and low paid sectors. Apparantly, the spread (measured by the interquartile range, i.e. the box-length) is - roughly taken - bigger in the services than in the industrial sectors. This spread tends to be higher in sectors with relatively high earnings.

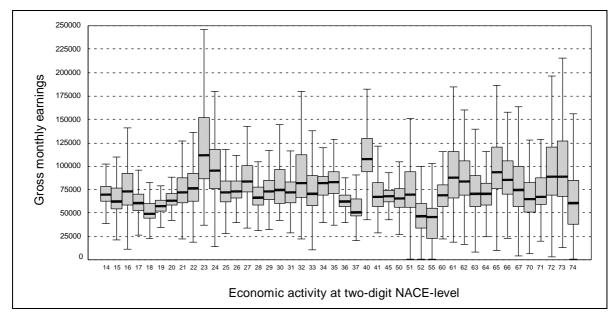


Figure 14: Box-plots of gross monthly earnings per NACE-division

²¹ This figure was made using SPSS, in this package the whiskers are not defined as the first and ninth decile, but as the value of the smallest/highest observed value that is not an outlier (outliers are values more than 1,5 box-lengths (or 1,5 times the interquartile range) from the first/third quartile.

3.2.3. Geographical location

At NUTS1-level, no big difference is observed between the northern and the southern part of the country: in Flanders gross monthly earnings are on average 79769 BEF, in Wallonia 77955 BEF. In the third region, Brussels, average earnings are much higher, namely 94430 BEF; this high average is of course strongly related to the structure of the economy in this region.

In Figure 15, a more detailed division is used. The districts with the highest earnings include most of the major Belgian cities, the top-districts are located around Brussels and Antwerp. The more rural parts of the country coincide - to a certain extent - with the lower earnings regions. For the ten 'best' districts, the absolute value of the gross monthly earnings is given in the map, all ten exceed 80000 BEF.

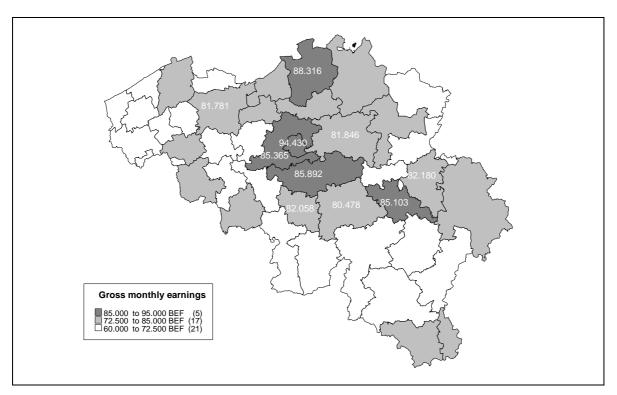


Figure 15: Gross monthly earnings per district ('arrondissement')

When we look at Figure 16, we see that earnings increase as the size of the enterprise increases, but this 'linear' relationship is also found when we compare the size of the unit with some other (income-related) variables: in Figure 17²² we see a similar increase of the average age and average length of service of the employees with an increase of the

3.2.4. Size of the unit

number of persons employed in the enterprise. In the smallest size group (10 to 19 employees), the average age is 36 years, in the large-size enterprises (over 1000 employees), this average is 39 years; for length of service, we find $7\frac{1}{2}$ and 15 years

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²² The three variables were rescaled to some kind of index with enterprise size '10 to 19 employees') as 100%.

respectively. Both age and seniority have a positive (and significant) correlation with the earnings (0,35 and 0,27 respectively, cf. infra).

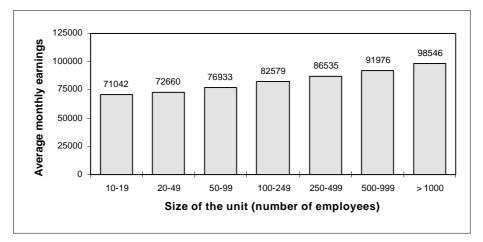


Figure 16: Gross monthly earnings by size of the unit (number of employees)

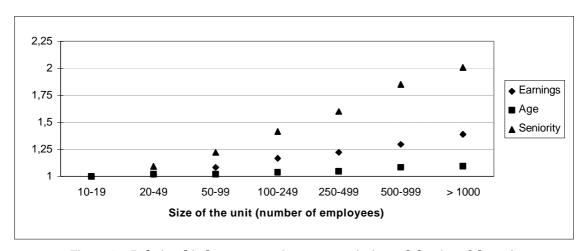


Figure 17: Relationship between earnings, age, seniority and the size of the unit

| | Size category | | | | | | | | |
|---|---------------|-------|-------|---------|---------|---------|--------|-------|--|
| | 10-19 | 20-49 | 50-99 | 100-249 | 250-499 | 500-999 | > 1000 | All | |
| Share of the ten highest paid sectors in the total of units in each size category | 6,29 | 6,28 | 10,35 | 14,75 | 22,29 | 32,67 | 48,90 | 7,73 | |
| Share of the ten lowest paid sectors in the total of units in each size category | 46,32 | 41,87 | 39,18 | 26,07 | 28,30 | 16,66 | 12,02 | 42,50 | |

Table 13: Shares of highest and lowest paid sectors in the number of units per size category

The distribution of enterprises (over the size categories) is not the same in each sector of economic activity, more specificely we find that the number of larger size enterprises is higher in the better paid sectors. In Table 13, the share in each size category is compared for the highest and lowest paid NACE-divisions (as listed in Table 12). The enterprises in the highest paid sectors represent 7,73% of the total number of enterprises in the universe, but nearly half of the large size enterprises (over 1000 employees) belong to one of these ten sectors. At the other side we see that only 10% of the enterprises in the lowest paid sectors have over 1000 employees, while these sectors represent 42,5% of all enterprises.

Table 14 shows that there seems to be no big difference in distribution of the educational levels in each size category, the percentage higher educated employees is slightly above the average in the larger-size firms; the same conclusion goes for the variable 'sex of the employee' where the only worth mentioning difference in the proportion of males is found in the largest-size enterprises.

| | | | Size category | | | | | | | | | |
|-------------------|--------|-------|---------------|-------|---------|---------|---------|--------|-------|--|--|--|
| | | 10-19 | 20-49 | 50-99 | 100-249 | 250-499 | 500-999 | > 1000 | All | | | |
| Educational level | e1A | 9,13 | 12,52 | 11,93 | 10,59 | 11,21 | 11,49 | 16,02 | 13,4 | | | |
| | e1B | 21,81 | 22,99 | 22,92 | 20,85 | 24,24 | 25,30 | 23,01 | 25,4 | | | |
| | e2A | 19,69 | 19,87 | 16,46 | 17,81 | 15,80 | 14,49 | 13,75 | 17,6 | | | |
| | e2B | 27,10 | 24,19 | 26,21 | 23,95 | 24,12 | 24,51 | 21,77 | 23,5 | | | |
| | e3A | 14,46 | 13,47 | 13,15 | 15,22 | 13,26 | 13,28 | 14,34 | 12,1 | | | |
| | e3B | 7,41 | 6,48 | 8,82 | 10,90 | 10,74 | 10,28 | 10,55 | 7,7 | | | |
| | e3C | 0,39 | 0,48 | 0,52 | 0,69 | 0,63 | 0,65 | 0,56 | 0,5 | | | |
| Sex | Male | 66,62 | 70,31 | 68,44 | 67,59 | 69,49 | 70,43 | 78,06 | 70,10 | | | |
| | Female | 33,38 | 29,69 | 31,56 | 32,41 | 30,51 | 29,57 | 21,94 | 29,90 | | | |

Table 14: Size of the unit versus educational level and sex of the employees

Concluding we can probably say that the wage differences related with the size of the enterprise can be explained by structural differences between different sized enterprises.

3.2.5. Level of collective agreement

From Table 15 it's clear that people employed under a collective agreement on pay at the national sectorial and enterprise/unit level or enterprise/unit level only have significantly higher earnings. For a small part, this can be explained by differences between the sectors, f.i. the financial sector (a high-paid sector, cf. supra) mainly fall under these two levels of collective agreement (cf. Table 2). A look within the sectors learns that this effect of the agreement on pay is not the same for each sector, f.i. in the Wholesale and Retail Trade (section G) gross monthly earnings appear to be the same for the four levels.

| Level of the collective agreement on pay | Gross monthly earnings |
|--|------------------------|
| National sectorial agreement only | 77951 |
| National sectorial and enterprise/unit level agreement | 89051 |
| Enterprise/unit level agreement only | 89057 |
| Other or none | 78549 |

Table 15: Gross monthly earnings versus level of the collective agreement on pay

3.2.6. Form of economic and financial control

For the mainly state-owned, privately owned and 'other' enterprises (see also Table 1), average earnings lie around the overall average, 83296 BEF, 82023 BEF and 84792 BEF respectively; only the fully state-owned enterprises have lower average earnings: 69472 BEF. It should be added that most of the fully state-owned enterprises fall outside the universe of this survey, further, over 90% of the fully state-owned enterprises belong to the lower-earnings NACE-group 641 (the lower earnings agree with the lower level of educational achievement in this sector).

3.2.7. Type of contract of the employee

In 3.2.1., the influence of full-time or part-time employment was discussed, in this paragraph we focus on the duration of the contract. Table 15 shows higher earnings for contracts with an indefinite duration, compared to fixed-term contracts. There seems to be no significant difference in the number of hours worked or in the educational achievement of the workers in the two groups, but it's clear that the wage difference will to a large extent be due to the differences in age and job seniority (see Table 15). Further the proportion males tends to be higher among the workers with an indefinite duration contract.

| Type of contract | Gross monthly earnings | Normal hours | Proportion males | Age (in years) | Job seniority (in months) |
|---------------------|------------------------------|-----------------|------------------|-------------------|------------------------------|
| Indefinite duration | 82505 | 160 | 0,78 | 37 | 131 |
| Fixed-term | 66828 | 159 | 0,67 | 28 | 20 |
| Apprentice/trainee | 32532 | 163 | 0,69 | 22 | 27 |
| Other | 72820 | 150 | 0,75 | 36 | 106 |

Table 15: Gross monthly earnings versus type of contract of the employee

3.2.8. Occupational class of the employee

Since the ISCO-classification relates to the nature of the skills that are required to carry out the tasks and duties of the corresponding jobs, we can expect that the occupation of an employee will have an influence on his earnings. The lowest skill levels (corresponding with ISCO -groups P4 to P9) show no big differences between the jobs, but as the skill level goes up, we see that also earnings rise (Figure 18).

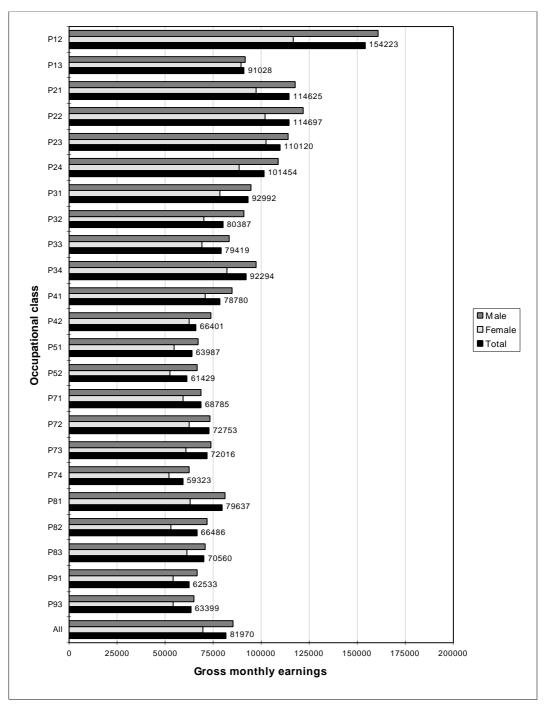


Figure 18: Gross monthly earnings (full-time workers) by occupational class

In Figure 18 and Table 16, we again find a gap between male and female earnings, the latter being on average 20% lower. The proportion male workers seems to have no strong relationship with the occupational category: high proportions are found all over the range of jobs, not only in the highest skill level but also in the lower levels, such as plant and machine operators and assemblers. On the other hand, the proportion higher educated employees (i.e. employees with a tertiary education) appears to have a quite strong relation with the occupation one has: amongst the manual groups this proportion is only 2,32%, for the higher, non-manual groups this proportion is over 75% (excepting for managers of small enterprises (P13), but maybe this groups consists to a large part of so-called 'self-made-men'). The number of monthly hours worked is a bit higher for the non-manual jobs, so this can probably explain a part of the higher earnings in this group (on average 25000 BEF higher), especially because these jobs typically have a significant number of non-paid - thus non-recorded - overtime hours? The job seniority is slightly higher in the higher occupational groups but the age differences are very small.

| | Occup | ation at tw | o digit leve | el of ISCO | D-88(COM) | classificat | ion | |
|------------|-----------|--------------|--------------|------------|-----------|-------------|-----------|---------|
| | Average g | ross monthly | earnings | Prop | ortion | Hours | Seniority | Age |
| | Male | Female | Total | Male | High edu | per month | (months) | (years) |
| P12 | 160863 | 116625 | 154223 | 84,99 | 75,45 | 168 | 154 | 42 |
| P13 | 91529 | 89598 | 91028 | 74,03 | 26,92 | 167 | 102 | 39 |
| P21 | 117585 | 97373 | 114625 | 85,35 | 79,65 | 170 | 122 | 37 |
| P22 | 121639 | 102344 | 114697 | 64,02 | 91,82 | 169 | 114 | 36 |
| P23 | 113984 | 102848 | 110120 | 65,30 | 59,63 | 166 | 130 | 41 |
| P24 | 108942 | 88401 | 101454 | 63,55 | 72,83 | 167 | 114 | 36 |
| P31 | 94819 | 78901 | 92992 | 88,52 | 29,26 | 164 | 168 | 40 |
| P32 | 90960 | 70350 | 80387 | 48,70 | 16,44 | 167 | 125 | 36 |
| P33 | 83165 | 69151 | 79419 | 73,27 | 39,49 | 169 | 111 | 37 |
| P34 | 97363 | 82221 | 92294 | 66,52 | 41,09 | 166 | 141 | 38 |
| P41 | 84990 | 70981 | 78780 | 55,67 | 29,35 | 167 | 131 | 36 |
| P42 | 73829 | 62434 | 66401 | 34,81 | 24,45 | 167 | 97 | 34 |
| P51 | 67411 | 54705 | 63987 | 73,05 | 8,19 | 167 | 70 | 34 |
| P52 | 66728 | 52590 | 61429 | 62,52 | 8,36 | 164 | 102 | 34 |
| Non-manual | 100924 | 74654 | 93114 | 70,27 | 36,27 | 166 | 137 | 38 |
| P71 | 68898 | 59592 | 68785 | 98,79 | 1,95 | 142 | 99 | 36 |
| P72 | 73283 | 62733 | 72753 | 94,97 | 3,22 | 150 | 132 | 36 |
| P73 | 74075 | 60871 | 72016 | 84,41 | 5,42 | 139 | 132 | 37 |
| P74 | 62438 | 52131 | 59323 | 69,77 | 1,47 | 155 | 112 | 35 |
| P81 | 81073 | 62871 | 79637 | 92,11 | 3,78 | 158 | 149 | 37 |
| P82 | 72027 | 52986 | 66486 | 70,90 | 1,69 | 148 | 132 | 36 |
| P83 | 70754 | 61658 | 70560 | 97,86 | 2,46 | 157 | 103 | 38 |
| P91 | 66680 | 54246 | 62533 | 66,64 | 1,67 | 156 | 107 | 37 |
| P93 | 64962 | 54116 | 63399 | 85,59 | 1,62 | 156 | 107 | 35 |
| Manual | 70055 | 54867 | 68154 | 87,48 | 2,32 | 151 | 117 | 36 |
| All | 85458 | 69638 | 81970 | 77,95 | 22,21 | 160 | 128 | 37 |

Table 16: Average gross monthly earnings by occupational class and sex

3.2.9. Level of education of the employee²³

In the previous paragraph, it was already noticed that the level of education has an important influence on ones earnings. Table 17 gives evidence to the supposition that earnings raise with the educational level²⁴ of an employee. In the group 'lower educational level', we see that earnings are higher for men as well as for women with lower secondary education (compared to primary or none), for both groups together we find the opposite conclusion, due to a higher share of female workers (a less paid group) in this level e1b (see also Figure 3). Among the lower and middle educational levels, we only find minor differences, in the higher group differences are much more pronounced. Average gross monthly earnings for the highest educational level²⁵ are twice the average for the other six categories together (i.e. 164252 BEF versus 82507 BEF).

