

The 2012 social balance sheet

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Introduction

The information contained in the social balance sheet can be used to analyse trends in the workforce, working time and staff costs, and the effort firms devote to training their employees.

A new form introduced in 2012 for firms and non-profit organisations filing full-format accounts paved the way for a new kind of analysis so that a distinction could be made between the situations of women and men employed by these firms. Covered in the first chapter of this article, this survey helped in particular to highlight the gender pay gap, although women have a higher average educational level. The findings featured in this chapter are based on a population of 8 862 firms that together employed 1 095 616 people in 2012⁽¹⁾. The characteristics of this “provisional” population are described in section 1.1 of this article. The population is described as “provisional” because not all full-format accounts were available when the data extraction process was launched.

Conversely, the findings discussed in the second and third chapters of this article are calculated on the basis of a reduced population⁽²⁾. Chapter two describes employment trends between 2011 and 2012, first for all firms in this population, and second for those required to file a more detailed full-format account. The third chapter examines the training-related information the firms provided. The reduced population, whose characteristics are described in section 1.2 of Annex 1, comprises 48 385 companies, which had a workforce of 1 606 021 in 2012. These are companies which filed social balance sheets for both 2012 and 2011, allowing measurement of the changes of a range of variables between these two years. Using a constant sample does have its limitations, however. New companies and those that ceased trading are excluded,

which could skew the variations observed. This approach is nonetheless justified owing to the lengthy time lag before information for all the companies is available and the guarantees offered by the representativeness of the sample in terms of jobs. The people employed by the firms in this reduced population accounted for 79 % of the total population workforce in 2011.

1. Men and women in employment: differences reflected in the social balance sheet data

Despite the fact that discriminatory behaviour is prohibited on the labour market, major gender-related discrepancies continue to exist. The social balance sheet can be used to throw a light on some of these variations because a range of information required from companies is broken down by employee gender.

The social balance sheet has been amended several times since coming into force in 1996. From the outset, information about the number of full-time and part-time employees recorded at the year-end, and about training are required separately for men and women. Splitting the training efforts into formal, informal and initial activities, the form introduced for social balance sheets ending from 1 December 2008 onwards retained a gender

(1) 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.

(2) In view of the time which firms are given to meet their financial reporting requirements and the time needed to audit the accounts, the full set of social balance sheets for the financial year ending on 31 December 2012 was not available on 16 September 2013, the date on which the data needed for the analysis were extracted.

TABLE 1 CHARACTERISTICS OF THE PROVISIONAL POPULATION IN 2012

	Number of firms	Number of workers	Share of women	Workforce breakdown		Part-time rates	
				Men	Women	Men	Women
				In % of the total		In %	
	In units	In %					
Breakdown by size of firms							
Small firms	5 696	111 060	34.2	11.7	8.1	8.1	40.4
Medium-sized firms	2 485	295 459	39.7	28.5	24.9	10.4	51.3
Large firms	681	689 097	45.7	59.8	67.0	13.2	56.9
Breakdown by branch of activity							
Agriculture	34	1 259	47.3	0.1	0.1	13.8	59.1
Industry	1 901	292 727	19.5	37.7	12.1	7.7	31.4
Construction	635	53 456	8.1	7.9	0.9	4.8	33.7
Trade and transport	3 346	251 363	36.8	25.4	19.7	14.2	51.1
Information and communication	442	50 744	32.1	5.5	3.5	10.2	32.7
Finance and insurance	427	81 612	50.5	6.5	8.8	10.5	41.0
Real estate	167	4 229	44.3	0.4	0.4	14.5	40.5
Business services	1 024	97 073	50.5	7.7	10.4	16.5	59.5
Health and social work	751	249 847	80.0	8.0	42.5	26.9	66.2
Other services	135	13 306	56.1	0.9	1.6	20.5	43.9
Total	8 862	1 095 616	42.9	100.0	100.0	11.8	54.2

Source: NBB (social balance sheets).

breakdown for each type of training. It also presented a gender and education-related distribution of staff at the year-end. Lastly, the version of the social balance sheet now applicable to companies and non-profit organisations filing full-format accounts for the financial years approved by the general meeting of shareholders from 7 September 2012 onwards also requires a breakdown of the average number of employees, the hours worked and staff costs according to gender, in order to gain a better understanding of the gender pay gap.

All the information available provides an insight into the situation for men and women employed in large firms operating in Belgium, i.e. the companies for which the data gathered according to gender are the most comprehensive.

1.1 Analysis population

For reasons concerning the availability of data, this chapter will be confined to undertaking an analysis, for the 2012 financial year, of information extracted on 4 September 2013 for a group of companies that had filed full-format social balance sheets meeting the quality criteria established⁽¹⁾.

The population constructed in this way – described as “provisional” because not all the accounts for 2012 were available when the data were extracted – comprises 1 095 616 employees. This is a considerably smaller number than that recorded for the total population, comprising roughly 2 025 000 in 2011 (including 1 462 000 for full-format accounts only) and the one featured in the national accounts, which listed just over 3 810 000 employees in 2012, across all institutional sectors and all branches of activity. The observations featured in this chapter should, therefore, be interpreted with caution.

The introduction of new statistics (or new items in existing statistics, as in this case) means suitable data collection tools have to be created. Owing to companies falling behind in taking the appropriate steps or unaware of their statistical obligations, failures to report are often observed in the early stages.

It was also discovered that some data were missing for the items introduced in 2012 because of some firms

(1) The methodological principles used to construct the analysis populations presented in Annex 1 also apply to the provisional population on which the findings shown in this chapter are based.

misinterpreting their statistical obligations: companies whose workforce comprises three people of the same gender or less are not legally required to fill out the items covering staff costs for these employees, in order to respect their privacy. In some cases, a lax approach adopted to the way of interpreting this legal opportunity has resulted in companies failing to break down any of the staff cost items when the number of men or women was less or equal to three employees, even if the number of workers of the other gender exceeded this amount. Some firms even failed to break down the hours worked according to gender.

Lastly, the information provided by some of the firms offering the data required turned out to be meaningless, owing to errors making the individual findings incoherent and therefore unusable.

Once these anomalies had been eliminated, the provisional analysis population comprised 8 862 companies employing 1 095 616 people on average in 2012, 42.9 % of whom were women. These female employees accounted for 37.7 % of the total hours worked recorded by these companies and 34.4 % of the staff costs recorded.

Note that large firms (employing over 250 FTE workers) accounted for 62.9 % of the total number of employees, whereas medium-sized firms (with over 50 to 250 FTE workers) employed 27 % of the workforce and small firms (50 FTE workers or more) 10.1 %. There are proportionally more women in large firms (45.7 % of employees) than in small ones (34.2 %), partly because of the female workforce being concentrated in certain branches of activity where employment is centred around a small number of large companies. This is particularly true in the health and social work branch, which alone accounts for 42.5 % of women working in firms in the analysis population. Overall, 86.6 % of women are employed in one of the services branches, while male employees are spread more uniformly among the industrial branches (45.5 % of total) and the services branches (54.3 %).

1.2 Gender wage gap

1.2.1 Legislative background

The wage differentials between men and women continue to be a sensitive issue in Belgium, partly accounted for by structural disparities, such as women being more inclined to opt for branches of activity with below-average wages or more readily choosing to work on a part-time basis, thereby moving less quickly up the wage and career ladders. Other factors enter into the equation, such as seniority, educational level and the post held. However, it should be stressed

that, even if it were available, a breakdown by job would not help to eliminate all the discrimination against women, as the definition (and related scale) applicable to them can itself not be neutral. This is why various instruments have been developed in recent years with a view to helping employers and employees remedy any discrimination within their job ranking systems.

Under this heading, the Law of 22 April 2012 on narrowing the wage gap has introduced a multi-tier auditing process. At interprofessional level, the Law specifies the need to take measures to make job ranking systems gender-neutral. The Law also establishes the requirement for joint committees to submit collective labour agreements (CLAs) including job ranking systems for consideration by the Directorate-General for Collective Labour Relations of the FPS for Employment, Labour and Social Dialogue, to see if they are gender-neutral or otherwise. Lastly, various constraints are imposed on individual companies, including the requirement to break down social balance sheet items by gender in the case of full-format accounts, or the obligation for companies with over 50 employees, to apply a neutral remuneration policy, for which they are accountable every two years by having to draw up a wage structure report. Featuring more details than social balance sheets, this report includes various wage cost components, cross-checking gender in relation to status, job, seniority and educational level.

1.2.2 Wage gap in social balance sheets

As a result of the Law of 22 April 2012, social balance sheets drawn up according to the full-format model and approved from 7 September 2012 onwards now feature a gender breakdown for items covering the average number of employees, the number of hours worked and staff costs. This comes on top of the working time arrangement breakdown already applied, so that the three variables are separately available for men and women working full-time and part-time.

The social balance sheet item applying to staff costs (item 1023 on the form) covers remuneration and direct social benefits paid (such as luncheon vouchers), employers' social security contributions, employers' premiums for non-statutory insurance (group insurance, hospital insurance, etc.), other staff costs (particularly clothing costs and costs for meals, gifts or staff parties) and employers' payments for retirement and survival pensions and non-statutory pensions⁽¹⁾. This variable therefore encompasses much

(1) Benefits paid on top of wages, which are gathered in item 1033, are also broken down by gender but not according to working time arrangement. They are not considered within the context of this analysis. They refer to social benefits allocated for an obvious social purpose or to enhance staff relations or strengthen employees' ties with the company. These benefits include wedding and maternity gifts, crèche services or company sports or cultural facilities, a medical centre or a central buying office.

more than the gross wages paid to staff, on the basis of which the wage gap is traditionally assessed. Incidentally, the Gender Equality Institute's 2013 Report shows that non-statutory benefits are a key component of the income gap between male and female employees. There are proportionally fewer women receiving such benefits and any they do receive are generally lower in value.

1.2.2.1 Average gaps

Employers in the analysis population are reported to have spent an average € 43 716 per female employee in 2012, compared with € 62 587 for a man, thereby producing a 30 % wage gap so that the average staff costs for women were 30 % lower than those of men. Measured in this way, the gap is essentially flawed, failing to take account of employees' working time arrangements. However, half of the female population works part-time, compared with 12 % for men. Calculated separately for full- and part-time employees, the same indicator shows the wage gap was 14 % for full-time workers and 20 % for part-timers in 2012.

Apart from the working time arrangements, working hours also represent a key pay differentiation factor. The amount of hours worked varies according to the CLAs (specifying in particular the maximum number of hours worked every week and the holiday system) and the amount of work (overtime in the event of an excessive workload or, conversely, layoffs when there is less work). This variability is even larger for part-time employees, in view of the range of opportunities for working shorter hours (daily, weekly or even annually, through extra days of leave, for example). A man working full-time worked an average of 1 516 hours in 2012, while female employees subject to the same working time arrangement worked 1 433 hours, or 5 % less⁽¹⁾. The difference is slightly more pronounced (7 %) for part-timers, with women working 948 hours yearly and men 1 016 hours.

The indicator calculated on the basis of staff costs per hour worked is used to eliminate the effect of the different lengths of time worked. The wage gap calculated in this way was 13 % in 2012 for all employees, 14 % for those working part-time and 9 % for those working full-time. The gender discrepancy therefore continues to be quite significant, even on the basis of the latter indicator, and it is far from uniform according to company size and branch of activity.

The hourly staff costs are in line with a company's size but the difference is much bigger for men than women, so the wage gap is much wider in large companies than in medium-sized or small ones. The gap in large companies is 12 % for full-time employees and 16 % for part-timers.

TABLE 2 STAFF COSTS AND HOURS WORKED IN 2012: BREAKDOWN BY GENDER
(provisional population)

	Women	Men	Gap ⁽¹⁾
Staff costs, per year and per worker (in €)			
Full-time workers	56 265	65 429	14
Part-time workers	33 090	41 388	20
Total	43 716	62 587	30
Hours worked, per year and per worker (in hours)			
Full-time workers	1 433	1 516	5
Part-time workers	948	1 016	7
Total	1 171	1 457	20
Staff costs, per hour worked (in €)			
Full-time workers	39.3	43.2	9
Part-time workers	34.9	40.7	14
Total	37.3	43.0	13

Source: NBB (social balance sheets).

(1) The gap, in %, is calculated according to the following formula:
 $100 - (\text{magnitude observed for women} / \text{magnitude observed for men}) \times 100$.
 A positive gap shows the magnitude observed for women is lower than that for men.

Conversely, in small firms, it is almost non-existent for full-time staff and confined to 5 % for people working reduced hours.

The average hourly wage for women is lower than that for men in all branches of activity, apart from construction and health and social work. In both branches, women working full-time earn more than their male counterparts (4 and 2 %), while the opposite is true for part-time employees. Construction is obviously a sector where the breakdown of tasks differs to a great extent between men and women, particularly in the case of low-skilled jobs. It is mainly men who work on construction sites, whereas the much smaller number of women (barely 8 % of the workforce) carry out administrative duties.

