

The 2010 social balance sheet

P. Heuse

H. Zimmer

Introduction

For firms which file a social balance sheet, the information it contains can be used to analyse trends in the workforce, working time and staff costs, and the effort which those firms devote to training their workers.

This article discusses the results of the social balance sheets filed for 2010, a year in which employment began rising again whereas the Great Recession of 2008 was having a serious impact on the 2009 results.

These findings were obtained from a reduced population⁽¹⁾ of firms comprising 43 166 companies, or 52 % of the firms in the total population in 2009⁽²⁾. The firms included filed a social balance sheet for both 2010 and 2009, enabling valid measurement of the changes in a range of variables. However, use of a constant population does have its limitations. New companies and those which have ceased trading are automatically excluded, which can lead to some discrepancies between the changes seen in the reduced population and those recorded in the total population. Nevertheless, the lengthy time lag before the information is available for all firms, and the guarantees offered by the representativeness of the reduced population in terms of jobs, justify the adoption of such an approach. Since the constant population contains proportionately more large firms than the total population, the 1 535 716 persons employed by firms in the reduced population in 2009

represented 78 % of workers in the total population for that year.

This article is in three parts. The first part describes the trend in employment from 2009 to 2010, first for all firms and then with a breakdown according to their regional location. The second part presents the main training indicators obtained from the social balance sheets, including at regional level. The third part examines the structural characteristics of the health and social work branch, notable for the strong growth of its workforce and the challenges it is facing.

1. Trend in employment

1.1 All firms

Analysis of the social balance sheets published in 2010 clearly revealed the impact of the Great Recession on the labour market in terms of the trend in employment and the volume of labour in 2009. The decline in the number of hours worked had far outstripped the fall in the number of persons employed, key factors being notably the working time reduction measures (such as temporary lay-offs and crisis time-credit) available to employers to cushion the activity shock. It is usual to adjust the volume of labour before adjusting the size of the workforce, which is why employment takes some time to respond to deteriorating economic conditions. As the effects of the crisis spread, the job losses gathered pace in 2009.

In 2010, activity picked up throughout the economy, with GDP growth of 2.3 %, following a 2.7 % contraction in the previous year. This turnaround was reflected in the changes

(1) In view of the time which firms are given to fulfil their accounting obligations and the time needed to audit the accounts, the full set of social balance sheets for the year ending 31 December 2010 was not available on 18 October 2011, the date on which the data needed for the analysis were extracted.

(2) Annex 1 summarises the methodological principles governing the construction of these analysis populations and their regional distribution. The breakdown by branch of activity is based on the sections and divisions of the NACE-BEL Nomenclature (2008 version) presented in Annex 2. The official headings have been abbreviated in the body of the text for the reader's convenience. Annexes 3 to 10 contain a series of detailed indicators per branch of activity. Annexes 11 to 13 break down some of the findings according to the Region to which the firms belong.

TABLE 1 CHANGE IN EMPLOYMENT BETWEEN 2009 AND 2010
(reduced population)

	Full-time		Part-time		Total	
	Units	%	Units	%	Units	%
Annual average	-9 078	-0.8	16 155	3.5	7 077	0.5
As at 31 December	4 714	0.4	10 043	2.2	14 757	1.0

Source: NBB (social balance sheets).

in employment recorded in the social balance sheets, as the rise in the number of workers gained momentum during the year. In the 43 166 firms in the reduced population, employment increased by an average of 0.5% or 7 077 persons between 2009 and 2010. At the end of 2010, firms recorded a 1% increase in their workforce over one year – double the average for the year. This acceleration was due solely to the number of full-time workers, which began increasing at the end of the year, whereas the expansion of the part-time workforce slowed during the year.

At the end of the period, it was SMEs⁽¹⁾ that recorded the strongest employment growth, at around 1.7%, whereas in large firms – in which over half of all jobs are concentrated – the recovery was a more modest 0.3%.

The overall employment trend in firms in the reduced population masks significant divergences from one branch of activity to another. It was in the health and social work branch that the workforce recorded by far the strongest growth, at an average of 3.6% between 2009 and 2010, followed by business services (1.7%). The latter branch includes a number of firms approved under the service voucher system. According to the NSSO figures, service voucher jobs have recorded exponential growth since the system was introduced. Following record growth of 19 000 additional workers in 2008, the rate of job creation only slowed slightly in 2009 (+18 500 workers), with a further 15 000 persons added in 2010. At the other extreme, industry recorded an annual average decline in its workforce of 1.9%. There were also job losses in finance and insurance (-1.2%) and to a lesser extent in information and communication (-0.4%). The employment situation as at 31 December shows that there has been an

improvement during the year in a number of branches of activity, where the expansion of employment gathered pace. Moreover, the decline in the workforce in industry and in finance and insurance slowed significantly.

The underlying staff movements indicate an increase in both recruitment and departures of workers, at 9.5 and 7% respectively in 2010, giving total net recruitment of 15 381 workers in 2010⁽²⁾. The breakdown of net recruitment into full-time and part-time employees respectively suggests that some full-time workers switched to a reduced working time arrangement during the year. The increase in full-time staff recorded between 31 December 2009 and 2010 is in fact considerably smaller than net recruitment, which is decidedly positive, whereas there has been a relatively big rise in the number of part-time workers over the same period, in contrast to net departures of part-time workers recorded on the basis of staff movements.

The information supplied by firms filing full-format accounts can be used to identify more detailed characteristics of the labour force and the changes taking place, since these documents contain information on the use of agency workers⁽³⁾ or workers on secondment, which does not appear in the abbreviated-format accounts.

In these firms, the average employment growth expressed in FTEs, which came to 0.2% of the total in 2010, is due essentially to the rise in the number of agency staff, since the number of workers on the staff register declined during the year. There was also a slight increase in staff on secondment, though the numbers were still marginal (0.8% of the total in 2010), except in certain specific branches of activity, such as warehousing and support activities for transportation, where 13% of firms use secondment; this system thus accounts for 5% of FTE employment.

The number of agency workers increased by 18.9%, so that the share of this type of employment represented 3.3% of average employment in 2010, compared

(1) Small firms have up to 50 FTEs, medium-sized firms employ over 50 and up to 250 FTEs, and large firms employ over 250 FTEs.

(2) Owing to errors in the social balance sheets filed, year-on-year changes in the staff employed as at 31 December are not always equal to the balance of staff recruitment and departures.

(3) The agency workers reported in the full-format accounts represent just under half of the agency employment recorded by Federgon, the federation of employment partners.

TABLE 2 STAFF RECRUITMENT AND DEPARTURES
(units, reduced population)

	Recruitment		Departures		Net recruitment	
	2009	2010	2009	2010	2009	2010
Full-time	332 702	362 361	334 364	344 701	-1 662	17 660
Part-time	243 712	268 911	241 135	271 190	2 577	- 2 279
Total	576 414	631 272	575 499	615 891	915	15 381

Source: NBB (social balance sheets).

to 2.8% the previous year. The finance and insurance branch recorded a notable increase in agency workers of over 70%, though the initial level had been fairly low. Growth came to almost 30% in the other services branch and in industry. In the latter, where around four out of five firms use these specific employment contracts, one-third of the increase is due to the recruitment of agency workers for motor vehicle manufacturing.

The annual average decline in the number of workers registered (-0.3%) in firms filing full-format accounts gave way to a 0.6% expansion between 31 December 2009 and the end of 2010. Staff on temporary contracts (fixed-term contracts, substitution contracts or contracts concluded for a specific project) increased significantly (+5%) during the year to represent a total of 4.7% of registered staff as at

31 December 2010. The rise in the number of employees on permanent contracts was more modest, at 0.4%.

As in previous years, firms filing full-format accounts made substantial use of non-permanent staff to cater for fluctuations in demand. Between 2008 and 2009, there had been a considerable decline in the use of agency workers, and a large number of temporary contracts were not renewed following the marked contraction in activity. In the case of permanent staff, it is mostly the numbers recruited which showed a sharp fall, resulting in net departures of staff on permanent contracts.

As already stated, the trend was reversed between 2009 and 2010 for agency workers and staff on temporary contracts. On the other hand, though the number of new

TABLE 3 BREAKDOWN OF EMPLOYMENT IN FTES IN FIRMS FILING FULL-FORMAT ACCOUNTS
(annual averages, unless otherwise stated, reduced population)

	Employment in 2010		Change compared to 2009	
	Units	% of the total	Units	%
Total	1 176 982	100.0	2 408	0.2
Agency workers	39 214	3.3	6 235	18.9
Workers seconded to the firm	9 210	0.8	104	1.1
Workers recorded in the staff register	1 128 559	95.9	-3 930	-0.3
<i>p.m. Workers recorded in the staff register as at 31 December</i>	<i>1 133 046</i>	<i>100.0⁽¹⁾</i>	<i>6 437</i>	<i>0.6</i>
<i>Permanent workers</i>	<i>1 079 596</i>	<i>95.3⁽¹⁾</i>	<i>3 894</i>	<i>0.4</i>
<i>Temporary workers⁽²⁾</i>	<i>53 451</i>	<i>4.7⁽¹⁾</i>	<i>2 544</i>	<i>5.0</i>

Source: NBB (social balance sheets).

(1) In % of workers recorded in the staff register as at 31 December.

(2) Workers on fixed-term contracts, substitution contracts or contracts concluded for a specific project.

permanent contracts was higher, the rise was not enough to offset the numbers leaving, though they were down slightly in 2010. The expansion of the permanent workforce is therefore attributable primarily to the conversion of temporary contracts into permanent ones, which may indicate that employers are confident that the recovery will continue, but also that new recruits have more bargaining power in a reviving labour market.

The inflow and outflow of temporary workers is generally very high, amounting to almost 60 % of staff turnover, whereas altogether they represent less than 5 % of the workforce. Workers on permanent contracts also change their jobs to some extent, even if their employment is more stable. Altogether, 13.2 % of permanent workers left their employer during 2010, slightly fewer than in the previous year. This turnover rate varies considerably from one firm to another, according to the firm's size – it is lower in large firms, particularly on account of the greater scope for internal mobility – but also and above all according to the type of activity. Thus, the rate of departures is particularly high in the other services branch, owing to the activities relating to the arts and entertainment, where staff changes often. That is also the case in accommodation and food service activities, where the turnover rate of permanent staff is traditionally very high. Conversely, it is relatively low in industry, finance and insurance, and in health and social work.

The rise in the volume of staff leaving firms which submit full-format accounts is due mainly to the increased number of temporary contracts coming to an end (+14 %). Conversely, redundancies were down by around 11 %, while spontaneous departures – which make up the bulk of those leaving for “other reasons” – increased by nearly 6 %. These developments point to an improvement in the business climate: workers are more inclined to leave spontaneously in view of the better chance of finding a job elsewhere. The “other reasons” category represented almost a quarter of staff leaving in 2010, and the share of redundancies came to around 13 %. There was an increase of almost 5 % in staff taking retirement, while the numbers taking early retirement were down slightly. However, these reasons for leaving only concern a small number of workers, and account for only 5 % of all departures.

The increase in the number of staff leaving firms which file full-format accounts originated mainly from the trade and transport branch (+26 %). The rise was due partly to a large retailer making greater use of student workers (on temporary contracts) who, by definition, have a high turnover ratio. Conversely, staff departures were down in industry, mainly because there were fewer redundancies and fewer temporary contracts being terminated.

TABLE 4 STAFF RECRUITMENT AND DEPARTURES RECORDED BY FIRMS FILING FULL-FORMAT ACCOUNTS
(reduced population)

	2009	2010
Recruitment (units)		
Total	339 672	383 777
of which: permanent workers	145 018	153 741
Departures (units)		
Total	346 554	371 718
of which: permanent workers	160 156	159 140
Turnover (in %)		
Total	27.5	29.7
of which: permanent workers	13.3	13.2
Reasons for leaving (in % of the total)		
Retirement	2.7	2.6
Early retirement	2.7	2.5
Redundancy	16.1	13.3
End of temporary contract ⁽¹⁾ . . .	53.8	57.2
Other reasons ⁽²⁾	24.7	24.4

Source: NBB (social balance sheets).

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

(2) Spontaneous departures, death in service.

1.2 Trend in the Regions

Single-region firms are those whose head office and operating establishment(s) are located in just one of Belgium's Regions. They represented 98 % of firms in the reduced population in 2010, or 42 413 firms. These companies are generally fairly small: on average, they employed 26 workers. The other 753 undertakings – referred to as multi-region firms – have establishments in more than one Region. They employed 570 workers on average.

The workforce of multi-region firms can be apportioned among the three Regions using the formula applied by the NAI to compile the regional employment accounts. It is based on the data per establishment collected by the NSSO which enable the NAI to break down employment according to the districts where the firm has its head office and operating establishments. Such a formula is relevant for the regional employment breakdown, but it cannot be applied to all the items in the social balance sheet. That is true of training, for example, which is discussed in the next

section. Continuing vocational training practices may in fact vary considerably depending on the activity, the organisation and the location of the various operating sites, and possibly the range of training activities available.

In total, in 2010, single-region firms in the reduced population accounted for 72 % of workers. This figure varies considerably from one Region to another, ranging from 53 % in Brussels – where more multi-region firms have their head office – to 86 % in Wallonia. Altogether, 64 % of workers were employed in Flanders, compared to 20 % in Wallonia and 15 % in Brussels. In the regional accounts compiled by the NAI, the respective proportions came to 58, 27 and 15 %.

Between 31 December 2009 and the end of 2010, employment expanded by 1.6 % in single-region firms, whereas it dipped by 0.7 % in multi-region firms. The Regions where the latter are most strongly represented therefore recorded the lowest employment growth. In Brussels and Flanders, the workforce expanded by 0.8 and 0.6 % respectively, whereas Wallonia saw a 2.4 % increase in employment. In each of

the Regions, single-region firms proved more dynamic than the average, with the number of workers up by 2.6 % in Wallonia, 1.7 % in Brussels and 1.3 % in Flanders.

It is not only in terms of size that single-region firms differ from multi-region firms. The breakdown by branch of activity is also considerably different. In single-region firms, there are also disparities in specialisation, the most notable being between firms located in Brussels, and those in Flanders or Wallonia.