Earlier, it was already noticed that male earnings are on average one fifth to one fourth higher than female earnings, in the last columns of Table 17, we see that this gap increases with the level of educational achievement (especially in the higher categories).

| | | Average gross monthly and annual earnings | | | | | | | | |
|-----------------------------|--------|---|--------|-----------------------|---------|---------|-----------|--------|--|--|
| | Gross | monthly ea | rnings | Gross annual earnings | | | Ratio M/F | | | |
| | Male | Female | All | Male | Female | All | Monthly | Annual | | |
| Primary or none | 72625 | 57897 | 70202 | 900799 | 711276 | 869620 | 1,25 | 1,27 | | |
| Lower secondary | 73083 | 58592 | 70108 | 914794 | 741931 | 879298 | 1,25 | 1,23 | | |
| Lower educational level | 72922 | 58388 | 70140 | 909852 | 732925 | 875990 | 1,25 | 1,24 | | |
| Upper secondary general | 85799 | 69542 | 79950 | 1132219 | 916592 | 1054638 | 1,23 | 1,24 | | |
| Upper second., vocat./tech. | 79169 | 63745 | 76653 | 1017039 | 824133 | 985565 | 1,24 | 1,23 | | |
| Middle educational level | 81484 | 67266 | 78012 | 1057260 | 880286 | 1014039 | 1,21 | 1,20 | | |
| Non-univ. (max. 3 yrs) | 101412 | 78325 | 93726 | 1375462 | 1042536 | 1264629 | 1,29 | 1,32 | | |
| University, non-univ. | 140910 | 100789 | 132314 | 1963606 | 1350470 | 1832237 | 1,40 | 1,45 | | |
| Post graduate | 175682 | 118795 | 164252 | 2459238 | 1587311 | 2284038 | 1,48 | 1,55 | | |
| Higher educational level | 120175 | 85580 | 110358 | 1654273 | 1141824 | 1508856 | 1,40 | 1,45 | | |
| All | 86952 | 70009 | 82965 | 1136037 | 913664 | 1083708 | 1,24 | 1,24 | | |

Table 17: Average gross monthly and annual earnings by educational level and sex

Table 18 and Figure 19 discuss the relationship between educational level and economic activity, concerning average gross monthly earnings. For the lower and middle levels, the intersectorial differences for each of the categories are quite similar to the overall

Please note that the results are not completely comparable to the findings in other paragraphs since analyses involving the educational level of the employee are based on a subsample (an the educational level was no stratification characteristic in the sampling). For instance, we find an overall monthly average of 82965 BEF (Table 18) while the large sample gave an average of 81970 BEF (Table 11), a 1% difference. See also the Methodology Report.

²⁴ The ordinal character of this variable is violated because category 'e2b' (*upper secondary general*) can be seen as higher that 'e2a' (*upper secondary, vocational or technical*). If the order of these two categories is reversed, the variable can be handled as an ordinal measurement level variable.

²⁵ Only 0,5% of the employees achieved this level of education (see Table 7), this small number shuould be taken into account when interpreting the results (impact on the reliability).

differences (cf. supra, Table 11 and Figure 12). For the higher levels, there is a deviation from this overall pattern²⁶.

The electricity, gas and water supply sector (E) excels all other sector in all levels, excepting for the upper secondary (general) level, where earnings are slightly higher in the financial intermediation (F).

In the sector of hotels and restaurants (H), earnings are the lowest for all educational levels; for employees with a university degree (category 'e3b') average earnings are far under the averages for other sectors (74670 BEF versus an overall average of 132314 BEF), for employees with a postgraduate degree ('e3c'), average earnings are relatively high in this sector, but the estimation is based on a small number of employees and - more important - they all have a job seniority between 9 and 14 years, within this group average earnings for employees with a postgraduate degree are much higher than the 159784 BEF we find in Table 18 (cf. infra, Table 22). These lower earnings for higher educated in the hotels and restaurant sector are probably caused by the fact that this sector does not have jobs necessitating a university degree.

For all educational levels - excepting 'e2a' - average earnings are higher in the industrial sector than in the services, but the overall average appears to be higher in the services, when we take Table 7, it's clear that employees with a lower level of educational achievement ('e1a', 'e1b' and 'e2b') are overrepresented in the industrial sectors, namely 75% (only 50% in the services).

In the financial intermediation (J), we see that the earnings-gap between 'e3b' and 'e3c' is relatively small while the difference in job seniority is not much larger as in the other sectors.

| NACE | Educational level | | | | | | | |
|----------|-------------------|--------|--------|--------|--------|--------|--------|-------|
| | e1a | e1b | e2a | e2b | e3a | e3b | e3c | All |
| С | 66489 | 68793 | 77933 | 79042 | 106087 | 126986 | - | 76340 |
| D | 72615 | 70930 | 78993 | 79183 | 97658 | 138604 | 160984 | 81656 |
| E | 90278 | 101881 | 99246 | 112596 | 110564 | 199055 | 241266 | 11523 |
| F | 68693 | 67938 | 72987 | 71956 | 83240 | 113623 | - | 7267 |
| Industry | 72447 | 71596 | 78887 | 79454 | 97214 | 139643 | 169300 | 8175 |
| G | 63123 | 59839 | 72413 | 68104 | 90543 | 126141 | 151099 | 7713 |
| Н | 55672 | 51765 | 59229 | 58068 | 69735 | 74670 | 159784 | 5956 |
| I | 66639 | 70898 | 80172 | 75203 | 89626 | 132216 | 177346 | 7649 |
| J | 91945 | 97026 | 102106 | 91156 | 98248 | 136965 | 147410 | 10558 |
| K | 60521 | 63317 | 72246 | 77601 | 90311 | 126284 | 171199 | 91606 |
| Services | 66590 | 67187 | 80557 | 71738 | 91704 | 128591 | 161703 | 8430 |
| All | 70202 | 70108 | 79950 | 76653 | 93726 | 132314 | 164252 | 8296 |

Table 18: Average gross monthly and annual earnings by educational level and economic activity

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²⁶ No cases with a postgraduate degree ('e3c') were recorded for the subsample in sectors C and F (Table 7 mentions 0,1% employees with this educational level in the Construction (F), but is based on the full sample).

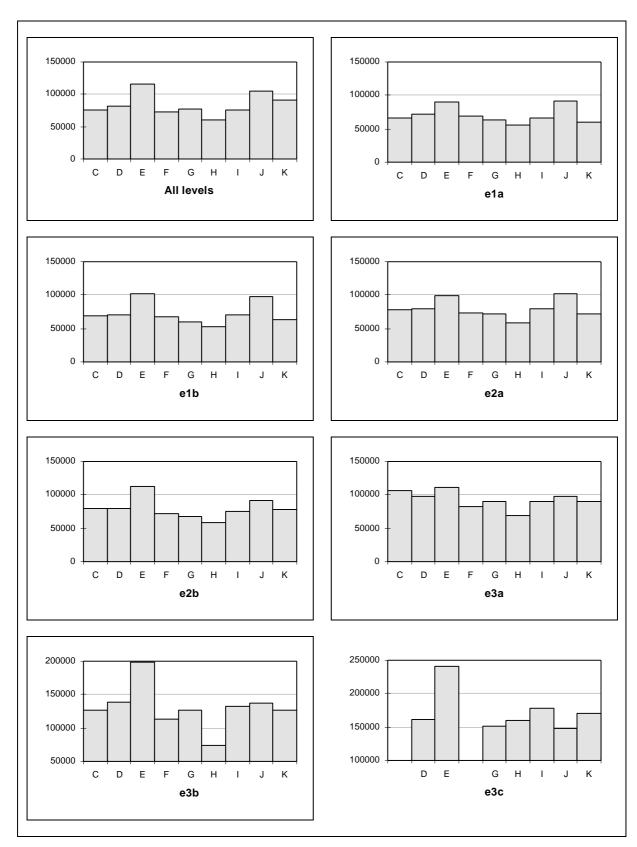


Figure 19: Average gross monhtly earnings by educational level and economic activity

3.2.10. Age of the employee

On Figure 20^{27} , we see that age has a positive influence on earnings: the average gross monthly earnings climb steadily with the age, for men as well as for women, again we see that male earnings lie about 15000 BEF above female earnings, but this gap seems to increase a little with the age.

The average earnings in the older age groups seem to be twice the earnings in the youngest groups (Table 19).

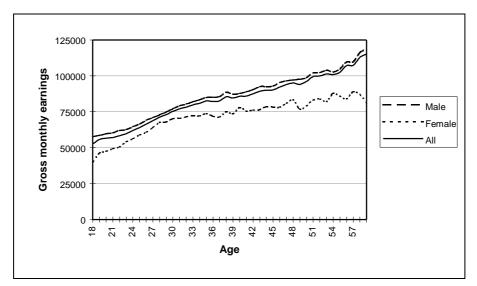


Figure 20: Gross monthly earnings by age of the employee

| | | Average full-time monthly and annual earnings | | | | | | | | | |
|-----------|------------------------|---|--------|---------|-------------|---------|---------------------------|--------|--------|--|--|
| Age group | Gross monthly earnings | | | Gross | s annual ea | rnings | Proportion of total group | | | | |
| | Male | Female | All | Male | Female | All | Male | Female | All | | |
| <= 19 | 54274 | 42659 | 51580 | 625986 | 496833 | 596023 | 0,69 | 0,74 | 0,70 | | |
| 20 - 24 | 62454 | 52953 | 59509 | 749374 | 654001 | 719807 | 7,86 | 12,49 | 8,88 | | |
| 25 - 29 | 71024 | 63679 | 68831 | 886801 | 816293 | 865746 | 15,33 | 23,08 | 17,04 | | |
| 30 - 34 | 80289 | 71160 | 78148 | 1027679 | 919520 | 1002313 | 17,37 | 18,82 | 17,69 | | |
| 35 - 39 | 86185 | 73043 | 83435 | 1104015 | 951618 | 1072134 | 15,86 | 14,84 | 15,63 | | |
| 40 - 44 | 90360 | 76806 | 87662 | 1172613 | 1006530 | 1139553 | 14,79 | 13,00 | 14,39 | | |
| 45 - 49 | 95840 | 79349 | 93007 | 1255922 | 1045728 | 1219805 | 14,06 | 10,31 | 13,23 | | |
| 50 - 54 | 101649 | 82736 | 99250 | 1335888 | 1103761 | 1306443 | 9,10 | 4,67 | 8,12 | | |
| 55 - 59 | 110390 | 85792 | 107686 | 1468019 | 1141348 | 1432109 | 4,17 | 1,82 | 3,65 | | |
| >= 60 | 126984 | 81955 | 123516 | 1723402 | 1088169 | 1674474 | 0,78 | 0,23 | 0,66 | | |
| All | 85458 | 69638 | 81970 | 1098845 | 901527 | 1055346 | 100,00 | 100,00 | 100,00 | | |
| | | | | | | | | | | | |

Table 19: Average gross monthly and annual earnings by age group and sex

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²⁷ Only employees over 17 and under 60 years are included. There were not enough younger employees in the sample to yield reliable estimates; in the oldest age groups especially the number of female workers was very low (only 7 to 13 cases for each age (one-year categories).

3.2.11. Job seniority of the employee

This variable has a high correlation with the age of the employee, so we can expect the results will be similar to what we found in the previous paragraph. The curves in Figure 21 have the same steadily climbing shape as the ones in Figure 20²⁸, but the 'slope' seems to be a bit more flat. The relationship with the gross monthly earnings seems to be a bit stronger for age than for the job seniority of the employee, the correlations are 0,35 and 0,27 respectively.