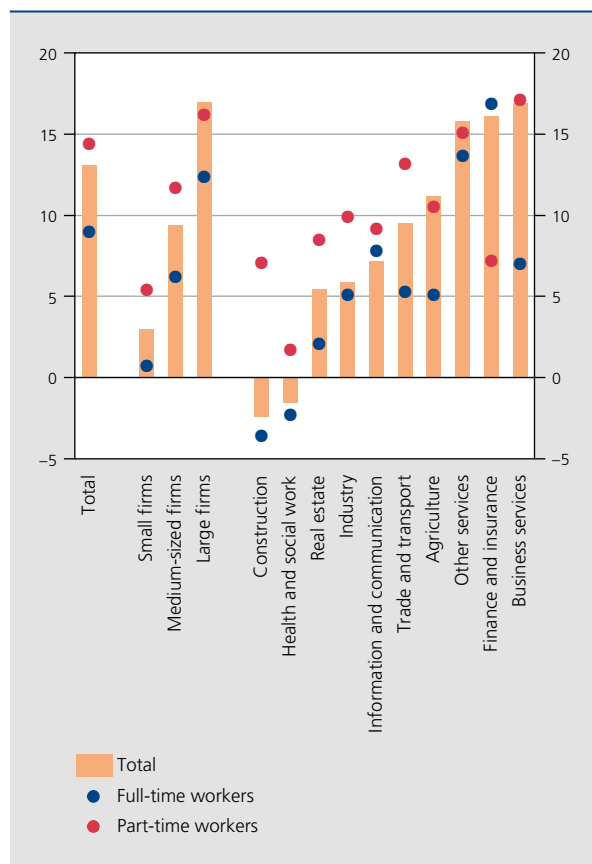
In all branches of activity, apart from the noteworthy exception of finance and insurance, the gap is wider for part-time workers (sometimes very much so) than for people working full-time.

(1) It should be stressed that the average annual hours worked are affected by the presence, in the denominator, of employees who, although registered, make no contribution to the higher number of hours worked. Accordingly, people who are ill or taking career break appear in the denominator, while their working time is recorded in the numerator solely on the basis of their actual presence in the company during the previous financial year. Owing to maternity considerations, women are more often absent and for longer periods than men.

The wage gap level varied between 7 and 13 % for people opting for reduced working time, except in the case of health and social work, where it did not exceed 1.7 %, and in the other services and business services branches, where it is close to or higher than 15 %. The latter branches include certain activities where average staff costs are particularly low. In the case of business services, this refers to services focused on premises (cleaning and maintenance) and in the case of other services this applies to personal services (laundry and dry cleaning, in particular, including ironing), some of which are funded via service vouchers. Women in these firms, particularly part-timers, account for a significant percentage of the workforce.

In the case of full-time employees, the wage gap ranges from 2 % in real estate to 8 % in information and communication, but reached almost 14 % for other services, and even nearly 17 % for the finance and insurance branch.

CHART 1 WAGE GAP CALCULATED ON THE BASIS OF STAFF COSTS PER HOUR WORKED IN 2012: BREAKDOWN BY WORKING TIME ARRANGEMENT
(in %, provisional population)



Source: NBB (social balance sheets).

(1) The gap, as a percentage, is calculated according to the following formula: $100 - (\text{magnitude observed for women} / \text{magnitude observed for men}) \times 100$. A positive gap shows the magnitude observed for women is lower than that for men.

1.2.2.2 Individual gaps

The findings used in the previous section are based on aggregate data either in terms of the total number of companies in the provisional population, or in terms of groups of firms consisting of entities with a uniform size or activity. However, it is possible to use the findings obtained for each firm as a starting point. The individual wages of employees may not be known but what is known are the costs employers incur for all their male and female staff. This information is available separately, per employer, for full- and part-time employees but the following analysis is only focused on data for full-time staff.

Breaking down women and men working full-time according to the average hourly cost recorded for the female and the male workforce in each company, proportionally more women are employed in the lower hourly pay grades: 63 % of full-time female employees are working in firms where the average hourly cost for women is less than € 40, compared with just under 47 % for men. Moreover, 18 % of women are working in firms where female staff cost an average of between € 40 and 50 for every hour worked, or 10 percentage points less than the ratio recorded for men. The differences are slight for the higher wage categories, apart from the grade where the average hourly cost is between € 70 and 80.

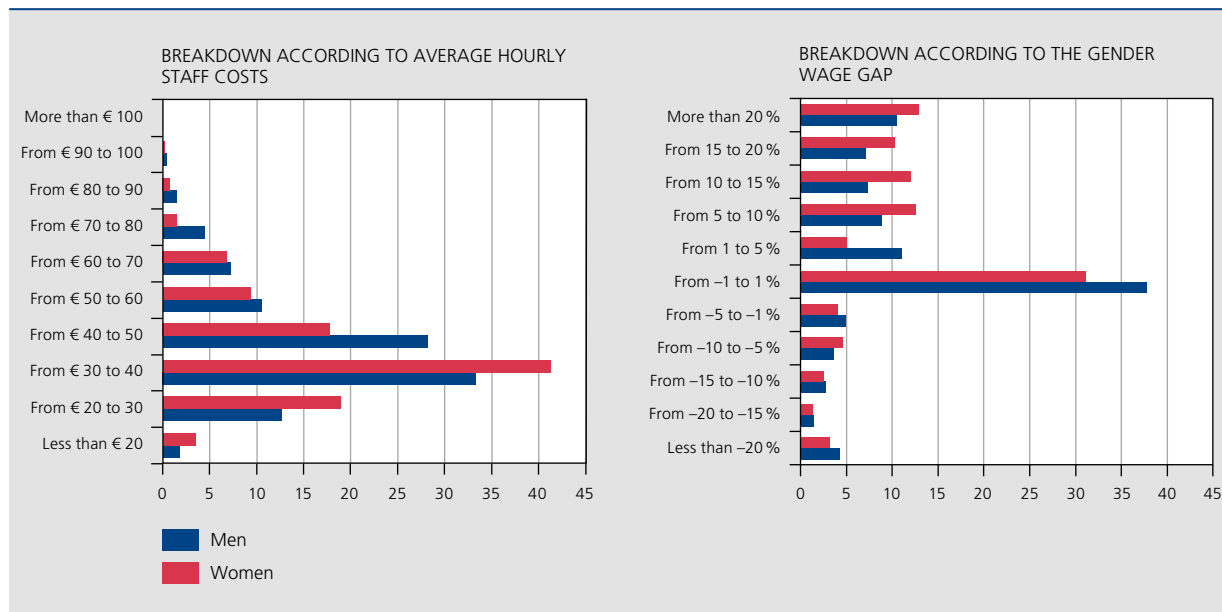
The breakdown of the workforce according to the wage gap seen in companies for the full-time employees shows that over half of female staff are working in companies where the hourly cost for men is on average higher than that for women. The difference is in excess of 5 % for 91 % of female employees in this situation. In contrast, nearly 16 % of women work in firms where the average hourly cost for men is lower than that of women, a percentage that is scarcely any higher for male staff (17 %). Just under one woman in three is employed in a firm where the difference between the costs incurred for one hour worked by men and women is very slight, between -1 and 1 %. The figure is as high as 37.8 % for men, or nearly 7 percentage points more.

1.3 Educational level of male and female staff

The High Council for Employment report on the low-skilled (HCE, 2013) highlights the fact that being better qualified means greater labour market participation together with the chance to earn higher wages. Wage increases consistent with educational levels are reported in Belgium and all the other EU Member States.

CHART 2 DISPERSION OF MALE AND FEMALE EMPLOYEES WORKING FULL-TIME IN 2012

(in % of the total, provisional population)



Source: NBB (social balance sheets).

Within the provisional population, 37.8 % of women had attained a higher education level in 2012 compared with only 30.6 % for men. There are more highly-skilled women by comparison with men, irrespective of their working time arrangements. Nearly half of all women working full-time completed higher education, compared with scarcely 32 % in the case of men.

A larger proportion of highly-qualified women – all working time arrangements included – completed higher non-university education (28.2 % of the female workforce) than men (19.5 % of the corresponding total), whereas there was a slightly greater number of male university graduates (11.2 %) by comparison with women (9.6 %).

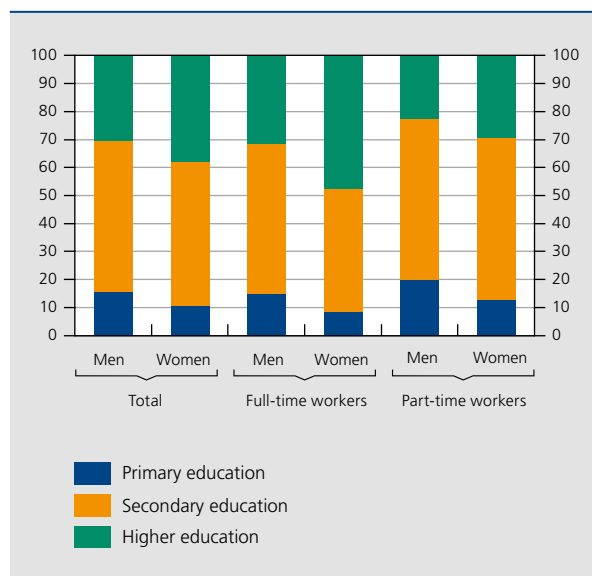
Within the male workforce, workers who never got beyond primary school accounted for 15.7 % of staff, which is well above the rate recorded for women (10.7 %). Those holding a secondary school education certificate amounted to 53.7 % of the male workforce, or 2.2 percentage points more than female staff.

Whereas women accounted for 42.9 % of the total workforce, the female share came to 48.4 % of the highly-skilled and even 52.4 % solely for workers having completed higher non-university education, while they

represent only 34.3 % of the low-skilled and 42.2 % of the medium-skilled.

In spite of being better educated than men, women continue to be more confined to the lower pay grades, as was shown in the previous section. This might be due to several factors. Women arrived on the labour market well after men such that the steeply rising female rate of employment is still not equal to the male ratio. Since 1992, the rate of employment among women in the 20-64 age group has risen by more than 13 percentage points, to reach 61.7 % in 2012. At the same time, the male rate of employment has dropped somewhat, by 1.7 percentage points, but, at 72.7 %, it is nonetheless 11 percentage points higher than the female rate. As women entered the labour market later, average female seniority is shorter than that of men. Moreover, their progress up the wage ladder may have been inhibited because they were less available, given that women have for a long time been responsible for most household tasks. There is also a striking difference between the distribution pattern of female and male employment. The development of an economy increasingly focused on services – relying to a large extent on an abundant supply of female workers with increasingly high educational attainments, thanks to longer periods of compulsory schooling and higher education becoming more accessible – has recently been accompanied by job losses in industry (primarily affecting low-skilled male

CHART 3 EDUCATIONAL LEVEL OF THE WORKFORCE IN 2012: BREAKDOWN BY GENDER AND WORKING TIME ARRANGEMENT
(in % of the total, provisional population)



Source: NBB (social balance sheets).

employees) as a result of the restructuring process sparked off by the recession in 2008.

1.4 Training opportunities for male and female staff

While it paves the way for easier access to the labour market, a high educational level, underpinned by better pay and potentially faster wage growth, is also backed up with greater access to continuing training. The High Council for Employment's 2013 Report (HCE, 2013) revealed that the training participation rate of employees rose in line with their level of education.

The findings from the social balance sheets nonetheless show that in spite of having higher average educational level than men, women's rate of participation in formal training⁽¹⁾ in 2012 was comparable to that of men, or close to 52%. This finding is nevertheless affected to a great extent by the situation in the health and social work branch, where women account for 80% of the workforce and the female training participation rate is quite significant. Discounting this branch of activity, the percentage of women who have undertaken

(1) Formal training covers courses and practical classes designed by training staff in premises separate from the workplace. Informal training includes other apprenticeship activities, planned according to the learner's needs, and including training in the workplace.

formal training falls to 47.4% of the female workforce, while the rate for men moves to 53.5%. In the case of informal training, the female participation rate stood at 32.2% in 2012 across all branches of activity, or 5 percentage points higher than the figure recorded for male employees. Apart from health and social work, the rate of participation was close to 27% for both women and men.

The large number of women in the health and social work branch, where the time and money earmarked for training are particularly low, works to the disadvantage of female staff: they have access to shorter and less expensive training modules than those of their male counterparts. Women undertaking formal training in 2012 earmarked an average of 24.4 hours for these activities, compared with just under 31 hours of training for men. The gender gap for informal training is even wider, with an average training duration of 20.2 hours for women and 32.9 hours for men. However, the most flagrant discrepancy is in terms of costs, partly because training expenses include the wages of staff receiving this instruction, which are lower on average for women. The average expenditure for a woman in 2012 was € 1 169 for formal training (nearly 40% less than for a man) and € 718 for informal training (nearly 50% less).

TABLE 3 TRAINING INDICATORS IN 2012: BREAKDOWN BY GENDER AND BY TYPE OF TRAINING
(provisional population)

	Women	Men	Difference
Participation rate (in % of employment as at 31 December, unless otherwise stated)			
Formal training	52.2	52.8	-0.6 ⁽¹⁾
Informal training	32.2	27.2	5.0 ⁽¹⁾
Hours devoted to training, per participant (in hours)			
Formal training	24.4	30.8	-6.4
Informal training	20.2	32.9	-12.8
Net training costs⁽²⁾ per participant (in €)			
Formal training	1 169	1 881	-712
Informal training	718	1 346	-628

Source: NBB (social balance sheets).

(1) In percentage points.

(2) 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.

2. Trend in employment

It is impossible to make an assessment of the trend in employment between one financial year and the next, when some of the social balance sheets for one of these financial years still have to be filed with or validated by the Central Balance Sheet Office. This is why this kind of analysis could not be undertaken for 2012, as the full population is available only roughly 15 months after the year-end closing date. The findings in this chapter and the next one were obtained from a reduced population of companies that filed a social balance sheet for 2011 and for 2012. Consequently, neither new firms nor those that stopped trading during these two years are factored in. What has happened in this constant reduced population may then differ from the trends observed in the total population or, on a broader scale, in the national accounts, with their complete staff inventories.

2.1 All firms

In a context where the volume of business was slowing down, salaried employment, which tends to react to fluctuations in activity with a certain delay, remained stable in 2012 according to the national accounts.

However, in the firms from the reduced population, the headcount rose by an average 0.9% in 2012. The number of full-time and part-time workers increased by 0.6 and 1.4% respectively. The depressed economic environment nonetheless prompted firms to slow their net pace of hiring during the year, so that by 31 December 2012, the social balance sheets revealed stabilising employment, with an increase – less pronounced – in the number of part-time employees hardly countering the fall in the number of full-time staff.