Around 38 % of employment in multi-region firms is concentrated in trade and transport, compared to 22 % of the workforce, on average, in single-region firms in the three Regions. Industry accounts for only 16 % of jobs in multi-region firms, whereas in single-region firms the respective figures for this branch are 29 % of jobs in Flanders and 27 % in Wallonia, against less than 9 % in Brussels, dominated by the service sector. Almost 17 % of employees in multi-region firms work in finance and insurance; in contrast, the figure is under 2 % in companies located solely in Flanders or Wallonia, but 9 % in Brussels. Business services represent

TABLE 5 TREND IN EMPLOYMENT BETWEEN 2009 AND 2010 IN THE REGIONS
(data as at 31 December broken down according to an apportionment formula, reduced population)

	Units		Change compared to 2009, in %	In % of the total in 2010
	2009	2010		
Belgium				
Total	1 532 136	1 546 893	1.0	100.0
of which:				
Single-region firms	1 101 239	1 119 183	1.6	72.4
Multi-region firms	430 897	427 710	-0.7	27.6
Brussels				
Total	235 991	237 861	0.8	15.4
of which:				
Single-region firms	124 474	126 576	1.7	53.2 ⁽¹⁾
Flanders				
Total	990 989	996 443	0.6	64.4
of which:				
Single-region firms	713 553	722 569	1.3	72.5 ⁽¹⁾
Wallonia				
Total	305 156	312 589	2.4	20.2
of which:				
Single-region firms	263 212	270 038	2.6	86.4 ⁽¹⁾

Source: NBB (social balance sheets).

(1) Share of employment in single-region firms in total employment of the corresponding Region.

TABLE 6 STRUCTURE OF EMPLOYMENT BY REGION

(data as at 31 December 2010, in % of the total, unless otherwise stated, reduced population)

	Single-region firms				Multi-region firms	Total
	Brussels	Flanders	Wallonia	Total		
Number of firms (units)	4 612	28 183	9 618	42 413	753	43 166
Number of workers (units)	126 576	722 569	270 038	1 119 183	427 710	1 546 893
Average number of workers per firm (units)	27	26	28	26	570	36
Breakdown by branch of activity						
Agriculture	0.0	0.3	0.2	0.3	0.0	0.2
Industry	8.5	28.8	26.9	26.0	15.8	23.2
Construction	2.6	7.4	7.6	6.9	4.8	6.3
Trade and transport	20.7	23.1	19.6	22.0	37.9	26.4
Information and communication	8.6	2.7	1.7	3.1	5.3	3.7
Finance and insurance	9.0	1.9	1.3	2.5	16.5	6.4
Real estate	1.5	0.5	0.8	0.7	0.1	0.5
Business services	19.7	8.2	6.4	9.1	8.2	8.8
Health and social work	23.5	25.2	33.6	27.0	10.5	22.5
Other services	6.0	1.9	2.0	2.3	0.9	1.9
Breakdown by size ⁽¹⁾						
Small firms	35.3	34.3	33.2	34.2	1.7	25.2
Medium-sized firms	30.9	29.3	27.7	29.1	8.4	23.4
Large firms	33.8	36.4	39.0	36.7	89.9	51.4

Source: NBB (social balance sheets).

(1) Small firms have up to 50 FTEs, medium-sized firms employ over 50 and up to 250 FTEs, and large firms employ over 250 FTEs.

around 8 % of employment in multi-region firms, 20 % in Brussels single-region firms and barely 8 and 6% respectively in the other two Regions. Finally, in the health and social work branch, employment is generally provided by single-region firms. This activity represents almost a quarter of jobs in Brussels and Flanders, and one-third in Wallonia.

Overall, it is the health and social work branch that did most to boost employment. Business services – which also include domestic cleaning firms whose workers are paid via the service voucher system – and construction are also among the branches making a positive contribution in 2010.

In Brussels, it was mainly the information and communication branch and the health sector that bolstered the growth in the number of workers, by 0.5 and 0.4 of a percentage point respectively. They more than made up for the contraction of the workforce recorded in financial and insurance companies and, to a lesser extent, in construction and industry. Flanders and Wallonia are fairly similar in their employment structure, but exhibit different trends in their main branches of activity. In Wallonia, almost all

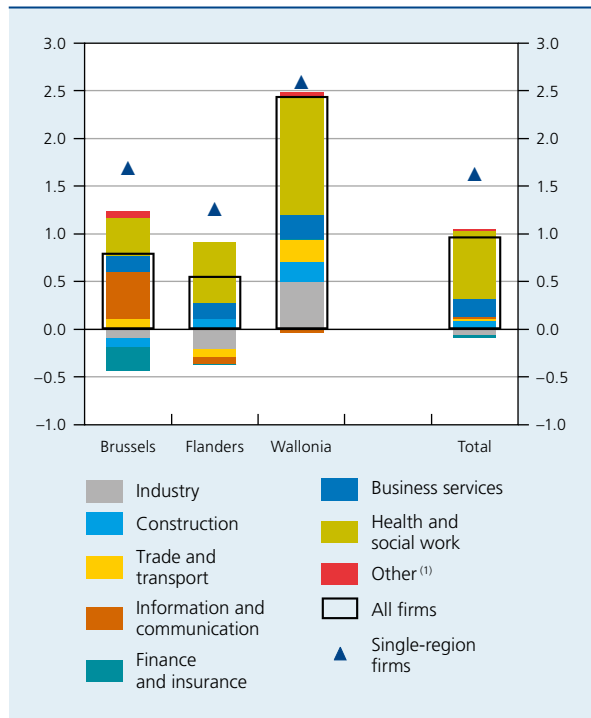
branches supported the employment growth, albeit in varying proportions: health and social work firms contributed 1.2 percentage points to growth, followed by industry with 0.5 of a percentage point. In Flanders, job losses in trade and transport, information and communication and, above all, industry were offset by the expansion in health and social work firms (+0.6 of a percentage point).

2. Training⁽¹⁾

Expenditure on training has a definite pro-cyclical profile. As activity slowed in 2009, formal and informal training budgets had been pruned, while the

(1) The training measures mentioned in the social balance sheet cover continuing vocational training of workers (divided into formal and informal or less formal training) and initial vocational training given to persons employed under systems of alternating study and work experience. For more details on the definition of the various types of training and the information requested in the social balance sheets, cf. part 5 of the article "The 2008 social balance sheet" which was published in the December 2009 Economic Review and is available on the website of the National Bank of Belgium (www.nbb.be), and the explanatory note on the information concerning training activities included in the social balance sheets (available in French and in Dutch) at the following address: http://www.nbb.be/DOC/BA/SocialBalance/Notice_Formations_FR_4%20avril%202008.pdf.

CHART 1 CONTRIBUTION OF THE BRANCHES OF ACTIVITY TO THE CHANGE IN EMPLOYMENT IN THE REGIONS BETWEEN 2009 AND 2010
(data as at 31 December, in percentage points, reduced population)



Source: NBB (social balance sheets).
(1) Agriculture, real estate, other services.

– marginal – expenditure relating to initial training had increased. The workers’ rate of participation in training was maintained, except in the case of informal training. In

2010, firms invested more in formal and informal training for their workers, who also participated in such training activities in greater numbers. Conversely, the indicators relating to initial training were in decline.

2.1 Training firms

In 2010, 22 % of firms in the reduced population recorded one or other training activity in their social balance sheet, compared to 21.8 % the year before. There was a rise in the number of employers reporting formal and informal training activities, while the number completing the items relating to initial training went down.

It should be noted that the proportion of training firms, like the level of the other training indicators, is higher in the reduced population than in the total population, because of the proportionately greater number of large firms, more of which provide information on training. Almost all companies with over 250 FTEs reported training activities in 2010, as did four in every five medium-sized firms. Conversely, barely 16 % of small companies completed the items in question.

This characteristic has an impact on the share of training firms when companies are classified according to the location of their business. Three-quarters of multi-region firms reported training activities in 2010, compared to one in five single-region firms, which are much smaller on average. Among the latter, the proportion of training firms was just under 20 % in Flanders, whereas it was over 23 % in the other Regions. The difference is particularly

TABLE 7 TRAINING FIRMS IN 2010
(in % of the total, reduced population)

	Total	Multi-region firms	Single-region firms	of which:		
				Brussels	Flanders	Wallonia
Training firms	22.0	75.3	21.1	23.3	19.7	24.1
of which firms that organise:						
formal training	18.7	70.4	17.8	20.3	17.2	18.4
less formal or informal training	9.1	43.1	8.5	8.5	8.3	9.0
initial training	3.4	15.5	3.1	3.0	1.9	7.0
Firms combining different types of training ⁽²⁾	8.1	45.1	7.4	7.6	6.9	8.8

Source: NBB (social balance sheets).

(1) A firm is classed as providing training if the net cost of training is not equal to zero: a firm which mentions contributions or payments to collective funds in the appropriate cost item may therefore be considered as a training firm even if its employees did not participate in any training activity during the year.

(2) If a company combines different types of training, it is recorded as a training firm for each of those categories, which means that the percentages of training firms for the various types of training cannot be added together to calculate the overall percentage of training firms.

large for initial training: 7 % of firms located solely in Wallonia mentioned this type of training activity, compared to 3 % in Brussels and 2 % in Flanders. A slightly higher proportion of Wallonian firms also reported informal training schemes. Conversely, companies providing formal training were most numerous in Brussels: one in five firms reported such activities in the capital compared to 18.4 % in Wallonia and 17.2 % in Flanders.

Differences in policy measures at local level probably affect the training behaviour of firms. Though some schemes such as paid training leave and industrial apprenticeship are currently still the responsibility of the federal authorities, it is the federated entities that are in charge of education and of most vocational training.

2.2 Private sector training targets

For many years, there have been quantitative targets for the training efforts of private sector. Regarding participation, the aim was that one in two workers should take part in training from 2010 onwards. In terms of cost, training expenditure should account for 1.9 % of the wage bill.

Every year in November, the Central Economic Council (CEC) assesses the performance of the private sector as a whole, and publishes its findings in its Technical Report⁽¹⁾. The social balance sheets cannot be used to calculate the overall participation rate since the same worker participating in various types of training is recorded in each of the tables concerned, and this double counting cannot be corrected. To assess the financial effort of firms in favour of training, the CEC considers all the social balance sheets filed for a given year. These data are available fifteen months after the end of the financial year, so that for the most recent year the results are estimated on the basis of the previous year's results and the change recorded between those two periods in the reduced population which forms the basis for this article. The latter population is the result of a special selection process based on a range of criteria (including the length of the financial year and the date of the year-end closure, and the filing of a social balance sheet for two consecutive years) which reduces the size of the sample. Despite its smaller size, this reduced population is sufficiently representative so that the movements observed in it can be taken as good indicators of likely developments for the whole group of firms filing a social balance sheet.

Since the financial effort devoted to training fell short of the target in 2008 and – on the basis of provisional data – in 2009 according to the conclusions of the CEC Technical Report published in November 2010, sectors which had not concluded a collective labour agreement

explicitly providing for an increase in the expenditure devoted to training, or in the training participation rate of their workers, had to pay a fine for the first time in 2011, in the form of a supplementary contribution intended to fund the paid training leave scheme.

2.2.1 Participation in training

Over 40 % of workers employed in firms in the reduced population took part in formal training activities in 2010, and 23.3 % of them received less formal or informal training. These proportions increased by 1.3 and 2.1 percentage points respectively between 2009 and 2010. Conversely, the – decidedly marginal – proportion of apprentices and trainees attending schemes which alternate school course with work experience was down slightly at 0.9 % of employment.

In multi-region firms, 60 % of workers took part in one or more formal training activities; one-third of employees also received informal training. On the other hand, apprentices and trainees represented barely 0.5 % of their workforce, half the figure for single-region companies.

In this latter group of firms, 34.4 % of workers attended formal training in 2010 and 19.3 % received informal training. The differences between the Regions are less marked in the case of formal training (there is less than a 5 percentage points difference between the participation rate recorded in Wallonia, namely 32.7 %, and the rate in Brussels, at 37.1 %) than for informal training (there is a gap of almost 10 percentage points between Wallonia and Flanders, where the respective rates are 13 and 22.3 %).

The proportion of persons who combine school course and work experience is above average in single-region firms (1.1 %), but there are marked differences between the three Regions. The social balance sheets data show that these “sandwich courses” are proportionately more popular in the French Community than in the Flemish Community. It should be noted that there are two main ways of organising apprenticeship in Belgium: via educational institutions which thus offer an alternative to full-time education, and via training institutes for the Middle Classes. The statistical yearbooks recording the school population actually show that the French Community has a greater number of pupils in part-time education than the Flemish Community⁽²⁾.

(1) CEC (2011), *Rapport technique du secrétariat sur les marges maximales disponibles pour l'évolution du coût salarial*. Also available in Dutch.

(2) For the 2008-2009 academic year (the latest year for which data are available for both Communities) there were over 9 000 pupils registered in the CEFA (*Centres d'éducation et de formation en alternance*, or centres of alternating education and training), which comprise institutions offering this type of education in the French Community, compared to just under 7 000 registered in the corresponding system in the Flemish Community (*deeltijds secundair onderwijs*, or part-time secondary education).

TABLE 8 PARTICIPATION IN TRAINING ACTIVITIES IN 2010: BREAKDOWN ACCORDING TO FIRMS' LOCATION

(number of participants in training activities, in % of average employment, unless otherwise stated, reduced population)

	Formal training		Informal training		Initial training	
	2010	Change between 2009 and 2010, in percentage points	2010	Change between 2009 and 2010, in percentage points	2010	Change between 2009 and 2010, in percentage points
Single-region firms	34.4	1.3	19.3	2.1	1.1	-0.2
of which:						
Brussels	37.1	3.5	16.0	1.0	1.2	-0.7
Flanders	34.5	1.1	22.3	2.9	0.9	-0.1
Wallonia	32.7	0.6	13.0	0.4	1.5	-0.2
Multi-region firms	60.0	1.9	33.7	2.3	0.5	0.0
Total	41.5	1.3	23.3	2.1	0.9	-0.1

Source: NBB (social balance sheets).

In Wallonian single-region firms, apprentices and trainees represented 1.5 % of the workforce. They were employed mainly in industry, the trade and transport branch and construction. In Brussels, this type of training concerned 1.2 % of employees, more than one-third of the participants working in the health and social work branch. In Flanders, less than 1 % of workers attended "sandwich courses", mainly in industry and health and social work.

2.2.2 Training costs

In total, taking all activities together, the expenditure on training reported by firms in the analysis population represented 1.71 % of staff costs in 2010, 3.4 % more than in the previous year. Gross expenditure on formal training activities amounted to 1.21 % of staff costs, of which around 7 % was reimbursed via subsidies or other financial benefits. The net costs (after deduction of any subsidies) of informal and initial training amounted respectively to 0.48 and 0.06 % of staff costs.

