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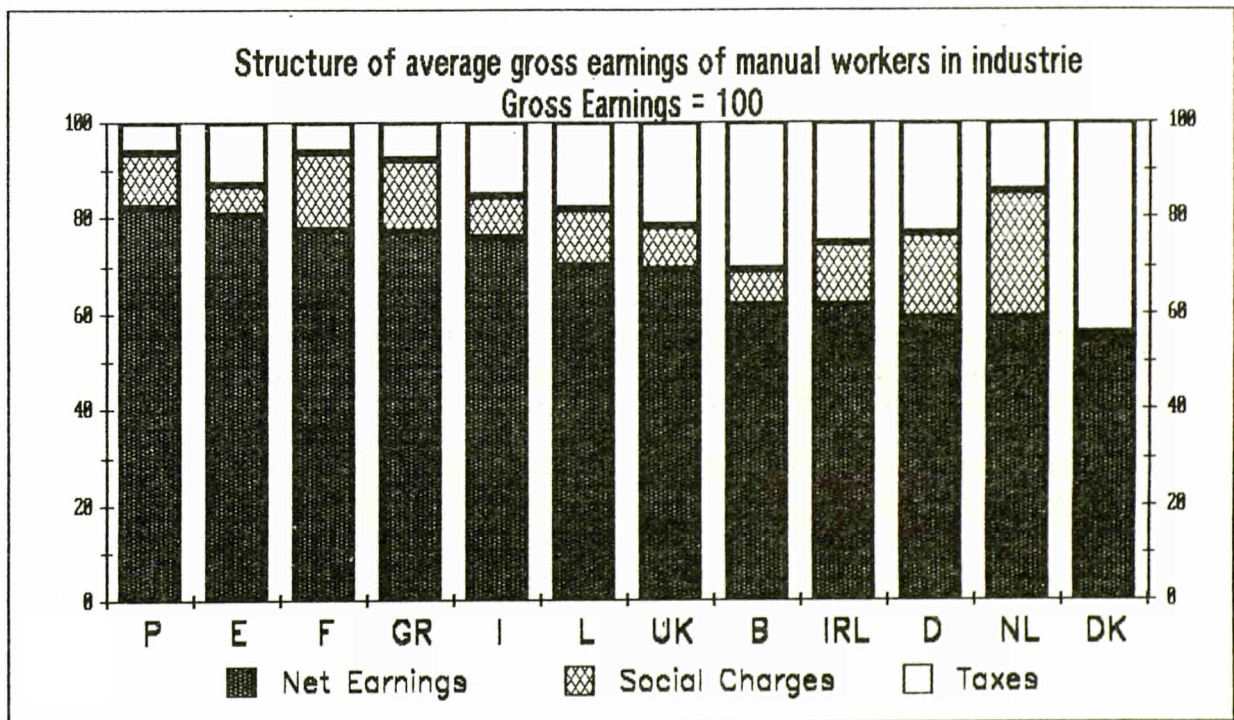
Net earnings

of manual workers in industry in the Community

Earnings statistics can be used to observe both aspects of earnings: from the employee's point of view the earnings represent income, whereas from the employer's point of view they represent the main element of labour costs.

For the international comparison of the income aspect, earnings statistics have the disadvantage that they relate only to gross earnings. The fact is that net earnings would provide a better guide to trends in employee's incomes.

Since there is no possibility at the present moment of conducting a survey on net earnings, EUROSTAT has endeavoured to estimate trends in net earnings to the best of its knowledge and ability.



TRENDS IN NET EARNINGS IN THE COMMUNITY 1980-1986

The tables

Tables 1 to 4 show the annual and cumulative trends in earnings since 1980 at current and constant prices, the cumulative trends being expressed by means of indices. Table 5 contains data indicating how the conversion from gross earnings to net earnings is achieved.

1. Comparison of the trends of gross earnings and net earnings

Comparison of the rates of increase of gross earnings and net earnings shows that net earnings have, generally speaking, increased less than gross earnings. Only in 1986 did net earnings increase more than gross earnings in the majority of Member States.

The disparities between the trends of gross earnings and net earnings vary considerably from country to country and from one model case to another (see the explanations at item 6). The difference is very small in some countries (Luxembourg, United Kingdom, Spain, Portugal and France) quite considerable in others (Greece, Germany, Netherlands, Denmark) and extremely pronounced in Belgium and Ireland.

In all countries, the disparity is less pronounced in the case of "married couple with two children" than in the other cases.