The fall in the number of full-time jobs is entirely attributable to the male workforce: their headcount dropped 0.7% (i.e. 5 493 units), while the number of full-time female employees rose by a further 0.3% between late 2011 and late 2012. On the other hand, women alone account for the rise in the number of part-time employees. The number of women opting for reduced working hours rose 1.4% (5 400 units), while the number of men working shorter hours fell by 0.6%.

The outcome of these contrasting patterns was that the share of women in employment rose by 0.4 percentage point from the previous year, so that by late 2012, they accounted for 44.1% of the workforce. Their relative share improved in all branches of activity, including those where the absolute number of working women went into a decline. The relative share of part-timers also moved upward, by 0.3 percentage point, to cover 31.2% of the workforce. The percentage of men working shorter hours remained stable at 12.3%, while the figure for women rose by 0.3 percentage point, to represent 55.1% of the workforce at the year-end.

Companies with over 250 FTE employees – which account for more than half of all jobs – are responsible for the downturn in employment between late 2011 and late 2012. Their workforce declined by 1.1%. The job losses mainly involved full-time workers but the number of part-timers also went into a decline. Conversely, the size of the workforce continued to grow in smaller companies. The number of workers rose 0.8 and 1.5% respectively in firms with a maximum of 50 FTE employees and in those with between 50 and 250 FTEs. Both working time arrangements enjoyed higher staffing levels in the case of SMEs but the increase was more pronounced for part-time employment.

Most of the branches of activity experienced hardly any change in the size of their workforces. There was a

TABLE 4 CHANGE IN EMPLOYMENT BETWEEN 2011 AND 2012
(reduced population)

	Full-time workers		Part-time workers		Total	
	In units	In %	In units	In %	In units	In %
Annual average	6 834	0.6	7 045	1.4	13 878	0.9
As at 31 December	-4 588	-0.4	4 747	1.0	159	0.0
Men	-5 493	-0.7	-653	-0.6	-6 146	-0.7
Women	905	0.3	5 400	1.4	6 305	0.9

Source: NBB (social balance sheets).

moderate increase in the level of employment for other services, real estate and construction, while the number of employees fell slightly in the information and communication branch and in finance and insurance. A sharp downturn occurred in the case of industry and in trade and transport, where the level of employment fell by 1.5 and 0.9% respectively, or a total of 9 441 people. Over three-quarters of the losses involved full-time jobs. The trend was reversed in the health and social work branch and for business services: employment shot up by 2 and 1.8% respectively, or a total of 9 507 people. This latter development is mainly attributed to a rise in the number of part-time employees.

The number of employees levelled off in all firms in the reduced population and in all three Regions of Belgium⁽¹⁾. Employment declined very slightly in Wallonia, stagnated in Flanders and showed a slight improvement in Brussels. These findings nevertheless conceal highly differentiated trends depending whether the focus is on single-region or multi-region firms. Accounting for 98% of all firms and employing 70% of the total workforce, single-region companies are generally small-sized ones: two-thirds of them have less than 250 FTE employees. Three-quarters of the people they employ are engaged in the health and social work (30.1% of the total in 2011), industry (25.7%) or trade and transport (20.5%) branches. The level of employment rose in these single-region companies. Expressed as a percentage change, the increase was particularly steep in Brussels (2.1%), by comparison with 0.5 and 0.4% respectively in Wallonia and Flanders.

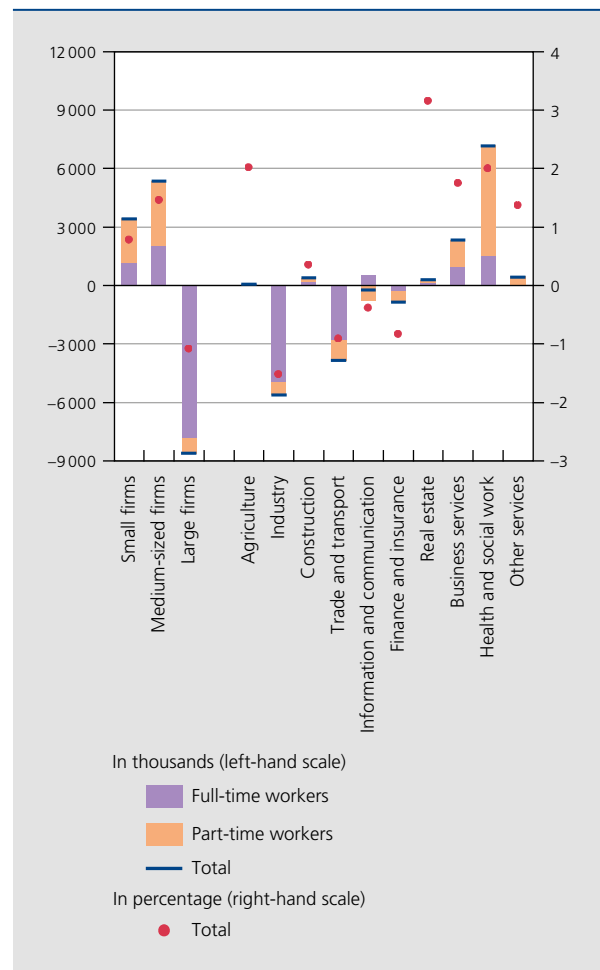
These upward developments were nonetheless offset by the lower level of employment in companies operating in several Regions. These are mainly larger firms, 90% of which have over 250 FTE employees. Staff are primarily engaged in trade and transport (35.4% of the total in 2011), industry (18.5%) or finance and insurance (15.4%), three branches where employment has fallen to various degrees. The Brussels Region was particularly affected by the job losses in the trade and transport and finance and insurance branches. In the other two Regions, the lower level of employment in industry also contributed to a drop in staff numbers.

The number of workers on permanent contracts rose 0.3% in 2012, or an extra 4 799 people, to boost the share of these employees in the overall workforce to 93.9%. The number of temporary employees – those on a fixed-term contract, a substitution contract or a contract concluded for a specific project – declined by 4.6%, or 4 640 people.

The breakdown of staff by occupational category also reveals that the lower level of economic activity took

CHART 4 CHANGE IN EMPLOYMENT BETWEEN LATE 2011 AND LATE 2012: BREAKDOWN BY SIZE AND BRANCH OF ACTIVITY

(in units, data as at 31 December, reduced population)



Source: NBB (social balance sheets).

a heavy toll amongst manual workers, bolstering the process of restructuring the economic fabric, a process that got underway several years ago. Employment in this category declined by 1.1%, or a loss of 7 033 jobs, whereas the number of clerical workers rose 0.8%, or 7 573 people. The number of managerial and supervisory jobs increased more steadily (1.3%) but on the basis of a smaller pool. The "others" category refers to a residual group chiefly consisting of trainees and apprentices. The number of workers included under this item declined by 6.6%.

As the result of a compromise agreement signed between the social partners and the Federal Minister for Employment

(1) The method for regionalising employment and the characteristics of single-region and multi-region firms are featured in Annex 1, section 2.

TABLE 5 CHANGE IN EMPLOYMENT BETWEEN LATE 2011 AND LATE 2012: BREAKDOWN BY REGION ⁽¹⁾

(data as at 31 December, reduced population)

	Single-region firms	Multi-region firms	Total	
	In units		In units	In %
Brussels	2 380	-2 213	167	0.1
Flanders	2 621	-2 592	29	0.0
Wallonia	1 379	-1 734	-355	-0.1
Total	6 380	-6 221	159	0.0

Source: NBB (social balance sheets).

(1) Single-region firms are those whose head office and operating establishment(s) are located in just one Belgium's three Regions. They accounted for 98 % of firms in the reduced population in 2012, or 47 524 firms. The other 861, referred to as multi-region firms, have establishments in more than one Region. The number of employees recorded on 31 December was spread amongst the three Regions, according to an apportionment formula based on the establishment data gathered by the National Social Security Office, thus allowing the National Accounts Institute to break down employment according to the districts where a firm has its head office and operating establishment(s). By late 2012, 61.3 % of employees from the reduced population were working in Flanders, 23.5 % in Wallonia and 15.2 % in Brussels.

on 5 July 2013, the distinction between manual and clerical workers is in the process of being abolished in Belgium. Starting from 1 January 2014, social legislation should be adjusted to factor in the substance of the agreement. The provisions include the introduction of a single redundancy scheme and the abolition of the first day without paid benefit in case of illness for manual workers. Following on from decades of discussions focused on this controversial subject, this change is bound to make an impact on corporate human resources management, particularly in the case of firms relying heavily on a manual workforce up to now.

Within the 86 248 firms that filed social balance sheets ending on 31 December for the financial year 2011 (or the latest one for which a full population is available), 41.6 % of the 2 025 068 employees were manual workers. This percentage is far from evenly spread across the various branches of activity. Accordingly, in the case of agriculture, though admittedly a very small branch, the share of manual employees was nearly 80 %. It was not much less in construction (77.4 %) and stood at 59.9 % in the industry branch. The percentage of manual workers in each of these three branches is even higher for

TABLE 6 EMPLOYMENT BREAKDOWN BY TYPE OF CONTRACT AND OCCUPATIONAL CATEGORY

(data as at 31 December, reduced population)

	Changes between 2011 and 2012		Levels in 2012	
	In %	In units	In % of the total	In units
By type of contract				
Permanent staff	0.3	4 799	93.9	1 500 241
Temporary staff ⁽¹⁾	-4.6	-4 640	6.1	96 721
By occupational category				
Manual workers	-1.1	-7 033	39.1	624 285
Clerical workers	0.8	7 573	58.8	939 409
Managerial and supervisory staff	1.3	304	1.5	23 612
Others ⁽²⁾	-6.6	-685	0.6	9 656
Total	0.0	159	100.0	1 596 692

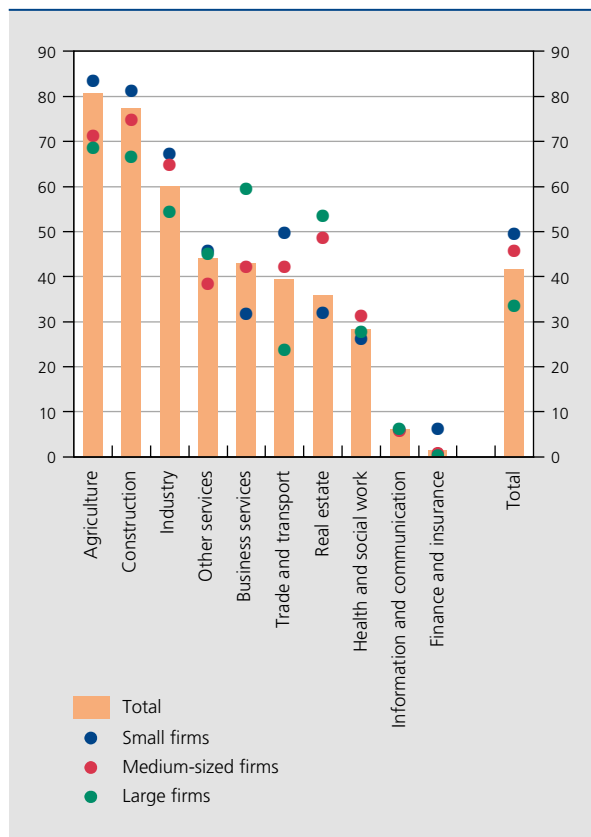
Source: NBB (social balance sheets).

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

(2) Residual category including trainees and apprentices.

CHART 5 RELATIVE SHARE OF MANUAL WORKERS IN ALL FIRMS IN 2011: BREAKDOWN BY SIZE AND BRANCH OF ACTIVITY

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



Source: NBB (social balance sheets).

small firms. In industry, this also applied to medium-sized companies. Manual workers account for between 28 and 44% of the labour force in the other branches, apart from information and communication and finance and insurance, where they represent only a small share of the workforce. It is quite common for the share of manual

workers in large companies to be higher than average in these branches. However, SMEs are the ones most affected across the board by this legislative change: in average terms, half of the people working in firms with a maximum of 50 FTE employees are manual workers, a share that is still reaching 45.7% in firms with 50 to 250 FTE employees. In large companies, on the other hand, manual workers account for only one-third of the workforce on average.

The small change in the size of the workforce as at 31 December conceals the extent of staff movements during 2012 for firms in the reduced population, as measured according to gross staff recruitment and departures during the year. These underlying movements proved to be clearly much more limited in 2012 than in 2011. Staff recruitment fell by almost 6%, to account for no more than 722 958 employees in 2012, or 45 597 less than the year before. The main downturn was in the volume of full-time hirings, which accounted for 57% of total staff recruitment. The number of staff departures has also levelled off but to a lesser extent than recruitment, with a decline of barely 0.6%. Overall, recruitment continued to be slightly higher than departures, with net recruitment involving an extra 963 employees⁽¹⁾ in 2012, contrasting with the higher net level of recruitment in 2011 (42 352 people). The breakdown of movements by working time arrangement implies that, as in previous years, full-time workers have shifted to a reduced working hours arrangement during the course of year. An upturn in the net recruitment of full-time staff is noted in 2012 (+6 727 units), whereas the changes in employment recorded between 31 December 2011 and 2012 point to a decrease. At the same time, a rise in the number of employees working part-time as at 31 December is reported, in contrast to the

(1) Owing to errors in the social balance sheets filed, the year-on-year changes for people employed as at 31 December (mentioned in table 4) are not invariably equal to net staff recruitment and departures (appearing in table 7).

