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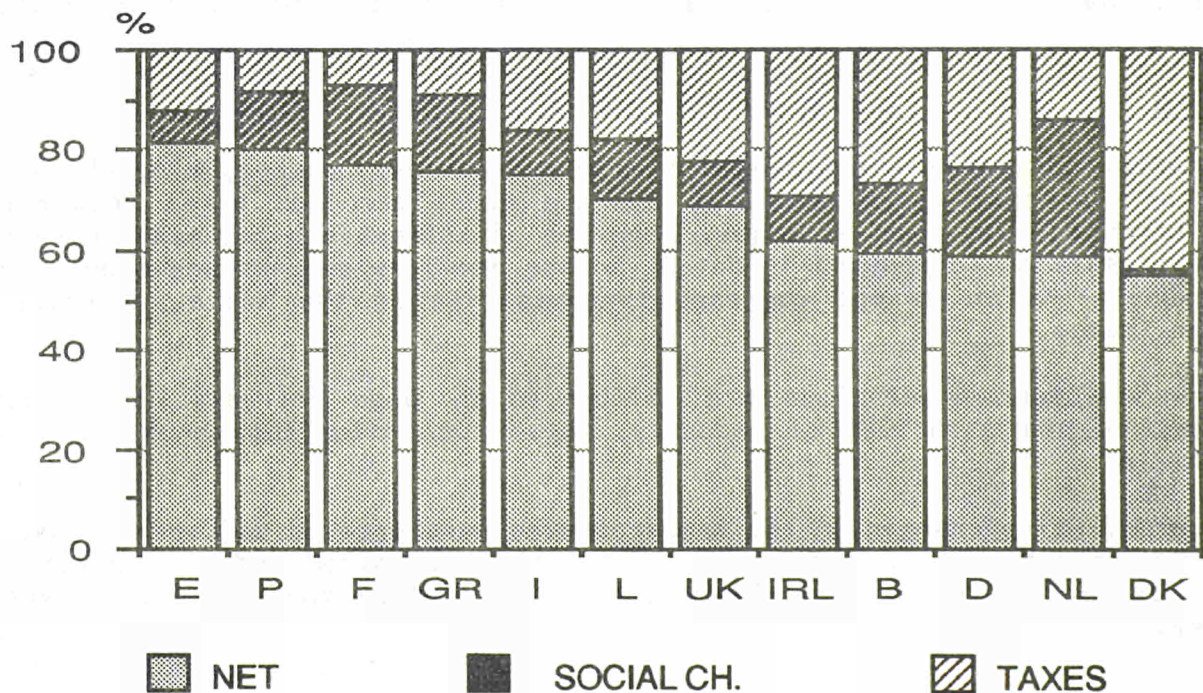
Net earnings

of manual workers in industry in the Community

This is the first time that the Statistical Office of the European Communities has published data on the evolution of **net earnings of manual workers** in industry.

The new presentation is intended to complement the statistics on gross earnings and give an indication of changes in average net earnings.

Net earnings remaining to the worker out of his gross earnings:



EVOLUTION OF NET EARNINGS IN THE COMMUNITY

Statistics on wages and salaries have always attempted to make clear the two different aspects of earnings - income for the employee and costs for the employer. If the sole concern is national statistics, figures on gross earnings can be used to evaluate the income aspect, since the same taxation system applies throughout and that system is familiar enough for everyone to be aware of its effect on net earnings. For a comparison of labour costs between Member States, the figures for gross earnings are converted at market rates, a useful tool. However, taxation and social security deduction systems vary too much for gross earnings figures to be of more than limited use when it comes to a comparison between Member States of the income of employees.

Since a survey of net earnings in the Community is not possible at the moment, EUROSTAT has made this model calculation for representative cases in an attempt to provide an approximation of average net earnings.

Method of calculation

The average monthly gross salary of a manual worker in the manufacturing industries (NACE D) was taken from the earnings statistics of each Member State, or calculated from the hourly wage. Assuming that this monthly figure represented the worker's only income, income tax (including any church taxes) and social security deductions were then subtracted. Net earnings are thus the difference between gross earnings and the deductions for tax and social security.

In order to extend the picture a little, the model cases of workers whose earnings were 80% and 125% of the average were calculated, as were those of a married couple with no children and two wages and a married couple with two children and one wage. With the married couples, family allowances were taken into account if these would, in fact, have been paid according to the legislation of the appropriate Member State.

The basic data were taken from national statistics and all calculations made by the national statistical offices in accordance with a jointly agreed procedure.

Warning

The following data are not based on a survey but are, rather, a model calculation of representative cases based on average gross earnings taken from harmonized statistics on wages and salaries. A number of assumptions are made in calculating these statistics (discussed in detail in the previous section and made only by way of example) which do not correspond necessarily to the actual averages in the Member States.

Changes in average earnings are influenced by wage increases in industry and changes in the structure of industry; these two influences cannot be separately identified.

Indices of price changes in the Member States were used to deflate nominal changes to real changes. These indices are not fully harmonized and the basket of goods used does not necessarily correspond to that used by the group of workers under survey.

When comparing deductions (taxes and social deductions) between Member States one should keep in mind that only dissimilarities in direct taxation are manifest here and that dissimilarities in indirect taxes (VAT etc) are not taken into account.

Conclusions should therefore not be drawn from these data except with circumspection, taking all these points into account.

Results

Tables 1 and 3 show respectively the annual and cumulative **nominal change** in gross and net monthly earnings for the period 1980-1984/85. Tables 2 and 4 show the annual and cumulative **real change** in these earnings. Lastly, Table 5 gives data showing how **net monthly earnings are calculated from gross monthly earnings.**

1. Change in nominal earnings (Tables 1 and 3)

Comparison of the indices of evolution shows that, in general, **net earnings did not increase by as much as gross earnings.**

The differences between gross and net vary considerably from country to country: they are more or less nil in France and Luxembourg, moderate in the Mediterranean countries (Greece, Spain, Portugal and Italy), more substantial in the Federal Republic of Germany, in Ireland, Denmark and considerable in the Netherlands and Belgium (e.g. cumulative increase in gross and net average earnings of a male unmarried manual worker: NL: 19% and 11%; B: 34% and 19%).

It can also be seen that the group of manual workers "married couple, two children, one wage" generally shows smaller differences in the change in net and gross earnings.

The reason for the slower rate of increase in net earnings compared with gross earnings is shown in Table 5; the data used to calculate net earnings from gross earnings show a relative increase in social security and/or tax deductions since 1980 in the various countries, to which must be added the effect of tax progressivity.

2. Change in real earnings (Tables 2 and 4)

The change in the net monthly average earnings of the various groups of manual workers, **expressed in real terms**, is calculated by deflating the indices of actual earnings by each country's consumer price index; this gives a rough idea of the change since 1980 in the purchasing power of earnings, as defined for the purposes of these calculations.

In most of the Member States there was a **negative evolution** in purchasing power. In Portugal the cumulative fall was around 18% from 1980 to 1984, and there were substantial drops in other countries too: Belgium (between 9 and 15% depending on the group considered), the Netherlands (6 to 10%), Ireland (6 to 18%), Denmark (10 to 11%) and the Federal Republic of Germany (5 to 8%). In France, Italy and Spain the situation varies, depending on the group, from slight falls to slight increases. Lastly, Greece is the only Member State to record an increase, in some cases substantial, in the purchasing power of the earnings of all groups of manual workers from 1980 to 1984.