Figure 21: Gross monthly earnings by job seniority of the employee

| | | A | verage ful | II-time moi | nthly and | annual ea | rnings | | |
|--------------|------------------------|--------|------------|-------------|-------------|-----------|---------------------------|--------|--------|
| Seniority | Gross monthly earnings | | | Gross | s annual ea | Proport | Proportion of total group | | |
| _ | Male | Female | All | Male | Female | All | Male | Female | All |
| £12 months | 71121 | 60116 | 68316 | 851299 | 729104 | 820155 | 10,46 | 12,65 | 10,94 |
| 1+ to 2 yrs | 74264 | 62735 | 71415 | 918913 | 803721 | 890443 | 13,49 | 15,66 | 13,96 |
| 3 to 5 yrs | 79564 | 66151 | 76129 | 1011953 | 851863 | 970948 | 17,70 | 21,55 | 18,55 |
| 6 to 10 yrs | 85530 | 71039 | 82371 | 1104766 | 928033 | 1066248 | 19,28 | 19,00 | 19,22 |
| 11 to 15 yrs | 90045 | 74246 | 86788 | 1172522 | 972410 | 1131259 | 9,50 | 8,72 | 9,33 |
| 16 to 20 yrs | 91211 | 75741 | 88235 | 1193734 | 998671 | 1156213 | 9,62 | 8,11 | 9,29 |
| 21 to 25 yrs | 96123 | 79157 | 92963 | 1272127 | 1045595 | 1229939 | 10,31 | 8,34 | 9,88 |
| 26 to 30 yrs | 105939 | 85079 | 102610 | 1416186 | 1143951 | 1372735 | 5,53 | 3,71 | 5,13 |
| 31 to 35 yrs | 106241 | 91132 | 103990 | 1433766 | 1224468 | 1402581 | 3,00 | 1,86 | 2,75 |
| ³ 36 yrs | 102690 | 96125 | 102081 | 1349051 | 1323579 | 1346687 | 1,12 | 0,41 | 0,96 |
| All | 85458 | 69638 | 81970 | 1098845 | 901527 | 1055346 | 100,00 | 100,00 | 100,00 |

Table 20: Average gross monthly and annual earnings by job seniority and sex

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²⁸ Again, some extremes values were omitted from the figure because the number of cases in the sample is too small, in this figure employees with a job seniority of 40 years or more were not included (only 22 female employees recorded).

| | | Oc | cupation | al class (l | SCO-88(| COM) ma | jor group | s) | |
|-----------|--------|--------|----------|-------------|---------|---------|-----------|-------|--------|
| Seniority | P1 | P2 | P3 | P4 | P5 | P7 | P8 | P9 | All |
| 0 | 135049 | 93778 | 74351 | 65370 | 53706 | 61418 | 67559 | 56713 | 68316 |
| 1 | 143196 | 91693 | 76429 | 66278 | 54905 | 64299 | 66960 | 58301 | 70515 |
| 2 | 136191 | 96811 | 80213 | 69371 | 59127 | 63153 | 65645 | 58102 | 72574 |
| 3 | 149551 | 97672 | 82591 | 70154 | 58674 | 65311 | 67427 | 59114 | 74259 |
| 4 | 143227 | 101032 | 86536 | 72540 | 59601 | 65844 | 68335 | 60913 | 75911 |
| 5 | 140266 | 104206 | 88687 | 74775 | 61689 | 68475 | 70372 | 61953 | 78238 |
| 6 | 140358 | 111761 | 89170 | 75216 | 61997 | 68663 | 69648 | 64511 | 79572 |
| 7 | 146403 | 111981 | 92395 | 76249 | 61724 | 69606 | 70988 | 64815 | 81160 |
| 8 | 144724 | 114715 | 92598 | 80238 | 64610 | 69830 | 70612 | 64518 | 83481 |
| 9 | 159902 | 112818 | 93743 | 81669 | 68090 | 70484 | 72015 | 65794 | 85297 |
| 10 | 147753 | 119561 | 95877 | 81666 | 64336 | 69366 | 72839 | 66069 | 85475 |
| 11 | 144814 | 117222 | 96447 | 84076 | 67256 | 70235 | 74720 | 67210 | 86868 |
| 12 | 162551 | 111295 | 96130 | 85108 | 68990 | 69764 | 70033 | 66478 | 85759 |
| 13 | 147812 | 112562 | 92949 | 83645 | 65675 | 71306 | 71404 | 62561 | 84452 |
| 14 | 157186 | 128059 | 95718 | 88279 | 73887 | 72204 | 71010 | 66116 | 89066 |
| 15 | 152121 | 120877 | 95677 | 85550 | 70416 | 73086 | 71773 | 66677 | 87610 |
| 16 | 156335 | 117245 | 89513 | 83085 | 71484 | 72751 | 74935 | 69254 | 85275 |
| 17 | 161972 | 120055 | 99446 | 87378 | 67870 | 74118 | 75440 | 68841 | 89507 |
| 18 | 164744 | 125376 | 104399 | 83573 | 71345 | 72728 | 71143 | 70328 | 89658 |
| 19 | 164779 | 124208 | 100748 | 86648 | 75971 | 73945 | 72850 | 68501 | 88108 |
| 20 | 166065 | 130936 | 102127 | 83455 | 70961 | 73291 | 72024 | 70152 | 90410 |
| 21 | 165366 | 129338 | 99489 | 90239 | 68797 | 73841 | 74220 | 72280 | 90445 |
| 22 | 168573 | 125388 | 94041 | 85507 | 74450 | 73829 | 77031 | 72162 | 89768 |
| 23 | 170532 | 135082 | 97411 | 84282 | 79793 | 73829 | 76204 | 71306 | 92954 |
| 24 | 163665 | 134760 | 103512 | 89582 | 72876 | 75722 | 73606 | 69450 | 95096 |
| 25 | 172711 | 141360 | 105350 | 91047 | 82465 | 75300 | 79072 | 69952 | 97282 |
| 26 | 172144 | 142898 | 105338 | 96875 | 74993 | 74055 | 76686 | 72523 | 98451 |
| 27 | 174857 | 146695 | 108303 | 99847 | 76525 | 74565 | 75308 | 76809 | 102109 |
| 28 | 183013 | 137469 | 112722 | 100075 | 74286 | 77066 | 80574 | 73020 | 105682 |
| 29 | 172223 | 128777 | 114201 | 100640 | 90340 | 77144 | 73027 | 73141 | 107602 |
| 30 | 170643 | 140867 | 108160 | 94621 | 78206 | 75015 | 73778 | 74019 | 102781 |

Table 21 : Average gross monthly earnings by job category and job seniority (in number of years)

In Table 21, an overview is given of the average gross monthly earnings by occupational class. We see that commencing salaries are higher for employees in a 'higher' occupational class, we also see that among these occupational classes earnings increase much faster with job seniority. Figure 22 proves that earnings stay quite stable for manual workers while earnings steadily climb with seniority for manual workers. In these two subgroups, no important differences were found for male and female workers.



Figure 22: Average gross monthly earnings by job seniority and job qualification

Since we know that occupational class and educational achievement are related, we can expect similar results when taking into account the educational level of the employees. In Figure 23, we see that the slope of the curves increases with a higher educational level. In Table 22, we see that the gap between lower and higher educated employees' earnings increases with the length of service (from a 42% surplus for seniority under 1½ years to 94% for employees whose seniority exceeds 20 years). In the last column of this table, we see that the length of service seems to decrease with the level of education, since there are no big differences in average age between the categories of educational level, we can say that the job rotation is higher for employees with higher educational achievement.

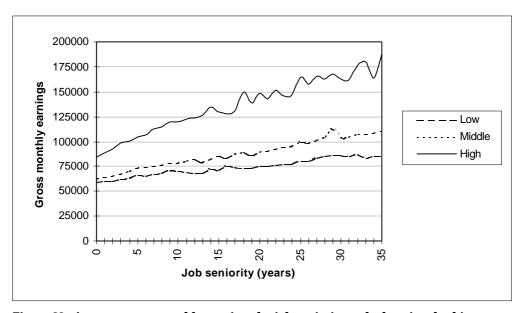


Figure 23: Average gross monthly earnings by job seniority and educational achievement

| | | Avera | ge full-tin | ne gross m | onthly ea | rnings | |
|-----------------------------|--------|-----------|-------------|--------------|-----------|--------|-----------|
| | | | Job senio | rity (years) | | | Average |
| Educational level | <= 1,5 | 1,5+ to 5 | 5+ to 10 | 10+ to 20 | 20+ | All | seniority |
| Primary or none | 61141 | 62250 | 66802 | 70324 | 77471 | 70202 | 15 |
| Lower secondary | 59500 | 61857 | 67700 | 72519 | 83112 | 70108 | 12 |
| Lower educational level | 59963 | 61965 | 67424 | 71804 | 80580 | 70140 | 13 |
| Upper secondary general | 63002 | 67780 | 74669 | 84607 | 103333 | 79950 | 11 |
| Upper second., vocat./tech. | 63808 | 67026 | 75696 | 82520 | 94908 | 76653 | 10 |
| Middle educational level | 63507 | 67334 | 75299 | 83402 | 98830 | 78012 | 11 |
| Non-univ. (max. 3 yrs) | 73162 | 81882 | 93299 | 109070 | 129685 | 93726 | 8 |
| University, non-univ. | 98506 | 114782 | 134105 | 158524 | 190790 | 132314 | 8 |
| Post graduate | 138328 | 142967 | 160816 | 191825 | 246390 | 164252 | 8 |
| Higher educational level | 85465 | 96353 | 110242 | 128289 | 156643 | 110358 | 8 |
| All | 69063 | 74186 | 82462 | 87988 | 98066 | 82965 | 11 |

Table 22 : Average gross monthly earnings by job seniority and educational achievement

3.3. Structure of earnings

3.3.1. Share of annual bonuses in gross annual earnings

Not regularly paid bonusses can cause the gross annual earnings to be very different from the (sum of) monthly earnings. These irregular payments (i.e. not occurring during each pay period) include profit sharing, holiday pay, 13th month, etc.

On average²⁹, these premiums' share in the total gross annual earnings is 11,5%. For women, this share is a bit higher as for men (12,2% and 11,3% respectively).

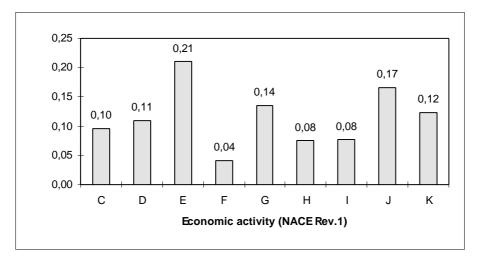


Figure 24: Share of irregular bonusses in gross annual earnings, by economic activity

Figure 24 shows that the better paid sectors (cf. supra) also have a high percentage of non-regular bonusses. In the Construction (F), the share appears to be far below that of the other sectors.

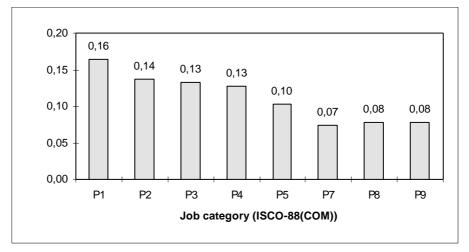


Figure 25: Share of irregular bonusses in gross annual earnings, by job category

²⁹ This average was calculated as the sum of all bonusses (over all employees) divided by the sum of all gross annual earnings, and *not* the average of the ratio bonusses/gross annual earnings per employee.

- 41 -

In the highest occupational class, the share of bonusses in the gross annual earnings is twice as high as in the lower classes (see Figure 25), or 13,6% versus 7,6% for non-manual and manual occupations respectively. As usual, we find the same conclusions when looking at the educational achievement of the employees (Figure 26): the share of bonusses in the annual earnings increases with a higher educational level (again considering 'e2a' to be a higher level as 'e2b').

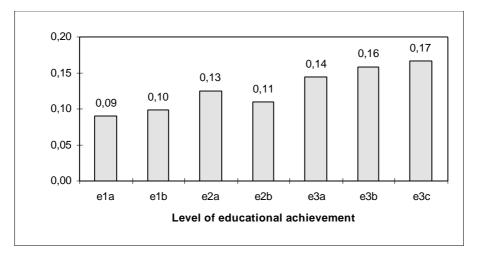


Figure 26: Share of irregular bonusses in gross annual earnings, by educational level

Figures 27³⁰ and 28³¹ indicate that this share is positively related to the age and job seniority of the employees.

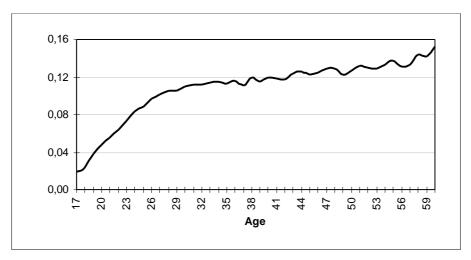


Figure 27: Share of irregular bonusses in gross annual earnings, by age

³⁰ As in Figure 20, the range is limited to the age group 17 to 60 years (here, the borders (17 and 60) are included).

 $^{^{31}}$ As in Figures 22 and 23, the range is limited a job seniority of 35 years.

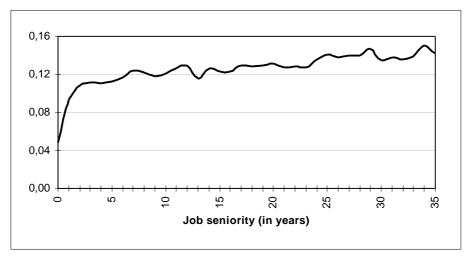


Figure 28: Share of irregular bonusses in gross annual earnings, by job seniority

To conclude, we also find a small increase as the size of the local unit/enterprise increases (Figure 29).

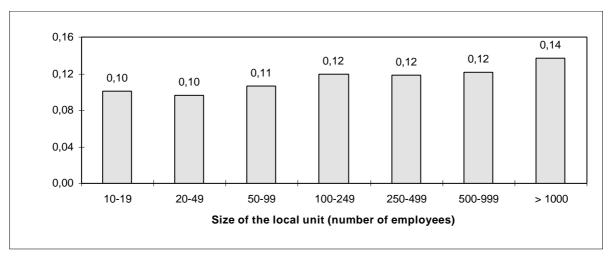


Figure 29: Share of irregular bonusses in gross annual earnings, by size of the local unit

The above results are for full-time workers only, but no big differences are found for part-time workers: the overall average in this group is 11,0% (versus 11,5% for full-time workers).