TABLE 7 STAFF RECRUITMENT AND DEPARTURES

(in units, reduced population)

	Recruitment		Departures		Net recruitment	
	2011	2012	2011	2012	2011	2012
Full-time workers	453 621	414 473	417 572	407 746	36 049	6 727
Part-time workers	314 934	308 485	308 631	314 249	6 303	-5 764
Total	768 555	722 958	726 203	721 995	42 352	963

Source: NBB (social balance sheets).

TABLE 8 EMPLOYMENT EXPRESSED IN FTEs IN FIRMS FILING FULL-FORMAT ACCOUNTS
(annual average, reduced population)

	Changes between 2011 and 2012		Levels in 2012	
	In %	In units	In % of the total	In units
Staff registered ⁽¹⁾	0.7	7 903	95.6	1 153 698
Agency staff	-7.2	-3 128	3.3	40 180
Staff on secondment	-13.2	-1 897	1.0	12 422
Total	0.2	2 878	100.0	1 206 300

Source : NBB (social balance sheets).

(1) Workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.

net departures seen for this working time arrangement, on the basis of staff turnover (-5 764 units).

2.2 Firms filing full-format accounts

Information provided by companies required to file full-format accounts can be used to fine-tune the characteristics of the workforce and assess the trends therein. In particular, full-format social balance sheets feature information about the use of out-of-company staff – agency workers or workers on secondment from other companies – and more detailed information about the type of recruitment and departures of employees recorded in the staff register during the financial year.

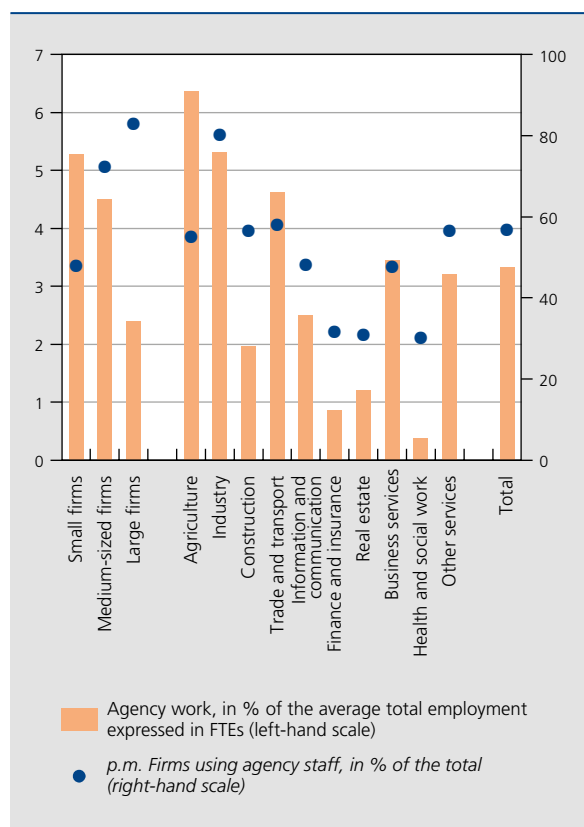
2.2.1 Employees in the staff register, out-of-company workers

In firms included in the reduced population that file a full-format account, the average number of registered FTE employees was up 0.7 % in 2012, which is equal to a further 7 903 FTE employees. This does contrast with the significant fall in agency workers and employees on secondment, whose numbers declined by 7.2 % (-3 128 FTEs) and 13.2 % (-1 897 FTEs) respectively. Overall, total employment expressed in FTEs was up by 2 878 units in 2012 (+0.2 %). Staff registered accounted for 95.6 % of total employment, while the relative shares of agency workers and those on secondment stood at 3.3 and 1 % respectively.

In the case of the 10 979 firms in the reduced population that filed full-format accounts, 57 % used temporary workers in 2012. Industry had over 80 % user companies, the highest percentage of all the branches of activity, and trade and transport some 58 %. These two branches by

themselves accounted for 80 % of agency staff working in firms included in the analysis population during the 2012 financial year. The relative share of agency work was 5.3 and 4.6 % respectively of the volume of employment expressed in FTEs. In the other branches, the percentage

CHART 6 AGENCY WORK IN FIRMS FILING FULL-FORMAT ACCOUNTS: BREAKDOWN BY BRANCH OF ACTIVITY
(in %, reduced population)



Source : NBB (social balance sheets).

ranged from 0.4 % of the total for health and social work to over 6 % in agriculture, which is, admittedly, a decidedly marginal branch, where the absolute number of agency workers is low. Apart from health and social work, reliance on agency workers continues to be very limited in the finance and insurance branch, while the same is true of real estate: less than one-third of companies call on the services of agency staff, a ratio which is significantly lower than the average. The proportion of user companies is relatively higher in construction (57 %) but the relative share of agency staff is still low, accounting for only 2 % of the volume of employment expressed in FTEs. And yet it is one of the few branches where the level of agency staff was maintained between 2011 and 2012. The number of agency workers in industry fell by over 10 %, or 2 113 FTEs, and in trade and transport, the downturn was nearly 5 %, affecting 742 FTEs. Negative growth rates, sometimes even more pronounced as a result of being obtained on the basis of fewer workers, were recorded everywhere else, apart from agriculture, business services and finance and insurance, where the cumulative increase in the number of agency staff was no higher than 50 or so FTEs.

The regulations applicable to agency work have been updated in recent months. Accordingly, the Law of 24 July 1987 governing temporary work, agency work and work on secondment was adapted during the summer of 2012 in order to bring it into line with the European Directive 2008/104/EC on temporary agency work. It was upgraded in 2013⁽¹⁾ to factor in recent agency-work-related developments. From 1 September 2013 onwards, companies may officially employ agency staff to fill vacancies, with the aim being that the user will take the agency worker on a permanent basis once the period of secondment has finished. Extensively applied in practice by several companies, this system of obtaining employment is now legally enshrined alongside other reasons for recruiting agency staff such as replacing a permanent employee whose contract has come to an end or been suspended, a temporary higher workload and having to carry out work of an exceptional nature. The new Law specifies that successive daily contracts, creating a sense of insecurity and giving rise to dispute, shall be allowed only insofar as such a need for flexibility can be proved by the user firm.

Only a small percentage of firms filling in a full-format model report having called on the services of workers on secondment. They numbered 481 in 2012, or scarcely 4.4 % of total. This practice is accounted for by only

a few branches of activity, mainly trade and transport (51 % of staff on secondment in 2012) and health and social work (29 %). Within these branches, staff on secondment represented 2 and 1.5 % respectively of the volume of employment expressed in FTEs. The huge decline in the number of staff affected by this working arrangement between 2011 and 2012 is almost exclusively attributable to just one firm, involved in warehousing and ancillary transport services, where the use of this type of labour plummeted from 1 967 FTEs in 2011 to 206 in 2012, or 93 % of the overall recorded downturn.

2.2.2 Staff movements

The rate of employment growth slowed down during the financial year in firms filing full-format accounts, turning into a fall in the size of the workforce in late 2012, the extent of which was extremely small, nevertheless. Staff turnover showed a slight net decline in the number of workers recorded in the staff register, amounting to 91 people. This near-stabilisation of employment conceals reverse trends for permanent and temporary staff. The number of permanent workers leaving exceeded that of new people entering firms, owing to the very sharp drop in the number of new recruits (–18.5 %)

TABLE 9 RECRUITMENT AND DEPARTURES OF STAFF REGISTERED⁽¹⁾ IN FIRMS FILING FULL-FORMAT ACCOUNTS
(data as at 31 December, reduced population)

	2011	2012
Recruitment (in units)		
Total	449 522	420 900
of which: Permanent staff ...	186 476	151 984
Departures (in units)		
Total	420 258	420 991
of which: Permanent staff ...	175 884	164 623
Net recruitment (in units)		
Total	29 264	–91
of which: Permanent staff ...	10 592	–12 639
Turnover rate⁽²⁾ (in % of the total)		
Total	33.5	32.8
of which: Permanent staff ...	14.7	13.4

Source: NBB (social balance sheets).

(1) Workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.

(2) Ratio between the numbers of staff departures recorded during the financial year and the number of workers at the beginning of this year.

(1) The Law of 26 June 2013 (published in the *Moniteur belge/Belgisch Staatsblad* on 16 July), making key changes to legislation governing agency work, was supplemented by the collective labour agreement 108 adopted on 16 July 2013 by the National Labour Council. These two pieces of legislation came into force on 1 September 2013.

TABLE 10 DEPARTURES OF STAFF REGISTERED ⁽¹⁾ IN FIRMS FILING FULL-FORMAT ACCOUNTS: BREAKDOWN BY REASON
(reduced population)

	Changes between 2011 and 2012		Levels in 2012	
	In %	In units	In % of the total	In units
Retirement	7.9	909	3.0	12 434
Unemployment benefit with employer top-up ⁽²⁾ . . .	-7.3	-519	1.6	6 621
Redundancy	-3.2	-1 242	8.9	37 519
End of temporary contract	4.9	11 994	60.9	256 368
Other reasons ⁽³⁾	-8.8	-10 409	25.7	108 049
Total	0.2	733	100.0	420 991

Source: NBB (social balance sheets).

(1) Workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.

(2) On 1 January 2012, the early retirement scheme became the unemployment benefit with employer top-up scheme. This new designation was introduced in the new social balance sheet form applicable to accounts approved from 7 September 2012 onwards, in practical terms those ending from March 2012 onwards.

(3) Voluntary departures, death in service.

with the result that permanent staff was down by 12 639 units. Conversely, in the case of temporary staff (hired on a fixed-term contract, a substitution contract, or a contract concluded for a specific project), net levels of recruitment reflecting 12 548 additional hirings were recorded. This increase is nonetheless smaller than that reported in 2011 in the same firms.

Temporary staff recruitment and departures account for over 60 % of staff turnover, but the relative significance of these employment contracts remains confined to 5.5 % of staff in firms filing full-format accounts. A large turnover of temporary staff is consequently observed. Some appointments apply to a specific project and are phased out as soon as the relevant task has been completed, while others are extended as budgets are renewed, hence they are filled by a succession of temporary employees.

Permanent staff are also affected by this turnover and may have to leave their firms as a result of redundancy, retirement or for personal reasons. The turnover rate for permanent staff was 13.4 % in 2012, down 1.3 percentage points from one year earlier. This downturn is quite common against a background of sluggish economic activity. Accordingly, permanent staff are less ready to change jobs when employment opportunities are waning and the working conditions on offer are not enough to offset the risks involved in such a decision. This was the case in 2012.

The number of employees leaving firms filing full-format accounts showed little change between 2011 and 2012

– up 0.2 %, or a further 733 departures were recorded –, but developments were seen to differ according to the reasons given. For example, voluntary departures, which form the bulk of the “other reasons” item, were clearly less common than in 2011: the decline reached 8.8 %, to affect 10 409 people. This de-staffing involved 25.7 % of the departures recorded in 2012 compared with 28.2 % the year before. Despite the depressed economic outlook, the number of redundancies was also on the wane, down 3.2 %, as well as the number of workers receiving unemployment benefit with employer top-up (formerly early retirement scheme), which was down by 7.3 %. Departures resulting from the completion of temporary contracts rose by 4.9 %, or nearly 12 000 people. The share of this reason in the total of departures therefore rose to 60.9 %, or 2.8 percentage points more than in 2011. On the basis of a much lower level, the number of workers taking retirement also increased by 7.9 % to account for 3 % of the overall volume of departures in 2012.

3. Training

The training efforts of firms were given special attention in 2013 on the basis of a government request to do so. The first section of this chapter takes stock of the proceedings of the Group of Experts on Competitiveness and Employment, whose analysis includes a consideration of this issue. The second section discusses trends in the training indicators seen in firms in the reduced population between 2011 and 2012.

3.1 Private sector training targets

For many years, there have been quantitative targets for the training efforts of the private sector in Belgium. Regarding participation, the aim was that one in every two employees should take part in training from 2010 onwards. In terms of cost, training expenditure should account for 1.9 % of the wage bill. Otherwise, firms failing to make enough effort are liable to a fine intended to fund the paid educational leave system. This penalty mechanism is activated as soon as the private sector firms jointly fail to achieve the financial target.

Set up at the government's initiative in early January 2013, the Group of Experts on Competitiveness and Employment (GECE) was tasked with providing an analysis and issuing an advisory opinion on several themes⁽¹⁾. Scheduled to produce these items within six months, the GECE focused in particular on issue of assessing companies' expenditure on training, as the legislative framework lends itself to such a variety of interpretations that it is impossible to decide whether the 1.9 % target has been attained or otherwise. The experts sought to pinpoint the scope of the financial target and to compare the various training measurement findings available: those derived from the European Continuing Vocational Training Survey (CVTS) and those based on the social balance sheets. The study compared both the level of the calculated indicators and the methodology applied.

The experts highlighted the unsuitability of the legislative framework as it stands, imposing a training requirement on companies covered by the Law of 5 December 1968 concerning joint committees and collective labour agreements. This is because a) the scope cannot be precisely defined, as it is impossible to draw up an exhaustive list of the exempt companies and b) it differs from the scope of the statistical tools deployed to formulate the target (i.e. the CVTS) or to assess the progress made every year (social balance sheets).

The analysis was based on aggregate data extracted from the social balance sheets for the 2011 financial year, as published by the Central Balance Sheet Office, focusing on all the social balance sheets filed for that year, whatever the length of the financial year and the date of the year-end closure and irrespective of the company's size and branch of activity. It was shown that training expenditure accounted for 1.52 % of staff costs, including all types of training, while for formal training alone, the figure was 1.05 %. The latest CVTS available⁽²⁾ reveals that the costs of in-company and out-of-company courses (a concept consistent with the

notion of formal training) was equal to 2.4 % of the wage bill in 2010. Hence both statistical sources offered very different findings, even though premised on the same concepts. The GECE examined the reasons for these disparities.