(Following on page 15)

Tabelle 1 : Nominale Entwicklung pro Jahr
 Jaehrlicher Zuwachs (positiv/negativ) zu jeweiligen Preisen

Periode	Deutschland		France		Italia		Nederland		Belgique/Belgie		Luxembourg	
	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto
1.Arbeiter, maennlich alleinstehend, Durchschnittslohn												
80/83	3.2%	2.5%	11.9%	11.0%	15.9%	14.1%	4.8%	1.1%	7.5%	4.2%	8.5%	7.4%
83/84	3.6%	2.0%	5.9%	4.0%	13.1%	11.7%	0.8%	3.3%	4.2%	3.0%	-0.1%	2.0%
84/85	4.7%	2.6%	5.8%	7.0%	9.7%	8.7%	2.6%	4.4%	3.5%	1.8%	4.7%	5.1%
2.Arbeiter, maennlich alleinstehend, 80% des Durchschnittslohns												
80/83	3.2%	2.5%	11.9%	10.9%	15.9%	14.9%	4.8%	2.0%	7.4%	4.1%	8.5%	7.8%
83/84	3.6%	2.7%	6.1%	3.6%	13.1%	10.4%	0.8%	3.1%	4.1%	3.0%	-0.1%	1.6%
84/85	4.7%	3.0%	5.6%	11.2%	9.7%	8.5%	2.6%	2.9%	3.5%	1.9%	4.7%	4.9%
3.Arbeiter, maennlich alleinstehend, 125% des Durchschnittslohns												
80/83	3.2%	2.5%	11.9%	11.5%	15.9%	14.2%	4.8%	1.4%	7.5%	4.2%	8.5%	6.9%
83/84	3.6%	1.2%	6.0%	1.2%	13.1%	12.0%	0.8%	2.8%	4.1%	3.1%	-0.1%	2.5%
84/85	4.7%	2.4%	5.8%	12.5%	9.7%	8.4%	2.6%	3.2%	3.6%	2.0%	4.7%	5.3%
4.Arbeiter, weiblich alleinstehend, Durchschnittslohn												
80/83	3.8%	2.9%	12.5%	12.1%	16.9%	15.2%	5.3%	2.8%	9.1%	5.3%	10.2%	9.4%
83/84	3.2%	2.6%	6.1%	6.1%	12.0%	11.0%	-0.3%	2.1%	3.6%	2.6%	1.6%	2.7%
84/85	4.1%	2.8%	6.9%	9.1%	11.0%	9.7%	0.6%	1.6%	4.2%	2.4%	2.8%	3.3%
5.Ehepaar ohne Kinder, Durchschnittsloehne (Gruppe 1 und 4)												
80/83	3.4%	2.7%	12.2%	11.5%	16.4%	14.6%	5.0%	1.0%	8.2%	5.1%	9.1%	8.3%
83/84	3.4%	2.3%	6.0%	5.0%	12.6%	11.4%	0.4%	2.1%	4.0%	3.2%	0.5%	2.1%
84/85	4.5%	2.7%	6.3%	7.5%	10.3%	9.2%	1.7%	3.2%	3.8%	2.4%	3.9%	4.4%
6. Ehepaar mit zwei Kindern, ein Durchschnittslohn (Gruppe 1)												
80/83	3.2%	2.4%	11.9%	12.3%	15.9%	16.0%	4.8%	1.7%	7.5%	6.6%	8.5%	8.2%
83/84	3.6%	2.6%	5.9%	4.5%	13.1%	12.9%	0.8%	3.2%	4.2%	2.9%	-0.1%	1.4%
84/85	4.7%	3.5%	5.8%	5.6%	9.7%	7.3%	2.6%	4.6%	3.5%	2.0%	4.7%	4.7%

Table 1 : Nominal Evolution per year
Annual increase (positiv/negativ) at current prices

Periode	United Kingdom		Ireland		Danmark		Hellas		España		Portugal	
	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto
1. Manual worker, male, single, average salary												
80/83	.	.	14.3%	10.2%	7.5%	6.1%	23.8%	22.6%	14.2%	13.4%	22.2%	19.2%
83/84	7.9%	8.4%	11.2%	8.1%	5.1%	3.6%	25.3%	22.0%	8.3%	7.1%	8.4%	14.3%
84/85	8.3%	8.5%	7.2%	7.1%	4.9%	4.0%	.	.	10.4%	11.9%	22.4%	19.8%
2. Manual worker, male, single, 80% of the average salary												
80/83	.	.	14.3%	11.5%	7.5%	6.3%	23.8%	21.9%	14.2%	13.4%	22.2%	20.1%
83/84	7.9%	8.5%	11.2%	8.8%	5.1%	3.9%	25.3%	25.8%	8.3%	7.1%	8.4%	14.3%
84/85	8.3%	8.5%	7.2%	6.2%	4.9%	3.9%	.	.	10.4%	15.4%	22.4%	21.9%
3. Manual worker, male, single, 125% of the average salary												
80/83	.	.	14.3%	8.4%	7.5%	5.9%	23.8%	20.9%	14.2%	13.4%	22.2%	20.1%
83/84	7.9%	8.3%	11.2%	7.8%	5.1%	3.3%	25.3%	23.6%	8.3%	6.8%	8.4%	11.5%
84/85	8.3%	8.5%	7.2%	5.8%	4.9%	4.1%	.	.	10.4%	10.1%	22.4%	23.5%
4. Manual worker, female, single, average salary												
80/83	.	.	14.7%	12.4%	7.7%	6.3%	30.4%	28.6%	.	.	.	.
83/84	6.7%	7.6%	10.7%	8.7%	4.9%	3.7%	24.7%	25.7%	.	.	.	.
84/85	7.1%	7.6%	8.0%	7.0%	3.8%	3.2%	.	.	.	.	.	.
5. Couple without children, two average salaries (Group 1 and 4)												
80/83	.	.	14.4%	11.7%	.	.	26.4%	24.8%	14.2%	13.3%	22.2%	19.5%
83/84	7.4%	8.3%	11.0%	8.6%	.	.	25.0%	23.6%	8.3%	6.6%	8.4%	14.3%
84/85	7.9%	8.2%	7.5%	6.4%	.	.	.	.	10.4%	11.7%	22.4%	19.5%
6. Couple with two children, one salary (Group 1)												
80/83	.	.	14.3%	11.3%	.	.	23.8%	21.9%	14.2%	13.4%	22.2%	19.4%
83/84	7.9%	8.9%	11.2%	9.1%	.	.	25.3%	24.3%	8.3%	7.1%	8.4%	14.2%
84/85	8.3%	8.2%	7.2%	6.3%	.	.	.	.	10.4%	11.1%	22.4%	17.2%

Tabelle 2 : Realentwicklung pro Jahr
 Jaehrlicher Zuwachs (positiv/negativ) zu festen Preisen