Contributions and payments to collective funds recorded in the social balance sheets and paid in accordance with the firms' statutory or collective bargaining obligations, represented on average 0.06 % of staff costs. According to the CEC's calculations, this item should have been equivalent to 0.184 % of the wage bill in 2009, or three times the total declared in the social balance sheets. It is evident that a large number of employers do not enter any figure under the appropriate item. Moreover, there are wide variations in the contribution rates indicated by those

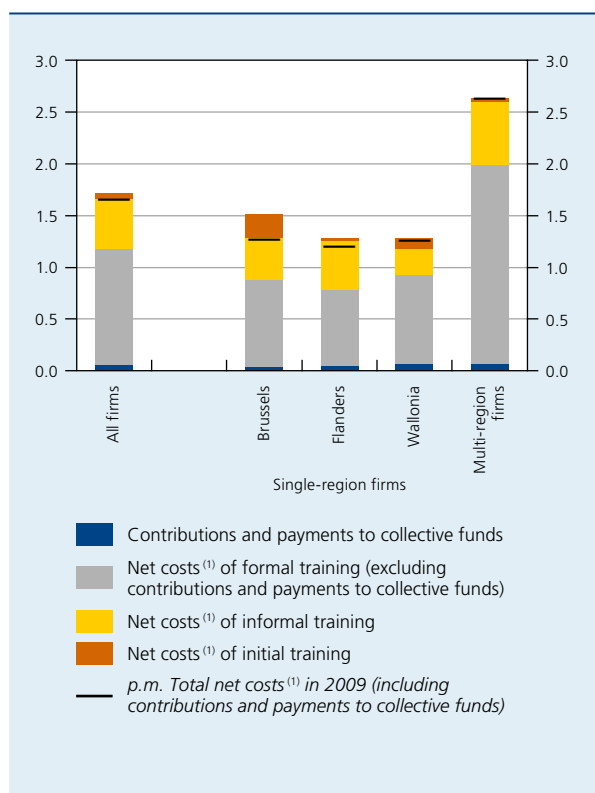
who do complete the item. There are proportionately more small firms than large ones failing to meet their reporting obligations in this respect.

In multi-region firms, three-quarters of the total training costs are spent on formal training, 23 % on informal training and just 1 % on initial training. In total, these costs represented 2.63 % of staff costs in 2010, which was twice the figure for single-region firms.

The gap between the two groups of companies is particularly marked in the case of formal training. The gross costs associated with these activities are less than 1 % of staff costs in Flemish, Brussels, and Wallonian single-region firms, compared to 2.06 % in multi-region firms. In contrast, subsidies and other financial benefits represented a slightly larger share of the gross training costs in single-region firms (7.8 %) than in multi-region companies (6.5 %). The measures for subsidising formal training activities are in fact aimed primarily at small firms. In Wallonia, firms employing fewer than 250 workers can finance training for their employees with training vouchers which cover half the costs. In Flanders, continuing vocational training is encouraged via an individual worker's right to training by means of the training voucher scheme, supplemented by a subsidy for training activities supported by SMEs (the "*KMO-portefeuille*") in which the training section amounts to € 2 500 per firm per year, and halves the cost of training. In the Brussels Region, on the other hand, the subsidies are intended to finance training (in languages or ICT) for job applicants before or after they are recruited. Despite the arrangements specific to each Region, the amount of

CHART 2 TRAINING COSTS IN 2010: BREAKDOWN ACCORDING TO FIRMS' LOCATION

(in % of staff costs, reduced population)



Source : NBB (social balance sheets).

(1) Net training costs are calculated as the gross costs less subsidies and other financial benefits.

the subsidies expressed as a percentage of gross training costs hardly varies: 6.7 % in Wallonia, 7.2 % in Brussels and 8.4 % in Flanders.

Although Flemish and Wallonian single-region firms devote a similar sized budget to training activities overall, at just under 1.3 % of staff costs, there are considerable differences in the breakdown by the various training activities. Expenditure by Flemish firms on informal training takes up 37 % of their budget, or 17 percentage points more than the figure for the Wallonian single-region companies. Initial training is still the poor relation in the Flemish Region, getting barely 2 % of the training budget there compared to 7 % in Wallonia and 15 % in Brussels. Nevertheless, this type of training could expand in the three Belgian Regions in the coming years as, from the beginning of 2010, the federal government has introduced a cut in social contributions for employers who allocate some of their staff to training or mentoring persons being given on-the-job training. This measure aims to encourage

employers to increase the number of apprenticeship and traineeship opportunities and to promote the transmission of skills via mentoring.

2.3 Other training indicators

There are differences between training initiatives in terms of cost and duration.

In contrast to the reduction in 2009, firms put greater effort into formal training in 2010. The 2.4% rise in the net costs was slightly below the increase in the number of participants, so that the cost per worker – which include the wages of the training staff and those of the trainees – was down slightly at € 1 314. The average duration of training per participant also declined from 28.4 to 26.4 hours.

Both the number of participants and the budget and time allocated to informal training increased by over 10 % between 2009 and 2010. The rise, which is remarkable in itself, may be due in part to better recording of these

TABLE 9 COST AND DURATION OF TRAINING IN TRAINING FIRMS
(reduced population)

	Formal	Informal	Initial
Net cost⁽¹⁾ per participant (in €, unless otherwise stated)			
2009	1 331	957	2 801
2010	1 314	988	2 918
Change, in %	-1.3	3.2	4.2
Net cost⁽¹⁾ per hour of training (in €, unless otherwise stated)			
2009	49.4	36.9	12.9
2010	52.3	37.7	12.7
Change, in %	5.9	2.0	-1.0
Duration of training per participant (in hours, unless otherwise stated)			
2009	28.4	25.9	217.6
2010	26.4	26.2	228.9
Change, in %	-6.8	1.2	5.2

Source : NBB (social balance sheets).

(1) Net training costs are calculated as the gross costs less subsidies and other financial benefits. The net costs of formal training also include contributions and payments to collective funds.

training activities. Moreover, with an economic recession in many sectors, the total volume of hours worked had fallen significantly in 2009, and the time devoted to on-the-job training probably also declined in that year. In 2010, the average duration of informal training activities was 26.2 hours per participant, thus equalling the duration of formal training. Nonetheless, the cost per participant is still much lower, at €988 per person, or 75 % of average expenditure on formal training. The same applies to the hourly cost of this training, at €37.7 and €52.3 respectively. The costs devoted to formal training in fact include registration fees and in some cases the cost of travel, meals and accommodation for the participants, whereas informal training is mostly conducted in the workplace.

The movements in the variables relating to initial training contrast with the picture for continuing vocational training: the number of trainees and apprentices declined by almost 13 %, while hours and costs went down by just under 10 %. The hourly cost of training declined, while expenditure per participant and the average duration of training increased. The level of the indicators relating to this type of training differs considerably from those calculated for formal and informal training. Thus, the average duration of training was around 230 hours per participant in 2010, most of the time spent in the firm by these apprentices and trainees being devoted to training. Given the low pay of these people, the hourly cost of this type of activity – at just under €13 – is well below the figure for continuing vocational training.

(1) VDAB (2011), *Werkzoekende schoolverlaters in Vlaanderen*, 25th study, 2008-2009.

3. Health and social work

3.1 Recent developments

This year, a detailed analysis was conducted on the health and social work branch. The data in terms of level are drawn from the total population in 2009, whereas the changes between 2009 and 2010 are based on the reduced population. This branch accounted for around 20 % of employment in firms in the total population in 2009, and was the second most important service activity, after trade and transport. Heavily subsidised by the government, it differs from other branches in that the number of employees has been rising rapidly for quite some time, with growth of around 3 % for the past ten years on the basis of the national accounts, and it came through the Great Recession without any loss of momentum. Firms active in the health and social work field which filed a social balance sheet recorded the strongest rise in average employment in 2010, at 3.6 %, compared to 0.5 % for all branches of activity taken together.

The branch also deserves special attention because of the challenges ahead, particularly in terms of human resources and funding, in view of population ageing and technological development. The critical functions analysis conducted each year by the regional employment services in Belgium reports a structural labour shortage in various medical and social fields, as is also evident from the brief periods of time on the unemployment register for young graduates who have studied medicine-related subjects⁽¹⁾. In 2010, the public employment services received almost 17 000 vacancies concerning critical functions in the medical, social and personal care sector, 14 000 of which were in Flanders, the majority being

TABLE 10 EMPLOYMENT TREND IN HEALTH AND SOCIAL WORK BETWEEN 2009 AND 2010
(annual averages, reduced population)

	Full-time		Part-time		Total	
	Units	%	Units	%	Units	%
Health and social work	2 848	2.0	8 999	4.8	11 847	3.6
of which:						
Human health activities	1 354	1.8	3 097	3.7	4 451	2.8
Residential care activities	598	2.0	2 809	5.4	3 407	4.1
Social work activities without accommodation	896	2.2	3 093	6.1	3 990	4.3

Source: NBB (social balance sheets).

for nurses and care assistants. In addition, in 2009, only 0.5% of persons holding a professional bachelor in nursing were still registered as unemployed in Flanders a year after completing their studies (VDAB, 2011). The shortage of nursing staff is due mainly to a lack of candidates (shortfall in the number of qualified nurses), possibly exacerbated by working conditions which are often considered unfavourable (hours, arduous nature of the work, etc.). Yet, wider care provision, technological progress and stricter quality standards are tending to create a need for more nurses with a higher standard of qualifications.

Since 2006, a greater number of firms in the health and social work branch have completed a social balance sheet, owing to the stricter obligations on non-profit-making associations and large foundations⁽¹⁾; that makes the data more representative. Thus, employees of these firms represented 88.5% of the corresponding employment in the national accounts in 2009.

In the NACE-BEL 2008 classification, health and social work are divided into three sub-branches⁽²⁾: human health activities – essentially hospitals –, residential care activities – such as retirement homes and care homes for the elderly and

residential care for the disabled – and social work activities without accommodation – which include, in particular, day centres and nurseries. Almost half of health and social work employees work in the human health field, the rest being divided between the other two sub-branches.

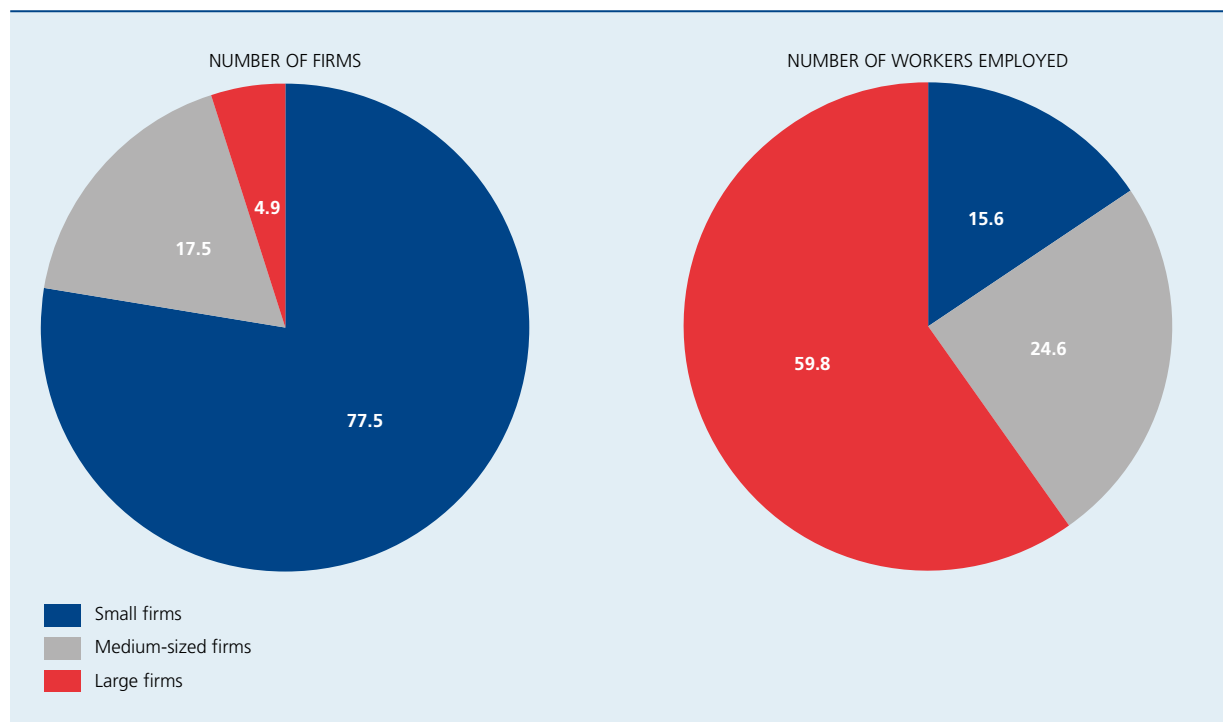
In 2010, the relative expansion of the workforce was greatest in social work activities without accommodation and residential care activities, at over 4%. The rise in employment in the human health professions came to 2.8%. This picture is nothing new; according to the national accounts, the numbers employed in social work are rising strongly, outpacing the expansion in the human health sector for some years now.

In each sub-branch, the increase in the number of workers has been more noticeable for part-timers – who dominate in these types of activity –, namely 4.8% on average, than for full-time workers, at 2%.

(1) The social balance sheet has to be completed by all non-profit-making associations and private foundations employing, as an annual average, 20 or more workers expressed in full-time equivalents (FTEs). In the case of large and very large associations and foundations, the social balance sheet is an integral part of the standardised annual accounts – applicable since 2006 – which have to be filed with the National Bank of Belgium. Owing to this change in the regulations, these entities have been better represented in the social balance sheets since 2006, so that it is difficult to make historical comparisons within the branch.

(2) NACE codes 86, 87 and 88 in the NACE-BEL 2008 nomenclature.

CHART 3 STRUCTURE OF FIRMS AND EMPLOYMENT IN HEALTH AND SOCIAL WORK⁽¹⁾
(data as at 31 December 2009, % of the total, total population)



Source: NBB (social balance sheets).

(1) Small firms employ up to 50 FTEs, medium-sized firms employ over 50 and up to 250 FTEs and large firms employ over 250 FTEs.

3.2 Branch characteristics

3.2.1 Structure of firms and employment

In 2009, firms active in health and social work numbered 4 155 and employed a total of 385 557 workers. Over half of them were non-profit-making associations, representing 79 % of total employment in the branch, one of the factors being that several large hospitals were set up in this legal form.

Jobs are heavily concentrated in a few very large undertakings. Employers with a workforce of more than 250 FTEs, which represented less than 5 % of total firms in 2009, alone accounted for 60 % of employment in this branch. Conversely, 78 % of firms employed 50 or fewer FTEs, i.e. barely 16 % of the workers employed.