The first divergence factor arises from the populations being analysed. The CVTS applies to companies with at least 10 employees operating in the B to N and R to S branches of activity covered by the NACE-BEL nomenclature, whereas the aggregations based on the social balance sheets are almost exhaustive⁽³⁾. The experts also showed that some figures were obviously undervalued in the social balance sheets, particularly direct costs (owing to the failure by many companies to include all or some of the remuneration-based component for staff undergoing training) and contributions and payments to collective funds (which are missing for many companies even though they are mandatory). They also highlighted employers' potential confusion between formal and informal training, as the wording used to describe training activities differs from one source to another, although the definitions featured in the social balance sheet methodology are based on those used on a European-wide scale for the CVTS.

3.2 Social balance sheet findings

The findings in this section differ from those referred to in the government-commissioned GECE report. This is because the analysis population forming the basis for this article includes the social balance sheets of firms meeting a series of criteria (notably a financial year of 12 months ending on 31 December and, in the case of the reduced population, the filing of a social balance sheet for 2011 and 2012) that reduce the significance. The levels of the training indicators calculated on the basis of the reduced population cannot be compared with those based on Central Balance Sheet Office aggregates – because of the prevalence in the reduced population of large companies, which invest more in training their employees on average while higher proportions of these businesses report their training initiatives. The trends noted in the reduced population nonetheless offer good approximate ideas of those anticipated for all

(1) See GECE, 2013. Apart from analysing the training target, the GECE was also required to give its verdict about the impact of subsidies reducing the wage-related costs in Belgium and the neighbouring countries and about wage costs and productivity disparities reported by branch of activity between Belgium and the neighbouring countries.

(2) The findings of the five-yearly CVTS are available for 1993, 1999, 2005 and 2010.

(3) Within the legal framework applying to companies, solely non-profit organisations, foundations and other legal persons governed by private law and employing less than 20 employees are exempt from the requirement to file a social balance sheet.

firms. It should also be stressed that no adjustment was made to the figures in companies' social balance sheets to take account of missing or clearly undervalued data.

3.2.1 Training firms⁽¹⁾

Steadily increasing since the inclusion of new training items in 2008, the number of training firms⁽²⁾ (which have completed at least one of the three tables dealing with in-company training) rose sharply in the reduced population: from 11 067 in 2011 to 12 485 in 2012. However, 8 975 of these companies provided training during two consecutive years, while the others referred to employees undergoing training solely in the case of 2011 or 2012, such that figures for training are variable owing to changes in the corporate training policies and in the population of training firms.

The share of training firms represented 25.8 % of the total in 2012, up 2.9 percentage points. The rise was particularly buoyant for companies declaring formal training, as was the case for 19 % of firms included in the reduced population in 2012, compared with 16.7 % the year before. The share of companies reporting informal training represented 11.3 % of the total. The ratio for initial training was 5.7 %. It should be stressed that over half of all training firms combine different types of training.

Whereas 98 % of large companies provide training, the figure is down to 83 % for medium-sized firms and as low as 20 % for small enterprises. The share of training firms nonetheless grew significantly between 2011 and 2012 in the case of SMEs, whose numbers include over 1 400 extra training firms (the bulk of which have less than 50 FTE employees), compared with scarcely 11 for large firms.

3.2.2 Training indicators for all firms

While 43.5 % of people working for companies in the reduced population took part in formal training activities in 2012, 26.3 % of employees undertook informal training and 1.3 % received initial training intended to supplement their school-based apprenticeship or internship. These figures are higher than those reported in 2011. The highest increase was for informal training, reaching 2.9 percentage points. It should be stressed that social balance sheet data cannot be used to obtain an aggregate participation rate, as workers undertaking different types of training during the same financial year are recorded in each of the *ad-hoc* tables.

The percentage of large company employees involved in training in 2012 was 61.8 % for formal training and 37.4 % for the informal variety. In medium-sized

companies, the figures were 39.4 and 23.8 % respectively for the two types of training, compared with barely 13.8 % for formal training and 8.2 % for informal training in the case of small companies. Initial training is more common in SMEs than in large firms: 70 % of employees participating in this type of training combining in-school sessions and on-the-job training acquire their work experience in companies employing less than 250 FTE employees, where they account for roughly 1.8 % of the workforce. Conversely, the initial training participation rate in large companies does not exceed 0.8 %.

Training expenditure reported in the social balance sheets of companies in the reduced population totalled 1.84 % of staff costs in 2012. The 0.06 percentage point rise on the previous year is primarily ascribed to informal training. The resources earmarked for this training category increased by 12.5 % between 2011 and 2012, while staff costs rose by scarcely 2.3 %. Overall informal training expenditure accounted for 0.51 % of staff costs in 2012, over 0.47 % the year before. Up by 4.3 %, the formal training budget represented 1.25 % of the wage bill in 2012, while the initial training budget – which rose 8.8 % over the previous year – accounted for 0.08 % of the payroll.

The training expenditure figures recorded in the social balance sheets are net costs: for each of these types of training, subsidies and other financial benefits are subtracted from gross costs, which includes direct costs related to training and the wages of employees undergoing training. In the case of formal training, net costs also cover contributions and payments to collective funds to meet legal or sectoral obligations related to training. The latter averaged 0.07 % of the staff costs in 2012. They have to be mentioned even when no company employee has received any training. Nevertheless, many firms do not mention any amount under the relevant item⁽³⁾, and contribution rates amongst those that do so vary to a significant extent: for the 7 700 firms meeting their statistical obligations in this area, the average contribution rate is 0.17 % of the wage bill. The rate was less than 0.03 % for one-quarter of these companies and more than 0.23 % for another quarter. As a result of the large number of firms for which

(1) A firm is regarded as providing training when the number of participants in formal, informal or initial training is positive. Firms reporting positive training costs (owing to contributions or payments to collective funds) while no employee has been trained are therefore not recorded as belonging to the training firm category.

(2) Formal training covers courses and practical classes designed by training staff in premises separate from the workplace. Informal training includes other apprenticeship activities, planned according to the learners' needs, and including training in the workplace. Initial training is intended for workers under schemes alternating training and practical work experience, with a view to acquiring a diploma.

(3) The absence of payments is justified in the case of state-owned companies, including the SNCB, Bpost and Belgacom, whose staff are not affiliated to any joint committee and are not therefore required to fulfil this obligation.

data is missing, more systematic quality checks need to be carried out in future to avoid having to adjust the raw data the firms provide. Subsidies for formal training activities accounted for 0.08 % of staff costs in 2012, making it possible cover 6.1 % of the corresponding gross costs on average.

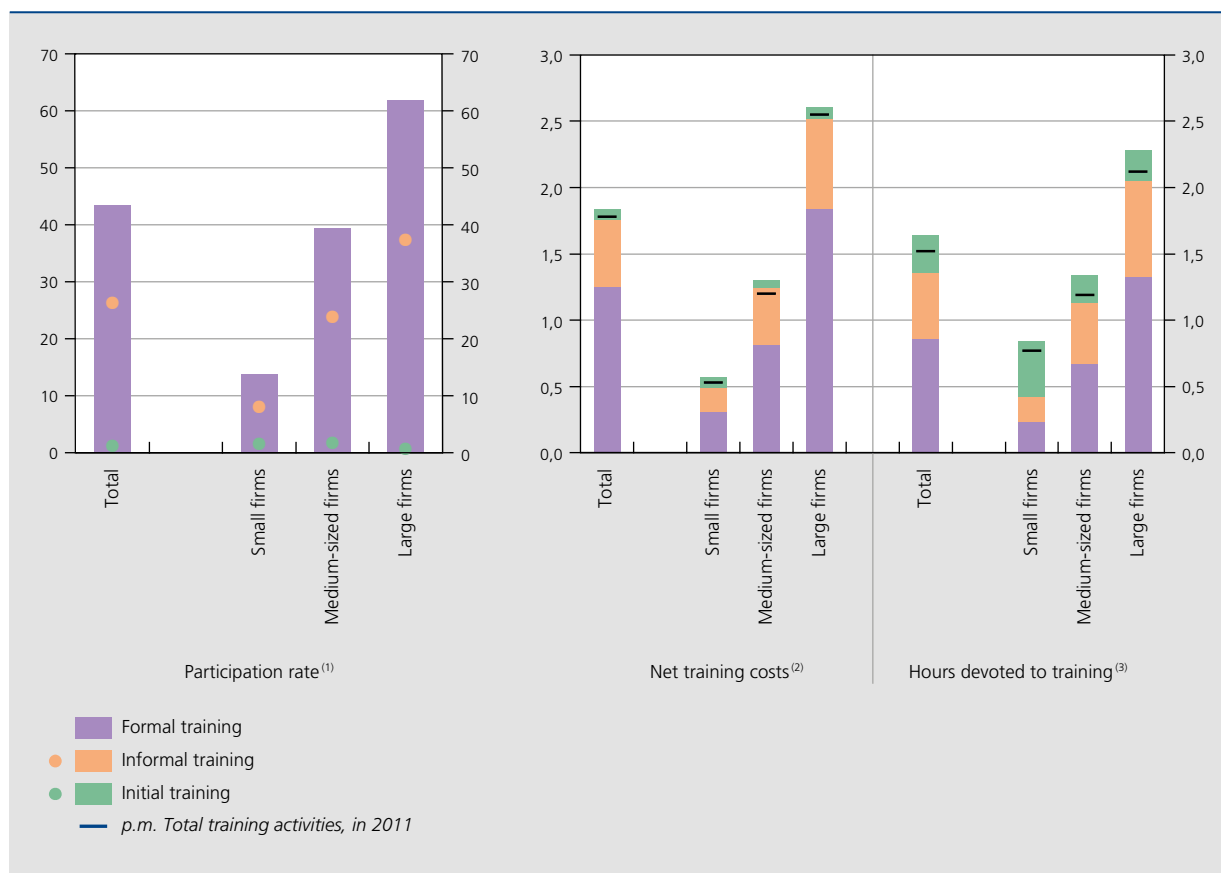
The working time freed up to allow employees to undertake training rose from 1.52 to 1.64 % of the hours worked between 2011 and 2012 in firms in the reduced population. The 0.12 percentage point increase is spread evenly between the three types of training. The working hours devoted to formal training in 2012 accounted for 0.86 % of all the hours worked, while informal training and initial training accounted for 0.50 and 0.28 % respectively of the hours worked.

The variations seen in the case of cost indicators and in the case of duration calculated for groups of companies

ranked according to size confirm that SMEs spend proportionately less time and money on training than large companies. Firms with over 250 FTE employees are also reported to earmark a sum equal to 2.61 % of staff costs for employee training purposes; this is two times more than medium-sized firms and four times more than small ones. The differences are slightly less pronounced for training time but nonetheless quite significant, because large firms set aside 2.28 % of working hours for training, which is 2.7 times more than the small ones, where the ratio is 0.83 %.

It should be stressed that the breakdown of the budget and working hours devoted to training by type of training activities varies considerably according to company size. In large firms, formal training accounts for 71 % of expenditure and 58 % of training time, whereas initial training draws the short straw in this area, with shares of 3 and 10 % respectively. In the case of small companies, on the

CHART 7 TRAINING INDICATORS IN ALL FIRMS IN 2012: BREAKDOWN BY SIZE OF FIRM
(reduced population)



Source: NBB (social balance sheets).

(1) In % of average employment.

(2) In % of staff costs. Training costs are net costs, obtained by subtracting from gross costs subsidies and other financial benefits. The net costs of formal training also include contributions and payments to collective funds.

(3) In % of hours worked.

other hand, 13 % of the financial resources and 50 % of the training time are earmarked for this type of training, an outstanding learning pathway for some professions, particularly for construction, trade or catering.

3.2.3 Other training indicators in training firms

People undergoing formal training received an average of 26.4 hours of learning in 2012, i.e. the same figure as the year before and hardly any more than that recorded for informal training (25.6 hours). The costs for formal training – including the wages of the instructors and those of employees being trained, the costs of training premises and materials provided, plus, where appropriate, the travelling and accommodation costs of the trainees – are nonetheless much more than those involved in informal training. One hour of formal training cost an average of € 55.6 in 2012 versus € 38.6 per hour for informal training. The average level of expenditure per participant stood at € 1 388 for formal training and € 988 for informal training.

The figures for initial training differ noticeably from those for continuing training. Trainees and apprentices received

an average of nearly 300 hours of training courses in 2012, or 11 times more than those doing other types of training. Conversely, the hourly cost of training is much smaller, or less than € 11 per hour. The annual budget per trainee totalled € 3 218 in 2012.

Conclusions

Covering accounts approved by the general meeting of shareholders from 7 September 2012 onwards, the new social balance sheet form applicable to companies filing full-format accounts has helped to highlight a series of differences between the situations of female and male employees. This analysis is based on a provisional population of 8 862 firms employing 1 095 616 people, 42.9 % of whom were women. For these companies, it was shown that the average staff costs borne by employers for one woman were 30 % lower than those for one man. The wage gap calculated on the basis of hourly costs – in order to factor in working hour inequalities – is narrower, at 13 %. However, a disparity is reported between full-time employees (gap of 9 %) and those working reduced hours (14 %). Notice that half of the women in this provisional population work part-time, versus less than 12 % of the male workers.

Breaking down separately female and male full-time workers according to the average hourly costs recorded for women and men respectively in each company, proportionally more women are employed in the lower hourly pay grades: 63 % of full-time female employees are working in firms where the average hourly cost for women is less than € 40, compared with just under 47 % for men. What is more, over half of full-time female employees are employed in companies where the average hourly cost for men is higher than the one for women. This compares with barely 17 % of male employees working in companies where the average hourly cost for women is higher than that of their male counterparts. Over 30 % of women (compared with nearly 38 % of men) are employed in firms where the wage levels are very similar.