2. Nominal trends of earnings (Tables 1 and 3)

In most countries the nominal annual rate of increase fell each year throughout the reference period (1980-1986). The final year (1986) saw yet another significant drop. This phenomenon applies particularly to the trend of gross earnings, but also - less markedly - to the trend of net earnings.

This general picture does not apply to countries which had relatively low inflation throughout the reference period (e.g. Germany) or to countries where inflation remained high throughout (e.g. Portugal). The Greek figures diverge from those of the other Member States; this can be explained by, among other things, the relatively high rate of inflation and the wage freeze and its subsequent removal.

3. Real trends of earnings (Tables 2 and 4)

The trend of earnings at constant prices was calculated by deflating the nominal index with each country's respective consumer price index.

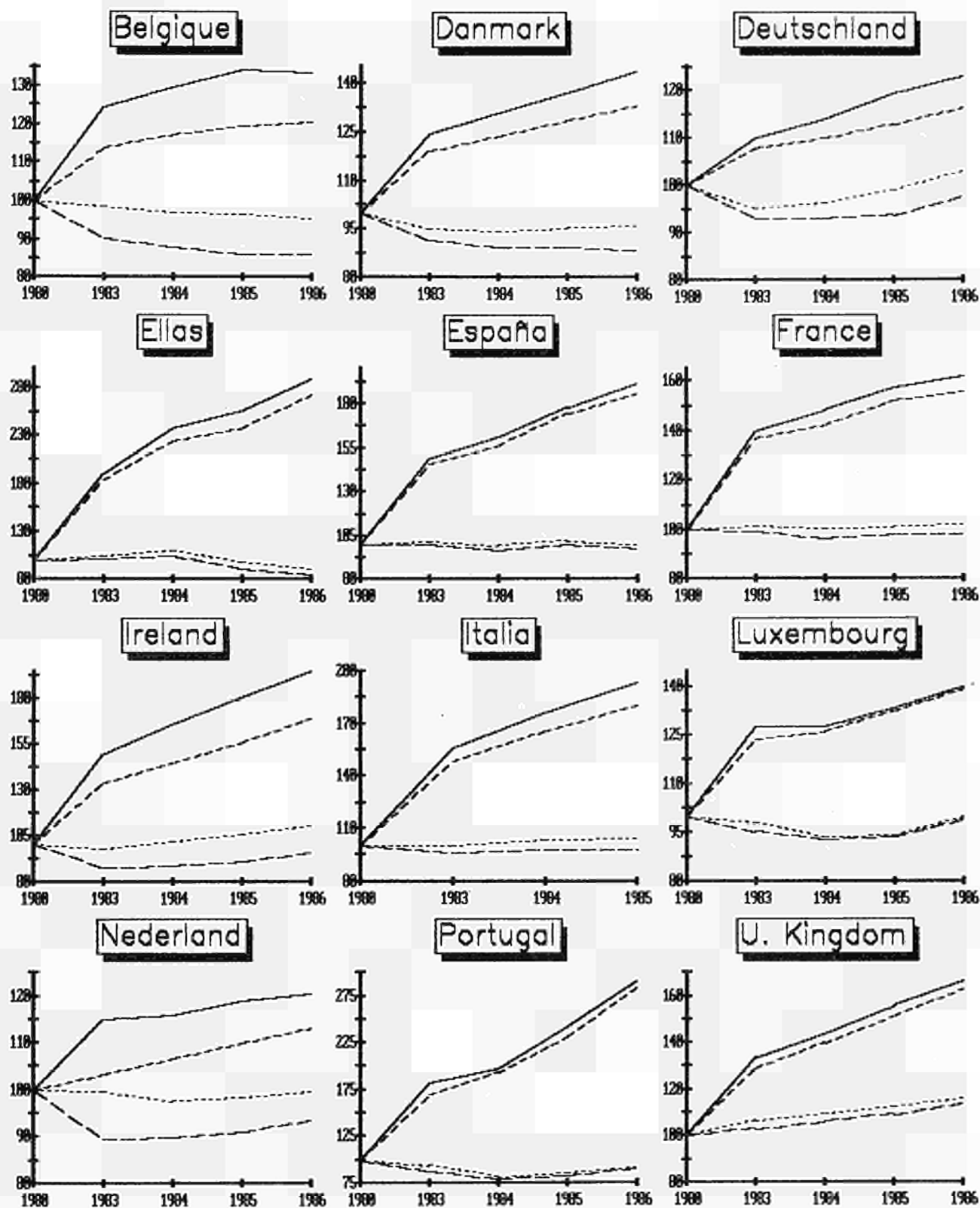
Analysis of the trends from 1980 to 1986 shows that a turning point occurred in 1983/1984. Up to that point, net earnings calculated at constant prices had been falling in practically all countries. Thereafter, the situation stabilized with a slightly positive tendency, and 1986 saw a marked real increase in net earnings almost everywhere.