Periode	Deutschland		France		Italia		Nederland		Belgique/Belgie		Luxembourg	
	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto
1.Arbeiter, maennlich alleinstehend, Durchschnittslohn												
80/83	-1.6%	-2.3%	0.6%	-0.2%	0.1%	-1.4%	-0.1%	-3.6%	-0.5%	-3.6%	-0.6%	-1.6%
83/84	1.1%	-0.4%	-1.0%	-2.8%	3.3%	2.0%	-2.1%	0.4%	-1.4%	-2.5%	-4.6%	-2.7%
84/85	2.4%	0.4%	0.8%	1.9%	0.7%	-0.2%	0.6%	2.4%	-0.6%	-2.2%	0.6%	1.0%
2.Arbeiter, maennlich alleinstehend, 80% des Durchschnittslohns												
80/83	-1.6%	-2.4%	0.6%	-0.3%	0.1%	-0.7%	-0.1%	-2.7%	-0.6%	-3.6%	-0.6%	-1.3%
83/84	1.1%	0.3%	-0.8%	-3.1%	3.3%	0.8%	-2.1%	0.2%	-1.5%	-2.5%	-4.6%	-3.0%
84/85	2.5%	0.8%	0.6%	6.0%	0.7%	-0.4%	0.6%	0.9%	-0.6%	-2.1%	0.6%	0.8%
3.Arbeiter, maennlich alleinstehend, 125% des Durchschnittslohns												
80/83	-1.6%	-2.3%	0.6%	0.2%	0.1%	-1.3%	-0.1%	-3.3%	-0.5%	-3.6%	-0.6%	-2.1%
83/84	1.2%	-1.2%	-0.9%	-5.4%	3.3%	2.3%	-2.1%	-0.2%	-1.5%	-2.5%	-4.6%	-2.1%
84/85	2.5%	0.2%	0.9%	7.2%	0.7%	-0.5%	0.6%	1.2%	-0.4%	-2.0%	0.6%	1.2%
4.Arbeiter, weiblich alleinstehend, Durchschnittslohn												
80/83	-1.1%	-2.0%	1.1%	0.7%	1.0%	-0.4%	0.5%	-2.0%	1.0%	-2.5%	1.0%	0.2%
83/84	0.7%	0.2%	-0.8%	-0.8%	2.3%	1.4%	-3.2%	-0.8%	-2.0%	-2.9%	-3.1%	-2.0%
84/85	1.9%	0.6%	1.9%	4.0%	1.9%	0.7%	-1.3%	-0.3%	0.2%	-1.6%	-1.2%	-0.7%
5.Ehepaar ohne Kinder, Durchschnittsloehne (Gruppe 1 und 4)												
80/83	-1.4%	-2.2%	0.8%	0.2%	0.5%	-0.9%	0.2%	-3.7%	0.1%	-2.7%	0.0%	-0.8%
83/84	1.0%	-0.2%	-0.9%	-1.9%	2.9%	1.7%	-2.5%	-0.8%	-1.6%	-2.4%	-4.0%	-2.6%
84/85	2.2%	0.5%	1.3%	2.5%	1.2%	0.2%	-0.2%	1.2%	-0.3%	-1.6%	-0.1%	0.3%
6. Ehepaar mit zwei Kindern, ein Durchschnittslohn (Gruppe 1)												
80/83	-1.6%	-2.5%	0.6%	1.0%	0.1%	0.2%	-0.1%	-3.0%	-0.5%	-1.4%	-0.6%	-0.9%
83/84	1.1%	0.2%	-1.0%	-2.3%	3.3%	3.2%	-2.1%	0.2%	-1.4%	-2.7%	-4.6%	-3.3%
84/85	2.4%	1.3%	0.8%	0.6%	0.7%	-1.5%	0.6%	2.6%	-0.6%	-2.0%	0.6%	0.7%

Tabel 2 : Evolution in real terms per year
Annual increase (positiv/negativ) at constant prices

Periode	United Kingdom		Ireland		Danmark		Hellas		España		Portugal	
	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto
1. Manual worker, male, single, average salary												
80/83	.	.	-1.2%	-4.7%	-1.6%	-2.9%	1.4%	0.4%	0.6%	0.0%	-1.9%	-4.4%
83/84	2.8%	3.2%	3.1%	0.2%	-0.8%	-2.2%	6.2%	3.4%	-2.0%	-3.1%	-13.8%	-9.1%
84/85	2.7%	2.9%	1.6%	1.5%	1.1%	0.2%	.	.	2.1%	3.5%	5.5%	3.3%
2. Manual worker, male, single, 80% of the average salary												
80/83	.	.	-1.2%	-3.6%	-1.6%	-2.7%	1.4%	-0.2%	0.6%	-0.1%	-1.9%	-3.6%
83/84	2.8%	3.3%	3.1%	0.8%	-0.8%	-2.0%	6.2%	6.6%	-2.0%	-3.0%	-13.8%	-9.2%
84/85	2.7%	2.9%	1.6%	0.7%	1.1%	0.1%	.	.	2.1%	6.7%	5.5%	5.1%
3. Manual worker, male, single, 125% of the average salary												
80/83	.	.	-1.2%	-6.3%	-1.6%	-3.0%	1.4%	-1.0%	0.6%	0.0%	-1.9%	-3.6%
83/84	2.8%	3.2%	3.1%	-0.1%	-0.8%	-2.5%	6.2%	4.7%	-2.0%	-3.4%	-13.8%	-11.3%
84/85	2.7%	2.8%	1.6%	0.3%	1.1%	0.3%	.	.	2.1%	1.9%	5.5%	6.5%
4. Manual worker, female, single, average salary												
80/83	.	.	-0.9%	-2.8%	-1.5%	-2.7%	6.8%	5.3%	.	.	.	.
83/84	1.7%	2.5%	2.6%	0.8%	-1.0%	-2.2%	5.7%	6.6%	.	.	.	.
84/85	1.6%	2.0%	2.4%	1.5%	0.1%	-0.5%	.	.	.	.	.	.
5. Couple without children, two average salaries (Group 1 and 4)												
80/83	.	.	-1.1%	-3.5%	.	.	3.5%	2.2%	0.6%	-0.1%	-1.9%	-4.1%
83/84	2.4%	3.2%	2.9%	0.7%	.	.	6.0%	4.8%	-2.0%	-3.5%	-13.8%	-9.1%
84/85	2.3%	2.5%	1.9%	0.9%	.	.	.	.	2.1%	3.3%	5.5%	3.0%
6. Couple with two children, one salary (Group 1)												
80/83	.	.	-1.2%	-3.8%	.	.	1.4%	-0.2%	0.6%	0.0%	-1.9%	-4.1%
83/84	2.8%	3.8%	3.1%	1.1%	.	.	6.2%	5.3%	-2.0%	-3.1%	-13.8%	-9.2%
84/85	2.7%	2.6%	1.6%	0.8%	.	.	.	.	2.1%	2.8%	5.5%	1.0%