The breakdown based on the size of the firms and their workforce varies according to the activity pursued. In human health, three-quarters of the jobs are in a few large hospitals employing over 500 FTEs. An establishment of that size employs an average of 1 900 persons. Very small establishments with a maximum of 10 FTEs are the most numerous but account for only 2 % of employment. In residential care activities, there is a large number of establishments employing more than 10 to 50 FTEs, but it is the medium-sized employers that account for half of the employees. Finally, in social work activities without accommodation, one in every two jobs is found in the relatively few firms with over 250 FTEs. Small firms, representing 76 % of employers, account for 21 % of jobs.

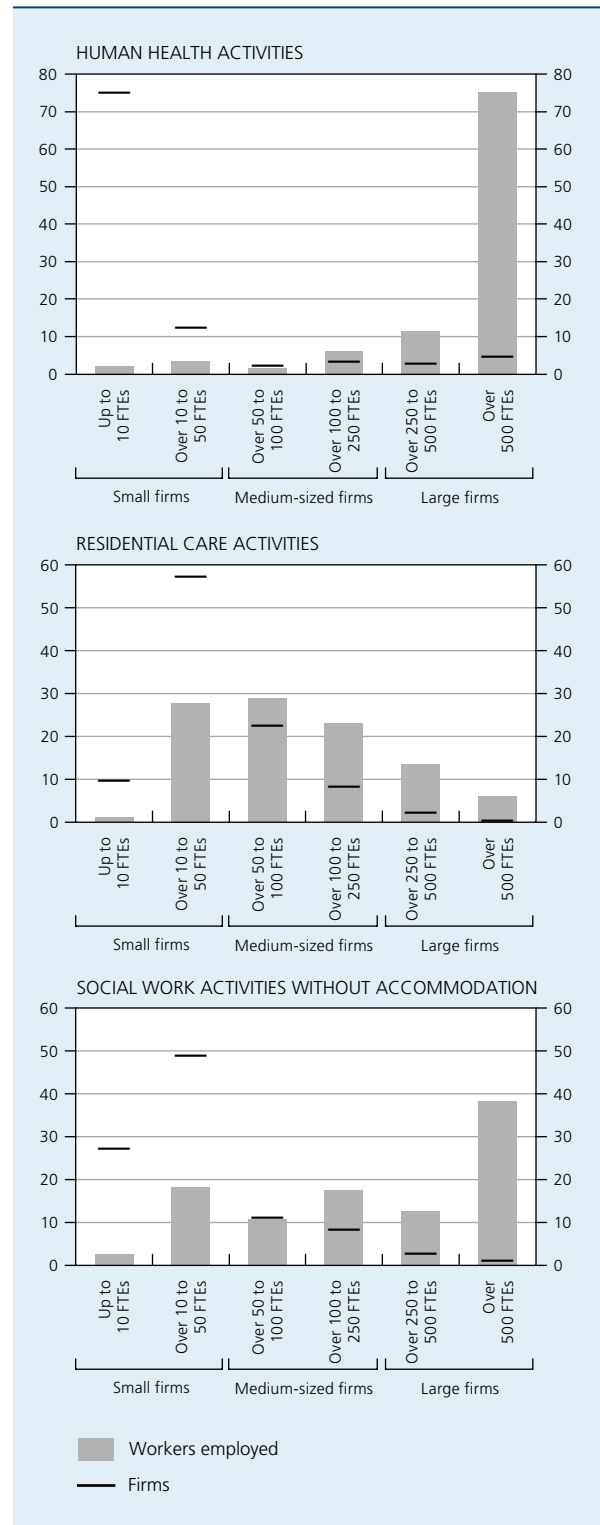
3.2.2 Gender and working arrangements

A special feature of the health and social work branch is the predominance of female employees: they represented almost 80 % of the total workforce in 2009. For comparison, the average proportion of female employees taking all branches of activity together was 43 %. Women make up over half of the workforce in other branches of the tertiary sector, such as business services, finance and insurance, and other services. Conversely, far fewer women are employed in construction and industry.

These findings are often matched by the choice of subjects at school and university, which is still fairly gender-specific. Thus, in higher education, women are over-represented in health and human sciences, albeit with wide variations between disciplines (for example, psychology and education are particularly popular with women). Conversely,

CHART 4 STRUCTURE OF FIRMS AND EMPLOYMENT IN THE HEALTH AND SOCIAL WORK SUB-BRANCHES⁽¹⁾

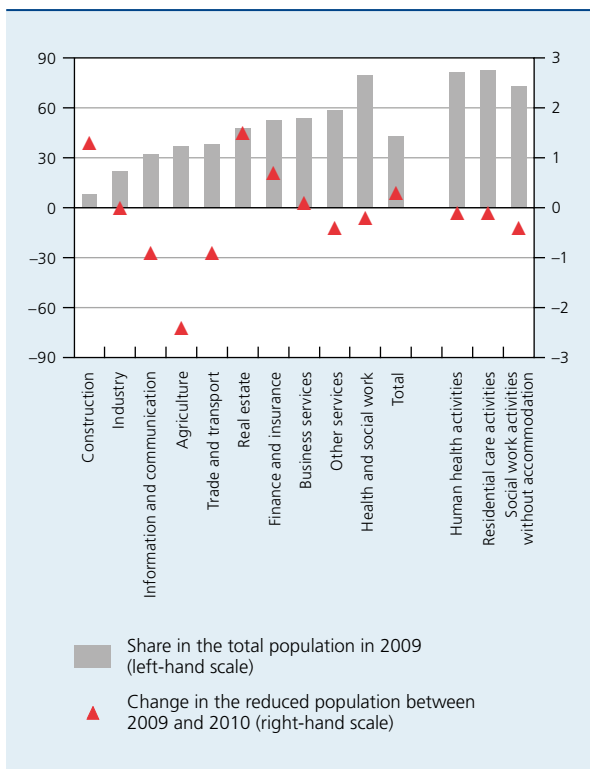
(data as at 31 December 2009, in % of the total, total population)



Source: NBB (social balance sheets).

(1) Small firms employ up to 50 FTEs, medium-sized firms employ over 50 and up to 250 FTEs and large firms employ over 250 FTEs.

CHART 5 SHARE OF FEMALE EMPLOYMENT BY BRANCH OF ACTIVITY
(data as at 31 December, in %)



Source : NBB (social balance sheets).

women are clearly under-represented in science subjects (such as engineering)⁽¹⁾.

Overall, the share of part-time work came to 30.4% in 2009. More than half of female employees had a part-time job, compared to 12.8% of men. These percentages have been rising steadily in the past ten years, especially in the case of part-time working by men, which has doubled from its – lower – original level.

It is evident from the data concerning the reduced population of firms for the years 2009 and 2010 that the rate of part-time working has increased slightly again.

The use of this working arrangement is not uniform across the various branches of activity; its relative importance depends notably on the proportion of female staff. The health and social work branch is thus different from other branches in having a well-above-average proportion of part-time workers, at almost 56%, practically all attributable to women's working hours. The business services and other services branches, where women are likewise over-represented, employ 40% of their staff on a

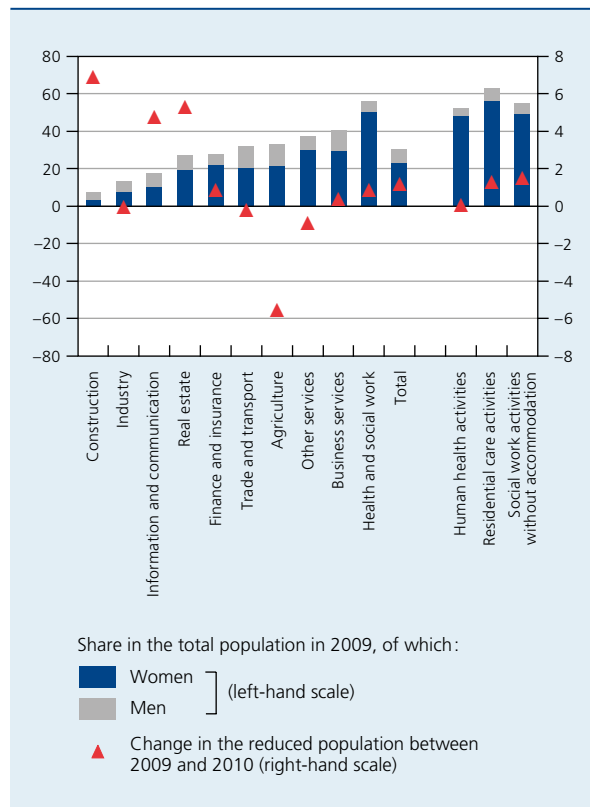
part-time basis. At a more detailed level, there is greater recourse to reduced working hours in residential care activities, where almost two-thirds of the staff do not work full-time

The rise in the rate of part-time working was very modest in human health in 2010, whereas it came to 1.3 and 1.5% respectively in residential care activities and social work activities without accommodation. However, these growth rates are relatively low compared to those in construction, information and communication, and real estate, branches with a below-average rate of part-time working.

While part-time working is for some people a way of balancing work and family life, for others it is primarily a choice imposed on them because they cannot find a full-time job. According to the 2010 results of the harmonised labour force surveys, the proportion of involuntary part-time workers came to 10.7% for women and

(1) This distinction is based on the terminology used by the Rectors' Council of the French-speaking universities in Belgium, which divides the subjects into three main areas: human sciences, science and health science.

CHART 6 SHARE OF PART-TIME WORK IN EMPLOYMENT BY BRANCH OF ACTIVITY
(data as at 31 December, in %)



Source : NBB (social balance sheets).

15.8 % for men in Belgium. According to some surveys⁽¹⁾, part-time working could be a response by workers to difficult working conditions and increased labour intensity. That is specifically the case in health and social work, where non-standard hours are common (e.g. before 07.00 or after 18.00, or weekend work). Moreover, in some cases, employers prefer to take on part-timers if the day's schedule entails busy periods in the mornings and evenings with a quieter time in the afternoon – which is typical of hospitals.

3.2.3 Employment contracts

With regard to employment contracts, the health and social work branch can be ranked alongside agriculture and other services with a below-average percentage of permanent employment contracts in the total, at around 89 % at the end of 2009. The share of temporary contracts even exceeds 15 % in residential care activities. At the other extreme, the proportion of temporary contracts is below 4 % in finance and insurance, information and communication, industry and construction.

On average, 82 % of temporary contracts are fixed-term contracts. However, there are variations from one branch to another, and within certain activities. Thus, in health and social work, two-thirds of temporary contracts are fixed-term contracts and one-third are substitution contracts, a form which is rather uncommon elsewhere. In residential care activities, two out of five temporary contracts are actually substitution contracts. There are specific factors which explain the relatively significant use of substitution contracts in the medical sector. For one thing, some jobs have to be filled while pregnant workers are on prophylactic leave. Also, a collective labour agreement specific to the health care sector⁽²⁾ aims to cut the working time of nursing staff and care assistants from the age of 45 years: it provides for an annual quota of hours for releasing staff from duty according to age and working arrangements. However, to cope with the shortage of nursing staff, there is an alternative: maintain basic working time in return for a pay increase in the form of a wage supplement. For other categories of staff, release from duty is granted in the form of extra days' leave.

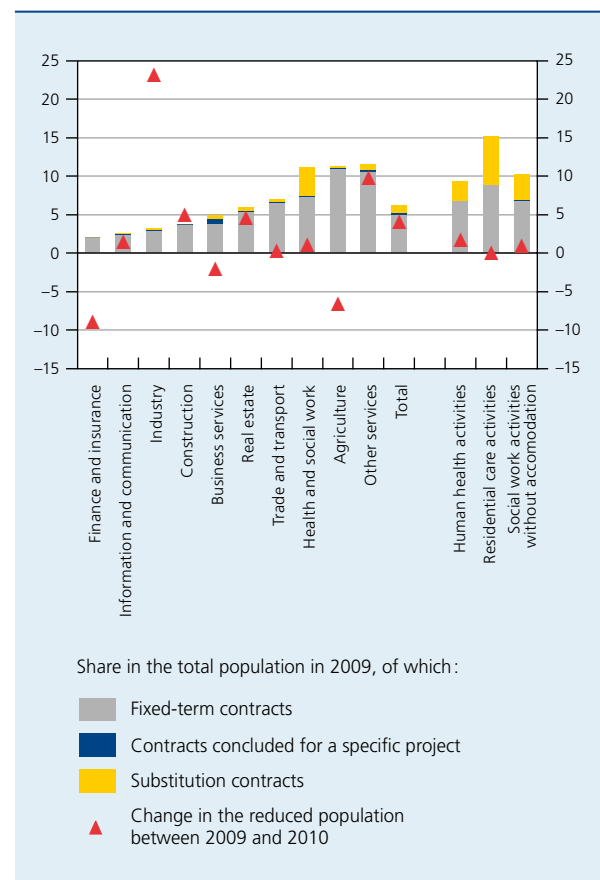
On average, the proportion of temporary contracts increased by 4.1 % between 2009 and 2010; the growth rate varies greatly from one branch to another, partly on

account of the different initial levels. In health and social work, the proportion of temporary contracts was up by 1.1 %, a modest rise if compared, for example, with the rate recorded in other services (almost 10 %), where the initial level was nevertheless similar to that in health.

Firms which submit a social balance sheet in the more detailed full format supply information on the allocation of agency staff and persons on secondment to the firm. It is interesting that the use of agency staff is less widespread in the health branch: 0.4 % of the workers employed in the branch in 2009 had an agency contract, compared to an average of 2.8 % taking all branches together. Conversely, the proportion of workers on secondment is above average, at 1.4 %, compared to 0.9 %. Only the trade and transport branch used more of this type of labour in 2009 (1.7 %).

Yet at first sight, one way of solving the shortage of medical staff – and especially nurses – would be to use agency workers. Nevertheless, there are certain factors

CHART 7 SHARE OF TEMPORARY CONTRACTS IN EMPLOYMENT BY BRANCH OF ACTIVITY (data as at 31 December, in %)



Source: NBB (social balance sheets).

(1) FOREM (2006), *Les attitudes et les pratiques à l'égard de la gestion des ressources humaines dans l'écosystème du non-marchand en Région wallonne, Série 1: Hôpitaux et maisons de repos* and VDAB (2010), *Analyse vacatures 2009: knelpuntberoepen*.

(2) Cf. Royal Decree of 1 October 2008 rendering compulsory the collective labour agreement of 26 October 2005 concluded by the Joint Committee for Health Services, concerning the release of staff from duty in the context of end-of-career problems and the grant of additional leave for certain categories of staff.

which may explain the reluctance to do so in the medico-social sphere. Care institutions mention an organisational cost due to the fact that it entails working with someone who does not know either the patients or the way the service operates, and who do not have the time to settle in or become sufficiently involved. Quality also suffers, because it is impossible to develop medium- and long-term projects⁽¹⁾.