3.3.2. Make-up of gross monthly earnings

The basic payments represent the biggest share in the gross monthly earnings, namely 97,5%. Overtime payments take 0,8% and shift-, night- and weekend-premiums take 1,7% of the gross monthly earnings (all full-time and part-time workers). Of course, this is influenced by the fact that only a minor part of the employees get paid overtime hours: 8,3% of the full-time workers and 3,4% of the part-time workers (Table 23).

| Type of employment | | | Sex | | | | | Job group | | |
|--------------------------|---|-------|-------|-------------|-------|--------|------------|-----------|--|--|
| Full-time | Part-time | _ | Male | Fema | ale | | Non-manual | Manual | | |
| 8,29% | 3,39% | | 9,619 | 9,61% 2,90% | | | 5,39% | 10,51% | | |
| Economic activity (NACE) | | | | | | | | | | |
| С | D | Е | F | G | Н | l | J | K | | |
| 15,82% | 10,21% | 0,88% | 5,73% | 4,18% | 3,40% | 15,73% | 1,31% | 4,20% | | |
| | Job category (ISCO-88(COM) - 1 digit level) | | | | | | | | | |
| P1 | P2 | P3 | P4 | P5 | | P7 | P8 | P9 | | |
| 1,68% | 3,84% | 8,41% | 4,63% | 5,36% | 9,21 | % | 15,45% | 7,16% | | |

Table 23: Percentage of employees with overtime payments

| | | S | tructure | e of earn | ings | | | | |
|------------------------|----------------|----------|----------|----------------|--------|-------|----------------|--------|--------|
| | | Male | | | Female | | | Total | |
| | Non- manual | Manual | All | Non- manual | Manual | All | Non- manual | Manual | All |
| All full-time employe | es | | | | | | | | |
| Gross monthly earnings | 100924 | 70055 | 85458 | 74654 | 54867 | 69638 | 93114 | 68154 | 81970 |
| Overtime payments | 597 | 1137 | 867 | 120 | 176 | 134 | 455 | 1017 | 706 |
| in % of total | 0,59% | 1,62% | 1,01% | 0,16% | 0,32% | 0,19% | 0,49% | 1,49% | 0,86% |
| Premium payments | 1512 | 2052 | 1782 | 174 | 654 | 295 | 1114 | 1877 | 1455 |
| in % of total | 1,50% | 2,93% | 2,09% | 0,23% | 1,19% | 0,42% | 1,20% | 2,75% | 1,77% |
| Subgroups of employ | ees who | received | overtime | paymen | its | | | | |
| Gross monthly earnings | 91285 | 80026 | 84294 | 74047 | 63493 | 69825 | 89263 | 79177 | 83173 |
| Overtime payments | 7946 | 9316 | 8797 | 5069 | 3816 | 4568 | 7608 | 9034 | 8469 |
| in % of total | 8,70% | 11,64% | 10,44% | 6,85% | 6,01% | 6,54% | 8,52% | 11,41% | 10,18% |
| Paid overtime hours | 11 | 15 | 14 | 8 | 7 | 8 | 11 | 15 | 13 |
| Subgroups of employ | ees who | received | overtime | paymen | its | | | | |
| Gross monthly earnings | 93593 | 78504 | 83810 | 70249 | 60997 | 64576 | 91236 | 76962 | 82028 |
| Premium payments | 11444 | 8457 | 9507 | 4948 | 3990 | 4361 | 10788 | 8063 | 9030 |
| in % of total | 12,23% | 10,77% | 11,34% | 7,04% | 6,54% | 6,75% | 11,82% | 10,48% | 11,01% |

Table 24: Make-up of gross monthly earnings, by sex and job group

Overtime payments appear to be more important for manual workers (but non-manual workers typically have *non*-paid overtime hours), we also see that overtime is more important for male workers, they work on average 14 hours overtime per month, compared to 8 hours for their female colleagues.

For non-manual workers, premium payments are more important than for non-manual workers, the share of premium payments in the total gross monthly earnings is also larger for male workers compared to female workers.

The average hourly earnings are 512 BEF (i.e. 81970 BEF divided by 160, the average number of normal hours), for overtime is on average paid at 642 BEF (i.e. 8469 BEF divided by the 13h10', the average number of paid overtime hours).

4. Conclusion

This document gives an overview of the results based on the data collected through the 1995 Structure and Distribution of Earnings Survey. This was the first large scale earnings-related survey in Belgium that took into account employee-related variables such as function or educational attainment.

The inclusion of such variables made this survey an instrument for in-depth analyses, useful for all kind of institutions, national as well as supra-national. The fact that similar surveys are held in all Member States of the European Union, makes this survey an interesting tool for international comparisons.

This survey was also a first step in the reform of the Belgian wages statistics, to a large extent this new statistical system will be based on an annual structure and distribution of earnings survey.

Annexes

Annex I: List of tables and figures

I.1. List of tables

| Table 1: Economic activity versus form of economic and financial control | 6 |
|--|----|
| Table 2: Economic activity versus level of the collective agreement on pay | 7 |
| Table 3: Economic activity versus geographical location | 8 |
| Table 4: Economic activity versus sex and employment status (fulltime or parttime) | 10 |
| Table 5 : Economic activity versus age distribution | |
| Table 6: Economic activity versus distribution of occupational groups | |
| Table 7: Economic activity versus distribution of educational levels | |
| Table 8 : Age group versus job seniority (in percentages) | |
| Table 9 : Distribution of job seniority by sex | |
| Table 10: Monthly earnings by sex and type of employment, descriptive statistics | |
| Table 11 : Average gross monthly and annual earnings by economic activity and sex | |
| Table 12: Highest and lowest paid economic activities (ranked by average gross annual earnings | |
| Table 13: Shares of highest and lowest paid sectors in the number of units per size category | |
| Table 14 : Size of the unit versus educational level and sex of the employees | |
| Table 15 : Gross monthly earnings versus type of contract of the employee | |
| Table 16: Average gross monthly earnings by occupational class and sex | |
| Table 17: Average gross monthly and annual earnings by educational level and sex | |
| Table 18: Average gross monthly and annual earnings by educational level and economic activit | |
| Table 19: Average gross monthly and annual earnings by age group and sex | |
| Table 20 : Average gross monthly and annual earnings by job seniority and sex | 37 |
| Table 21 : Average gross monthly earnings by job category and job seniority (in number of years) | |
| Table 22: Average gross monthly earnings by job seniority and educational achievement | |
| Table 23 : Percentage of employees with overtime payments | |
| Table 24 : Make-up of gross monthly earnings, by sex and job group | |
| Table 25 : Post-survey coverage of the sample before extrapolation | |
| Table 26 : Post-survey coverage of the sample before extrapolation (regrouped) | |
| Table 27 : Post-survey coverage of the sample after extrapolation | |
| Table 28 : Post-survey coverage of the sample after extrapolation (regrouped) | |
| Table 20. 1 ost survey coverage of the sample after extrapolation (regrouped) | |
| I.2. List of figures | |
| | |
| Figure 1: Proportion of jobs held by women or men by branch | |
| Figure 2: Distribution of employees (male/female) over occupational classes (major groups) | 13 |
| Figure 3 : Distribution of the employees (male/female) over the different levels of educational | |
| achievement | |
| Figure 4: Distribution of job seniority (in months) by sex | 16 |
| Figure 5: Lorenz curve (adjusted gross annual earnings, full-time workers) | 17 |
| Figure 6: Distribution of gross monthly earnings (full-time workers) | 18 |
| Figure 7: Boxplot of gross monthly earnings (full-time workers) | |
| Figure 8: Cumulative distribution of monthly earnings by sex and type of employment | |
| Figure 9: Normal hours for part-time registered workers as percentage of normal full-time hours | |
| Figure 10: Ratio female/male monthly earnings related to percentage part-time | |
| Figure 11: Proportion of men and women per earnings category (full-time workers) | |
| Figure 12: Ratio sectorial average monthly earnings / total average monthly earnings | |
| Figure 13: Average gross annual earnings by branch and sex | |
| Figure 14: Box-plots of gross monthly earnings per NACE-division | |
| Figure 15: Gross monthly earnings per district ('arrondissement') | |
| · · · · · · · · · · · · · · · · · · · | |

| Figure 16: Gross monthly earnings by size of the unit (number of employees) | 28 |
|--|----|
| Figure 17: Relationship between earnings, age, seniority and the size of the unit | 28 |
| Figure 18: Gross monthly earnings (full-time workers) by occupational class | 31 |
| Figure 19: Average gross monhtly earnings by educational level and economic activity | 35 |
| Figure 20: Gross monthly earnings by age of the employee | 36 |
| Figure 21: Gross monthly earnings by job seniority of the employee | 37 |
| Figure 22: Average gross monthly earnings by job seniority and job qualification | 39 |
| Figure 23: Average gross monthly earnings by job seniority and educational achievement | 39 |
| Figure 24: Share of irregular bonusses in gross annual earnings, by economic activity | 41 |
| Figure 25: Share of irregular bonusses in gross annual earnings, by job category | 41 |
| Figure 26: Share of irregular bonusses in gross annual earnings, by educational level | 42 |
| Figure 27: Share of irregular bonusses in gross annual earnings, by age | 42 |
| Figure 28: Share of irregular bonusses in gross annual earnings, by job seniority | 43 |
| Figure 29: Share of irregular bonusses in gross annual earnings, by size of the local unit | 43 |
| | |

Annex II: NACE sections and divisions

II.1. Sections

| C | Mining and | quarrying |
|---|------------|-----------|
| | | 1 / 0 |

D Manufacturing

E Electricity, gas and water supply

F Construction

G Wholesale and retail trade; repair of motor vehicles

H Hotels and restaurants

I Transport, storage and communication

J Financial intermediation

K Real estate, renting and business activities

II.2. Divisions³²

| R14 | 14 | Other mining and quarrying |
|-----|----|--|
| R15 | 15 | Manufacture of food products and beverages |
| R16 | 16 | Manufacture of tobacco products |
| R17 | 17 | Manufacture of textiles |
| R18 | 18 | Manufacture of wearing apparel; dressing; dyeing of fur |
| RDC | 19 | Manufacture of leather and leather products |
| RDD | 20 | Manufacture of wood and wood products |
| R21 | 21 | Manufacture of pulp, paper and paper products |
| R22 | 22 | Publishing, printing, reproduction of recorded media |
| RDF | 23 | Manufacture of coke, refined petroleum products and nuclear fuel |
| RDG | 24 | Manufacture of chemicals, chemical products and man-made fibres |
| RDH | 25 | Manufacture of rubber and plastic products |
| RDI | 26 | Manufacture of other non-metallic mineral products |
| R27 | 27 | Manufacture of basic metals |
| R28 | 28 | Manufacture of fabricated metal products, except machinery and |
| | | equipment |
| RDK | 29 | Manufacture of machinery and equipment n.e.c. |
| R30 | 30 | Manufacture of office machinery and computers |
| R31 | 31 | Manufacture of electrical machinery and apparatus n.e.c. |
| | | |

_

³² The first column represents the codes as defined in Doc. Eurostat/E1/97/Sal. EN, the second column gives 2 digits as used in the tables throughout this document, the third column gives the description of the economic activity.

| R32 | 32 | Manufacture of radio, television and communication equipment and |
|-----|----|---|
| R33 | 33 | apparatus Manufacture of medical, precision and optical instruments, watches and |
| | | clocks |
| R34 | 34 | Manufacture of motor vehicles, trailers and semi-trailers |
| R35 | 35 | Manufacture of other transport equipment |
| R36 | 36 | Manufacture of furniture; manufacturing n.e.c. |
| R37 | 37 | Recycling |
| R40 | 40 | Electricity, gas, steam and hot water supply |
| R41 | 41 | Collection, purification and distribution of water |
| RF | 45 | Construction |
| R50 | 50 | Sale, maintenance and repair of motor vehicles and motorcycles, |
| | | retail sale of automotive fuel |
| R51 | 51 | Wholesale trade and commission trade, except of motor vehicle and |
| | | motorcycles |
| R52 | 52 | Retail trade, except of motor vehicles, motorcycles, repair of personal and |
| | | household goods |
| RH | 55 | Hotels and restaurants |
| R60 | 60 | Land transport; transport via pipelines |
| R61 | 61 | Water transport |
| R62 | 62 | Air transport |
| R63 | 63 | Supporting and auxiliary transport activities; activities of travel agencies |
| R64 | 64 | Post and telecommunications |
| R65 | 65 | Financial intermediation, except insurance and pension funding |
| R66 | 66 | Insurance and pension funding, except compulsory social security |
| R67 | 67 | Activities auxiliary to financial intermediation |
| R70 | 70 | Real estate activities |
| R71 | 71 | Renting of machinery and equipment without operator and of personal |
| | | and |
| | | household goods |
| R72 | 72 | Computer and related activities |
| R73 | 73 | Research and development |
| R74 | 74 | Other business activities |
| | | |

Annex III: Occupations³³ (ISCO-88(COM))

III.1. Major groups (1 digit level)

| P1 | Legislators, senior officials and managers |
|----|---|
| P2 | Professionals |
| P3 | Technicians ans associate professionals |
| P4 | Clerks |
| P5 | Service workers and shop and market sales workers |
| P6 | (Skill agricultural and fishery workers) |
| P7 | Craft and related workers |
| P8 | Plant and machine operators and assemblers |
| P9 | Elementary occupations |
| P0 | (Armed forces) |
| | |

III.2. Sub-major groups³⁴ (2 digit level)

³³ As defined in Eurostat document "ISCO-88(COM), definitions and structure" (February 1993).

- 49 -

³⁴ Only the categories that apply to this survey are mentioned.

P11 Legislators and senior officials (11) P12 Corporate managers (12) P13 Managers of small enterprises (13) Physical, mathematic and engineer science professionals (21) P21 P22 Life science and health professionals (22) P23 Teaching professionals (23) P24 Other professionals (24) P31 Physical and engineer science associate professionals (31) P32 Life science and health associate professionals (32) P33 Teaching associate professionals (33) P34 Other associate professionals (34) P41 Office clerks (41) P42 Customer services clerks (42) Personal and protective services workers (51) P51 P52 Models, salespersons and demonstrators (52) P71 Extraction and building trading workers (71) P72 Metal, machinery and related trades workers (72) P73 Precision, handicraft, printing workers (73) P74 Other craft and related trades workers (74) P81 Stationary plant and related operators (81) P82 Machine operators and assemblers (82) P83 Drivers and mobile plant operators (83) P91 Sales and services elementary occupations (91) P93 Labourers in mining, construction, manufacturing and transport (93)

Annex IV: Classification of educational levels

Post-universitair (post-licentie) Post universitaire (post licence)

e3c:

The highest completed level of education of the employee, the following categories are used:

Lager onderwijs of geen onderwijs Enseignement primaire ou pas d'enseignement Secundair onderwijs, lagere graad (gewoon, buitengewoon en sociale e1b: promotie) Secondaire inférieur (ordinaire, spécial et de promotion sociale) achevé e2a: Algemeen secundair onderwijs, hogere graad Secondaire supérieur général Technisch, kunst en beroeps secundair onderwijs, hogere graad (gewoon e2b: en sociale promotie) Specifieke beroepsopleiding (tweeledig opleidingsstelsel) Secondaire supérieur technique ou professionnel (ordinaire, et promotion sociale) Formation professionnelle spécifique en alternance, formation des classes moyennes, formation socio-culturelle e3a: Hoger, niet-universitair onderwijs; hoger onderwijs van het korte type Supérieur non-universitaire de type court, formation artistique supérieure e3b: Universitair; hoger onderwijs van het lange type Universitaire et supérieur non-universitaire de type long

Annex V: Methodology of the structure of earnings survey 1995

V.1. Reference period

The survey is related to a period within the year 1995. October was chosen as reference period (one or more week(s) or the whole month) because this month is least influenced by absences due to annual leave or public holidays. This surely improves the comparability of the data.

V.2. Sample

The survey covers all activities in NACE-sections C to K. Within these economic sectors, only local units with at least 10 employees are considered.

In the first place, the survey is addressed to enterprises, in case an enterprise has several local units, it distributes the questionnaires to the selected units. This method is followed because the addresses of the individual units are not available.