Tabelle 3 : Kumulative Entwicklung seit 1980
Index zu jeweiligen Preisen

Periode	Deutschland		France		Italia		Nederland		Belgique/Belgie		Luxembourg	
	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto
1.Arbeiter, maennlich alleinstehend, Durchschnittslohn												
1980	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	110.0%	107.8%	140.1%	136.9%	155.6%	148.6%	114.9%	103.3%	124.2%	113.1%	127.7%	123.9%
1984	114.0%	109.9%	148.5%	142.3%	176.0%	166.0%	115.9%	106.7%	129.4%	116.6%	127.6%	126.4%
1985	119.3%	112.8%	157.1%	152.2%	193.0%	180.4%	118.9%	111.4%	133.9%	118.7%	133.5%	132.8%
2.Arbeiter, maennlich alleinstehend, 80% des Durchschnittslohns												
1980	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	110.0%	107.6%	140.1%	136.5%	155.6%	151.8%	115.0%	106.0%	123.8%	112.9%	127.7%	125.3%
1984	114.0%	110.5%	148.7%	141.5%	176.0%	167.6%	115.9%	109.3%	128.9%	116.3%	127.6%	127.3%
1985	119.3%	113.8%	157.0%	157.4%	193.0%	181.7%	118.9%	112.5%	133.5%	118.4%	133.5%	133.4%
3.Arbeiter, maennlich alleinstehend, 125% des Durchschnittslohns												
1980	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	110.0%	107.7%	140.1%	138.7%	155.6%	148.9%	115.0%	104.3%	124.1%	113.0%	127.7%	122.3%
1984	114.0%	109.0%	148.5%	140.4%	176.0%	166.7%	115.9%	107.2%	129.2%	116.5%	127.6%	125.4%
1985	119.4%	111.6%	157.1%	157.8%	193.0%	180.7%	118.9%	110.6%	133.9%	118.9%	133.5%	132.0%
4.Arbeiter, weiblich alleinstehend, Durchschnittslohn												
1980	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	111.7%	108.9%	142.2%	140.8%	159.7%	153.0%	116.8%	108.5%	129.9%	116.8%	134.0%	131.1%
1984	115.3%	111.8%	150.9%	149.4%	179.0%	169.8%	116.4%	110.8%	134.6%	119.9%	136.0%	134.6%
1985	120.0%	115.0%	161.3%	163.0%	198.7%	186.2%	117.1%	112.6%	140.3%	122.8%	139.8%	139.1%
5.Ehepaar ohne Kinder, Durchschnittsloehne (Gruppe 1 und 4)												
1980	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	110.7%	108.3%	141.1%	138.5%	157.5%	150.6%	115.7%	103.0%	126.5%	116.3%	130.0%	126.9%
1984	114.5%	110.7%	149.5%	145.4%	177.4%	167.7%	116.1%	105.2%	131.6%	120.0%	130.7%	129.5%
1985	119.6%	113.7%	158.9%	156.3%	195.6%	183.1%	118.2%	108.6%	136.6%	122.8%	135.9%	135.2%
6. Ehepaar mit zwei Kindern, ein Durchschnittslohn (Gruppe 1)												
1980	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	110.0%	107.3%	140.1%	141.7%	155.6%	156.0%	114.9%	105.1%	124.2%	121.0%	127.7%	126.6%
1984	114.0%	110.1%	148.5%	148.1%	176.0%	176.1%	115.9%	108.5%	129.4%	124.5%	127.6%	128.3%
1985	119.3%	114.0%	157.1%	156.4%	193.0%	189.1%	118.9%	113.5%	133.9%	127.0%	133.5%	134.4%

Table 3 : Cumulative nominal evolution since 1980
Indices of evolution at current prices

Periode	United Kingdom		Ireland		Danmark		Hellas		España		Portugal	
	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto
1. Manual worker, male, single, average salary												
1980	.	.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	.	.	149.3%	133.8%	124.2%	119.3%	189.7%	184.2%	148.8%	145.9%	182.6%	169.3%
1984	.	.	166.0%	144.6%	130.5%	123.6%	237.6%	224.7%	161.0%	156.3%	198.0%	193.5%
1985	.	.	177.9%	154.8%	136.9%	128.5%	.	.	177.8%	174.9%	242.5%	231.8%
2. Manual worker, male, single, 80% of the average salary												
1980	.	.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	.	.	149.3%	138.8%	124.2%	120.0%	189.7%	181.0%	148.8%	145.8%	182.6%	173.3%
1984	.	.	166.0%	150.9%	130.5%	124.7%	237.6%	227.7%	161.0%	156.2%	198.1%	198.0%
1985	.	.	177.9%	160.3%	136.9%	129.6%	.	.	177.8%	180.2%	242.5%	241.4%
3. Manual worker, male, single, 125% of the average salary												
1980	.	.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	.	.	149.3%	127.3%	124.2%	118.9%	189.7%	176.8%	148.8%	145.9%	182.6%	173.4%
1984	.	.	166.0%	137.2%	130.5%	122.8%	237.6%	218.5%	161.0%	155.8%	198.1%	193.4%
1985	.	.	178.0%	145.1%	136.9%	127.8%	.	.	177.8%	171.6%	242.5%	238.9%
4. Manual worker, female, single, average salary												
1980	.	.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	.	.	.	.
1983	.	.	150.7%	141.9%	124.8%	120.1%	222.0%	212.5%	.	.	.	.
1984	.	.	166.8%	154.3%	131.0%	124.5%	276.9%	267.3%	.	.	.	.
1985	.	.	180.1%	165.1%	136.0%	128.5%	.	.	.	.	.	.
5. Couple without children, two average salaries (Group 1 and 4)												
1980	.	.	100.0%	100.0%	.	.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	.	.	149.8%	139.2%	.	.	202.1%	194.2%	148.8%	145.6%	182.6%	170.8%
1984	.	.	166.3%	151.2%	.	.	252.7%	240.1%	161.0%	155.3%	198.0%	195.3%
1985	.	.	178.8%	160.9%	.	.	.	.	177.8%	173.4%	242.5%	233.5%
6. Couple with two children, one salary (Group 1)												
1980	.	.	100.0%	100.0%	.	.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	.	.	149.3%	137.8%	.	.	189.7%	181.3%	148.8%	145.9%	182.6%	170.4%
1984	.	.	166.0%	150.3%	.	.	237.6%	225.3%	161.0%	156.2%	198.0%	194.5%
1985	.	.	177.9%	159.7%	.	.	.	.	177.8%	173.6%	242.5%	227.9%