However, women have a higher average educational level than men. Within the provisional population in 2012, 37.8 % of women had attained a higher education level – even as high as 50 % for women working full-time –, compared with a mere 30.6 % for men. The discrepancy is noteworthy above all for non-university qualifications. On first sight, continuing training opportunities for women appear to be almost the same as for men in the case of formal training, and better in the case of informal training. These findings are less favourable for women if the health and social work branch is discounted, because staff are

TABLE 11 COST AND DURATION OF TRAINING ACTIVITIES IN TRAINING FIRMS
(reduced population)

	Formal	Informal	Initial
Net cost per participant⁽¹⁾ (in €, unless otherwise stated)			
2011	1 417	998	3 261
2012	1 388	988	3 218
Change (in %)	-2.0	-1.0	-1.3
Net cost per hour of training⁽¹⁾ (in €, unless otherwise stated)			
2011	56.5	37.4	11.7
2012	55.6	38.6	10.8
Change (in %)	-1.5	3.4	-7.8
Hours devoted to training, per participant (in units, unless otherwise stated)			
2011	26.4	26.7	277.7
2012	26.4	25.6	297.2
Change (in %)	0.3	-4.3	7.0

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 include, in addition, contributions and payments to collective funds.

mostly composed of women in this branch of activity and the training participation rate is higher than the average. Moreover, women generally have access to shorter and cheaper training modules than those on offer for men.

A reduced and constant population of 48 385 firms, together employing 1 606 021 people in 2012, was used to analyse employment trends in the social balance sheets available when this article was written. Within these firms, there was a 0.9% increase in staff compared with the previous year, measured as an annual average. Against a backdrop of a decline in economic activity, the employment growth rate nonetheless slowed during the year, with the result that there was hardly any difference in the number of people employed between late 2011 and late 2012. Employment levelled off in all three Regions of Belgium.

In contrast, the findings vary according to the size and branch of activity: the level of employment declined in large firms while continuing to grow in SMEs. Job losses were recorded in industry and in trade and transport, while the number of workers was on the upturn in the health and social work and in the business services branches.

Although employment levelled off, this concealed some change in the staffing profile. The drop in the number of men working full-time was offset by an increase in the number of women working shorter hours. By late 2012, female employees accounted for 44.1% of the workforce. There were also more part-time workers, up by 31.3% of the total. A rise in the number of people on permanent contracts was recorded – affecting 93.9% of staff at the end of the year under review –, to the detriment of temporary employees. The breakdown of staff by occupational category also reveals that the lower level of economic activity took a heavy toll amongst manual

workers, while the number of clerical workers and, to a lesser extent, managerial and supervisory jobs, has continued to grow.

In firms filing full-format accounts, the number of employees in the staff register continued to climb, measured as an annual average, while the reliance on agency staff and workers on secondment dropped sharply. The number of agency staff dropped by over 10% in industry and nearly 5% in trade and transport, the two branches of activity accounting for 80% of agency workers recorded in the social balance sheets. The relative share of agency staff in these two branches stood at 5.3 and 4.6% respectively of total employment expressed in FTEs in 2012, compared with 3.3% for all firms.

During the financial year being considered here, staff departures were slightly higher than the recruitment figures in firms filing full-format accounts, owing to a sharp drop in hirings. There was very little change in the number of departures but voluntary departures were on the wane in 2012, owing to the gloomy economic climate. Conversely, there was a sharp upturn in temporary contracts coming to an end. These two reasons accounted for 60.9 and 25.7% respectively of the recorded departures.

While 43.5% of employees underwent formal training in 2012, 26.3% participated in informal training, with both sets of figures being higher than in the previous year. Conversely, the rate of participation in initial training changed very little, at 1.3%. The level of training expenditure totalled 1.84% of staff costs. The 0.06 percentage point increase on the previous year is mainly attributed to informal training, whose budget rose 12.5%. The working hours devoted to training climbed from 1.52 to 1.64% of the hours worked between 2011 and 2012. The 0.12 percentage point upturn was evenly spread between the three categories of training.

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Annex 1 – Methodological annex

1. Composition of the population of firms

1.1 Methodological principles

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 2011 comprised 86 298 firms employing an average of 2 025 068 salaried workers.

Moreover, the analysis of the social balance sheets filed for 2012 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 2011 and 2012 and may therefore differ from those observed following the final closure for all firms filing a social balance sheet⁽⁷⁾.

1.2 Characteristics of the reduced population

The constant reduced population comprises 48 385 companies, which together had an average of 1 592 143 employees on their payroll in 2011, corresponding to 79 % of the workforce in the total population, even though the number of firms included in the reduced population represents only 56 % of the total population. The number of workers employed in the firms in the reduced population comes to 60 % 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. This applies particularly in agriculture, forestry and fishing and in accommodation and food service activities.

(1) Private sector employment is defined as employment recorded in the total economy (S1), less employment in the general government sector (S13) and in the households sector (S14). 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 recorded 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 2012 was not available on 16 September 2013, 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 and there are more small firms that file their accounts late, the results based on this reduced population lead to some distortion in favour of large firms.

Furthermore, certain categories of firms or jobs do not appear in the analysis population. This is true of non-profit 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 social balance sheet only applies to companies. Consequently, the representativeness of the reduced population

TABLE 1 REPRESENTATIVENESS OF THE REDUCED POPULATION IN 2011

	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	2 665 140	2 025 068	1 592 143	59.7	78.6
Agriculture, forestry and fishing	13 073	6 638	3 605	27.6	54.3
Manufacturing, mining and quarrying and other industry	555 817	441 794	368 506	66.3	83.4
Mining and quarrying	2 913	2 659	2 229	76.5	83.8
Manufacturing	507 400	397 039	327 783	64.6	82.6
Electricity, gas, steam and air conditioning supply	20 773	21 091	20 700	99.6	98.1
Water supply; sewerage, waste management and remediation activities	24 731	21 005	17 795	72.0	84.7
Construction	208 996	153 879	107 386	51.4	69.8
Wholesale and retail trade, transport and storage, accommodation and food service activities	776 055	550 652	421 735	54.3	76.6
Wholesale and retail trade; repair of motor vehicles and motorcycles	483 194	314 852	239 929	49.7	76.2
Transport and storage	194 871	171 100	147 357	75.6	86.1
Accommodation and food service activities	97 990	64 700	34 449	35.2	53.2
Information and communication	89 405	71 538	62 488	69.9	87.3
Financial and insurance activities	128 596	113 708	100 754	78.3	88.6
Real estate activities	17 045	12 273	8 788	51.6	71.6
Professional, scientific, technical, administration and support service activities	309 019	192 562	131 932	42.7	68.5
Professional, scientific and technical activities	138 356	88 829	63 503	45.9	71.5
Administrative and support service activities ⁽³⁾	170 663	103 733	68 429	40.1	66.0
Human health and social work activities	470 806	435 126	354 421	75.3	81.5
Other services	96 328	46 900	32 527	33.8	69.4
Arts, entertainment and recreation	28 915	14 889	9 907	34.3	66.5
Other service activities	67 413	32 011	22 621	33.6	70.7
According to the criterion concerning the number of firms	n.	86 298	48 385	n.	56.1

Sources: NAI, NBB (social balance sheets).

(1) Private sector salaried employment, i.e. salaried employment recorded in the total economy (S1), less salaried employment in the general government sector (S13) and in the households sector (S14). 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.

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, forestry and fishing, accommodation and food service activities, arts, entertainment and recreation 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. Branch titles have been simplified to make the text easier to read.

Overall, workers in the trade and transport branch represent 26 % of the staff in the reduced population, and those in industry, 23 %. Health and social work activities employ 22 % of workers. The other branches are relatively less important, at 8 % for business services, 7 % for construction, 6 % for the financial and insurance branch, 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 2011. Small firms with no more than 50 FTEs, or 92 % of companies in the reduced population, employ 27 % of the workforce in that population, well below the figure of 34 % recorded for the total population. Medium-sized companies employing between 50 and 250 FTEs account for 23 % of the workforce in the reduced population, or 1.5 percentage points more than the figure for the total population. Conversely, large firms with a workforce of over 250 FTEs employ half of the workers in the reduced population, against 45 % 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 2011
(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. In units</i>	86 298	2 025 068	48 385	1 592 143
Breakdown by branch of activity				
Agriculture	1.0	0.3	0.8	0.2
Industry	11.6	21.8	13.0	23.1
Construction	15.7	7.6	14.7	6.7
Trade and transport	39.6	27.2	38.0	26.5
Information and communication	2.8	3.5	3.0	3.9
Finance and insurance	4.7	5.6	4.9	6.3
Real estate	1.9	0.6	1.9	0.6
Business services ⁽²⁾	13.5	9.5	13.6	8.3
Health and social work	5.2	21.5	6.2	22.3
Other services	4.1	2.3	4.0	2.0
Breakdown by size of firm⁽³⁾				
Small firms (up to 50 FTEs)	94.6	34.2	91.9	27.3
Medium-sized firms (over 50 to 250 FTEs)	4.4	21.3	6.5	22.8
Large firms (over 250 FTEs)	1.0	44.5	1.5	50.0

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 2011.

2. Regional breakdown of the social balance sheets

The analysis populations were broken down by Region for the purposes of this article. For the 1998 to 2011 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 2012 is not yet available, the one for 2011 was used to regionalise the reduced population for both 2011 and 2012.

Single-region firms are those which have their head office and operating establishment(s) in one and the same Region. In 2011, the reduced population comprised 47 524 single-region firms, or 98 % of total firms. These are generally fairly small companies: on average, they had 24 workers. The other 861 companies – referred to as multi-region firms – operated in more than one Region. They employed an average of 549 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 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. Such is the case, for example, for employment broken down by gender, level of education or employment contract, as

TABLE 3 STRUCTURE OF EMPLOYMENT BY REGION IN 2011 ⁽¹⁾
(in % of the total, unless otherwise stated, reduced population)

	Single-region firms				Multi-region firms	Total
	Brussels	Flanders	Wallonia	Total		
Number of firms (units)	4 852	30 905	11 767	47 524	861	48 385
Number of workers (units)	112 692	736 072	270 835	1 119 600	472 543	1 592 143
Average number of workers per firm (units)	23.2	23.8	23.0	23.6	548.8	32.9
Breakdown by branch of activity						
Agriculture	0.0	0.4	0.3	0.3	0.0	0.2
Industry	7.3	27.3	25.7	24.9	18.5	22.9
Construction	4.4	8.6	10.1	8.5	2.4	6.7
Trade and transport	23.0	22.8	20.5	22.3	35.4	26.2
Information and communication	7.7	2.9	1.7	3.1	5.8	3.9
Finance and insurance	8.9	1.5	1.6	2.3	15.4	6.3
Real estate	1.8	0.6	1.0	0.8	5.6	2.3
Business services ⁽²⁾	15.8	7.3	6.8	8.0	10.6	8.8
Health and social work	24.8	26.8	30.1	27.4	2.8	20.0
Other services	6.3	1.8	2.4	2.4	3.5	2.7
Breakdown by size of firm ⁽³⁾						
Small firms	40.9	36.6	40.6	38.0	1.9	27.3
Medium-sized firms	33.0	28.6	27.9	28.9	8.2	22.8
Large firms	26.1	34.8	31.4	33.1	89.9	50.0

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 2011.

the conduct of the various operating establishments of a firm may vary considerably depending on their activity and their particular method of organisation. In the case of training activities or agency work, the site'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, apart from the total number of workers employed 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 branches of trade and transport and finance and insurance, while the industry and health and social work branches are proportionately less developed in multi-region firms. 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 2011 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 2012. Firms not listed in the 2011 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⁽¹⁾ BETWEEN 2011 AND 2012 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	%		Full-time		Part-time		Total		
			Units	%	Units	%	Units	%		
Agriculture, forestry and fishing	81	2.5	2.0	75	3.0	0	0.0	75	2.1	2.0
Manufacturing, mining and quarrying and other industry ...	-1 497	-0.4	-1.5	-1 513	-0.5	-60	-0.1	-1 573	-0.4	-1.5
Mining and quarrying	16	0.7	-0.5	19	0.9	-1	-0.7	18	0.8	-0.5
Manufacturing	-1 644	-0.5	-1.7	-1 713	-0.6	-210	-0.5	-1 924	-0.6	-1.7
Electricity, gas, steam and air conditioning supply	-100	-0.5	-1.4	9	0.0	84	4.5	93	0.4	-1.3
Water supply; sewerage, waste management and remediation activities	232	1.4	1.6	173	1.1	68	3.1	240	1.4	1.6
Construction	1 195	1.1	0.3	1 089	1.1	176	2.2	1 265	1.2	0.4
Wholesale and retail trade, transport and storage, accommodation and food service activities	1 334	0.4	-0.8	1 162	0.4	488	0.4	1 649	0.4	-0.9
Wholesale and retail trade; repair of motor vehicles and motorcycles	2 196	1.0	0.3	1 513	0.9	1 500	1.9	3 013	1.3	-0.2
Transport and storage	-1 331	-1.0	-0.2	-663	-0.6	-1 182	-3.7	-1 846	-1.3	-2.3
Accommodation and food service activities	469	1.9	-1.9	312	1.9	170	0.9	482	1.4	0.1
Information and communication	543	0.9	0.4	837	1.6	-793	-7.1	44	0.1	-0.4
Financial and insurance activities	-339	-0.4	-0.5	-231	-0.3	-204	-0.7	-435	-0.4	-0.8
Real estate activities	297	3.8	2.7	190	3.0	44	1.8	235	2.7	3.2
Professional, scientific, technical, administration and support service activities	3 892	3.4	1.5	3 111	3.8	893	1.8	4 004	3.0	1.8
Professional, scientific and technical activities	2 208	3.8	2.5	1 996	4.0	173	1.2	2 169	3.4	2.4
Administrative and support service activities ⁽²⁾	1 684	3.1	0.6	1 115	3.4	720	2.0	1 834	2.7	1.1
Human health and social work activities	7 351	2.7	2.1	2 043	1.4	6 070	2.9	8 113	2.3	2.0
Other services	383	1.4	0.8	71	0.4	431	3.5	502	1.5	1.4
Arts, entertainment and recreation	73	0.9	-0.2	-5	-0.1	86	2.6	82	0.8	-0.2
Other service activities	310	1.6	1.2	76	0.6	345	3.8	421	1.9	2.0
Total	13 240	0.9	0.0	6 834	0.6	7 045	1.4	13 878	0.9	0.0

Source: NBB (social balance sheets).