The statistical unit is the person employed in a local unit with at least 10 employees in NACE-section C, D, E, F, G, H, I, J or K.

In the first instance, the enterprises or local units are sampled, in the second instance the employees within these units.

31500 of the 245000 units in the universe are part of the population for this survey; 1500000 of the 3500000 employees in the universe are part of the population. The rest is employed in units with less than 10 employees or with an economic activity not covered by the above mentioned NACE-sections.

The universe consists of all units registered in the files of the Social Security Organisation³⁵ on June 30th 1995.

A stratified sample was used, the three-way stratification refers to the region (NUTS1), the principal economic activity (NACE-groups) and the size of the local unit (this size is determined by the data obtained from the Social Security Organization).

The sample size in each stratum depends on the size of the unit:

| | 10-19 етр | 20-49 emp | 50-99 emp | > 99 emp |
|---------------------------|-----------|-----------|-------------|------------|
| Size category | 3 | 4 | 5 | 6, 7, 8, 9 |
| Sampling percentage units | 10% | 10% | 50 % | 100% |

Within a local unit, the number of employees to be considered in the sample also depends on the size :

| | 10-19 emp | 20-49 emp | 50-99 emp | > 99 emp |
|--------------------------|-----------|-----------|-----------|------------|
| Size category | 3 | 4 | 5 | 6, 7, 8, 9 |
| Sampling perc. employees | 100% | 100% | 20% | 10% |

³⁵ ONSS - Organisation Nationale de la Sécurité Sociale / RSZ - Rijksdienst voor Sociale Zekerheid.

After sampling and collection of the questionnaires, 6015 units were withheld, these units supplied data for 145107 employees.

The subsample of employees for analyses involving educational level only consists of the persons employed in units who gave details about the educational level for at least 25% of the employees. This limit was used to avoid non-representativity of the data supplied. Data for 101916 employees were recorded, 4283 local units provided the data.

A short discussion on the extrapolations can be found under the description of the variables (cf. infra).

A report comparing the sample to the population (before as well as after extrapolation) can be found in the annexes to this document.

V.3. Corrections of the 'raw data' and remarks

After the data entry, several controls were designed and executed to trace and correct impossible or illogical responses.

A large part of the inconsistencies were data entry mistakes which could be corrected immediately by comparing with the original questionnaire; in other cases the local units were contacted.

Apart from data entry mistakes, misinterpretation of the questionnaire sometimes led to inconsistencies too. Here too, the firms were contacted or the data were adjusted or imputed from overall results or sectorial results.

The units were also contacted in case of missing data. In case they didn't or couldn't response - which seldom happened - the data were imputed from the results or distributions of those variables in similar units. In exceptional cases, the records were deleted.

Comparisons (after extrapolation) with data from other sources or countries gave satisfactory results concerning the representativity of the sample.

In very specific or detailed analyses, some strata or cells might have a poor number of observations (or even zero-cells), but for aggregated tables very few shortcomings should be encountered.

V.4. Description of the variables

Only the variables asked for by Eurostat are described (cf. Doc. Eurostat/E1/97/Sal. EN), the supplementary variables in the Belgian survey are omitted here.

4.1. Variables concerning the unit (form A)

A.0. Key

Links the data of the employee (form B) to the data of the unit where he/she is employed; this key consists of six figures, the first three referring to the NACE-group of the unit, the last three give the serial number of the unit within this group.

A.1. Region

Geographic location of the reporting unit, based on the NUTS1 classification.

BE1: Brussels Hoofdstedelijk Gewest

BE2 : Vlaams Gewest BE3 : Région Wallonne

A.2. Economic activity

Principal economic activity of the reporting unit, reference is the NACE Rev. 1 classification (in the files sent to Eurostat, the 2-digit codification was used, in the survey, the 3-digit codification was used).

An explanatory note on the codes can be found in Annex II.

A.3. Economic and financial control

The economic/financial control of the enterprises was codified as follows:

- A. fully state owned
- B. public enterprise (> 50% state owned)
- C. private enterprise (> 50% privately owned)
- D. other

A.4. Collective agreement on pay

Returns the level of the agreement applicable for most of the employees:

- A. national
- B. industry
- C. enterprise
- D. single observation unit
- E. other level
- F. none

Multiple answers are allowed.

First, a filter is used to check whether most of the employees fall within the scope of a collective agreement.

An ambiguity in the questionnaire made that some enterprises with a sectorial agreement indicated option A. (national level) instead of B. (industry level). Nevertheless, the original data were maintained.

A.5. Number of paid annual holidays (per employee)

The (minimum) number of paid holidays per employee; public and national holidays are excluded.

A.6. Number of employees

The total number of employees (full-time and part-time) on the 1st of October 1995.

Some of the units in NACE-section 745 - the agencies employing interim workers - supposed the remark that interim workers should be excluded, also applied to their case and only declared the staff and administrative personnel in the office itself.

For some units, the number of employees stated in the survey was less than 10. The reason for this is probably that their number of employees changed during the period in which the administrative data - on which sampling is based - were registered (June 1995) and the

reference period during which the surveys were filled in by the selected enterprises (October 1995). This makes it possible that a firm had 12 employees at the point of sampling but only 7 at the point of receiving our survey. This also happened for other strata, f.i. a firm with 18 employees ex ante (i.e. sampling moment) has 23 employees ex post (i.e. survey moment), the total effect is not so important because this happens in both directions (i.e. smaller firms end up in the stratum for larger firms and the other way around).

According to the scope of these statistics, units whose number of employees stays below 10 are excluded. If we do so in this case, the mentioned compensating effect only goes in one direction for the lowest stratum: firms in stratum 10-19 employees ex ante that are in stratum <10 employees ex post disappear, but no firms with <10 employees ex ante and >10 ex post take their place since these were a priori excluded from the survey. This means that the sample might become a bit less representative for the lowest stratum. This danger of non-representativity can be avoided by keeping the units with <10 employees ex post in the sample, assuming they take the place of the firms that would have had >10 employees ex post but that

were excluded from the survey because they had <10 employees at the moment of sampling.

For uniformity of the data files, the number of employees was set to 10 in these cases, to calculate the extrapolation coefficient B.14, the stated number of employees was used.

A.7. Principal market

Optional variable, not included in the Belgian questionnaire.

A.8. Factor³⁶

The factor to extrapolate the units in the sample to the entire stratum. In the file, the length of this variable is eight characters, of which the last two are the decimal places.

The number of local units in the population (within a stratum) is divided by the number of units in this stratum that are in the final sample :

$$W_j = \frac{M'_h}{m_h},$$

with w_j the weight for local unit j, M'_h the number of units in a certain stratum of the population (at the moment of the sampling) and m_h the number of units in the sample (ex post).

For NACE-section F (Construction), the weighting factors are not obtained as described above. The reason for this exception is that the data received from the questioned units differ substantially from the data found in the Social Security file for these units. These differences are caused by the lag between the collection of the Social Security data (June 1995) and the structure of earnings survey data (October 1995). During this period, several building yards disappeared or expanded, which had of course an impact on the number of people employed. Hence the ex ante classification of the local units is changed according to the number of employees reported in part A.6 of the questionnaire. Since this happens in all directions and in all strata, this exception doesn't affect the representativity.

4.2. Variables concerning the individual employee (form B)

-

 $^{^{36}}$ The format of this variable in the datafiles transmitted to Eurostat is F8.2, eight characters of which the last two represent the decimals.

B.O. Key

Identical to A.0.

B.1. Sex

Sex of the employee.

B.2. Age

Age of the employee, in years.

B.3a. Occupation

The function of the employee, the classification used is the ISCO-88(COM)-classification at a two digit level.

In Annex III, an explanatory note on the codes can be found.

B.3b. Supervising?

Dichotomous variable that indicates whether the employee supervises others or not.

B.4. Educational level (cfr. Annex IV)

The highest completed level of education of the employee, the following codes are used:

- e1a: Lager onderwijs of geen onderwijs
- e1b : Secundair onderwijs, lagere graad (gewoon, buitengewoon en sociale promotie)
- e2a: Algemeen secundair onderwijs, hogere graad
- e2b : Technisch, kunst en beroeps secundair onderwijs, hogere graad (gewoon en sociale promotie)
 - Specifieke beroepsopleiding (tweeledig opleidingsstelsel)
- e3a: Hoger, niet-universitair onderwijs; hoger onderwijs van het korte type
- e3b: Universitair; hoger onderwijs van het lange type
- e3c: Post-universitair (post-licentie)

Note: this variable was not filled out for every employee in the sample

B.5. Length of service

The number of months that the employee has been employed in the enterprise; this variable is used to measure seniority.

B.6a. Type of contract

FT: Full-time PT: Part-time

B.6b. Type of contract

- 1. Fixed-term
- 2. Indefinite duration
- 3. Apprentice/trainee
- 4. Other

B.7. Number of paid annual holidays

Cf. A.5., i.e. the number on the level of the enterprise is also applied on the individual employees.

B.8. Pay period

The period the earnings data are related to.

W: week M: month

For employees who are paid every week, every two, three, four or five weeks, the data are divided in order to reduce to a weekly level.

B.8.1a. Are the earnings affected by absences during the reference period?

Dichotomous variable that indicates whether the earnings of the employee during the pay period considered have been influenced by sickness or other absences. If so, the data on earnings (i.e. the following variables) are not filled out.

B.8.1b. Total gross earnings in the pay period

The earnings relating to the pay period, including regularly paid bonuses and paid overtime. Pay for holiday, 13^{th} month, arrears, advances, traveling expenses, etc. are excluded.

B.8.2a. Overtime earnings

The earnings for extra hours during the pay period.

B.8.2b. Fully paid hours overtime

The number of actual hours of overtime work, in addition to the normal or conventional hours, for which these overtime earnings were paid.

B.8.3a. Normal hours in the pay period

The number of hours the employee normally works during a pay period as mentioned in the contract (excluding overtime).

B.8.3d. Part-time percentage

Only relevant for employees with a part-time contract. This variable was not inserted in the questionnaire, but was derived from other data: the number of normal hours for this employee divided by the average number of normal hours for the full-time employees in the same local unit.

B.8.3e. Number of pay periods per month³⁷

In fact, the inverse of variable B.8. If the pay period is one week, there are 4,43 pay periods per month (i.e. 31 divided by 7).

In the file, the length of this variable is eight characters, of which the last two are the decimal places.

B.8.4. Premium payments for shift work in pay period

The premium payments for shift work, night work and weekend work, only if not treated as overtime work.

B.9a. Total gross annual earnings

The earnings declared to the Social Security Organization for the year 1995 (including bonuses, pay for holiday, ...).

B.9b. Annual earnings affected by absence?

This dichotomous variable was not inserted in the questionnaire, but is derived from other data. Employees who entered or left the local unit during the year (but before the reference month, October) are obviously part of the category of employees whose earnings are influenced by absence. Employees who left the local unit during or after October 1995 or whose annual earnings are influenced by short or longer absences, are selected through the divergence of the 'observed' earnings from the 'expected' earnings (i.e. an extrapolation of the known data for October, taking into account the distinction between 'arbeiders' and 'bedienden'). If the ratio observed gross annual earnings / expected gross annual earnings is below 0,90, the employees annual earnings are considered to be influenced by absences. This method implicitly assumes that the data for October are sufficiently representative, but the option for October was chosen because of this representativeness.

³⁷ The format of this variable in the datafiles transmitted to Eurostat is F8.2, eight characters of which the last two represent the decimals.

- 57 -

B.9c. Annual bonuses

The irregular payments which do not occur during each pay period, such as pay for holiday, 13th month, profit sharing, ...

B.9d. Number of months to which the premiums filed B.9c. correspond

The recorded number of months is usually 12. This variable can be used to spread the bonuses over the different month, instead of taking them into account in the month these bonuses are paid.

The share of these not regularly paid bonuses in the total annual earnings is quite different from Member State to Member State, so it might be necessary to keep these bonuses in mind when comparing hourly or monthly data (which do not take into account these irregular bonuses).

B.10a. Income tax

To calculate the income tax, the starting point were the gross annual earnings, excluding social security contributions (13,07 %). After subtraction of the professional costs ('forfaitaire beroepskosten'), the assessable income ('belastbaar inkomen') is obtained. From this, the base income tax ('basisbelasting'), the local (town) taxes ('gemeentebelasting'), the supplementary crisis contribution ('aanvullende crisisbijdrage') and the special social security contribution (bijzondere bijdrage sociale zekerheid') are derived; these four sum up to the income tax. A more detailed description of this derivation is given under B.10c (cfr. infra). The obtained data are estimated values, the most important restriction is of course the fact that no details about the specific situation of the employee are known (f.i. composition of the family).

B.10b. Social security contributions

The value of this variable is equal to 13,07 % of the gross annual earnings (B.9a.).

B.10c. Net annual earnings

This variable is obtained by subtracting the social security contributions (B.10b.) and the income tax (B.10a.) from the gross annual earnings (B.9a.).