Tabelle 4 : Kumulative Entwicklung seit 1980
Index zu festen Preisen

Periode	Deutschland		France		Italia		Nederland		Belgique/Belgie		Luxembourg	
	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto
1.Arbeiter, maennlich alleinstehend, Durchschnittslohn												
1980	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	95.2%	93.2%	101.8%	99.4%	100.4%	95.9%	99.8%	89.6%	98.5%	89.7%	98.1%	95.2%
1984	96.3%	92.8%	100.8%	96.6%	103.7%	97.8%	97.7%	90.0%	97.1%	87.4%	93.5%	92.6%
1985	98.6%	93.2%	101.6%	98.5%	104.4%	97.6%	98.3%	92.1%	96.6%	85.5%	94.1%	93.6%
2.Arbeiter, maennlich alleinstehend, 80% des Durchschnittslohns												
1980	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	95.2%	93.0%	101.7%	99.2%	100.4%	97.9%	99.8%	92.0%	98.2%	89.5%	98.1%	96.2%
1984	96.3%	93.3%	100.9%	96.1%	103.7%	98.7%	97.7%	92.2%	96.7%	87.2%	93.5%	93.3%
1985	98.6%	94.1%	101.6%	101.8%	104.4%	98.3%	98.3%	93.1%	96.2%	85.4%	94.1%	94.0%
3.Arbeiter, maennlich alleinstehend, 125% des Durchschnittslohns												
1980	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	95.2%	93.2%	101.8%	100.7%	100.4%	96.1%	99.8%	90.5%	98.4%	89.6%	98.1%	93.9%
1984	96.3%	92.0%	100.8%	95.3%	103.7%	98.2%	97.7%	90.4%	96.9%	87.4%	93.5%	91.9%
1985	98.6%	92.2%	101.7%	102.1%	104.4%	97.8%	98.3%	91.5%	96.5%	85.7%	94.1%	93.0%
4.Arbeiter, weiblich alleinstehend, Durchschnittslohn												
1980	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	96.7%	94.2%	103.3%	102.2%	103.1%	98.7%	101.4%	94.2%	103.0%	92.6%	102.9%	100.7%
1984	97.4%	94.4%	102.4%	101.5%	105.5%	100.0%	98.2%	93.4%	101.0%	89.9%	99.7%	98.7%
1985	99.2%	95.0%	104.3%	105.5%	107.5%	100.7%	96.9%	93.2%	101.1%	88.5%	98.5%	98.0%
5.Ehepaar ohne Kinder, Durchschnittsloehne (Gruppe 1 und 4)												
1980	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	95.8%	93.7%	102.4%	100.6%	101.6%	97.2%	100.5%	89.4%	100.3%	92.2%	99.9%	97.5%
1984	96.7%	93.5%	101.5%	98.7%	104.5%	98.8%	97.9%	88.7%	98.7%	90.0%	95.8%	95.0%
1985	98.8%	94.0%	102.8%	101.1%	105.8%	99.0%	97.7%	89.8%	98.4%	88.5%	95.7%	95.3%
6. Ehepaar mit zwei Kindern, ein Durchschnittslohn (Gruppe 1)												
1980	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	95.2%	92.8%	101.8%	102.9%	100.4%	100.6%	99.8%	91.3%	98.5%	96.0%	98.1%	97.2%
1984	96.3%	93.0%	100.8%	100.5%	103.7%	103.8%	97.7%	91.5%	97.1%	93.4%	93.5%	94.1%
1985	98.6%	94.2%	101.6%	101.2%	104.4%	102.3%	98.3%	93.9%	96.6%	91.5%	94.1%	94.7%

Table 4 : Cumulativ evolution in real terms since 1980
Indices of evolution at constant prices

Periode	United Kingdom		Ireland		Danmark		Hellas		España		Portugal	
	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto
1. Manual worker, male, single, average salary												
1980	.	.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	.	.	96.5%	86.5%	95.3%	91.5%	104.1%	101.1%	101.8%	99.9%	94.4%	87.5%
1984	.	.	99.5%	86.6%	94.5%	89.4%	110.5%	104.5%	99.8%	96.8%	81.4%	79.5%
1985	.	.	101.1%	88.0%	95.5%	89.6%	.	.	101.9%	100.2%	85.9%	82.1%
2. Manual worker, male, single, 80% of the average salary												
1980	.	.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	.	.	96.5%	89.7%	95.3%	92.0%	104.1%	99.3%	101.8%	99.8%	94.4%	89.6%
1984	.	.	99.5%	90.4%	94.5%	90.2%	110.5%	105.9%	99.8%	96.8%	81.4%	81.4%
1985	.	.	101.1%	91.1%	95.5%	90.4%	.	.	101.9%	103.3%	85.9%	85.5%
3. Manual worker, male, single, 125% of the average salary												
1980	.	.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	.	.	96.5%	82.3%	95.3%	91.1%	104.1%	97.1%	101.8%	99.9%	94.4%	89.6%
1984	.	.	99.5%	82.2%	94.5%	88.8%	110.5%	101.6%	99.8%	96.5%	81.4%	79.5%
1985	.	.	101.1%	82.5%	95.5%	89.1%	.	.	101.9%	98.3%	85.9%	84.6%
4. Manual worker, female, single, average salary												
1980	.	.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	.	.	.	.
1983	.	.	97.4%	91.7%	95.7%	92.1%	121.8%	116.6%	.	.	.	.
1984	.	.	100.0%	92.4%	94.8%	90.1%	128.8%	124.3%	.	.	.	.
1985	.	.	102.3%	93.8%	94.8%	89.6%	.	.	.	.	.	.
5. Couple without children, two average salaries (Group 1 and 4)												
1980	.	.	100.0%	100.0%	.	.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	.	.	96.9%	90.0%	.	.	110.9%	106.6%	101.8%	99.7%	94.4%	88.3%
1984	.	.	99.7%	90.6%	.	.	117.5%	111.7%	99.8%	96.2%	81.4%	80.3%
1985	.	.	101.6%	91.4%	.	.	.	.	101.9%	99.4%	85.9%	82.7%
6. Couple with two children, one salary (Group 1)												
1980	.	.	100.0%	100.0%	.	.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
1983	.	.	96.5%	89.1%	.	.	104.1%	99.5%	101.8%	99.9%	94.4%	88.1%
1984	.	.	99.5%	90.1%	.	.	110.5%	104.8%	99.8%	96.8%	81.4%	79.9%
1985	.	.	101.1%	90.7%	.	.	.	.	101.9%	99.5%	85.9%	80.7%

Table 5 : Derivation of net earnings from gross earnings (in percentage of gross earnings)