(1) Workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.

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

Annex 4

HOURS WORKED ⁽¹⁾

	In units, per year (total population)									Percentage change between 2011 and 2012 (reduced population)		
	2005	2006	2007	2008	2009	2010	2011			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	1 536	1 613	1 602	1 628	1 613	1 642	1 668	1 667	961	-1.5	-1.5	-0.9
Manufacturing, mining and quarrying and other industry . . .	1 516	1 520	1 524	1 514	1 447	1 492	1 499	1 501	1 012	-0.4	-0.4	-0.1
Mining and quarrying	1 464	1 479	1 499	1 509	1 447	1 437	1 485	1 483	1 076	-2.3	-2.3	-3.7
Manufacturing	1 518	1 522	1 524	1 513	1 440	1 491	1 498	1 500	1 007	-0.5	-0.4	-0.2
Electricity, gas, steam and air conditioning supply	1 368	1 400	1 460	1 465	1 466	1 485	1 472	1 474	1 108	1.2	0.2	1.3
Water supply; sewerage, waste management and remediation activities	1 625	1 596	1 568	1 560	1 547	1 541	1 539	1 541	1 039	-0.5	-0.4	-0.8
Construction	1 448	1 450	1 452	1 467	1 433	1 420	1 468	1 464	998	-2.2	-2.3	-0.6
Wholesale and retail trade, transport and storage, accommodation and food service activities	1 582	1 579	1 577	1 576	1 555	1 559	1 558	1 565	920	-0.1	0.0	-0.6
Wholesale and retail trade; repair of motor vehicles and motorcycles	1 599	1 590	1 589	1 591	1 575	1 579	1 578	1 585	983	-0.6	-0.3	-1.8
Transport and storage	1 559	1 565	1 560	1 554	1 528	1 530	1 528	1 543	955	0.7	0.5	2.3
Accommodation and food service activities	1 562	1 567	1 557	1 556	1 531	1 538	1 539	1 522	717	-0.5	-0.5	0.3
Information and communication	1 610	1 605	1 601	1 604	1 599	1 600	1 592	1 601	998	0.6	0.6	3.8
Financial and insurance activities	1 429	1 426	1 441	1 442	1 430	1 446	1 447	1 464	960	0.5	0.0	2.6
Real estate activities	1 599	1 590	1 586	1 597	1 567	1 561	1 562	1 556	939	-0.7	-0.7	4.6
Professional, scientific, technical, administration and support service activities	1 589	1 585	1 589	1 600	1 567	1 568	1 568	1 585	939	0.0	-0.1	0.8
Professional, scientific and technical activities	1 641	1 638	1 641	1 649	1 626	1 627	1 623	1 626	1 047	0.1	0.1	0.8
Administrative and support service activities ⁽²⁾	1 536	1 530	1 533	1 548	1 506	1 510	1 512	1 528	899	-0.2	-0.5	0.9
Human health and social work activities	1 498	1 532	1 464	1 487	1 462	1 469	1 458	1 450	910	-0.4	-0.3	0.5
Other services	1 569	1 562	1 575	1 571	1 561	1 563	1 557	1 557	861	-0.1	0.1	0.0
Arts, entertainment and recreation	1 619	1 617	1 615	1 606	1 605	1 591	1 601	1 590	783	0.1	0.4	1.1
Other service activities	1 546	1 536	1 554	1 554	1 540	1 549	1 537	1 541	893	-0.2	0.0	-0.4
Total	1 532	1 537	1 529	1 530	1 497	1 511	1 513	1 519	930	-0.3	-0.3	0.3

Source: NBB (social balance sheets).

(1) By workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.

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

Annex 5

BREAKDOWN OF THE NUMBER OF WORKERS⁽¹⁾ BY EMPLOYMENT CONTRACT AND BY GENDER

(in % of total employment as at 31 December)

	2005	2006	2007	2008	2009	2010	2011	2011	2012
	(total population)							(reduced population)	
By employment contract									
Permanent contract	93.9	94.2	93.7	93.5	93.8	93.5	93.1	93.7	93.9
Fixed-term contract	5.0	5.0	5.2	5.4	5.1	5.4	5.7	5.2	4.9
Agriculture, forestry and fishing	6.5	6.4	12.8	11.2	10.9	10.7	8.8	6.1	8.6
Manufacturing, mining and quarrying and other industry	3.9	4.4	4.6	4.4	2.9	3.6	4.2	3.9	3.4
Mining and quarrying	6.2	8.2	7.0	6.1	4.5	4.9	5.2	4.7	4.3
Manufacturing	3.7	4.3	4.7	4.4	2.8	3.6	4.2	4.0	3.5
Electricity, gas, steam and air conditioning supply	7.2	7.3	5.2	6.0	5.3	4.7	4.3	4.3	3.5
Water supply; sewerage, waste management and remediation activities	3.0	3.8	3.0	2.9	2.1	2.4	2.9	2.5	2.3
Construction	2.9	3.2	3.3	3.5	3.7	3.6	3.8	2.9	2.9
Wholesale and retail trade, transport and storage, accommodation and food service activities	6.2	6.0	6.0	6.5	6.6	6.7	7.3	6.3	6.0
Wholesale and retail trade; repair of motor vehicles and motorcycles	6.1	5.8	5.9	6.6	6.5	7.5	8.1	7.6	7.0
Transport and storage	3.4	3.2	3.3	3.3	3.3	2.5	2.8	2.4	2.2
Accommodation and food service activities	15.1	15.8	14.9	15.9	15.9	14.9	15.9	13.2	14.5
Information and communication	3.7	3.9	3.1	3.0	2.5	2.4	3.4	3.4	2.0
Financial and insurance activities	2.8	2.8	2.5	2.0	2.0	1.9	1.8	1.6	1.5
Real estate activities	4.1	4.2	5.0	5.1	5.4	5.4	5.3	1.6	1.5
Professional, scientific, technical, administration and support service activities	4.3	4.2	4.5	3.8	3.8	4.1	3.9	3.2	3.4
Professional, scientific and technical activities	3.4	3.4	3.4	3.4	3.5	3.8	3.4	3.0	3.1
Administrative and support service activities ⁽²⁾	5.1	4.9	5.6	4.3	4.2	4.3	4.3	3.5	3.7
Human health and social work activities	7.4	7.5	7.2	7.7	7.4	7.6	7.6	7.6	7.3
Other services	7.6	7.2	8.2	9.0	10.1	10.7	10.5	9.4	9.2
Arts, entertainment and recreation	10.4	9.3	9.4	11.3	13.0	13.7	12.8	11.0	10.1
Other service activities	6.3	6.3	7.6	7.8	8.8	9.3	9.4	8.8	8.9
Substitution contract	1.0	0.6	0.9	1.0	1.0	1.0	1.0	1.0	1.0
Contract concluded for a specific project	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1
By gender									
Men	60.9	63.9	59.5	58.1	57.2	56.4	56.1	56.3	55.9
Women	39.1	36.1	40.5	41.9	42.8	43.6	43.9	43.7	44.1

Source: NBB (social balance sheets).

(1) Workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.

(2) 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 expressed in FTEs)

	2005	2006	2007	2008	2009	2010	2011	2011	2012
	(total population)							(reduced population)	
Workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.	95.6	93.3	93.4	93.8	96.3	95.6	95.3	95.2	95.6
Agency workers	3.3	4.1	4.0	3.7	2.8	3.3	3.6	3.6	3.3
Agriculture, forestry and fishing	4.7	8.7	7.8	8.4	8.6	5.1	4.5	4.8	6.4
Manufacturing, mining and quarrying and other industry	5.2	6.1	6.4	5.8	4.1	5.5	5.9	5.9	5.3
Mining and quarrying	2.5	2.8	3.2	3.4	2.2	2.7	3.5	3.7	2.8
Manufacturing	5.4	6.3	6.5	6.0	4.2	5.7	6.2	6.3	5.7
Electricity, gas, steam and air conditioning supply	2.5	1.5	2.3	1.4	1.6	1.7	1.1	1.1	1.1
Water supply; sewerage, waste management and remediation activities	5.5	6.4	6.7	6.3	5.5	6.2	5.8	4.9	4.7
Construction	1.6	2.0	2.2	2.0	1.8	1.8	2.0	2.0	2.0
Wholesale and retail trade, transport and storage, accommodation and food service activities	3.8	4.2	4.5	4.7	3.9	4.3	4.8	4.8	4.6
Wholesale and retail trade; repair of motor vehicles and motorcycles	3.9	4.3	4.5	4.4	3.8	4.2	4.5	4.6	4.3
Transport and storage	3.7	4.0	4.4	4.8	3.8	4.2	5.0	4.9	4.9
Accommodation and food service activities ...	4.3	6.0	7.1	7.1	5.5	6.7	7.0	6.9	5.8
Information and communication	2.5	2.8	3.1	3.1	2.5	2.5	2.6	2.7	2.5
Financial and insurance activities	0.8	1.0	1.0	1.0	0.6	0.8	0.9	0.8	0.9
Real estate activities	1.6	1.7	2.0	2.1	1.6	1.9	1.6	1.4	1.2
Professional, scientific, technical, administration and support service activities	3.3	4.1	4.2	3.8	2.9	3.3	3.7	3.5	3.4
Professional, scientific and technical activities ..	3.3	3.9	3.7	3.9	3.0	3.5	3.4	3.3	3.2
Administrative and support service activities ⁽¹⁾ ..	3.2	4.4	4.7	3.6	2.7	3.1	3.9	3.7	3.7
Human health and social work activities	0.5	0.6	0.5	0.4	0.4	0.5	0.5	0.4	0.4
Other services	3.5	4.9	3.9	4.4	4.0	4.2	4.0	4.0	3.2
Arts, entertainment and recreation	4.2	3.4	4.0	4.0	3.5	3.5	3.7	3.0	3.2
Other service activities	3.2	5.6	3.9	4.5	4.2	4.5	0.0	4.3	3.2
Workers seconded to the firm⁽²⁾	1.1	2.6	2.6	2.5	0.9	1.0	1.1	1.2	1.0

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 2011 and 2012 (reduced population)
	2005	2006	2007	2008	2009	2010	2011	
Agriculture, forestry and fishing	31 769	30 664	30 715	31 640	32 517	33 207	33 685	2.4
Manufacturing, mining and quarrying and other industry	52 214	54 010	55 139	57 818	57 144	59 945	62 582	1.8
Mining and quarrying	46 716	48 001	50 672	52 480	52 776	53 527	57 423	0.9
Manufacturing	51 054	52 856	54 677	56 461	55 635	58 630	60 579	2.9
Electricity, gas, steam and air conditioning supply	86 430	89 640	88 055	97 968	92 629	93 484	105 904	-7.3
Water supply; sewerage, waste management and remediation activities	48 198	48 088	48 887	51 210	52 850	53 306	56 600	0.7
Construction	38 200	39 392	40 471	42 526	43 074	43 126	45 584	2.2
Wholesale and retail trade, transport and storage, accommodation and food service activities	42 845	44 174	45 360	47 359	48 708	48 844	49 982	2.7
Wholesale and retail trade; repair of motor vehicles and motorcycles	43 574	44 888	46 380	48 275	49 657	49 723	50 900	2.8
Transport and storage	44 775	46 169	47 183	49 585	50 860	51 166	52 579	2.8
Accommodation and food service activities	28 714	29 389	30 070	31 706	33 400	34 267	34 951	2.6
Information and communication	59 945	61 814	63 500	66 194	68 105	68 784	70 803	1.7
Financial and insurance activities	69 274	70 072	73 246	77 305	78 134	77 943	80 355	4.1
Real estate activities	41 806	43 303	43 818	45 952	47 266	47 877	49 673	2.4
Professional, scientific, technical, administration and support service activities	48 078	48 740	49 928	52 693	52 928	52 441	53 395	2.9
Professional, scientific and technical activities	57 136	58 736	59 859	63 491	64 232	64 289	65 344	2.8
Administrative and support service activities ⁽²⁾	38 910	38 298	39 262	40 943	41 158	40 528	41 478	2.8
Human health and social work activities	39 932	44 487	39 666	43 043	43 757	44 860	46 032	2.7
Other services	35 600	33 282	40 485	41 613	43 801	44 159	44 609	3.2
Arts, entertainment and recreation ...	37 883	39 630	43 087	43 655	47 083	45 875	47 016	4.6
Other service activities	34 582	30 276	39 183	40 614	42 208	43 332	43 510	2.6
Total	47 520	49 445	49 501	51 890	52 226	53 004	54 543	2.4