What follows is an example, using a person with a gross annual income of one million Belgian Francs, and the functions needed to derive the net annual income

Schatting netto-loon werknemers (op basis van bruto-loon 1995)

- * Werknemers worden verondersteld tot de categorie "ongehuwd, geen personen ten laste" te behoren
- * Enkel in het veld 'Bruto-inkomen' (cel B8, <u>niet</u> cel B17 !) dient een waarde te worden ingegeven
- * Onder de samengevatte resultaten staat de berekening van de te betalen belastingen

Bruto-inkomen (wedden/lonen)1.000.000 BEFBijdrage Sociale Zekerheid130.700 BEFTotaal te betalen (inkomens)belastingen268.859 BEF(Geschat) Netto-inkomen600.441 BEF

Bruto-inkomen (wedden/lonen), excl. bijdrage soc. zekerheid

869.300 BEF

```
Forfaitaire beroepskosten
                                                                                 70.079 BEF
   Belastbaar inkomen
                                                                                799.221 BEF
                                                                                289.599 BEF
   Basisbelasting
                                                                                196,000 BEF
   Belastingvrij bedrag
   Belastingvermindering op belastingvrij bedrag
                                                                                 49.000 BEF
   (Verminderde) basisbelasting
                                                                                240.599 BEF
   Gemeentebelasting (opcentiem van 7%)
                                                                                 16.842 BEF
   Aanvullende crisisbijdrage (opcentiem van 3%)
                                                                                  7.218 BFF
   Te betalen belasting
                                                                                264.659 BEF
   Bijzondere bijdrage sociale zekerheid
                                                                                  4.200 BEF
   Totaal te betalen belastingen
                                                                                268.859 BEF
Function ForfaitaireBeroepskosten(Bruto_inkomen_excl_soc_zek)
  Select Case Bruto_inkomen_excl_soc_zek
     Case Is <= 165000
      ForfaitaireBeroepskosten = 0.2 * Bruto_inkomen_excl_soc_zek
     Case 165001 To 330000
      ForfaitaireBeroepskosten = 33000 + 0.1 * (Bruto_inkomen_excl_soc_zek - 165000)
     Case 330001 To 550000
      ForfaitaireBeroepskosten = 49500 + 0.05 * (Bruto_inkomen_excl_soc_zek - 330000)
     Case 550001 To 2200000
      ForfaitaireBeroepskosten = 60500 + 0.03 * (Bruto_inkomen_excl_soc_zek - 550000)
     Case Is >= 2200001
       ForfaitaireBeroepskosten = 110000
  End Select
End Function
Function Basisbelasting(Belastbaar_inkomen)
    Select Case Belastbaar_inkomen
        Case Is <= 253000
            Basisbelasting = 0.25 * Belastbaar_inkomen
        Case 253001 To 335000
            Basisbelasting = 63250 + 0.3 * (Belastbaar_inkomen - 253000)
        Case 335001 To 478000
           Basisbelasting = 87850 + 0.4 * (Belastbaar_inkomen - 335000)
        Case 478001 To 1100000
            Basisbelasting = 145050 + 0.45 * (Belastbaar_inkomen - 478000)
        Case 1100001 To 1650000
            Basisbelasting = 424950 + 0.5 * (Belastbaar_inkomen - 1100000)
        Case 1650001 To 2420000
            Basisbelasting = 699950 + 0.525 * (Belastbaar_inkomen - 1650000)
        Case Is >= 2420001
            Basisbelasting = 1104200 + 0.55 * (Belastbaar_inkomen - 2420000)
    End Select
End Function
Function BijzondereBijdrageSocialeZekerheid(Bruto_inkomen_excl_soc_zek)
    Select Case Bruto_inkomen_excl_soc_zek
        Case Is <= 818556
            BijzondereBijdrageSocialeZekerheid = 0
        Case 818557 To 899999
            BijzondereBijdrageSocialeZekerheid = 4200
        Case 900000 To 1199999
            BijzondereBijdrageSocialeZekerheid = 9000
        Case 1200000 To 1499999
            BijzondereBijdrageSocialeZekerheid = 12000
        Case 1500000 To 2107215
            BijzondereBijdrageSocialeZekerheid = 18000
        Case Is >= 2107216
            BijzondereBijdrageSocialeZekerheid = 24000
    End Select
End Function
```

B.14. Factor³⁸

The factor to extrapolate the employees in the sample to the total number of employees in the local unit.

In the file, the length of this variable is eight characters, of which the last two are the decimal places.

The number of employees in the local unit, as recorded in variable A.6, is divided by the number of employees in the sample (i.e. the number of records in the survey for that specific local unit). The obtained factor is multiplied with the extrapolating factor at the unit level (cf. supra, variable A.8):

$$W_{ij} = W_j \frac{n_{hj}}{n'_{hj}},$$

with w_{ij} the weight for employee i in unit j in stratum h, n_{hj} the number of employees in the local unit and n'_{hj} the number of employees in the sample.

- 60 -

³⁸ The format of this variable in the datafiles transmitted to Eurostat is F8.2, eight characters of which the last two represent the decimals.

V.5. Post-survey coverage of the sample

This annex gives an overview of the representativity of the sample (local units), before as well as after extrapolation.

In the first part, the number of local units in the sample (column (a)) is compared to the number of local units in the population (column (b)). Generally, the post-survey coverage percentages correspond with the planned percentages, i.e. 10% for small units (10 to 49 employees), 50% for medium-sized units (50 to 99 employees), 100% for large units (more than 100 employees).

Table 25 gives the results divided by size category of the Social Security Organisation, Table 26 gives a regrouped version. On average 19,1% of the units in the population are in the sample.

In the second part, the number of local units after extrapolation of the sample (column (a)) is compared to the number of local units in the population (column (b)). Generally, the results are satisfying, the smaller units seem to be slightly underrepresented while the larger units (more than 200 employees) are a bit overrepresented.

Table 27 gives the extrapolated results divided by size category of the Social Security Organisation, Table 28 gives a regrouped version. On average 96,1% of the units in the population are covered.

First column: Nace Rev.1 (2-digit)

First row: Size (categories used by Social Security Organisation)

- 3. 10 to 19 employees
- 4. 20 to 49 employees
- 5. 50 to 99 employees
- 6. 100 to 199 employees
- 7. 200 to 499 employees
- 8. 500 to 999 employees
- 9. Over 1000 employees

Columns Annex I

- (a) Number of units in the sample
- (b) Number of units in the population
- (c) Percentage (a)/(b): sampling percentage

Columns Annex II

- (a) Extrapolated number of units in the sample
- (b) Number of units in the population
- (c) Percentage (a)/(b): coverage of the population by the sample

| | | 3 | <i>(</i>) 1 | | 4 | | | 5 | | | 6 | 4.) |
|----------|--------|---------|---------------|---------|---------|--------------|------|---------|-------------|---------|---------|----------------|
| | (a) | (b) | (c) | (a) | (b) | (c) | (a) | (b) | (c) | (a) | (b) | (c) |
| 14 | 8 | 41 | 19,5 | 6 | 33 | 18,2 | 6 | 8 | 75,0 | 9 | 8 | 112,5 |
| 15 | 55 | 610 | 9,0 | 48 | 428 | 11,2 | 72 | 160 | 45,0 | 73 | 80 | 91,3 |
| 16 | 2 | 6 | 33,3 | 2 | 9 | 22,2 | 2 | 3 | 66,7 | 3 | 3 | 100,0 |
| 17 | 20 | 207 | 9,7 | 26 | 259 | 10,0 | 50 | 119 | 42,0 | 55 | 60 | 91,7 |
| 18 | 18 | 167 | 10,8 | 17 | 165 | 10,3 | 21 | 42 | 50,0 | 20 | 16 | 125,0 |
| 19 | 5 | 22 | 22,7 | 5 | 15 | 33,3 | 6 | 6 | 100,0 | 3 | 3 | 100,0 |
| 20 | 20 | 174 | 11,5 | 15 | 126 | 11,9 | 13 | 28 | 46,4 | 11 | 9 | 122,2 |
| 21 | 6 | 47 | 12,8 | 6 | 49 | 12,2 | 12 | 20 | 60,0 | 15 | 20 | 75,0 |
| 22 | 23 | 271 | 8,5 | 18 | 188 | 9,6 | 26 | 70 | 37,1 | 31 | 32 | 96,9 |
| 23 | 2 | 1 | 200,0 | 1 | 5 | 20,0 | 4 | 5 | 80,0 | 4 | 4 | 100,0 |
| 24 | 15 | 96 | 15,6 | 18 | 135 | 13,3 | 41 | 71 | 57,7 | 57 | 63 | 90,5 |
| 25 | 12 | 108 | 11,1 | 11 | 127 | 8,7 | 25 | 53 | 47,2 | 32 | 39 | 82,1 |
| 26 | 22 | 189 | 11,6 | 23 | 177 | 13,0 | 28 | 54 | 51,9 | 25 | 29 | 86,2 |
| 27 | 5 | 37 | 13,5 | 8 | 57 | 14,0 | 14 | 27 | 51,9 | 15 | 15 | 100,0 |
| 28 | 50 | 522 | 9,6 | 47 | 484 | 9,7 | 46 | 105 | 43,8 | 48 | 49 | 98,0 |
| 29 | 20 | 179 | 11,2 | 21 | 202 | 10,4 | 35 | 77 | 45,5 | 39 | 38 | 102,6 |
| 30 31 | 2 9 | 2 57 | 100,0 15,8 | 1 10 | 3 76 | 33,3 13,2 | 10 | 4 25 | 0,0 40,0 | 1 22 | 1 20 | 100,0 110,0 |
| 32 | 6 | 16 | 37,5 | 5 | 12 | 41,7 | 6 | 10 | 60,0 | 9 | 10 | 90,0 |
| 33 | 7 | 64 | 10,9 | 10 | 44 | 22,7 | 13 | 20 | 65,0 | 1 | 4 | 25,0 |
| 34 | 8 | 46 | 17,4 | 8 | 58 | 13,8 | 10 | 17 | 58,8 | 13 | 15 | 86,7 |
| 35 | 6 | 21 | 28,6 | 7 | 22 | 31,8 | 5 | 11 | 45,5 | 6 | 9 | 66,7 |
| 36 | 30 | 268 | 11,2 | 25 | 203 | 12,3 | 30 | 64 | 46,9 | 28 | 33 | 84,8 |
| 37 | 6 | 52 | 11,5 | 4 | 19 | 21,1 | 2 | 7 | 28,6 | 3 | 4 | 75,0 |
| 40/1 | 6 | 73 | 8,2 | 6 | 69 | 8,7 | 4 | 37 | 10,8 | 7 | 19 | 36,8 |
| 45 | 203 | 2417 | 8,4 | 127 | 1427 | 8,9 | 133 | 293 | 45,4 | 77 | 90 | 85,6 |
| 50 | 83 | 787 | 10,5 | 36 | 356 | 10,1 | 25 | 47 | 53,2 | 18 | 16 | 112,5 |
| 51 | 195 | 2270 | 8,6 | 117 | 1271 | 9,2 | 127 | 291 | 43,6 | 100 | 118 | 84,7 |
| 52 | 171 | 1907 | 9,0 | 88 | 885 | 9,9 | 67 | 208 | 32,2 | 71 | 96 | 74,0 |
| 55 | 99 | 1320 | 7,5 | 53 | 643 | 8,2 | 49 | 105 | 46,7 | 29 | 36 | 80,6 |
| 60/3 | 105 | 1232 | 8,5 | 87 | 985 | 8,8 | 99 | 223 | 44,4 | 57 | 76 | 75,0 |
| 64 | 9 | 127 | 7,1 | 33 | 364 | 9,1 | 68 | 130 | 52,3 | 66 | 71 | 93,0 |
| 65 | 60 | 558 | 10,8 | 25 | 260 | 9,6 | 40 | 79 | 50,6 | 40 | 45 | 88,9 |
| 66 | 5 | 46 | 10,9 | 5 | 58 | 8,6 | 18 | 30 | 60,0 | 14 | 15 | 93,3 |
| 67 | 10 | 98 | 10,2 | 6 | 42 | 14,3 | 5 | 12 | 41,7 | 8 | 10 | 80,0 |
| 70 | 12 | 124 | 9,7 | 7 | 83 | 8,4 | 9 | 16 | 56,3 | 4 | 6 | 66,7 |
| 71 70 | 7 | 54 | 13,0 | 8 | 46 | 17,4 | 6 | 10 | 60,0 | 3 | 4 | 75,0 |
| 72 72 | 13 | 142 | 9,2 | 16 | 129 | 12,4 | 16 | 36 | 44,4 | 6 | 16 | 37,5 |
| 73 | 7 | 44 | 15,9 | 6 | 25 | 24,0 | 9 | 25 | 36,0 | 10 | 14 | 71,4 |
| 74 | 97 | 1186 | 8,2 | 73 | 808 | 9,0 | 141 | 369 | 38,2 | 190 | 284 | 66,9 |
| All | 1439 | 15588 | 9,2 | 1035 | 10347 | 10,0 | 1293 | 2917 | 44,3 | 1223 | 1480 | 82,6 |

Table 25: Post-survey coverage of the sample before extrapolation

| | | 7 | | | 8 | | | 9 | | | Total | |
|----------|----------|----------|---------------|---------|------------|---------------|--------|------------|--------|------------|------------|--------------|
| | (a) | (b) | (c) | (a) | <i>(b)</i> | (c) | (a) | <i>(b)</i> | (c) | (a) | (b) | (c) |
| | | | | | | | | | | | | |
| 14 | 2 | 2 | 100,0 | | | | | _ | | 31 | 92 | <i>33,7</i> |
| 15 | 48 | 54 | 88,9 | 11 | 10 | 110,0 | 1 | 2 | 50,0 | 308 | 1344 | 22,9 |
| 16 | 6 | 6 | 100,0 | | _ | | _ | _ | | 15 | 27 | <i>55,6</i> |
| 17 | 25 | 29 | 86,2 | 7 | 8 | 87,5 | 2 | 2 | 100,0 | 185 | 684 | 27,0 |
| 18 | 10 | 12 | 83,3 | | | | | | | 86 | 402 | 21,4 |
| 19 | 1 | 1 | 100,0 | | 1 | 0,0 | | | | 20 | 48 | 41,7 |
| 20 | 4 | 4 | 100,0 | | - | 00.0 | | | | 63 | 341 | 18,5 |
| 21 | 18 | 19 | 94,7 | 4 | 5 | 80,0 | | | | 61 | 160 | 38,1 |
| 22 | 17 | 16 | 106,3 | 4 | 6 | 66,7 | 0 | 0 | 100.0 | 119 | 583 | 20,4 |
| 23 | 6 | 6 | 100,0 | 1.5 | 10 | 02.0 | 2 6 | 2 | 100,0 | 19 | 23 | 82,6 |
| 24 25 | 51 15 | 63 15 | 81,0 100,0 | 15 | 16 | 93,8 100,0 | O | 11 | 54,5 | 203 100 | 455 347 | 44,6 28,8 |
| 25 26 | 25 | 28 | 89,3 | 5 10 | 5 9 | 111,1 | | | | 133 | 347 486 | 20,0 27,4 |
| 20 27 | 14 | 20 17 | 82,4 | 7 | 8 | 87,5 | 11 | 12 | 91,7 | 133 74 | 173 | 42,8 |
| 28 | 19 | 23 | 82,6 | 4 | o 4 | 100,0 | 1 | 12 | 100,0 | 215 | 1188 | 42,0 18,1 |
| 29 | 27 | 23 27 | 100,0 | 4 | 3 | 133,3 | 5 | 6 | 83,3 | 151 | 532 | 28,4 |
| 30 | 21 | ٤1 | 100,0 | 4 | 3 | 133,3 | J | U | 00,0 | 4 | 10 | 40,0 |
| 31 | 16 | 17 | 94,1 | 6 | 4 | 150,0 | 3 | 5 | 60,0 | 76 | 204 | 37,3 |
| 32 | 9 | 10 | 90,0 | 5 | 6 | 83,3 | 4 | 6 | 66,7 | 44 | 70 | <i>62,9</i> |
| 33 | 5 | 5 | 100,0 | J | U | 00,0 | 1 | U | 00,7 | 36 | 137 | 26,3 |
| 34 | 8 | 11 | 72,7 | 4 | 3 | 133,3 | 8 | 10 | 80,0 | 59 | 160 | 36,9 |
| 35 | 3 | 4 | 75,0 | 3 | 3 | 100,0 | 5 | 7 | 71,4 | 35 | 77 | 45,5 |
| 36 | 14 | 14 | 100,0 | · · | Ü | 100,0 | ŭ | · | , 1, 1 | 127 | 582 | 21,8 |
| 37 | | | | | | | | | | 15 | 82 | 18,3 |
| 40/1 | 14 | 19 | 73,7 | 6 | 7 | 85,7 | 3 | 6 | 50,0 | 46 | 230 | 20,0 |
| 45 | 32 | 37 | 86,5 | 9 | 10 | 90,0 | 3 | 2 | 150,0 | 584 | 4276 | 13,7 |
| 50 | 5 | 7 | 71,4 | 2 | 1 | 200,0 | | | Í | 169 | 1214 | 13,9 |
| 51 | 34 | 41 | 82,9 | 8 | 9 | 88,9 | | | | 581 | 4000 | 14,5 |
| 52 | 36 | 43 | 83,7 | 9 | 9 | 100,0 | 2 | 3 | 66,7 | 444 | 3151 | 14,1 |
| 55 | 14 | 14 | 100,0 | 2 | 3 | 66,7 | | | | 246 | 2121 | 11,6 |
| 60/3 | 25 | 33 | 75,8 | 14 | 14 | 100,0 | 15 | 20 | 75,0 | 402 | 2583 | <i>15,6</i> |
| 64 | 33 | 30 | 110,0 | 16 | 15 | 106,7 | 12 | 11 | 109,1 | 237 | 748 | 31,7 |
| 65 | 34 | 34 | 100,0 | 14 | 13 | 107,7 | 12 | 14 | 85,7 | 225 | 1003 | 22,4 |
| 66 | 21 | 24 | 87,5 | 10 | 10 | 100,0 | 2 | 2 | 100,0 | 75 | 185 | 40,5 |
| 67 | 2 | 2 | 100,0 | | | | | | | 31 | 164 | 18,9 |
| 70 | | 1 | 0,0 | | | | | | | 32 | 230 | 13,9 |
| 71 | _ | _ | | _ | | | | | | 24 | 114 | 21,1 |
| 72 | 6 | 6 | 100,0 | 2 | 3 | 66,7 | | | | 59 | 332 | 17,8 |
| 73 | 7 | 6 | 116,7 | 2 | 2 | 100,0 | • | ^ | ~~ ^ | 41 | 116 | 35,3 |
| 74 | 115 | 163 | 70,6 | 18 | 33 | 54,5 | 6 | 8 | 75,0 | 640 | 2851 | 22,4 |
| All | 721 | 843 | 85 ,5 | 201 | 220 | 91,4 | 103 | 130 | 79,2 | 6015 | 31525 | 19,1 |