	* Deutschland *				* France *				* Italia *				* Nederland *			
	1980	1983	1984	1985	1980	1983	1984	1985	1980	1983	1984	1985	1980	1983	1984	1985
1. Manual worker, male, single, average salary																
Gross earnings	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0
Social security	* 15.7	17.0	17.3	17.6	* 12.8	14.4	15.6	15.3	* 7.8	8.7	8.7	8.7	* 21.5	29.8	28.7	28.0
Taxes	* 22.3	22.2	22.9	23.8	* 6.7	7.0	7.2	6.7	* 11.7	14.5	15.4	16.1	* 16.2	14.3	14.0	13.7
Family allowances	*				*				*				*			
Net earnings	* 62.0	60.8	59.8	58.6	* 80.5	78.6	77.2	78.0	* 80.5	76.9	75.9	75.2	* 62.3	55.9	57.3	58.3
2. Manual worker, male, single, 80% of the average salary																
Gross earnings	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0
Social security	* 16.1	17.3	17.3	17.6	* 12.8	14.4	15.7	15.3	* 7.8	8.7	8.7	8.7	* 20.0	26.6	25.6	25.2
Taxes	* 18.0	18.2	18.7	19.5	* 6.8	7.2	7.8	4.1	* 9.3	10.5	12.4	13.3	* 14.0	12.5	12.0	12.3
Family allowances	*				*				*				*			
Net earnings	* 65.9	64.5	64.0	62.9	* 80.4	78.4	76.5	80.6	* 82.9	80.8	78.9	78.0	* 66.0	60.9	62.3	62.5
3. Manual worker, male, single, 125% of the average salary																
Gross earnings	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0
Social security	* 15.0	16.4	17.0	17.2	* 12.9	13.1	15.8	15.3	* 7.8	8.6	8.7	8.7	* 19.8	28.7	27.6	26.9
Taxes	* 27.1	26.9	27.6	28.6	* 11.2	11.8	12.6	8.6	* 14.2	16.6	17.4	18.3	* 17.8	14.7	14.6	15.0
Family allowances	*				*				*				*			
Net earnings	* 57.9	56.7	55.4	54.2	* 75.9	75.1	71.6	76.2	* 78.0	74.8	73.9	73.0	* 62.4	56.6	57.8	58.1
4. Manual worker, female, single, average salary																
Gross earnings	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0
Social security	* 16.2	17.3	17.3	17.6	* 12.9	14.4	15.6	15.3	* 7.8	8.7	8.7	8.7	* 19.5	25.2	24.1	23.5
Taxes	* 15.4	16.0	16.3	16.9	* 7.5	6.7	5.6	4.2	* 9.8	12.5	13.2	14.1	* 12.3	11.5	11.0	10.9
Family allowances	*				*				*				*			
Net earnings	* 68.4	66.7	66.4	65.6	* 79.6	78.9	78.8	80.5	* 82.4	78.8	78.1	77.2	* 68.2	63.3	64.9	65.6
5. Couple without children, two average salaries (Group 1 and 4)																
Gross earnings	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0
Social security	* 15.9	17.2	17.3	17.6	* 12.9	14.5	15.6	15.3	* 7.8	8.7	8.7	8.7	* 18.9	27.8	26.8	26.1
Taxes	* 19.5	19.7	20.2	21.0	* 7.0	6.9	6.5	5.9	* 10.8	13.5	14.4	15.2	* 14.4	12.8	12.7	12.6
Family allowances	*				*				*				*			
Net earnings	* 64.6	63.1	62.5	61.4	* 80.1	78.6	77.9	78.8	* 81.4	77.8	76.9	76.1	* 66.7	59.4	60.5	61.3
6. Couple with two children, one salary (Group 1)																
Gross earnings	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0	* 100.0	100.0	100.0	100.0
Social security	* 15.7	17.0	17.3	17.6	* 12.8	13.9	15.0	15.3	* 7.8	8.7	8.7	8.7	* 21.5	29.8	28.7	28.0
Taxes	* 12.7	12.8	13.1	13.4	*				*				* 9.9	12.2	13.2	13.9
Family allowances	* 5.2	4.7	4.6	4.4	* 5.9	8.1	7.9	7.9	* 5.6	8.2	9.8	8.7	* 8.0	7.8	7.9	7.7
Net earnings	* 76.8	74.9	74.2	73.4	* 93.1	94.2	92.9	92.6	* 87.9	87.4	88.0	86.1	* 74.4	68.0	69.6	71.0

Table 5 : Derivation of net earnings from gross earnings (in percentage of gross earnings)

	* Belgique/Belgie *				Luxembourg *				United Kingdom *				Ireland *			
	* 1980	1983	1984	1985 *	* 1980	1983	1984	1985 *	* 1980	1983	1984	1985 *	* 1980	1983	1984	1985 *
1. Manual worker, male, single, average salary																
Gross earnings	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *
Social security	* 10.5	12.9	13.0	13.9 *	* 11.9	12.0	12.0	12.0 *	* 9.1	9.0	9.0	9.0 *	* 4.5	8.5	8.5	8.5 *
Taxes	* 22.6	26.1	26.7	26.9 *	* 17.6	19.6	18.2	17.9 *	* 22.8	22.5	22.4	22.4 *	* 24.2	27.6	29.4	29.4 *
Family allowances	*				*				*				*			
Net earnings	* 66.9	61.0	60.3	59.3 *	* 70.5	68.4	69.8	70.1 *	* 68.1	68.5	68.6	68.6 *	* 71.3	63.9	62.1	62.1 *
2. Manual worker, male, single, 80% of the average salary																
Gross earnings	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *
Social security	* 10.7	12.9	13.0	13.9 *	* 11.9	12.0	12.0	12.0 *	* 9.0	9.0	9.0	9.0 *	* 4.5	8.5	8.5	8.5 *
Taxes	* 18.3	22.4	23.1	23.2 *	* 14.0	15.3	14.1	13.9 *	* 21.0	20.6	20.5	20.5 *	* 21.5	22.7	24.2	24.8 *
Family allowances	*				*				*				*			
Net earnings	* 71.0	64.7	63.9	62.9 *	* 74.1	72.7	73.9	74.1 *	* 70.0	70.4	70.5	70.5 *	* 74.0	68.8	67.3	66.7 *
3. Manual worker, male, single, 125% of the average salary																
Gross earnings	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *
Social security	* 10.3	12.9	13.0	13.9 *	* 11.9	12.0	12.0	12.0 *	* 9.0	9.0	9.0	9.0 *	* 4.3	8.5	8.5	8.5 *
Taxes	* 26.5	29.5	30.0	30.0 *	* 22.0	24.7	23.1	22.7 *	* 24.3	24.0	23.9	23.9 *	* 27.4	33.3	35.1	35.8 *
Family allowances	*				*				*				*			
Net earnings	* 63.2	57.6	57.0	56.1 *	* 66.1	63.3	64.9	65.3 *	* 66.7	67.0	67.1	67.1 *	* 68.3	58.2	56.4	55.7 *
4. Manual worker, female, single, average salary																
Gross earnings	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *
Social security	* 10.9	12.9	13.0	13.9 *	* 11.9	12.0	12.0	12.0 *	* 9.0	9.0	9.0	9.0 *	* 4.5	8.5	8.5	8.5 *
Taxes	* 15.6	21.0	21.6	21.9 *	* 9.4	11.0	10.1	9.7 *	* 18.3	17.7	17.4	17.4 *	* 16.7	17.4	18.7	19.3 *
Family allowances	*				*				*				*			
Net earnings	* 73.5	66.1	65.4	64.2 *	* 78.7	77.0	77.8	78.3 *	* 72.7	73.3	73.6	73.6 *	* 78.8	74.1	72.8	72.2 *
5. Couple without children, two average salaries (Group 1 and 4)																
Gross earnings	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *
Social security	* 10.7	12.9	13.0	13.9 *	* 11.9	12.0	12.0	12.0 *	* 9.0	9.0	9.0	9.0 *	* 4.5	8.5	8.5	8.5 *
Taxes	* 31.6	34.0	34.4	34.2 *	* 13.8	15.4	14.3	14.0 *	* 18.6	18.0	17.8	17.8 *	* 21.4	22.7	24.1	24.8 *
Family allowances	*				*				*				*			
Net earnings	* 57.7	53.1	52.6	51.9 *	* 74.3	72.5	73.6	74.0 *	* 72.4	73.0	73.2	73.2 *	* 71.1	68.8	67.4	66.7 *
6. Couple with two children, one salary (Group 1)																
Gross earnings	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *
Social security	* 10.5	12.9	13.0	13.9 *	* 11.9	12.0	12.0	12.0 *	* 9.0	9.0	9.0	9.0 *	* 4.5	8.5	8.5	8.5 *
Taxes	* 18.9	19.0	19.9	20.3 *	* 3.6	4.0	3.1	2.9 *	* 18.7	18.2	18.1	18.1 *	* 13.4	16.7	18.0	18.5 *
Family allowances	* 10.5	10.9	10.9	10.9 *	* 8.3	8.0	8.4	8.2 *	* 8.2	8.5	8.2	8.2 *	* 2.4	3.1	3.0	2.8 *
Net earnings	* 81.1	79.0	78.0	76.8 *	* 92.8	92.0	93.3	93.4 *	* 80.5	81.3	81.1	81.1 *	* 84.5	77.9	76.5	75.8 *