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 2011 and 2012 (reduced population)
	2005	2006	2007	2008	2009	2010	2011	
Agriculture, forestry and fishing	20.7	19.0	19.2	19.4	20.2	20.2	20.2	4.0
Manufacturing, mining and quarrying and other industry	34.4	35.5	36.2	38.2	39.5	40.2	41.8	2.2
Mining and quarrying	31.9	32.5	33.8	34.8	36.5	37.2	38.7	3.3
Manufacturing	33.6	34.7	35.9	37.3	38.6	39.3	40.4	3.4
Electricity, gas, steam and air conditioning supply	63.2	64.0	60.3	66.9	63.2	63.0	71.9	-8.4
Water supply; sewerage, waste management and remediation activities	29.7	30.1	31.2	32.8	34.2	34.6	36.8	1.2
Construction	26.4	27.2	27.9	29.0	30.1	30.4	31.0	4.5
Wholesale and retail trade, transport and storage, accommodation and food service activities	27.1	28.0	28.8	30.1	31.3	31.3	32.1	2.8
Wholesale and retail trade; repair of motor vehicles and motorcycles	27.3	28.2	29.2	30.3	31.5	31.5	32.3	3.4
Transport and storage	28.7	29.5	30.2	31.9	33.3	33.4	34.4	2.1
Accommodation and food service activities	18.4	18.8	19.3	20.4	21.8	22.3	22.7	3.2
Information and communication	37.2	38.5	39.7	41.3	42.6	43.0	44.5	1.1
Financial and insurance activities	48.5	49.1	50.8	53.6	54.6	53.9	55.5	3.6
Real estate activities	26.1	27.2	27.6	28.8	30.2	30.7	31.8	3.1
Professional, scientific, technical, administration and support service activities	30.3	30.7	31.4	32.9	33.8	33.4	34.1	2.9
Professional, scientific and technical activities	34.8	35.9	36.5	38.5	39.5	39.5	40.3	2.8
Administrative and support service activities ⁽²⁾	25.3	25.0	25.6	26.5	27.3	26.8	27.4	3.0
Human health and social work activities	26.7	29.0	27.1	29.0	29.9	30.5	31.6	3.1
Other services	22.7	21.3	25.7	26.5	28.1	28.3	28.7	3.3
Arts, entertainment and recreation ...	23.4	24.5	26.7	27.2	29.3	28.8	29.4	4.4
Other service activities	22.4	19.7	25.2	26.1	27.4	28.0	28.3	2.8
Total	31.0	32.2	32.4	33.9	34.9	35.1	36.0	2.7

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 IN 2012 IN FIRMS IN THE REDUCED POPULATION

	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	12.4	8.8	1.1	0.2	0.2	0.3	0.7	0.21	0.31	0.07	0.58
Manufacturing, mining and quarrying and other industry ...	47.8	30.6	1.4	0.9	0.8	0.2	1.9	1.46	0.78	0.07	2.32
Mining and quarrying	51.7	26.6	0.8	0.7	1.1	0.0	1.8	0.95	1.17	0.02	2.14
Manufacturing	45.4	31.0	1.5	0.8	0.8	0.2	1.8	1.20	0.81	0.08	2.09
Electricity, gas, steam and air conditioning supply	74.0	36.7	0.1	2.2	0.8	0.0	3.0	4.17	0.75	0.00	4.92
Water supply; sewerage, waste management and remediation activities	61.5	17.3	0.9	0.9	0.4	0.0	1.3	1.32	0.34	0.02	1.68
Construction	26.1	13.5	2.0	0.4	0.3	0.8	1.5	0.52	0.32	0.13	0.97
Wholesale and retail trade, transport and storage, accommodation and food service activities	37.0	20.4	1.2	0.8	0.4	0.3	1.5	1.21	0.37	0.05	1.64
Wholesale and retail trade; repair of motor vehicles and motorcycles	31.1	18.2	1.5	0.5	0.4	0.5	1.4	0.75	0.42	0.07	1.24
Transport and storage	52.3	26.9	0.5	1.4	0.3	0.0	1.7	2.05	0.31	0.01	2.37
Accommodation and food service activities	13.6	8.7	1.9	0.3	0.3	0.5	1.0	0.34	0.26	0.14	0.73
Information and communication	57.4	18.6	1.7	1.1	0.3	0.1	1.5	1.61	0.27	0.06	1.94
Financial and insurance activities	65.6	47.5	0.2	1.3	1.0	0.0	2.3	2.08	0.67	0.01	2.76
Real estate activities	17.0	9.1	2.1	0.3	0.2	0.4	0.8	0.29	0.17	0.11	0.57
Professional, scientific, technical, administration and support service activities	28.9	17.4	0.9	0.6	0.3	0.2	1.0	0.79	0.33	0.04	1.16
Professional, scientific and technical activities	32.2	18.5	1.3	0.6	0.3	0.2	1.1	0.74	0.31	0.04	1.08
Administrative and support service activities ⁽⁶⁾	25.8	16.5	0.6	0.6	0.2	0.2	1.0	0.88	0.35	0.05	1.29
Human health and social work activities	51.8	33.1	1.2	1.1	0.4	0.3	1.8	0.98	0.43	0.18	1.58
Other services	21.1	12.1	1.4	0.4	0.2	0.5	1.1	0.58	0.19	0.06	0.82
Arts, entertainment and recreation	13.0	8.1	1.4	0.2	0.1	0.2	0.5	0.20	0.10	0.04	0.34
Other service activities	24.5	13.8	1.3	0.4	0.3	0.6	1.3	0.75	0.23	0.08	1.05
Total	43.5	26.3	1.3	0.9	0.5	0.3	1.6	1.25	0.51	0.08	1.84

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 IN 2012 IN TRAINING FIRMS IN THE REDUCED POPULATION

	Hours devoted to training (average per participant, in hours)			Net training costs ⁽¹⁾ (average per hour of training, in €)		
	Formal ⁽²⁾	Informal ⁽³⁾	Initial ⁽⁴⁾	Formal ⁽²⁾	Informal ⁽³⁾	Initial ⁽⁴⁾
Agriculture, forestry and fishing	23	33	409	25.0	35.5	5.3
Manufacturing, mining and quarrying and other industry	26	39	194	72.5	41.3	16.4
Mining and quarrying	18	57	60	57.8	44.8	25.2
Manufacturing	25	39	200	64.2	40.3	16.3
Electricity, gas, steam and air conditioning supply	43	31	50	123.7	62.5	53.6
Water supply; sewerage, waste management and remediation activities	20	35	57	59.2	31.5	24.8
Construction	22	33	527	43.8	34.6	5.7
Wholesale and retail trade, transport and storage, accommodation and food service activities	30	24	350	51.3	36.0	5.9
Wholesale and retail trade; repair of motor vehicles and motorcycles	23	32	410	49.8	34.8	5.5
Transport and storage	38	14	101	53.0	41.6	11.9
Accommodation and food service activities ...	24	35	282	29.3	23.4	7.1
Information and communication	29	24	112	66.3	41.5	19.9
Financial and insurance activities	27	27	185	91.6	40.2	12.2
Real estate activities	22	24	257	37.1	37.3	9.8
Professional, scientific, technical, administration and support service activities	27	23	243	50.5	40.4	9.0
Professional, scientific and technical activities ..	26	27	208	55.2	39.2	8.5
Administrative and support service activities ⁽⁵⁾ ..	27	18	314	45.2	42.2	9.6
Human health and social work activities	24	14	289	29.3	34.4	18.6
Other services	23	24	454	50.1	26.1	4.2
Arts, entertainment and recreation	20	24	193	34.5	22.2	6.1
Other service activities	23	24	575	53.2	27.1	4.0
Total	26	26	297	55.6	38.6	10.8

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

	2005	2006	2007	2008	2009	2010	2011	Percentage change between 2011 and 2012
	(total population)							(reduced population)
Part-time work								
(in % of employment as at 31 December)								
Single-region firms	25.2	23.0	26.6	27.8	29.9	30.6	30.9	1.3
Brussels	22.7	21.9	24.0	25.5	27.9	29.8	30.5	1.6
Flanders	25.6	23.1	26.8	28.0	30.0	30.7	30.7	1.4
Wallonia	25.1	23.3	27.0	28.1	30.3	30.8	31.3	1.3
Multi-region firms	28.2	26.6	30.3	30.5	31.8	32.5	32.7	0.2
Total	26.0	24.0	27.5	28.5	30.3	31.1	31.3	1.0
Temporary work⁽¹⁾								
(in % of employment as at 31 December)								
Single-region firms	6.3	6.1	6.7	6.9	6.6	7.0	7.4	-4.4
Brussels	5.8	5.4	6.6	6.6	6.9	7.5	7.4	-0.6
Flanders	5.3	5.0	5.5	5.5	5.1	5.5	5.7	-4.6
Wallonia	9.0	8.9	9.6	10.6	10.2	10.5	11.1	-5.4
Multi-region firms	5.7	5.0	5.4	5.4	5.0	5.0	5.4	-5.4
Total	6.1	5.8	6.3	6.5	6.2	6.5	6.9	-4.6
Agency work in firms filing full-format accounts								
(in % of average FTE employment)								
Single-region firms	3.8	5.0	4.8	4.2	3.2	3.7	4.0	-7.2
Brussels	2.6	3.0	3.2	2.5	2.6	3.2	3.3	-10.1
Flanders	4.1	5.4	5.1	4.5	3.2	3.8	4.2	-5.6
Wallonia	3.8	5.0	4.7	4.4	3.2	3.8	3.7	-10.9
Multi-region firms	2.3	2.6	2.7	2.6	2.1	2.5	2.9	-8.8
Total	3.3	4.1	4.0	3.7	2.8	3.3	3.6	-7.4

Source: NBB (social balance sheets).

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

Annex 12

HOURS WORKED AND STAFF COSTS BY REGION

	2005	2006	2007	2008	2009	2010	2011	Percentage change between 2011 and 2012
	(total population)							(reduced population)
Hours worked per FTE (in units, per year)								
Single-region firms	1 549	1 557	1 544	1 546	1 508	1 522	1 527	-0.5
Brussels	1 578	1 581	1 581	1 588	1 563	1 575	1 562	0.1
Flanders	1 554	1 566	1 548	1 547	1 508	1 525	1 529	-0.4
Wallonia	1 525	1 524	1 521	1 524	1 484	1 494	1 506	-0.9
Multi-region firms	1 485	1 485	1 486	1 487	1 466	1 478	1 475	0.0
Total	1 532	1 537	1 529	1 530	1 497	1 511	1 513	-0.3
Staff costs per FTE (in €, per year)								
Single-region firms	45 039	46 754	47 056	49 131	49 309	50 022	51 454	2.6
Brussels	53 607	55 042	55 641	58 804	58 444	58 599	58 315	2.9
Flanders	45 044	46 977	47 357	49 295	49 432	50 260	51 909	2.7
Wallonia	41 166	42 739	42 835	44 719	45 212	45 967	47 589	2.2
Multi-region firms	54 437	56 702	56 411	59 739	60 574	61 505	63 585	2.2
Total	47 520	49 445	49 501	51 890	52 226	53 004	54 543	2.4
Staff costs per hour worked (in €)								
Single-region firms	29.1	30.0	30.5	31.8	32.7	32.9	33.7	3.1
Brussels	34.0	34.8	35.2	37.0	37.4	37.2	37.3	2.8
Flanders	29.0	30.0	30.6	31.9	32.8	33.0	33.9	3.1
Wallonia	27.0	28.0	28.2	29.3	30.5	30.8	31.6	3.1
Multi-region firms	36.7	38.2	38.0	40.2	41.3	41.6	43.1	2.2
Total	31.0	32.2	32.4	33.9	34.9	35.1	36.0	2.7

Source: NBB (social balance sheets).

Annex 13

FORMAL VOCATIONAL TRAINING BY REGION ⁽¹⁾

	2005	2006	2007	2008	2009	2010	2011	Percentage change between 2011 and 2012
	(total population)							(reduced population)
Participants in training activities (in % of average employment)								
Single-region firms	27.5	24.9	26.0	26.6	27.8	29.1	29.8	5.8
Brussels	27.7	26.7	24.9	25.9	27.1	27.4	27.3	2.4
Flanders	29.5	26.0	27.9	27.7	28.9	30.2	31.2	8.1
Wallonia	22.1	21.4	21.8	24.2	25.7	27.1	27.4	0.1
Multi-region firms	61.1	61.3	61.5	54.6	56.3	58.5	58.0	3.9
Total	36.3	34.7	35.2	33.8	35.1	36.6	36.9	4.7
Hours devoted to training (in % of hours worked)								
Single-region firms	0.54	0.52	0.55	0.50	0.53	0.55	0.55	8.2
Brussels	0.55	0.57	0.54	0.50	0.52	0.53	0.54	2.0
Flanders	0.58	0.56	0.57	0.53	0.55	0.57	0.58	7.4
Wallonia	0.44	0.42	0.50	0.42	0.46	0.52	0.48	13.9
Multi-region firms	1.30	1.45	1.55	1.42	1.38	1.27	1.25	2.5
Total	0.73	0.77	0.80	0.73	0.74	0.73	0.72	5.3
Net training costs⁽²⁾ (in % of staff costs)								
Single-region firms	0.73	0.71	0.71	0.71	0.66	0.72	0.76	6.7
Brussels	0.71	0.71	0.73	0.67	0.62	0.76	0.76	2.1
Flanders	0.77	0.74	0.73	0.73	0.67	0.69	0.77	8.3
Wallonia	0.60	0.62	0.66	0.66	0.68	0.78	0.73	3.9
Multi-region firms	2.07	2.34	2.36	2.18	1.99	2.01	1.98	-2.6
Total	1.13	1.21	1.20	1.15	1.06	1.11	1.12	0.9
Training firms (in % of all firms)								
Single-region firms	6.1	5.6	6.5	12.8	14.0	15.6	18.6	13.3
Brussels	6.6	6.2	7.1	12.5	14.1	15.7	16.7	6.1
Flanders	6.8	6.1	7.1	12.7	13.8	15.1	19.5	17.5
Wallonia	4.3	4.1	4.9	13.1	14.5	16.6	17.4	6.3
Multi-region firms	44.9	42.9	41.9	51.1	54.1	58.4	61.4	2.7
Total	6.6	6.1	7.0	13.3	14.6	16.2	19.1	12.7

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.