3.2.4 Staff costs

The staff costs recorded in the social balance sheets comprise the expenses relating to the employment of the workers on the staff register⁽²⁾. This item covers wages and direct social benefits, employers' social security contributions and non-statutory insurance premiums paid by the employer, plus other staff expenses (e.g. meal vouchers, eco-vouchers and insurance premiums for accidents at work and occupational illnesses).

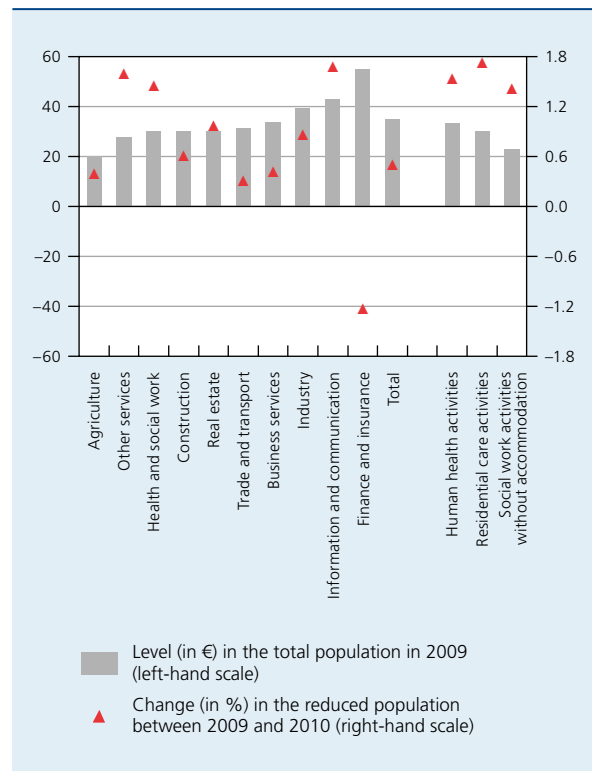
The starting level for staff costs per hour worked varies according to the branch of activity. It averaged € 34.7 in 2009. In health and social work, staff costs were almost € 5 lower than this, and around € 25 below the level for the activity at the top of the ranking, namely finance and insurance. As was the case for the other social balance sheet items, there are differences between health and social work activities. Thus, staff costs per hour worked are particularly low in social work activities without accommodation (€ 22.7), but are close to the general average in human health activities (€ 33.5). These levels are attributable notably to the workers' characteristics, which vary from one sub-branch to another, such as the standard of education. Human health has more highly-skilled staff, which drives up the staff costs.

The total rise in hourly costs came to just 0.5 % in 2010. It was 1.5 % or more in other services, information and communication and health and social work. Within this last branch, it was residential care activities that recorded the strongest rise, at 1.7 %. The general average is depressed by the movement in hourly costs in finance and insurance, down by 1.2 % in 2010. Staff costs there fell by 1.5 %, similar to the decline in the number of workers. Conversely, the volume of labour was only slightly down, since the average working time increased in the branch.

(1) Hospitals.be (2007), "L'intérim infirmier, une tendance irrémédiable ?", revue trimestrielle, Vol. 5, n° 3, juillet-août-septembre.

(2) They therefore differ from the labour cost concept used in the national accounts, since they do not include either payments to retired staff – who no longer appear on the staff register – nor certain costs relating to any restructuring – which firms can record as exceptional expenses in their balance sheet.

CHART 8 AVERAGE HOURLY COSTS BY BRANCH OF ACTIVITY



Source : NBB (social balance sheets).

3.2.5 Training

The private sector's training performance is measured by the participation rate and expenditure on training by firms taken as a whole. Nevertheless, there are very significant differences between branches of activity, as training needs vary considerably according to the technologies applied, the investment made, the initial education of the workers and the frequency with which skills are updated, and according to the labour shortages confronting certain activities.

Although the target for the private sector as a whole was that one in every two workers should attend training in 2010, only one branch of activity, namely finance and insurance, had exceeded that figure for formal training in 2009. The health and social work branch was in second place, with a participation rate of 46 %, equalling that in the information and communication branch. Health is also among the leaders in informal training, as 26 % of employees were given this type of training in 2009. Conversely, the proportion of trainees and apprentices in the workforce of that branch is below average.

The training available to health and social work staff is less expensive and of shorter duration than in the other branches of activity. The cost of continuing vocational training (taking formal and informal training together) came to € 633 per participant in 2009, or half the average of € 1 243. The duration of this training averaged 21.8 hours, compared to the average of 27.4.

Since staff costs are also below average in health and social work, the relative performance of the branch in regard to the ratio between continuing vocational training costs and staff costs is only slightly below the average at 1.33 %, compared to 1.44 %. In this respect, there are wide variations in performance between the different branches, as continuing vocational training expenditure in real estate and agriculture represents less than 0.5 % of staff costs, whereas in finance and insurance the figure is five times higher.

The differences are also marked within the health and social work branch itself. Firms operating in the human health sphere report a training budget corresponding

to 1.63 % of their staff costs, which is higher than the general average. Conversely, in the other two sub-branches, these proportions are just below 1 %. In social work activities without accommodation, the training is less expensive on average, but available to a larger section of the workforce than in the sub-branch comprising residential care activities. In human health, over half of the workers had access to formal training in 2009, and almost 30 % received informal training, proportions which are almost as high as in finance and insurance.

Conclusions

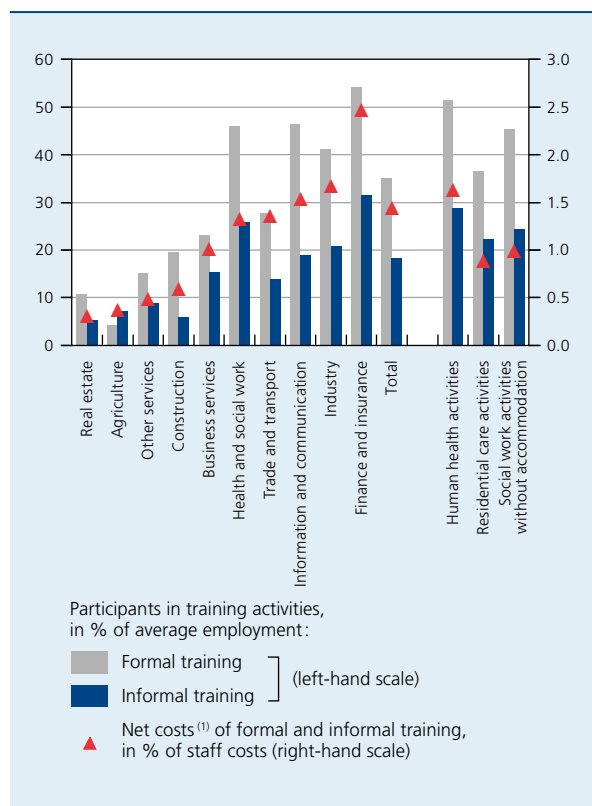
The turnaround in the business cycle in 2010 brought an increase of 7 077 workers, as an annual average, or 0.5 % of the workforce in the 43 166 firms in the reduced population. Reflecting the time lag between the revival of activity and the actual recruitment of new staff, the number of additional jobs doubled at the end of the year. However, the recovery was not seen in all branches of activity. Industry and activities relating to finance and insurance recorded a further contraction in their labour force, whereas health and social work and business services experienced strong growth, at 3.6 and 1.7 % respectively. The national accounts indicate that the rate of job creation in health and social work has been above the national average for some years now; similarly, this branch emerged from the Great Recession without any job losses.

In firms filing full-format accounts, the recovery of employment was supported by the substantial growth of agency work (+19 % as an annual average) with the share in FTE employment rising from 2.8 to 3.3 %, though that is still slightly below the pre-crisis level. At the end of the year, there was also a rise in the number of registered employees, due to an increase in temporary contracts (+5 %) and, to a lesser extent, permanent contracts (+0.4 %).

This year, the employment picture was analysed at regional level. The workforce of single-region firms, which represented 72 % of workers in 2009, increased by 1.6 % in 2010, whereas it was down by 0.7 % in multi-region firms. The Regions where the latter are most prevalent were therefore the ones with the most modest employment growth. In Brussels and Flanders, the total workforce grew by 0.8 and 0.6 % respectively, while in Wallonia it increased by 2.4 %.

In Brussels, it was mainly the information and communication and the health branches that supported the employment growth, at 0.5 and 0.4 of a percentage point respectively. In Wallonia, almost all branches of activity contributed to the job creation: health and social work

CHART 9 PARTICIPATION AND COSTS OF FORMAL AND INFORMAL TRAINING
(2009, in %, total population)



Source: NBB (social balance sheets).

(1) Net training costs are calculated as the gross costs less subsidies and other financial benefits. The net costs of formal training also include contributions and payments to collective funds.

firms provided growth of 1.2 percentage points, followed by industry with 0.5 of a percentage point. In Flanders, the contraction of employment in trade and transport, information and communication, and especially industry was counterbalanced by the expansion in the health and social work branch (0.6 of a percentage point).

While the amount spent on training had fallen in 2009 against the backdrop of the slowdown in activity, firms invested more in formal and informal training in 2010. The number of participants also increased, to reach 41.5 and 23.3 % of workers respectively. On the other hand, in the case of initial training (alternating study and work experience) – which remains marginal – both expenditure and the number of participants were in decline. Taking all initiatives together, training costs represented 1.71 % of staff costs in 2010, an increase of 3 % against the previous year.

The training policy varies quite considerably from one Region to another. Thus, three-quarters of multi-region firms mentioned training activities in their social balance sheet in 2010, whereas the figures were respectively 23 and 24 % for Brussels and Wallonian single-region firms, and 19 % for firms based exclusively in Flanders. While formal training accounts for the major part of the resources in all groups of firms, it represents the highest proportion in multi-region companies. Flemish single-region firms devoted almost 40 % of their training budget to informal schemes in 2010; the figure was 27 % in Brussels and 19 % in Wallonia. More than one in five workers took part in these activities in Flanders, compared to 16 and 13 % of employees respectively in Brussels and Wallonia. In these last two Regions, there is a larger proportion of alternating study and work experience: it accounted for 15% of total training expenditure in Brussels and 7 % in Wallonia, against only 2 % in Flanders. Trainees and apprentices represented respectively 1.2 and 1.5 % of workers in those Regions, compared to 0.9 % in Flemish single-region companies and 0.5 % in multi-region firms.

One section of this article focused on a detailed analysis of the health and social work branch, on the basis of

data relating to the total population for 2009. Half of the workers in this branch are involved in human health activities. The jobs in the latter are concentrated in a few very large firms. In residential care activities, small firms predominate, but medium-sized undertakings account for half of the workers. In social work activities without accommodation, one job out of two is carried out in firms with over 250 FTEs, which are relatively uncommon compared to small firms.

Almost 80 % of health and social work employees are women, or nearly twice the general average. This is accompanied by an above-average rate of part-time working, at 56 %. The proportion working reduced hours is actually as high as two-thirds in residential care activities. The non-standard hours and working conditions in medical and social activities may lead workers – and employers – to opt for this type of arrangement.

The health and social work branch also has an above-average proportion of temporary contracts, at over 11 %, as do agriculture and the other services branch. Its main distinguishing feature is the more frequent use of substitution contracts: they represent one-third of temporary contracts, and as many as two out of five in residential care activities. Conversely, the use of agency staff is less widespread than in other branches of activity.

The level of staff costs varies considerably within the branch. One hour's work cost € 33.5 in human health activities in 2009, but barely € 22.7 in social work without accommodation, where it was slightly higher than in agriculture. Health and social work thus record overall hourly costs below the average, which reached € 34.7.

With regard to staff participation in formal and informal training, health and social work topped the branch ranking in 2009 with rates of 46 and 26% respectively. Conversely, the proportion of trainees and apprentices in the workforce is below average. The training available to workers in this branch is less expensive and of shorter duration than in the other activities.

Bibliography

CEC (2011), *Rapport technique du Secrétariat sur les marges maximales disponibles pour l'évolution du coût salarial.*

FOREM (2006), *Les attitudes et les pratiques à l'égard de la gestion des ressources humaines dans l'écosystème du non-marchand en Région wallonne, Série 1 : Hôpitaux et maisons de repos.*

Hospitals.be (2007), "L'intérim infirmier, une tendance irrémédiable?", *revue trimestrielle*, Vol. 5, n° 3, juillet-août-septembre.

Moniteur belge (2008), *Royal Decree of 1 October 2008 rendering compulsory the collective labour agreement of 26 October 2005 concluded by the Joint Committee for Health Services, concerning the release of staff from duty in the context of end-of-career problems and the grant of additional leave for certain categories of staff.*

VDAB (2010), *Analyse vacatures 2009: knelpuntberoepen.*

VDAB (2011), *Werkzoekende schoolverlaters in Vlaanderen, 25th study, 2008-2009.*

Methodological note

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

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

In order to obtain reliable, consistent data, the analysis only considers the social balance sheets of firms which meet a number of criteria. In particular, the financial year must comprise twelve months and end on 31 December; firms must be in the private sector⁽¹⁾; they must employ at least one full-time equivalent worker; their economic activity and location must be clearly identified⁽²⁾; the data reported in the social balance sheet must tally exactly with the data in the annual accounts⁽³⁾; firms submitting abnormal values for hourly staff costs or average working time are eliminated, while any anomalies found in regard to training⁽⁴⁾ and the use of agency workers are neutralised.

Application of these methodological principles means that the number of social balance sheets included in the analysis for the purposes of this article is considerably smaller, each year, than the total number of social balance sheets filed with the Central Balance Sheet Office. At the end of the selection process, the total population for 2009 comprised 83 373 firms and 1 961 460 employees.

Moreover, the analysis of the social balance sheets filed for 2010 is based on a reduced⁽⁵⁾, constant⁽⁶⁾ population, which further diminishes the coverage of the analysis population in regard to the balance sheets filed with the Central Balance Sheet Office. The results presented in this article therefore reflect the movements recorded in a stable population between 2009 and 2010, and may therefore differ from those observed following the final closure for all firms filing a social balance sheet⁽⁷⁾.

The constant reduced population comprises 43 166 companies which together employed 1 535 716 workers in 2009, corresponding to 78 % of the workforce in the total population, even though the number of firms included in the reduced population represents only 52 % of the total population. The number of workers employed in the firms in the reduced population comes to 59 % of the private sector employees recorded in the national accounts.

Representativeness according to the employment criterion varies from one branch of activity to another. Expressed as a percentage of the number of employees in firms in the total population, it is lower in the branches with a predominance of small firms, whose annual accounts are often filed and/or checked later. That applies particularly in agriculture and in accommodation and food service activities.