Table 5 : Derivation of net earnings from gross earnings (in percentage of gross earnings)

	* Danmark				* Hellas				* España				* Portugal				*		
	* 1980	1983	1984	1985 *	* 1980	1983	1984	1985 *	* 1980	1983	1984	1985 *	* 1980	1983	1984	1985 *	*		
1. Manual worker, male, single, average salary																			
Gross earnings	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	*		
Social security	* 0.8	1.7	1.6	1.6 *	* 15.0	15.0	15.0	15.0 *	* 5.8	6.0	6.1	6.4 *	* 10.5	12.5	12.5	11.5 *	*		
Taxes	* 40.9	42.4	43.2	43.8 *	* 3.7	6.0	8.1	9.1 *	* 11.3	12.7	13.4	12.1 *	* 5.3	9.5	5.2	8.0 *	*		
Family allowances	*				*				*				*				*		
Net earnings	* 58.3	55.9	55.2	54.6 *	* 81.3	79.0	76.9	75.9 *	* 82.9	81.3	80.5	81.5 *	* 84.2	78.0	82.3	80.5 *	*		
2. Manual worker, male, single, 80% of the average salary																			
Gross earnings	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	*		
Social security	* 1.0	2.1	2.0	1.9 *	* 15.0	14.8	15.0	15.0 *	* 5.8	6.0	6.1	6.4 *	* 10.5	12.5	12.5	11.5 *	*		
Taxes	* 36.6	37.6	38.4	39.1 *	* 1.5	5.6	5.0	6.0 *	* 10.1	11.6	12.3	8.4 *	* 4.6	7.0	2.6	4.0 *	*		
Family allowances	*				*				*				*				*		
Net earnings	* 62.4	60.3	59.6	59.0 *	* 83.5	79.6	80.0	79.0 *	* 84.1	82.4	81.6	85.2 *	* 84.9	80.5	84.9	84.5 *	*		
3. Manual worker, male, single, 125% of the average salary																			
Gross earnings	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	*		
Social security	* 0.7	1.3	1.3	1.2 *	* 15.0	15.0	15.0	15.0 *	* 5.8	6.0	6.1	6.4 *	* 10.5	12.5	12.5	11.5 *	*		
Taxes	* 44.4	46.1	47.1	47.5 *	* 5.2	10.6	11.6	12.8 *	* 12.4	13.8	14.8	14.7 *	* 7.8	9.9	7.7	8.0 *	*		
Family allowances	*				*				*				*				*		
Net earnings	* 54.9	52.6	51.6	51.3 *	* 79.8	74.4	73.4	72.2 *	* 81.8	80.2	79.1	78.9 *	* 81.7	77.6	79.8	80.5 *	*		
4. Manual worker, female, single, average salary																			
Gross earnings	* 100.0	100.0	100.0	100.0 *	* 100	100	100	100.0 *					* 100.0	100.0	100.0	100.0 *	*		
Social security	* 0.9	1.9	1.8	1.8 *	* 16.0	15.0	15.0	15.0 *					* 10.5	12.5	12.5	11.5 *	*		
Taxes	* 38.4	39.7	40.5	40.9 *					* 4.6	3.9	5.9 *					* 5.3	9.5	5.2	8.0 *
Family allowances	*								*				*				*		
Net earnings	* 60.7	58.4	57.7	57.3 *	* 84.0	80.4	81.1	79.1 *					* 84.2	78.0	82.3	80.5 *	*		
5. Couple without children, two average salaries (Group 1 and 4)																			
Gross earnings	*				* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	*		
Social security	*				* 15.0	15.0	15.0	15.0 *	* 5.8	6.0	6.1	6.4 *	* 10.5	12.5	12.5	11.5 *	*		
Taxes	*				* 2.3	5.4	6.4	7.7 *	* 12.1	13.6	14.7	13.5 *	* 5.9	9.3	5.0	8.0 *	*		
Family allowances	*				* 3.1	2.9	2.9	2.8 *					*				*		
Net earnings	*				* 85.8	82.5	81.5	78.1 *	* 82.1	80.4	79.2	80.1 *	* 83.6	78.2	82.5	80.5 *	*		
6. Couple with two children, one salary (Group 1)																			
Gross earnings	*				* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	* 100.0	100.0	100.0	100.0 *	*		
Social security	*				* 15.0	15.0	15.0	15.0 *	* 5.8	6.0	6.1	6.4 *	* 10.5	12.5	12.5	11.5 *	*		
Taxes	*								* 2.8	2.8	3.7 *	* 7.5	8.5	9.2	7.9 *	* 4.0	8.0	4.0	8.0 *
Family allowances	*				* 10.0	8.6	7.9	7.9 *	* 1.6	1.1	1.0	0.5 *	* 3.8	3.8	4.2	3.5 *	*		
Net earnings	*				* 95.0	90.8	90.1	89.2 *	* 88.3	86.6	85.7	86.2 *	* 89.3	83.3	87.7	84.0 *	*		