Table 25 (continued): Post-survey coverage of the sample before extrapolation

| | | 10 to 49 | | 5 | 0 to 99 | | (|)ver 100 |) | | Total | | |
|----------|------|----------|------|------|---------|-------|------|----------|--------------|------|------------|-------------|--|
| | (a) | (b) | (c) | (a) | (b) | (c) | (a) | (b) | (c) | (a) | (b) | (c) | |
| | | • • | | • • | | | • • | • | | | • • | | |
| 14 | 14 | 74 | 18,9 | 6 | 8 | 75,0 | 11 | 10 | 110,0 | 31 | 92 | <i>33,7</i> | |
| 15 | 103 | 1038 | 9,9 | 72 | 160 | 45,0 | 133 | 146 | 91,1 | 308 | 1344 | <i>22,9</i> | |
| 16 | 4 | 15 | 26,7 | 2 | 3 | 66,7 | 9 | 9 | 100,0 | 15 | 27 | <i>55,6</i> | |
| 17 | 46 | 466 | 9,9 | 50 | 119 | 42,0 | 89 | 99 | 89,9 | 185 | 684 | 27,0 | |
| 18 | 35 | 332 | 10,5 | 21 | 42 | 50,0 | 30 | 28 | 107,1 | 86 | 402 | 21,4 | |
| 19 | 10 | 37 | 27,0 | 6 | 6 | 100,0 | 4 | 5 | 80,0 | 20 | 48 | 41,7 | |
| 20 | 35 | 300 | 11,7 | 13 | 28 | 46,4 | 15 | 13 | 115,4 | 63 | 341 | 18,5 | |
| 21 | 12 | 96 | 12,5 | 12 | 20 | 60,0 | 37 | 44 | 84,1 | 61 | 160 | <i>38,1</i> | |
| 22 | 41 | 459 | 8,9 | 26 | 70 | 37,1 | 52 | 54 | 96,3 | 119 | 583 | 20,4 | |
| 23 | 3 | 6 | 50,0 | 4 | 5 | 80,0 | 12 | 12 | 100,0 | 19 | 23 | <i>82,6</i> | |
| 24 | 33 | 231 | 14,3 | 41 | 71 | 57,7 | 129 | 153 | 84,3 | 203 | 455 | 44,6 | |
| 25 | 23 | 235 | 9,8 | 25 | 53 | 47,2 | 52 | 59 | 88,1 | 100 | 347 | 28,8 | |
| 26 | 45 | 366 | 12,3 | 28 | 54 | 51,9 | 60 | 66 | 90,9 | 133 | 486 | 27,4 | |
| 27 | 13 | 94 | 13,8 | 14 | 27 | 51,9 | 47 | 52 | 90,4 | 74 | 173 | 42,8 | |
| 28 | 97 | 1006 | 9,6 | 46 | 105 | 43,8 | 72 | 77 | 93,5 | 215 | 1188 | 18,1 | |
| 29 | 41 | 381 | 10,8 | 35 | 77 | 45,5 | 75 | 74 | 101,4 | 151 | 532 | <i>28,4</i> | |
| 30 | 3 | 5 | 60,0 | 0 | 4 | 0,0 | 1 | 1 | 100,0 | 4 | 10 | 40,0 | |
| 31 | 19 | 133 | 14,3 | 10 | 25 | 40,0 | 47 | 46 | 102,2 | 76 | 204 | <i>37,3</i> | |
| 32 | 11 | 28 | 39,3 | 6 | 10 | 60,0 | 27 | 32 | 84,4 | 44 | 70 | <i>62,9</i> | |
| 33 | 17 | 108 | 15,7 | 13 | 20 | 65,0 | 6 | 9 | 66,7 | 36 | 137 | <i>26,3</i> | |
| 34 | 16 | 104 | 15,4 | 10 | 17 | 58,8 | 33 | 39 | 84,6 | 59 | 160 | <i>36,9</i> | |
| 35 | 13 | 43 | 30,2 | 5 | 11 | 45,5 | 17 | 23 | 73,9 | 35 | 77 | <i>45,5</i> | |
| 36 | 55 | 471 | 11,7 | 30 | 64 | 46,9 | 42 | 47 | 89,4 | 127 | 582 | 21,8 | |
| 37 | 10 | 71 | 14,1 | 2 | 7 | 28,6 | 3 | 4 | 75,0 | 15 | 82 | 18,3 | |
| 40/1 | 12 | 142 | 8,5 | 4 | 37 | 10,8 | 30 | 51 | 58,8 | 46 | 230 | 20,0 | |
| 45 | 330 | 3844 | 8,6 | 133 | 293 | 45,4 | 121 | 139 | 87,1 | 584 | 4276 | 13,7 | |
| 50 | 119 | 1143 | 10,4 | 25 | 47 | 53,2 | 25 | 24 | 104,2 | 169 | 1214 | 13,9 | |
| 51 | 312 | 3541 | 8,8 | 127 | 291 | 43,6 | 142 | 168 | 84,5 | 581 | 4000 | 14,5 | |
| 52 | 259 | 2792 | 9,3 | 67 | 208 | 32,2 | 118 | 151 | 78,1 | 444 | 3151 | 14,1 | |
| 55 | 152 | 1963 | 7,7 | 49 | 105 | 46,7 | 45 | 53 | 84,9 | 246 | 2121 | 11,6 | |
| 60/3 | 192 | 2217 | 8,7 | 99 | 223 | 44,4 | 111 | 143 | 77,6 | 402 | 2583 | 15,6 | |
| 64 | 42 | 491 | 8,6 | 68 | 130 | 52,3 | 127 | 127 | 100,0 | 237 | 748 | 31,7 | |
| 65 | 85 | 818 | 10,4 | 40 | 79 | 50,6 | 100 | 106 | 94,3 | 225 | 1003 | 22,4 | |
| 66 | 10 | 104 | 9,6 | 18 | 30 | 60,0 | 47 | 51 | 92,2 | 75 | 185 | 40,5 | |
| 67 | 16 | 140 | 11,4 | 5 | 12 | 41,7 | 10 | 12 | 83,3 | 31 | 164 | 18,9 | |
| 70 71 | 19 | 207 | 9,2 | 9 | 16 | 56,3 | 4 | 7 | 57,1 | 32 | 230 | 13,9 | |
| 71 79 | 15 | 100 | 15,0 | 6 | 10 | 60,0 | 3 | 4 | 75,0 | 24 | 114 | 21,1 | |
| 72 72 | 29 | 271 | 10,7 | 16 | 36 | 44,4 | 14 | 25 | 56,0 | 59 | 332 | 17,8 | |
| 73 | 13 | 69 | 18,8 | 9 | 25 | 36,0 | 19 | 22 | 86,4 | 41 | 116 | 35,3 | |
| 74 | 170 | 1994 | 8,5 | 141 | 369 | 38,2 | 329 | 488 | 67,4 | 640 | 2851 | 22,4 | |
| All | 2474 | 25935 | 9,5 | 1293 | 2917 | 44,3 | 2248 | 2673 | 84 ,1 | 6015 | 31525 | 19,1 | |

Table 26: Post-survey coverage of the sample before extrapolation (regrouped)

| | | 3 | | | 4 | | | 5 | | | 6 | |
|----------|--------------|--------------|---------------|------------|------------|---------------|------------|------------|---------------|----------|----------|---------------|
| | (a) | (b) | (c) | (a) | (b) | (c) | (a) | (b) | (c) | (a) | (b) | (c) |
| 14 | 42 | 41 | 102,4 | 30 | 33 | 90,9 | 10 | 8 | 125,0 | 9 | 8 | 112,5 |
| 15 | 533 | 610 | 87,4 | 420 | 428 | 98,1 | 150 | 160 | 93,8 | 80 | 80 | 100,0 |
| 16 | 7 | 6 | 116,7 | 5 | 9 | 55,6 | 3 | 3 | 100,0 | 3 | 3 | 100,0 |
| 17 | 198 | 207 | 95,7 | 276 | 259 | 106,6 | 112 | 119 | 94,1 | 64 | 60 | 106,7 |
| 18 | 186 | 167 | 111,4 | 158 | 165 | 95,8 | 43 | 42 | 102,4 | 21 | 16 | 131,3 |
| 19 | 20 | 22 | 90,9 | 10 | 15 | 66,7 | 8 | 6 | 133,3 | 3 | 3 | 100,0 |
| 20 | 164 | 174 | 94,3 | 129 | 126 | 102,4 | 21 | 28 | 75,0 | 11 | 9 | 122,2 |
| 21 | 33 | 47 | 70,2 | 51 | 49 | 104,1 | 21 | 20 | 105,0 | 17 | 20 | 85,0 |
| 22 | 264 | 271 | 97,4 | 194 | 188 | 103,2 | 61 | 70 | 87,1 | 34 | 32 | 106,3 |
| 23 | 2 | 1 | 200,0 | 2 | 5 | 40,0 | 7 | 5 | 140,0 | 4 | 4 | 100,0 |
| 24 | 68 | 96 | 70,8 | 97 | 135 | 71,9 | 81 | 71 | 114,1 | 58 | 63 | 92,1 |
| 25 | 103 | 108 | 95,4 | 99 | 127 | 78,0 | 53 | 53 | 100,0 | 34 | 39 | 87,2 |
| 26 | 176 | 189 | 93,1 | 165 | 177 | 93,2 | 54 | 54 | 100,0 | 28 | 29 | 96,6 |
| 27 | 32 | 37 | 86,5 | 57 | 57 | 100,0 | 25 | 27 | 92,6 | 15 | 15 | 100,0 |
| 28 | 456 | 522 | 87,4 | 450 | 484 | 93,0 | 111 | 105 | 105,7 | 53 | 49 | 108,2 |
| 29 | 141 | 179 | 78,8 | 146 | 202 | 72,3 | 69 | 77 | 89,6 | 41 | 38 | 107,9 |
| 30 | 3 | 2 | 150,0 | 3 | 3 | 100,0 | | 4 | 0,0 | 1 | 1 | 100,0 |
| 31 | 46 | 57 | 80,7 | 53 | 76 | 69,7 | 16 | 25 | 64,0 | 22 | 20 | 110,0 |
| 32 | 10 | 16 | 62,5 | 10 | 12 | 83,3 | 9 | 10 | 90,0 | 11 | 10 | 110,0 |
| 33 | 41 | 64 | 64,1 | 40 | 44 | 90,9 | 18 | 20 | 90,0 | 2 | 4 | 50,0 |
| 34 | 43 | 46 | 93,5 | 50 | 58 | 86,2 | 19 | 17 | 111,8 | 13 | 15 | 86,7 |
| 35 | 18 | 21 | 85,7 | 14 | 22 | 63,6 | 8 | 11 | 72,7 | 8 | 9 | 88,9 |
| 36 | 267 | 268 | 99,6 | 210 | 203 | 103,4 | 60 | 64 | 93,8 | 32 | 33 | 97,0 |
| 37 | 30 | 52 | 57,7 | 19 | 19 | 100,0 | 3 | 7 | 42,9 | 4 | 4 | 100,0 |
| 40/1 | 22 | 73 | 30,1 | 28 | 69 | 40,6 | 5 | 37 | 13,5 | 7 | 19 | 36,8 |
| 45 | 2326 | 2417 | 96,2 | 1172 | 1427 | 82,1 | 488 | 293 | 166,6 | 130 | 90 | 144,4 |
| 50 | 818 | 787 | 103,9 | 337 | 356 | 94,7 | 45 | 47 | 95,7 | 19 | 16 | 118,8 |
| 51 | 2298 | 2270 | 101,2 | 1237 | 1271 | 97,3 | 277 | 291 | 95,2 | 114 | 118 | 96,6 |
| 52 55 | 2025 1290 | 1907 1320 | 106,2 97,7 | 964 518 | 885 643 | 108,9 80,6 | 206 105 | 208 105 | 99,0 100,0 | 99 31 | 96 36 | 103,1 86,1 |
| 60/3 | 1163 | 1232 | 97,7 | 829 | 985 | 84,2 | 218 | 223 | 97,8 | 68 | 36 76 | 89,5 |
| 64 | 103 | 1232 | 80,3 | 332 | 364 | 91,2 | 136 | 130 | 97,8 104,6 | 68 | 70 71 | 95,8 |
| 65 | 598 | 558 | 107,2 | 271 | 260 | 104,2 | 79 | 79 | 104,0 | 44 | 45 | 97,8 |
| 66 | 55 | 46 | 119,6 | 34 | 58 | 58,6 | 36 | 30 | 120,0 | 15 | 15 | 100,0 |
| 67 | 82 | 98 | 83,7 | 50 | 42 | 119,0 | 7 | 12 | 58,3 | 9 | 10 | 90,0 |
| 70 | 116 | 124 | 93,5 | 77 | 83 | 92,8 | 15 | 16 | 93,8 | 4 | 6 | 66,7 |
| 71 | 39 | 54 | 72,2 | 39 | 46 | 84,8 | 7 | 10 | 70,0 | 4 | 4 | 100,0 |
| 72 | 111 | 142 | 78,2 | 119 | 129 | 92,2 | 31 | 36 | 86,1 | 8 | 16 | 50,0 |
| 73 | 44 | 44 | 100,0 | 25 | 25 | 100,0 | 16 | 25 | 64,0 | 12 | 14 | 85,7 |
| 74 | 1110 | 1186 | 93,6 | 750 | 808 | 92,8 | 345 | 369 | 93,5 | 239 | 284 | 84,2 |
| | | | | | | | | | | | | |
| All | 15082 | 15588 | 96,8 | 9470 | 10347 | 91,5 | 2978 | 2917 | 102,1 | 1439 | 1480 | 97,2 |