Furthermore, certain categories of firms or jobs do not appear in the analysis population. That is true of non-profit-making organisations employing fewer than 20 FTE workers, which are not required to file a social balance sheet. Similarly, employees working for an employer who is not incorporated as a company are not included since the obligation to file a

(1) Private sector employment is defined as employment recorded in the total economy (S.1), less employment in the public sector (S.13) and in the household sector (S.14). This concept also excludes firms in NACE-BEL divisions 84 (public administration and defence; compulsory social security) and 85 (education). NACE-BEL division 78 (employment activities), which includes activities of employment placement agencies, is also excluded.

(2) Firms whose activity or address is unknown are excluded from the population.

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

(4) From the year 2010, the Central Balance Sheet Office has introduced stricter quality checks on the items relating to training. The remaining checks are therefore intended primarily to make sure that the changes recorded in firms in the reduced population are not biased by errors or methodological modifications.

(5) Firms have seven months starting from the date of the end of the financial year to file their social balance sheets with the Central Balance Sheet Office. In view of the time needed to check the data, the full set of social balance sheets relating to 2010 was not available on 18 October 2011 when the data were extracted.

(6) Firms which did not file a social balance sheet for one of the two years are excluded from the reduced population.

(7) Since the Central Balance Sheet Office gives priority to processing the annual accounts of large firms, the results based on this reduced population lead to some distortion in favour of large firms.

TABLE 1 REPRESENTATIVENESS OF THE REDUCED POPULATION IN 2009

	Number of workers			Representativeness of the reduced population	
	In the national accounts ⁽¹⁾	In the social balance sheets ⁽²⁾		In % of private sector salaried employment ⁽¹⁾	In % of the total population
		Total population	Reduced population		
	(1)	(2)	(3)	(4) = (3) / (1)	(5) = (3) / (2)
According to the employment criterion	2 619 447	1 961 460	1 535 716	58.6	78.3
Agriculture, forestry and fishing	11 542	5 728	3 113	27.0	54.3
Manufacturing, mining and quarrying and other industry	575 552	450 605	366 601	63.7	81.4
Mining and quarrying	2 952	2 625	2 140	72.5	81.5
Manufacturing	527 600	406 884	332 993	63.1	81.8
Electricity, gas, steam and air conditioning supply	20 077	19 864	12 402	61.8	62.4
Water supply; sewerage, waste management and remediation activities	24 923	21 232	19 065	76.5	89.8
Construction	203 335	150 189	97 015	47.7	64.6
Wholesale and retail trade, transport and storage, accommodation and food service activities	764 782	544 762	408 370	53.4	75.0
Wholesale and retail trade; repair of motor vehicles and motorcycles	474 334	312 361	232 842	49.1	74.5
Transport and storage	197 712	171 932	146 241	74.0	85.1
Accommodation and food service activities	92 736	60 469	29 286	31.6	48.4
Information and communication	91 444	72 046	58 292	63.7	80.9
Financial and insurance activities	128 877	114 340	100 367	77.9	87.8
Real estate activities	16 250	11 504	7 688	47.3	66.8
Professional, scientific, technical, administration and support service activities	298 695	181 787	131 854	44.1	72.5
Professional, scientific and technical activities	134 193	86 341	61 842	46.1	71.6
Administrative and support service activities ⁽³⁾	164 502	95 446	70 012	42.6	73.4
Human health and social work activities	435 494	385 557	332 117	76.3	86.1
Other services	93 476	44 942	30 300	32.4	67.4
Arts, entertainment and recreation	28 879	15 220	10 400	36.0	68.3
Other service activities	64 597	29 722	19 900	30.8	67.0
According to the criterion concerning the number of firms	n.	83 373	43 166	n.	51.8

Sources: NAI, NBB (social balance sheets).

(1) Private sector salaried employment, i.e. salaried employment recorded in the total economy (S.1), less salaried employment in the public sector (S.13) and in the household sector (S.14). This concept also excludes workers employed in NACE-BEL divisions 84 (public administration and defence; compulsory social security) and 85 (education).

(2) Average number of workers, i.e. the sum of items 1001 (full-time workers) and 1002 (part-time workers).

(3) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.

social balance sheet only applies to companies. Consequently, the representativeness of the reduced population expressed as a percentage of the salaried employment recorded in the national accounts is particularly low in the branches where such firms or workers are numerous, notably in agriculture, accommodation and food service activities, the arts, entertainment and recreation activities, and other service activities.

In the analysis population, the breakdown of firms by branch of activity is based on the NACE-BEL sections and divisions presented in Annex 2. Overall, workers in the branch of wholesale and retail trade, transportation and

storage, accommodation and food service activities represent 27 % of the staff in the reduced population, and those in manufacturing, mining and quarrying and other industry 24 %. Human health and social work activities employ 22 % of workers. The other branches are relatively less important, at 9 % for professional, scientific, technical, administration and support service activities, 6 % for financial and insurance activities and for construction, 4 % for information and communication and 2 % for other services. Real estate activities and agriculture are marginal (less than 1 %).

The classification of firms by size is based on the average number of workers expressed as full-time equivalents (FTEs) in 2009. Small firms with no more than 50 FTEs, or 91 % of companies in the reduced population, employ 25 % of the workforce in that population, well below the figure of 34 % recorded for the total population. Medium-sized companies employing over 50 and up to 250 FTEs account for 23 % of the workforce in the reduced population, or two percentage points more than the figure for the total population. Conversely, large firms with a workforce of over 250 FTEs employ over half the workers in the reduced population, against 44 % for the total population. The developments described on the basis of the reduced population are therefore influenced by the over-representation of large firms.

TABLE 2 CHARACTERISTICS OF THE TOTAL AND REDUCED POPULATIONS IN 2009
(in % of the total, unless otherwise stated)

	Total population		Reduced population	
	Number of firms	Number of workers ⁽¹⁾	Number of firms	Number of workers ⁽¹⁾
<i>p.m. Units</i>	83 373	1 961 460	43 166	1 535 716
Breakdown by branch of activity				
Agriculture, forestry and fishing	0.9	0.3	0.7	0.2
Manufacturing, mining and quarrying and other industry	12.2	23.0	13.4	23.9
Construction	15.5	7.7	13.4	6.3
Wholesale and retail trade, transport and storage, accommodation and food service activities	40.0	27.8	39.0	26.6
Information and communication	2.7	3.7	2.9	3.8
Financial and insurance activities	4.6	5.8	4.7	6.5
Real estate activities	1.8	0.6	1.7	0.5
Professional, scientific, technical, administration and support service activities ⁽²⁾	13.3	9.3	13.7	8.6
Human health and social work activities	5.0	19.7	6.4	21.6
Other services	4.0	2.3	4.0	2.0
Breakdown by size of firm⁽³⁾				
Small firms (up to 50 FTEs)	94.4	34.2	91.0	25.0
Medium-sized firms (over 50 to 250 FTEs)	4.5	21.4	7.3	23.3
Large firms (over 250 FTEs)	1.0	44.4	1.7	51.7

Source: NBB (social balance sheets).

(1) Average number of workers, i.e. the sum of items 1001 (full-time workers) and 1002 (part-time workers).

(2) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.

(3) Determined according to the value of item 1003 (FTE workers) in 2009.

2. Methodology governing the regional breakdown of the social balance sheets

The analysis populations were broken down by Regions for the purposes of this article. For the 1998 to 2009 financial years, the apportionment formulas are the ones applied by the NAI to regionalise the national employment accounts in the corresponding year. Since the formula for 2010 is not yet available, the one for 2009 was used to regionalise the reduced population for both 2009 and 2010.

Single-region firms are those which have their head office and operating establishment(s) in one and the same Region. Table 6 in this article shows that, as at 31 December 2010, the reduced population comprised 42 413 single-region firms, or 98 % of total firms. These are generally fairly small companies: on average, they had 26 employees. The other 753 companies – referred to as multi-region firms – operated in more than one Region. They employed an average of 570 workers.

In the case of multi-region firms, the proportional allocation method which entails breaking down the social balance sheet data between the various Regions in which the firm is active was only applied to the number of employees as at 31 December. This is in fact the variable which is most similar to the basic data per establishment collected by the NSSO (i.e. the number of jobs at the end of the fourth quarter) which are used by the NAI to regionalise the national employment accounts. This apportionment formula is not entirely satisfactory for the other social balance sheet items. That applies, for example, to employment broken down by gender, standard of education or employment contract, as the conduct of the various operating sites belonging to the same firm may vary considerably depending on their activity and their particular method of organisation. In the case of training activities or agency work, the firm's location and the range of training activities or agency workers available may also make a difference. It is therefore inappropriate to use a standard apportionment formula for all the items. Consequently, multi-region firms form a separate group from single-region companies for all the variables, other than the total number of workers employed as at 31 December.

While single-region firms differ from multi-region firms by being smaller in size, they also specialise in different fields. Multi-region firms employ proportionately more workers than single-region companies in the branch of wholesale and retail trade, transport and storage, accommodation and food service activities and in the one of financial and insurance activities, while the branches of manufacturing, mining and quarrying and other industry and of professional, scientific, technical, administration and support service activities are proportionately less developed. Within single-region companies, there are also differences in specialisation between firms based in Brussels, which focus more on services, and those in Flanders or Wallonia, which tend more towards industry. This heterogeneity is part of the reason for the differences between the Regions in the indicators presented in Annexes 11 to 13.

Annex 2

Classification of firms by branch of activity

The classification of firms by branch of activity is based on the activity code listed in the directory of firms compiled by the National Bank for the purpose of producing the national accounts; the directory contains a range of administrative data on firms active during the year. The 2009 directory, based on the NACE-BEL 2008 nomenclature, was chosen as the reference to determine the classification by sector and by branch of activity of firms for all financial years from 1998 to 2010. Firms not listed in the 2009 directory retain the activity code which they were given in previous directories or, failing that, the code assigned to them by the Central Balance Sheet Office.

The descriptions in this article are generally based on a ten-branch breakdown. The names of these branches were simplified for the reader's convenience ("Abbreviated title" column). In Annexes 3 to 10, the breakdown into ten branches is detailed to show sections A to S of the NACE-BEL 2008 nomenclature.

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

Title	Abbreviated title	Section	Division
Agriculture, forestry and fishing	Agriculture	A	01-03
Manufacturing, mining and quarrying and other industry	Industry	B-E	05-39
Mining and quarrying		B	05-09
Manufacturing		C	10-33
Electricity, gas, steam and air conditioning supply		D	35
Water supply; sewerage, waste management and remediation activities		E	36-39
Construction	Construction	F	41-43
Wholesale and retail trade, transport and storage, accommodation and food service activities	Trade and transport	G-I	45-56
Wholesale and retail trade; repair of motor vehicles and motorcycles		G	45-47
Transport and storage		H	49-53
Accommodation and food service activities		I	55-56
Information and communication	Information and communication	J	58-63
Financial and insurance activities	Finance and insurance	K	64-66
Real estate activities	Real estate	L	68
Professional, scientific, technical, administration and support service activities ⁽¹⁾	Business services	M-N	69-82
Professional, scientific and technical activities		M	69-75
Administrative and support service activities ⁽¹⁾		N	77-82
Human health and social work activities	Health and social work	Q	86-88
Other services	Other services	R-S	90-96
Arts, entertainment and recreation		R	90-93
Other service activities		S	94-96

(1) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.

Annex 3

CHANGE IN THE NUMBER OF WORKERS RECORDED IN THE STAFF REGISTER BETWEEN 2009 AND 2010 IN FIRMS IN THE REDUCED POPULATION

	Full-time equivalents			Number of persons						
	Average employment		Employment as at 31 December	Average employment		Employment as at 31 December				
	Units	%		Units	%	Full-time		Part-time		Total
			Units			%	Units	%	Units	%
Agriculture, forestry and fishing	24	0.9	0.0	18	0.9	-16	-1.6	2	0.1	-1.0
Manufacturing, mining and quarrying and other industry ...	-7 242	-2.1	-0.2	-7 604	-2.4	587	1.3	-7 017	-1.9	-0.2
Mining and quarrying	-36	-1.7	-0.4	-63	-3.1	31	24.4	-32	-1.5	-0.3
Manufacturing	-7 879	-2.5	-0.5	-7 927	-2.7	267	0.6	-7 661	-2.3	-0.4
Electricity, gas, steam and air conditioning supply	488	4.0	3.3	349	3.1	81	7.5	430	3.5	3.1
Water supply; sewerage, waste management and remediation activities	185	1.0	1.2	37	0.2	208	9.8	245	1.3	1.5
Construction	604	0.6	1.4	172	0.2	571	8.7	743	0.8	1.5
Wholesale and retail trade, transport and storage, accommodation and food service activities	-159	0.0	0.1	-2 036	-0.7	2 437	2.0	401	0.1	0.0
Wholesale and retail trade; repair of motor vehicles and motorcycles	152	0.1	1.4	-944	-0.6	1 850	2.5	906	0.4	0.1
Transport and storage	-550	-0.4	0.1	-1 058	-0.9	423	1.3	-635	-0.4	0.1
Accommodation and food service activities	239	1.1	0.0	-34	-0.2	165	1.1	131	0.4	-0.8
Information and communication	-742	-1.3	-0.2	-1 047	-2.2	827	8.1	-220	-0.4	0.6
Financial and insurance activities	-1 318	-1.4	-0.5	-1 750	-2.4	527	1.9	-1 223	-1.2	-0.6
Real estate activities	89	1.3	0.3	13	0.2	50	2.4	62	0.8	1.8
Professional, scientific, technical, administration and support service activities	1 584	1.4	2.6	204	0.2	2 080	4.5	2 283	1.7	2.2
Professional, scientific and technical activities	583	1.0	2.7	349	0.7	277	2.0	625	1.0	2.4
Administrative and support service activities ⁽¹⁾	1 001	1.7	2.4	-145	-0.4	1 803	5.5	1 658	2.4	2.0
Human health and social work activities	8 473	3.2	3.2	2 848	2.0	8 999	4.8	11 847	3.6	3.3
Other services	230	0.9	0.9	106	0.6	93	0.8	198	0.7	0.4
Arts, entertainment and recreation	138	1.6	2.9	79	1.2	19	0.5	98	0.9	1.6
Other service activities	93	0.6	-0.1	27	0.2	74	1.0	100	0.5	-0.2
Total	1 544	0.1	0.9	-9 078	-0.8	16 155	3.5	7 077	0.5	1.0

Source: NBB (social balance sheets).

(1) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.