Supplementary data for the UNITED KINGDOM

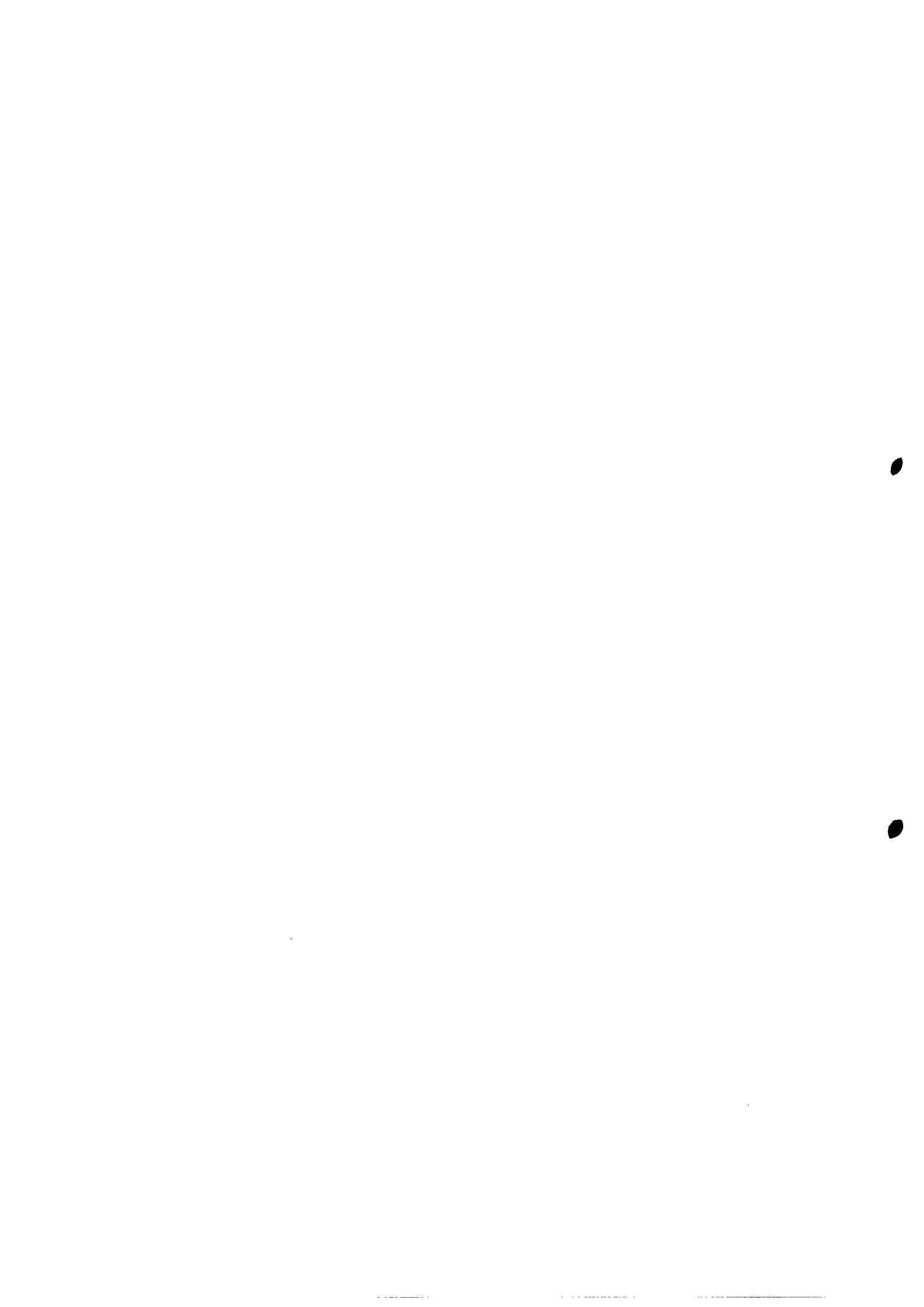
TAB. 1		TAB. 2		TAB. 3		TAB. 4		TAB. 5			
United Kingdom		United Kingdom		United Kingdom		United Kingdom		United Kingdom			
brutto	netto	brutto	netto	brutto	netto	brutto	netto	1980	1983	1984	1985
worker, male, sin		worker, male, sin		worker, male, sin		worker, male, sin					
10.1%	8.8%	2.1%	0.9%	100.0%	100.0%	100.0%	100.0%	100.0	100.0	100.0	100.0
7.9%	8.4%	2.8%	3.2%	133.4%	128.8%	106.5%	102.8%	6.8	9.1	9.0	9.0
8.3%	8.5%	2.7%	2.9%	155.9%	151.4%	112.4%	109.2%	22.6	22.8	22.5	22.4
worker, male, sin		worker, male, sin		worker, male, sin		worker, male, sin		70.6	68.1	68.5	68.6
10.1%	8.8%	2.1%	0.9%	100.0%	100.0%	100.0%	100.0%	100.0	100.0	100.0	100.0
7.9%	8.5%	2.8%	3.3%	143.9%	139.7%	109.5%	106.5%	6.8	9.0	9.0	9.0
8.3%	8.5%	2.7%	2.9%	155.9%	151.6%	112.4%	109.3%	20.8	21.0	20.6	20.5
worker, male, sin		worker, male, sin		worker, male, sin		worker, male, sin		72.4	70.0	70.4	70.5
10.1%	8.8%	2.1%	0.9%	133.4%	128.8%	106.5%	102.8%				
7.9%	8.3%	2.8%	3.2%	143.9%	139.4%	109.5%	106.0%				
8.3%	8.5%	2.7%	2.8%	155.9%	151.2%	112.4%	109.0%	100.0	100.0	100.0	100.0
worker, female, s		worker, female, s		worker, female, s		worker, female, s		6.8	9.0	9.0	9.0
								24.1	24.3	24.0	23.9
9.7%	8.5%	1.8%	0.7%	100.0%	100.0%	100.0%	100.0%	69.1	66.7	67.0	67.1
6.7%	7.6%	1.7%	2.5%	132.1%	127.8%	105.4%	102.0%				
7.1%	7.6%	1.6%	2.0%	141.0%	137.5%	107.2%	104.6%				
				151.0%	148.0%	108.9%	106.7%	100.0	100.0	100.0	100.0
without children,		without children,		without children,		without children,		6.8	9.0	9.0	9.0
								18.1	18.3	17.7	17.4
10.0%	8.7%	2.0%	0.8%	100.0%	100.0%	100.0%	100.0%	75.1	72.7	73.3	73.6
7.4%	8.3%	2.4%	3.2%	132.0%	128.5%	106.1%	102.5%				
7.9%	8.2%	2.3%	2.5%	142.8%	139.1%	108.6%	105.8%				
				154.0%	150.5%	111.1%	108.5%				
with two children		with two children		with two children		with two children		100.0	100.0	100.0	100.0
								6.8	9.0	9.0	9.0
10.1%	9.3%	2.1%	1.4%	100.0%	100.0%	100.0%	100.0%	18.3	18.6	18.0	17.8
7.9%	8.9%	2.8%	3.8%	133.4%	130.5%	106.5%	104.2%				
8.3%	8.2%	2.7%	2.6%	143.9%	142.1%	109.5%	108.1%				
				155.9%	153.8%	112.4%	110.9%	74.9	72.4	73.0	73.2
								100.0	100.0	100.0	100.0
								6.8	9.0	9.0	9.0
								18.5	18.7	18.2	18.1
								7.5	8.2	8.5	8.2
								82.2	80.5	81.3	81.1

ATTENTION:

THESE DATA ARE NOT TAKEN INTO ACCOUNT IN THE COMMENTARY.

The last sentence of page 3 should read as follows:

Finally the UNITED KINGDOM and Greece are the only Member States to record an increase in the purchasing power of the earnings of all groups of manual workers from 1980 to 1985, and from 1980 to 1984 resp..



3. Calculation of net earnings from gross earnings

Table 5 gives explanations concerning the changes in nominal and real net monthly earnings, as shown in the previous tables.

First of all there are the manual worker's statutory social security deductions, which have gone up in percentage terms in most countries since 1980, except in Greece where they have remained unchanged. The biggest increases were in the Netherlands (from 21,5% to 28%), Belgium (from 10,5% to 13,9%) and Ireland (from 4,5% to 8,5%).

The tax burden on gross earnings has also gone up in most Member States since 1980. The increase was substantial in Greece, but also in Belgium and Portugal, where in spite of an increase in social contributions the relative tax burden went from 22,6 to 26,9% resp. from 5,3 to 8% for the worker with average earnings. Tax burden being lowered is found in France, the Netherlands, the United Kingdom and Spain. There are also considerable differences in tax rates: for example, for a male manual worker earning an average wage the ratio of tax to gross earnings is 44% in Denmark, 27% in Belgium (22% for a female manual worker, but 34% for a married couple with two wages), 29% in Ireland and 24% in the Federal Republic of Germany, but only 7% in France, 9% in Greece and 8% in Portugal.

To sum up, it may be said that the increase in social security and tax deductions has led to substantial reductions in net earnings compared with gross earnings; this is also the case for the groups of manual workers in the lower income brackets (single women, married couples with two children and only one wage).

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