Table 27: Post-survey coverage of the sample after extrapolation

| | | 7 | | | 8 | | | 9 | | | Total | |
|----------|---------|---------|---------------|-----|--------|----------------|-----|-----|-------|-----------|-------------|----------------------|
| | (a) | (b) | (c) | (a) | (b) | (c) | (a) | (b) | (c) | (a) | (b) | (c) |
| | | | | | | | | | | | | |
| 14 | 2 | 2 | 100,0 | | | | | | | 93 | 92 | 101,1 |
| 15 | 53 | 54 | 98,1 | 11 | 10 | 110,0 | 1 | 2 | 50,0 | 1248 | 1344 | <i>92,9</i> |
| 16 | 8 | 6 | 133,3 | | | | | | | 26 | 27 | <i>96,3</i> |
| 17 | 31 | 29 | 106,9 | 8 | 8 | 100,0 | 2 | 2 | 100,0 | 691 | 684 | 101,0 |
| 18 | 11 | 12 | 91,7 | | | | | | | 419 | 402 | 104,2 |
| 19 | 1 | 1 | 100,0 | | 1 | 0,0 | | | | 42 | 48 | 87,5 |
| 20 | 4 | 4 | 100,0 | | | | | | | 329 | 341 | <i>96,5</i> |
| 21 | 19 | 19 | 100,0 | 4 | 5 | 80,0 | | | | 145 | 160 | <i>90,6</i> |
| 22 | 19 | 16 | 118,8 | 4 | 6 | 66,7 | | _ | | 576 | 583 | <i>98,8</i> |
| 23 | 6 | 6 | 100,0 | | | | 2 | 2 | 100,0 | 23 | 23 | 100,0 |
| 24 | 57 | 63 | 90,5 | 16 | 16 | 100,0 | 8 | 11 | 72,7 | 385 | 455 | <i>84,6</i> |
| 25 | 15 | 15 | 100,0 | 5 | 5 | 100,0 | | | | 309 | 347 | 89,0 |
| 26 | 27 | 28 | 96,4 | 10 | 9 | 111,1 | 4.0 | 4.0 | 1000 | 460 | 486 | 94,7 |
| 27 | 16 | 17 | 94,1 | 7 | 8 | 87,5 | 12 | 12 | 100,0 | 164 | 173 | 94,8 |
| 28 | 20 | 23 | 87,0 | 4 | 4 | 100,0 | 1 | 1 | 100,0 | 1095 | 1188 | 92,2 |
| 29 | 27 | 27 | 100,0 | 4 | 3 | 133,3 | 5 | 6 | 83,3 | 433 | 532 | 81,4 |
| 30 | 10 | 17 | 1050 | 0 | | 1500 | 0 | - | 00.0 | 7 | 10 | 70,0 |
| 31 | 18 | 17 | 105,9 | 6 | 4 | 150,0 | 3 | 5 | 60,0 | 164 | 204 | 80,4 |
| 32 | 9 | 10 | 90,0 100,0 | 6 | 6 | 100,0 | 4 | 6 | 66,7 | 59 | 70 | 84,3 |
| 33 | 5 | 5 | 90,9 | 4 | 9 | 133,3 | 8 | 10 | 80,0 | 106 | 137 | 77,4 |
| 34 | 10 | 11 4 | 90,9 100,0 | 4 3 | 3 3 | 133,3 100,0 | 6 | | 85,7 | 147 61 | 160 77 | 91,9 |
| 35 36 | 4 16 | 14 | 114,3 | ა | 3 | 100,0 | O | 7 | 83,7 | 585 | 5 82 | 79,2 100,5 |
| 37 | 10 | 14 | 114,3 | | | | | | | 56 | 362 82 | 68,3 |
| 40/1 | 15 | 19 | 78,9 | 7 | 7 | 100,0 | 4 | 6 | 66,7 | 88 | 230 | 38,3 |
| 45 | 104 | 37 | 281,1 | 80 | 10 | 800,0 | 34 | 2 | 1700 | 4334 | 4276 | 30,3 101,4 |
| 50 | 5 | 7 | 71,4 | 2 | 10 | 200,0 | 34 | ٨ | 1700 | 1226 | 1214 | 101,4 |
| 50 51 | 44 | 41 | 107,3 | 9 | 9 | 100,0 | | | | 3979 | 4000 | 99,5 |
| 52 | 47 | 43 | 109,3 | 11 | 9 | 122,2 | 3 | 3 | 100,0 | 3355 | 3151 | 106,5 |
| 55 | 15 | 14 | 107,1 | 3 | 3 | 100,0 | 3 | 3 | 100,0 | 1962 | 2121 | 92,5 |
| 60/3 | 31 | 33 | 93,9 | 16 | 14 | 114,3 | 17 | 20 | 85,0 | 2342 | 2583 | 90,7 |
| 64 | 33 | 30 | 110,0 | 16 | 15 | 106,7 | 12 | 11 | 109,1 | 699 | 748 | 93,4 |
| 65 | 34 | 34 | 100,0 | 14 | 13 | 107,7 | 13 | 14 | 92,9 | 1053 | 1003 | 105,0 |
| 66 | 24 | 24 | 100,0 | 11 | 10 | 110,0 | 2 | 2 | 100,0 | 177 | 185 | 95 , 7 |
| 67 | 2 | 2 | 100,0 | | _ 3 | ,0 | | | ,0 | 150 | 164 | 91,5 |
| 70 | | 1 | 100,0 | | | | | | | 212 | 230 | 92,2 |
| 71 | | - | | | | | | | | 89 | 114 | <i>78,1</i> |
| 72 | 8 | 6 | 133,3 | 2 | 3 | 66,7 | | | | 279 | 332 | <i>84</i> , <i>0</i> |
| 73 | 7 | 6 | 116,7 | 2 | 2 | 100,0 | | | | 106 | 116 | 91,4 |
| 74 | 135 | 163 | 82,8 | 22 | 33 | 66,7 | 7 | 8 | 87,5 | 2608 | 2851 | 91,5 |
| | | | | | | | | | · · · | | | · |
| All | 882 | 843 | 104,6 | 287 | 220 | 130,5 | 144 | 130 | 110,8 | 30282 | 31525 | 96,1 |

 ${\bf Table~27~(continued): Post-survey~coverage~of~the~sample~after~extrapolation}$

| | | 10 to 49 | | ! | 50 to 99 | | (|)ver 100 | | | Total | |
|----------|-----------|------------|---------------|-----------|-----------|--------------|----------|-----------|--------------|------------|-------------|---------------|
| | (a) | (b) | (c) | (a) | (b) | (c) | (a) | (b) | (c) | (a) | (b) | (c) |
| | | • • | | • • | • • | | • • | • | | | • • | |
| 14 | 72 | 74 | 97,3 | 10 | 8 | 125,0 | 11 | 10 | 110,0 | 93 | 92 | 101,1 |
| 15 | 953 | 1038 | 91,8 | 150 | 160 | 93,8 | 145 | 146 | 99,3 | 1248 | 1344 | 92,9 |
| 16 | 12 | 15 | 80,0 | 3 | 3 | 100,0 | 11 | 9 | 122,2 | 26 | 27 | 96,3 |
| 17 | 474 | 466 | 101,7 | 112 | 119 | 94,1 | 105 | 99 | 106,1 | 691 | 684 | 101,0 |
| 18 | 344 | 332 | 103,6 | 43 | 42 | 102,4 | 32 | 28 | 114,3 | 419 | 402 | 104,2 |
| 19 | 30 | 37 | 81,1 | 8 | 6 | 133,3 | 4 | 5 | 80,0 | 42 | 48 | <i>87,5</i> |
| 20 | 293 | 300 | 97,7 | 21 | 28 | 75,0 | 15 | 13 | 115,4 | 329 | 341 | <i>96,5</i> |
| 21 | 84 | 96 | 87,5 | 21 | 20 | 105,0 | 40 | 44 | 90,9 | 145 | 160 | 90,6 |
| 22 | 458 | 459 | 99,8 | 61 | 70 | 87,1 | 57 | 54 | 105,6 | 576 | 583 | 98,8 |
| 23 | 4 | 6 | 66,7 | 7 | 5 | 140,0 | 12 | 12 | 100,0 | 23 | 23 | 100,0 |
| 24 | 165 | 231 | 71,4 | 81 | 71 | 114,1 | 139 | 153 | 90,8 | 385 | 455 | 84,6 |
| 25 | 202 | 235 | 86,0 | 53 | 53 | 100,0 | 54 | 59 | 91,5 | 309 | 347 | <i>89,0</i> |
| 26 | 341 | 366 | 93,2 | 54 | 54 | 100,0 | 65 | 66 | 98,5 | 460 | 486 | 94 , 7 |
| 27 | 89 | 94 | 94,7 | 25 | 27 | 92,6 | 50 | 52 | 96,2 | 164 | 173 | 94,8 |
| 28 | 906 | 1006 | 90,1 | 111 | 105 | 105,7 | 78 | 77 | 101,3 | 1095 | 1188 | 92,2 |
| 29 | 287 | 381 | 75,3 | 69 | 77 | 89,6 | 77 | 74 | 104,1 | 433 | 532 | 81,4 |
| 30 | 6 | 5 | 120,0 | 0 | 4 | 0,0 | 1 | 1 | 100,0 | 7 | 10 | 70,0 |
| 31 | 99 | 133 | 74,4 | 16 | 25 | 64,0 | 49 | 46 | 106,5 | 164 | 204 | <i>80,4</i> |
| 32 | 20 | 28 | 71,4 | 9 | 10 | 90,0 | 30 | 32 | 93,8 | 59 | 70 | 84 ,3 |
| 33 | 81 | 108 | 75,0 | 18 | 20 | 90,0 | 7 | 9 | 77,8 | 106 | 137 | 77,4 |
| 34 | 93 | 104 | 89,4 | 19 | 17 | 111,8 | 35 | 39 | 89,7 | 147 | 160 | 91,9 |
| 35 | 32 | 43 | 74,4 | 8 | 11 | 72,7 | 21 | 23 | 91,3 | 61 | 77 | <i>79,2</i> |
| 36 | 477 | 471 | 101,3 | 60 | 64 | 93,8 | 48 | 47 | 102,1 | 585 | 582 | 100,5 |
| 37 | 49 | 71 | 69,0 | 3 | 7 | 42,9 | 4 | 4 | 100,0 | 56 | 82 | <i>68,3</i> |
| 40/1 | 50 | 142 | 35,2 | 5 | 37 | 13,5 | 33 | 51 | 64,7 | 88 | 230 | <i>38,3</i> |
| 45 | 3498 | 3844 | 91,0 | 488 | 293 | 166,6 | 348 | 139 | 250,4 | 4334 | 4276 | 101,4 |
| 50 | 1155 | 1143 | 101,0 | 45 | 47 | 95,7 | 26 | 24 | 108,3 | 1226 | 1214 | 101,0 |
| 51 | 3535 | 3541 | 99,8 | 277 | 291 | 95,2 | 167 | 168 | 99,4 | 3979 | 4000 | 99,5 |
| 52 | 2989 | 2792 | 107,1 | 206 | 208 | 99,0 | 160 | 151 | 106,0 | 3355 | 3151 | 106,5 |
| 55 | 1808 | 1963 | 92,1 | 105 | 105 | 100,0 | 49 | 53 | 92,5 | 1962 | 2121 | 92,5 |
| 60/3 | 1992 | 2217 | 89,9 | 218 | 223 | 97,8 | 132 | 143 | 92,3 | 2342 | 2583 | 90,7 |
| 64 | 434 | 491 | 88,4 | 136 | 130 | 104,6 | 129 | 127 | 101,6 | 699 | 748 | 93,4 |
| 65 | 869 | 818 | 106,2 | 79 | 79 | 100,0 | 105 | 106 | 99,1 | 1053 | 1003 | 105,0 |
| 66 | 89 | 104 | 85,6 | 36 | 30 | 120,0 | 52 | 51 | 102,0 | 177 | 185 | 95,7 |
| 67 | 132 | 140 | 94,3 | 7 | 12 | 58,3 | 11 | 12 | 91,7 | 150 | 164 | 91,5 |
| 70 71 | 193 | 207 | 93,2 | 15 | 16 | 93,8 | 4 4 | 7 | 57,1 | 212 | 230 | 92,2 |
| 71 79 | 78 230 | 100 271 | 78,0 | 7 31 | 10 36 | 70,0 | 4 18 | 4 25 | 100,0 | 89 279 | 114 332 | 78,1 |
| 72 72 | 230 69 | 69 | 84,9 | | 36 25 | 86,1 | 18 21 | 25 22 | 72,0 95,5 | 279 106 | 332 116 | 84,0 |
| 73 74 | 1860 | 1994 | 100,0 93,3 | 16 345 | 25 369 | 64,0 93,5 | 403 | 22 488 | 95,5 82,6 | 2608 | 2851 | 91,4 91,5 |
| /4 | 1000 | 1994 | 33,3 | 343 | 309 | 93,3 | 403 | 400 | 02,0 | んのいろ | ~631 | 91,3 |
| All | 24552 | 25935 | 94,7 | 2978 | 2917 | 102,1 | 2752 | 2673 | 103,0 | 30282 | 31525 | 96,1 |

Table 28: Post-survey coverage of the sample after extrapolation (regrouped)