Annex 4

HOURS WORKED BY WORKERS RECORDED IN THE STAFF REGISTER

	Units, per year (total population)									Percentage change between 2009 and 2010 (reduced population)		
	2003	2004	2005	2006	2007	2008	2009			Per full-time equivalent	Per full-time worker	Per part-time worker
	Per full-time equivalent						Per full-time equivalent	Per full-time worker	Per part-time worker			
Agriculture, forestry and fishing	1 582	1 601	1 562	1 612	1 603	1 627	1 614	1 613	998	0.6	0.7	2.8
Manufacturing, mining and quarrying and other industry . . .	1 508	1 532	1 516	1 520	1 523	1 514	1 447	1 445	1 001	3.2	3.3	2.0
Mining and quarrying	1 499	1 491	1 464	1 479	1 500	1 510	1 447	1 445	990	0.3	0.6	-1.0
Manufacturing	1 509	1 537	1 518	1 522	1 524	1 513	1 441	1 439	997	3.5	3.6	1.9
Electricity, gas, steam and air conditioning supply	1 332	1 349	1 368	1 400	1 446	1 465	1 467	1 464	1 106	0.9	1.3	5.4
Water supply; sewerage, waste management and remediation activities	1 628	1 617	1 628	1 598	1 572	1 560	1 547	1 547	1 039	-0.2	-0.3	0.9
Construction	1 437	1 471	1 448	1 449	1 451	1 466	1 433	1 428	982	-1.1	-1.2	1.2
Wholesale and retail trade, transport and storage, accommodation and food service activities	1 620	1 607	1 581	1 579	1 576	1 576	1 555	1 561	896	0.1	0.1	0.7
Wholesale and retail trade; repair of motor vehicles and motorcycles	1 600	1 608	1 598	1 589	1 589	1 591	1 575	1 583	952	0.3	0.2	0.5
Transport and storage	1 664	1 615	1 559	1 565	1 560	1 554	1 528	1 537	969	-0.3	-0.2	0.8
Accommodation and food service activities	1 567	1 562	1 562	1 564	1 558	1 556	1 530	1 502	662	0.6	1.3	1.9
Information and communication	1 631	1 634	1 613	1 609	1 605	1 606	1 600	1 608	1 054	0.2	0.3	-3.6
Financial and insurance activities	1 427	1 444	1 428	1 424	1 441	1 442	1 430	1 452	929	1.1	1.2	1.5
Real estate activities	1 605	1 610	1 603	1 591	1 592	1 599	1 572	1 568	920	-0.2	-0.2	3.8
Professional, scientific, technical, administration and support service activities	1 611	1 608	1 591	1 588	1 596	1 598	1 564	1 576	944	0.0	0.0	0.4
Professional, scientific and technical activities	1 650	1 663	1 640	1 637	1 641	1 647	1 623	1 624	1 054	0.1	-0.1	1.4
Administrative and support service activities ⁽¹⁾	1 574	1 555	1 543	1 540	1 549	1 544	1 503	1 509	897	0.0	0.1	0.1
Human health and social work activities	1 530	1 524	1 496	1 482	1 489	1 488	1 461	1 440	918	0.1	0.4	-0.2
Other services	1 572	1 561	1 573	1 562	1 573	1 573	1 561	1 555	862	0.3	0.4	1.2
Arts, entertainment and recreation	1 626	1 592	1 618	1 602	1 616	1 606	1 604	1 588	765	-0.6	-0.6	1.9
Other service activities	1 548	1 548	1 552	1 543	1 550	1 556	1 541	1 536	906	0.8	1.0	0.8
Total	1 545	1 552	1 532	1 530	1 532	1 531	1 497	1 496	926	0.9	1.0	0.4

Source: NBB (social balance sheets).

(1) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.

Annex 5

BREAKDOWN OF THE NUMBER OF WORKERS RECORDED IN THE STAFF REGISTER BY EMPLOYMENT CONTRACT AND BY GENDER

(in % of the total workers recorded in the staff register as at 31 December)

	2003	2004	2005	2006	2007	2008	2009	2009	2010
	(total population)							(reduced population)	
By employment contract									
Permanent contract	93.9	93.9	93.8	93.4	93.5	93.4	93.8	94.3	94.1
Fixed-term contract	4.9	5.0	5.1	5.4	5.4	5.4	5.1	4.5	4.7
Agriculture, forestry and fishing	5.6	5.7	6.7	6.3	12.7	11.2	10.9	5.4	4.9
Manufacturing, mining and quarrying and other industry	3.5	3.8	3.9	4.4	4.7	4.4	2.9	2.6	3.3
Mining and quarrying	6.0	6.0	6.2	8.2	6.9	6.1	4.5	3.9	4.7
Manufacturing	3.4	3.7	3.7	4.3	4.6	4.4	2.8	2.6	3.3
Electricity, gas, steam and air conditioning supply	7.5	6.7	7.2	7.3	6.6	6.0	5.3	5.5	5.3
Water supply; sewerage, waste management and remediation activities	3.5	3.4	3.0	3.8	3.0	2.9	2.1	1.8	2.2
Construction	2.7	2.7	2.9	3.2	3.3	3.5	3.7	2.3	2.4
Wholesale and retail trade, transport and storage, accommodation and food service activities	5.8	5.6	6.3	6.1	6.0	6.5	6.6	5.5	5.5
Wholesale and retail trade; repair of motor vehicles and motorcycles	6.1	5.7	6.2	5.8	5.9	6.6	6.6	6.0	6.9
Transport and storage	3.7	3.3	3.4	3.2	3.3	3.3	3.3	3.2	2.1
Accommodation and food service activities	11.4	12.6	15.0	15.6	14.9	15.8	15.9	12.7	12.2
Information and communication	3.8	3.7	3.6	3.8	3.1	3.0	2.4	2.3	2.2
Financial and insurance activities	3.1	2.9	2.8	2.8	2.5	2.0	2.0	1.9	1.7
Real estate activities	3.7	4.5	4.1	4.2	5.0	5.1	5.4	1.9	1.7
Professional, scientific, technical, administration and support service activities	4.6	5.0	5.4	5.6	5.6	3.8	3.9	3.1	3.0
Professional, scientific and technical activities	4.1	3.8	3.3	3.8	3.3	3.3	3.4	3.0	3.0
Administrative and support service activities ⁽¹⁾	5.0	5.9	7.0	7.2	7.7	4.4	4.2	3.2	2.9
Human health and social work activities	7.4	7.7	7.4	7.6	7.5	7.7	7.3	7.2	7.3
Other services	7.3	6.5	7.4	7.6	8.2	9.0	10.5	8.9	9.8
Arts, entertainment and recreation	9.1	7.9	10.4	9.7	9.2	11.3	13.0	12.1	13.2
Other service activities	6.5	5.9	6.1	6.5	7.6	7.8	9.3	7.3	8.1
Substitution contract	1.0	1.0	0.9	1.1	0.9	1.0	1.0	1.0	1.0
Contract concluded for a specific project	0.2	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1
By gender									
Men	60.7	60.7	60.9	59.3	58.8	58.0	57.0	56.5	56.3
Women	39.3	39.3	39.1	40.7	41.2	42.0	43.0	43.5	43.7

Source: NBB (social balance sheets).

(1) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.

Annex 6

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

(in % of average employment in FTEs)

	2003	2004	2005	2006	2007	2008	2009	2009	2010
	(total population)							(reduced population)	
Workers recorded in the staff register	96.4	95.8	95.6	93.7	93.5	93.8	96.3	96.4	95.9
Agency workers	2.7	3.1	3.3	3.7	4.0	3.7	2.8	2.8	3.3
Agriculture, forestry and fishing	5.8	7.2	5.2	8.0	7.8	8.3	8.6	8.2	4.6
Manufacturing, mining and quarrying and other industry	4.5	5.2	5.2	6.1	6.3	5.8	4.1	4.3	5.6
Mining and quarrying	3.1	2.3	2.5	2.8	3.2	3.4	2.2	1.5	2.8
Manufacturing	4.6	5.4	5.4	6.3	6.5	6.0	4.2	4.4	5.8
Electricity, gas, steam and air conditioning supply	1.2	1.2	2.5	1.5	1.7	1.4	1.6	1.4	1.4
Water supply; sewerage, waste management and remediation activities	5.5	5.6	5.5	6.4	6.7	6.3	5.5	5.5	6.1
Construction	1.2	1.2	1.6	2.0	2.1	2.1	1.8	1.8	1.8
Wholesale and retail trade, transport and storage, accommodation and food service activities	3.0	3.5	3.8	4.2	4.5	4.7	3.9	3.8	4.2
Wholesale and retail trade; repair of motor vehicles and motorcycles	3.5	3.8	3.9	4.4	4.5	4.4	3.8	3.7	4.1
Transport and storage	2.4	3.1	3.7	4.0	4.4	4.8	3.8	3.7	4.0
Accommodation and food service activities	4.0	3.9	4.2	6.1	7.7	7.1	5.5	5.3	7.1
Information and communication	1.8	2.1	2.4	2.7	3.1	3.1	2.5	2.4	2.3
Financial and insurance activities	0.8	0.7	0.8	0.9	1.0	0.9	0.6	0.5	0.9
Real estate activities	1.2	1.4	1.5	1.6	2.0	2.2	1.7	1.6	1.3
Professional, scientific, technical, administration and support service activities	2.5	3.0	3.1	3.7	4.2	3.8	2.9	2.9	3.2
Professional, scientific and technical activities	2.5	3.4	3.2	3.8	4.0	4.1	3.2	3.4	3.9
Administrative and support service activities ⁽¹⁾	2.5	2.7	3.0	3.7	4.3	3.4	2.6	2.5	2.7
Human health and social work activities	0.5	0.5	0.5	0.5	0.6	0.4	0.4	0.4	0.4
Other services	3.2	3.1	3.6	3.8	4.2	4.2	3.9	4.0	5.1
Arts, entertainment and recreation	3.3	3.6	4.2	4.1	3.7	3.9	3.4	3.8	3.9
Other service activities	3.1	2.8	3.3	3.7	4.4	4.4	4.2	4.0	5.5
Workers seconded to the firm⁽²⁾	0.9	1.1	1.1	2.6	2.6	2.5	0.9	0.8	0.8

Source: NBB (social balance sheets).

(1) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.

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

Annex 7

STAFF COSTS PER FTE ⁽¹⁾

	In €, per year (total population)							Percentage change between 2009 and 2010 (reduced population)
	2003	2004	2005	2006	2007	2008	2009	
Agriculture, forestry and fishing	31 105	32 055	31 375	31 020	30 748	31 748	32 604	1.0
Manufacturing, mining and quarrying and other industry	49 253	51 123	52 185	54 003	55 881	57 821	57 177	4.1
Mining and quarrying	45 836	46 199	46 711	48 001	50 644	52 557	52 776	0.4
Manufacturing	48 334	49 966	51 018	52 843	54 672	56 452	55 664	4.1
Electricity, gas, steam and air conditioning supply	83 553	85 459	86 430	89 656	91 875	97 968	92 604	3.7
Water supply; sewerage, waste management and remediation activities	44 932	46 635	48 305	48 195	49 256	51 426	52 917	1.5
Construction	36 766	37 955	38 154	39 338	40 417	42 457	43 022	-0.5
Wholesale and retail trade, transport and storage, accommodation and food service activities	40 438	41 531	42 815	44 084	45 340	47 296	48 703	0.5
Wholesale and retail trade; repair of motor vehicles and motorcycles	41 502	42 413	43 553	44 837	46 337	48 195	49 697	0.7
Transport and storage	41 404	42 986	44 736	46 127	47 154	49 551	50 806	-0.0
Accommodation and food service activities	27 485	28 228	28 701	29 525	30 040	31 726	33 443	2.3
Information and communication	57 969	59 675	60 085	62 105	63 688	66 331	68 218	1.9
Financial and insurance activities	65 471	67 713	69 337	71 243	73 315	77 353	78 229	-0.1
Real estate activities	40 175	41 817	41 957	43 360	44 012	46 087	47 262	0.8
Professional, scientific, technical, administration and support service activities	47 507	47 071	47 857	49 118	49 552	52 699	52 895	0.5
Professional, scientific and technical activities	57 649	56 766	57 318	58 797	59 958	63 507	64 205	1.1
Administrative and support service activities ⁽²⁾	37 946	37 743	38 741	39 569	38 776	41 032	41 176	-0.2
Human health and social work activities	38 606	39 324	39 884	40 080	42 110	43 062	43 728	1.6
Other services	34 298	34 436	35 297	37 513	38 536	41 616	43 602	2.0
Arts, entertainment and recreation ...	37 734	36 887	37 859	40 224	41 538	43 671	47 018	0.2
Other service activities	32 802	33 401	34 157	36 241	36 995	40 598	41 910	2.9
Total	45 298	46 488	47 509	48 542	49 961	51 889	52 229	1.4

Source: NBB (social balance sheets).

(1) Item 1023 / item 1003.

(2) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.

Annex 8

STAFF COSTS PER HOUR WORKED ⁽¹⁾

	In € (total population)							Percentage change between 2009 and 2010 (reduced population)
	2003	2004	2005	2006	2007	2008	2009	
Agriculture, forestry and fishing	19.7	20.0	20.1	19.2	19.2	19.5	20.2	0.4
Manufacturing, mining and quarrying and other industry	32.7	33.4	34.4	35.5	36.7	38.2	39.5	0.9
Mining and quarrying	30.6	31.0	31.9	32.5	33.8	34.8	36.5	0.1
Manufacturing	32.0	32.5	33.6	34.7	35.9	37.3	38.6	0.6
Electricity, gas, steam and air conditioning supply	62.7	63.3	63.2	64.1	63.5	66.9	63.1	2.8
Water supply; sewerage, waste management and remediation activities	27.6	28.8	29.7	30.2	31.3	33.0	34.2	1.7
Construction	25.6	25.8	26.4	27.2	27.9	29.0	30.0	0.6
Wholesale and retail trade, transport and storage, accommodation and food service activities	25.0	25.8	27.1	27.9	28.8	30.0	31.3	0.3
Wholesale and retail trade; repair of motor vehicles and motorcycles	25.9	26.4	27.3	28.2	29.2	30.3	31.6	0.4
Transport and storage	24.9	26.6	28.7	29.5	30.2	31.9	33.2	0.2
Accommodation and food service activities	17.5	18.1	18.4	18.9	19.3	20.4	21.9	1.7
Information and communication	35.5	36.5	37.2	38.6	39.7	41.3	42.6	1.7
Financial and insurance activities	45.9	46.9	48.5	50.0	50.9	53.7	54.7	-1.2
Real estate activities	25.0	26.0	26.2	27.2	27.6	28.8	30.1	1.0
Professional, scientific, technical, administration and support service activities	29.5	29.3	30.1	30.9	31.0	33.0	33.8	0.4
Professional, scientific and technical activities	34.9	34.1	34.9	35.9	36.5	38.5	39.5	1.0
Administrative and support service activities ⁽²⁾	24.1	24.3	25.1	25.7	25.0	26.6	27.4	-0.2
Human health and social work activities	25.2	25.8	26.7	27.1	28.3	28.9	29.9	1.5
Other services	21.8	22.1	22.4	24.0	24.5	26.5	27.9	1.6
Arts, entertainment and recreation ...	23.2	23.2	23.4	25.1	25.7	27.2	29.3	0.8
Other service activities	21.2	21.6	22.0	23.5	23.9	26.1	27.2	2.1
Total	29.3	29.9	31.0	31.7	32.6	33.9	34.9	0.5

Source: NBB (social balance sheets).

(1) Item 1023 / item 1013.

(2) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.

Annex 9

TRAINING ACTIVITIES IN 2010 IN FIRMS FROM THE REDUCED POPULATION

	Number of participants in training activities ⁽¹⁾			Hours devoted to training activities				Net training costs ⁽²⁾			
	(in % of average employment)			(in % of hours worked)				(in % of staff costs)			
	For- mal ⁽³⁾	Infor- mal ⁽⁴⁾	Ini- tial ⁽⁵⁾	For- mal ⁽³⁾	Infor- mal ⁽⁴⁾	Ini- tial ⁽⁵⁾	Total	For- mal ⁽³⁾	Infor- mal ⁽⁴⁾	Ini- tial ⁽⁵⁾	Total
Agriculture, forestry and fishing	12.9	9.6	0.4	0.2	0.3	0.0	0.5	0.22	0.39	0.04	0.65
Manufacturing, mining and quarrying and other industry . . .	46.7	26.5	1.3	0.8	0.7	0.1	1.7	1.24	0.70	0.05	1.99
Mining and quarrying	42.8	23.0	0.4	0.6	1.1	0.1	1.8	0.82	1.24	0.04	2.10
Manufacturing	44.7	26.9	1.2	0.8	0.8	0.1	1.7	1.07	0.73	0.05	1.85
Electricity, gas, steam and air conditioning supply	82.7	30.8	3.9	2.4	0.7	0.0	3.2	4.22	0.49	0.06	4.77
Water supply; sewerage, waste management and remediation activities	57.3	16.8	0.6	0.7	0.3	0.0	1.0	1.12	0.25	0.02	1.39
Construction	26.1	10.0	1.9	0.4	0.2	0.4	1.1	0.53	0.25	0.09	0.87
Wholesale and retail trade, transport and storage, accommodation and food service activities	34.8	18.5	0.8	0.8	0.3	0.2	1.2	1.21	0.31	0.03	1.55
Wholesale and retail trade; repair of motor vehicles and motorcycles	30.3	15.3	1.0	0.4	0.4	0.2	1.0	0.64	0.38	0.05	1.07
Transport and storage	45.0	26.6	0.4	1.4	0.2	0.0	1.7	2.16	0.22	0.01	2.38
Accommodation and food service activities	20.3	3.5	1.3	0.3	0.1	0.2	0.6	0.33	0.14	0.05	0.52
Information and communication	51.4	16.2	0.7	1.0	0.2	0.1	1.3	1.52	0.27	0.02	1.81
Financial and insurance activities	59.8	41.3	0.2	1.3	0.9	0.0	2.2	2.12	0.78	0.01	2.90
Real estate activities	15.5	8.7	2.0	0.2	0.1	0.1	0.5	0.24	0.15	0.05	0.44
Professional, scientific, technical, administration and support service activities	30.2	17.1	0.6	0.6	0.3	0.1	1.0	0.82	0.32	0.02	1.15
Professional, scientific and technical activities	31.9	16.7	0.9	0.7	0.2	0.1	1.0	0.87	0.26	0.03	1.15
Administrative and support service activities ⁽⁶⁾	28.6	17.5	0.3	0.6	0.3	0.0	1.0	0.74	0.41	0.01	1.16
Human health and social work activities	48.6	29.4	0.7	1.0	0.4	0.2	1.6	0.92	0.43	0.15	1.51
Other services	18.3	10.5	1.0	0.4	0.2	0.2	0.8	0.45	0.16	0.05	0.65
Arts, entertainment and recreation	13.6	9.3	1.0	0.3	0.2	0.1	0.5	0.24	0.15	0.02	0.41
Other service activities	20.8	11.1	1.0	0.5	0.2	0.3	1.0	0.55	0.16	0.06	0.78
Total	41.5	23.3	0.9	0.8	0.5	0.2	1.4	1.18	0.48	0.06	1.71

Source: NBB (social balance sheets).

(1) Owing to double counting linked to the fact that the same person may have pursued more than one type of training, no total is calculated here.

(2) Gross costs less subsidies and other financial benefits. The net costs of formal training also include contributions and payments to collective funds.

(3) Courses and practical classes designed by training staff responsible for their organisation and content, intended for a group of learners in premises separate from the workplace.

(4) Other apprenticeship activities of which the organisation and content are largely determined by the learners according to their own needs, directly connected with the work or workplace. These activities also include attending conferences or trade fairs as part of the learning process.

(5) Training of a minimum duration of six months, given to workers under schemes alternating training and practical work experience, with a view to acquiring a diploma.

(6) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.

Annex 10

TRAINING ACTIVITIES IN 2010 IN FIRMS FROM THE REDUCED POPULATION OFFERING TRAINING

	Hours devoted to training activities (average per participant, in hours)			Net training costs ⁽¹⁾ (average per participant, in €)		
	Formal ⁽²⁾	Informal ⁽³⁾	Initial ⁽⁴⁾	Formal ⁽²⁾	Informal ⁽³⁾	Initial ⁽⁴⁾
Agriculture, forestry and fishing	24	40	187	23.5	33.1	16.8
Manufacturing, mining and quarrying and other industry	26	40	121	60.7	38.5	17.7
Mining and quarrying	19	70	380	54.1	41.5	16.1
Manufacturing	25	41	135	55.2	38.4	16.7
Electricity, gas, steam and air conditioning supply	43	32	17	106.3	44.4	77.3
Water supply; sewerage, waste management and remediation activities	18	24	44	57.4	33.5	30.9
Construction	22	32	334	40.9	34.6	6.5
Wholesale and retail trade, transport and storage, accommodation and food service activities	31	23	251	51.2	33.2	6.9
Wholesale and retail trade; repair of motor vehicles and motorcycles	18	34	307	52.6	32.8	6.8
Transport and storage	45	11	90	51.5	35.2	10.2
Accommodation and food service activities ...	17	43	174	26.2	25.7	5.8
Information and communication	28	23	174	68.4	47.6	8.0
Financial and insurance activities	28	29	107	92.3	47.8	20.5
Real estate activities	22	22	88	32.2	34.6	13.4
Professional, scientific, technical, administration and support service activities	29	23	143	44.4	37.9	11.4
Professional, scientific and technical activities ..	31	22	123	53.0	41.6	13.6
Administrative and support service activities ⁽⁵⁾ ..	26	23	194	34.5	34.9	7.6
Human health and social work activities	23	16	371	28.6	32.8	20.6
Other services	29	23	317	34.1	27.2	5.7
Arts, entertainment and recreation	26	26	118	27.1	24.4	7.2
Other service activities	30	21	421	36.1	28.8	5.5
Total	26	26	229	52.3	37.7	12.7

Source: NBB (social balance sheets).

(1) Gross costs less subsidies and other financial benefits. The net costs of formal training also include contributions and payments to collective funds.

(2) Courses and practical classes designed by training staff responsible for their organisation and content, intended for a group of learners in premises separate from the workplace.

(3) Other apprenticeship activities of which the organisation and content are largely determined by the learners according to their own needs, directly connected with the work or workplace. These activities also include attending conferences or trade fairs as part of the learning process.

(4) Training of a minimum duration of six months, given to workers under schemes alternating training and practical work experience, with a view to acquiring a diploma.

(5) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.

Annex 11

TYPE AND STRUCTURE OF EMPLOYMENT CONTRACTS BY REGION

	2003	2004	2005	2006	2007	2008	2009	Percentage change between 2009 and 2010
	(total population)							(reduced population)
Part-time work								
(in % of employment as at 31 December)								
Single-region firms	24.3	25.0	25.1	26.7	27.0	27.8	29.7	1.1
Brussels	22.0	22.7	22.7	23.3	24.8	25.5	28.0	1.0
Flanders	24.5	25.4	25.6	27.4	27.2	28.1	29.6	1.3
Wallonia	24.7	24.9	25.1	26.6	27.3	28.2	30.8	0.7
Multi-region firms	25.6	26.6	28.5	29.4	30.1	30.5	32.9	1.5
Total	24.7	25.4	26.0	27.4	27.8	28.5	30.4	1.2
Temporary work⁽¹⁾								
(in % of employment as at 31 December)								
Single-region firms	6.1	6.1	6.3	6.9	6.8	7.0	6.6	5.6
Brussels	5.8	6.2	5.8	6.1	6.9	6.6	6.6	1.8
Flanders	5.0	5.0	5.3	5.9	5.6	5.5	5.0	7.1
Wallonia	9.1	9.0	9.0	9.6	9.7	10.6	10.5	4.3
Multi-region firms	6.1	6.0	6.0	5.8	5.8	5.4	4.9	-1.3
Total	6.1	6.1	6.2	6.6	6.5	6.6	6.2	4.1
Agency work in firms filing full-format accounts								
(in % of average FTE employment)								
Single-region firms	3.1	3.6	3.8	4.4	4.7	4.2	3.2	18.2
Brussels	2.3	2.5	2.7	2.7	3.3	2.5	2.6	18.7
Flanders	3.2	3.8	4.1	4.8	4.9	4.5	3.3	19.5
Wallonia	3.3	3.6	3.8	4.4	4.5	4.3	3.3	14.3
Multi-region firms	2.0	2.2	2.3	2.4	2.7	2.7	2.0	19.2
Total	2.7	3.1	3.3	3.7	4.0	3.7	2.8	18.7

Source: NBB (social balance sheets).

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

Annex 12

HOURS WORKED AND LABOUR COSTS BY REGION

	2003	2004	2005	2006	2007	2008	2009	Percentage change between 2009 and 2010
	(total population)							(reduced population)
Hours worked per FTE (units, per year)								
Single-region firms	1 552	1 566	1 549	1 547	1 548	1 546	1 509	1.0
Brussels	1 587	1 597	1 577	1 574	1 590	1 588	1 563	0.4
Flanders	1 554	1 573	1 554	1 553	1 552	1 547	1 508	1.3
Wallonia	1 530	1 534	1 525	1 520	1 522	1 525	1 487	0.4
Multi-region firms	1 528	1 514	1 486	1 482	1 488	1 488	1 456	0.5
Total	1 545	1 552	1 532	1 530	1 532	1 531	1 497	0.9
Staff costs per FTE (in €, per year)								
Single-region firms	42 763	44 058	45 054	45 819	47 450	49 138	49 778	1.7
Brussels	51 031	52 710	53 685	53 857	56 080	58 824	59 169	1.5
Flanders	42 777	43 961	45 053	45 939	47 684	49 301	49 945	1.7
Wallonia	38 691	40 205	41 167	42 110	43 252	44 714	44 901	1.7
Multi-region firms	51 721	53 458	54 324	56 051	57 046	59 723	60 263	1.0
Total	45 298	46 488	47 509	48 542	49 961	51 889	52 229	1.4
Staff costs per hour worked (in €)								
Single-region firms	27.6	28.1	29.1	29.6	30.6	31.8	33.0	0.7
Brussels	32.2	33.0	34.0	34.2	35.3	37.0	37.9	1.1
Flanders	27.5	28.0	29.0	29.6	30.7	31.9	33.1	0.4
Wallonia	25.3	26.2	27.0	27.7	28.4	29.3	30.2	1.2
Multi-region firms	33.8	35.3	36.6	37.8	38.3	40.1	41.4	0.5
Total	29.3	29.9	31.0	31.7	32.6	33.9	34.9	0.5

Source: NBB (social balance sheets).

Annex 13

FORMAL TRAINING BY REGION⁽¹⁾

	2003	2004	2005	2006	2007	2008	2009	Percentage change between 2009 and 2010
	(total population)							(reduced population)
Participants in training activities (in % of average employment)								
Single-region firms	26.6	27.1	27.5	27.1	27.5	26.6	28.5	3.8
Brussels	27.8	28.9	27.7	27.3	28.1	25.8	28.9	10.4
Flanders	29.0	29.2	29.6	28.7	29.4	27.7	29.6	3.4
Wallonia	19.7	21.0	22.1	22.8	22.6	24.2	25.4	1.8
Multi-region firms	56.6	61.4	60.8	61.9	61.7	54.7	57.3	3.3
Total	35.0	35.9	36.3	36.2	36.4	33.8	35.2	3.3
Hours devoted to training activities (in % of hours worked)								
Single-region firms	0.56	0.53	0.54	0.54	0.56	0.50	0.54	1.7
Brussels	0.59	0.49	0.55	0.56	0.52	0.50	0.56	2.7
Flanders	0.62	0.59	0.58	0.57	0.58	0.53	0.57	0.7
Wallonia	0.38	0.39	0.44	0.44	0.50	0.42	0.45	4.2
Multi-region firms	1.31	1.31	1.29	1.43	1.58	1.43	1.46	-10.1
Total	0.77	0.73	0.73	0.77	0.82	0.73	0.75	-4.2
Net training costs⁽²⁾ (in % of staff costs)								
Single-region firms	0.75	0.73	0.73	0.71	0.72	0.71	0.69	6.9
Brussels	0.73	0.63	0.70	0.70	0.70	0.67	0.69	11.5
Flanders	0.85	0.82	0.77	0.74	0.74	0.73	0.69	4.5
Wallonia	0.48	0.56	0.60	0.61	0.67	0.66	0.68	10.5
Multi-region firms	2.08	2.07	2.06	2.28	2.41	2.18	2.09	-3.0
Total	1.18	1.13	1.13	1.19	1.23	1.15	1.06	0.9
Training firms (in % of all firms)								
Single-region firms	6.3	6.3	6.1	6.3	6.4	12.8	14.1	3.3
Brussels	6.6	6.9	6.6	7.0	7.0	12.5	14.1	7.6
Flanders	7.1	6.9	6.8	6.9	7.0	12.7	13.9	1.7
Wallonia	4.4	4.4	4.3	4.6	4.8	13.1	14.5	5.4
Multi-region firms	42.8	43.5	44.8	43.6	41.9	50.9	61.2	4.8
Total	7.0	6.7	6.6	6.8	6.9	13.3	14.6	3.3

Source: NBB (social balance sheets).

(1) The introduction of a new social balance sheet form applicable to financial years ending on or after 1 December 2008 causes a break in the series between data for years from 2008 onwards and those relating to previous years.

(2) Gross costs less subsidies and other financial benefits, plus contributions and payments to collective funds.