This phenomenon is particularly marked in Portugal, which recorded a 10.2% real increase in net earnings in 1986 after unbroken years of negative growth. In Greece, net earnings increased slightly in the first few years, but there was a sharp drop in purchasing power in 1985 and 1986.

With regard to the real trend of net earnings of the six different model cases, no uniform picture emerges.

(following on page 16)

Evolution of earnings of manual workers in industry



Indices, October 1980=100

— gross earnings, nominal - - - net earnings, nominal ···· gross earnings, real - · - net earnings, real

Period	Belgique/Belgie		Danmark		Deutschland		Ellas		España		France	
	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto
1. Manual worker, male, single, average salary												
80/83	7.5	4.4	7.5	6.1	3.2	2.5	23.8	22.6	14.2	13.4	11.9	11.0
83/84	4.2	3.1	5.1	3.6	3.6	2.0	25.3	22.0	8.3	7.1	5.9	4.0
84/85	3.5	1.9	4.9	4.0	4.7	2.6	7.6	6.3	10.4	11.9	5.8	7.0
85/86	-0.5	1.0	4.9	3.5	3.2	3.2	13.0	14.6	7.8	6.7	3.1	2.1
2. Manual worker, male, single, 80% of the average salary												
80/83	7.4	4.2	7.5	6.3	3.2	2.5	23.8	21.9	14.2	13.4	11.9	10.9
83/84	4.1	3.1	5.1	3.9	3.6	2.7	25.3	25.8	8.3	7.1	6.1	3.6
84/85	3.5	2.7	4.9	3.9	4.7	3.0	7.6	6.3	10.4	15.4	5.6	11.2
85/86	-0.4	0.4	4.9	3.3	3.2	2.9	13.0	10.2	7.8	6.9	3.0	2.3
3. Manual worker, male, single, 125% of the average salary												
80/83	7.5	4.4	7.5	5.9	3.2	2.5	23.8	20.9	14.2	13.4	11.9	11.5
83/84	4.1	3.1	5.1	3.3	3.6	1.2	25.3	23.6	8.3	6.8	6.0	1.2
84/85	3.6	2.8	4.9	4.1	4.7	2.4	7.6	5.9	10.4	10.1	5.8	12.5
85/86	-0.5	0.3	4.9	3.7	3.2	2.9	13.0	20.5	7.8	7.8	3.1	2.2
4. Manual worker, female, single, average salary												
80/83	9.1	5.5	7.7	6.3	3.8	2.9	30.4	28.6			12.5	12.1
83/84	3.6	2.3	4.9	3.7	3.2	2.6	24.7	25.7			6.1	6.1
84/85	4.2	3.2	3.8	3.2	4.1	2.8	13.5	10.7			6.9	9.1
85/86	-0.8	0.2	3.3	2.3	3.7	3.3	10.2	10.1			3.7	2.9
5. Couple without children, two average salaries (Group 1 and 4)												
80/83	8.2	4.7			3.4	2.7	26.4	24.8	14.2	13.3	12.2	11.5
83/84	4.0	2.0			3.4	2.3	25.0	23.6	8.3	6.6	6.0	5.0
84/85	3.8	2.4			4.5	2.7	10.1	8.2	10.4	11.7	6.3	7.5
85/86	-0.6	0.7			3.4	3.2	11.8	11.4	7.8	7.7	3.3	2.4
6. Couple with two children, one salary (Group 1)												
80/83	7.5	5.2			3.2	2.4	23.8	21.9	14.2	13.4	11.9	12.3
83/84	4.2	3.1			3.6	2.6	25.3	24.3	8.3	7.1	5.9	4.5
84/85	3.5	2.7			4.7	3.5	7.6	6.6	10.4	11.1	5.8	5.6
85/86	-0.5	1.1			3.2	5.2	13.0	7.1	7.8	6.7	3.1	2.1

TAB. 1

Annual change (%) at current prices
(Nominal change)

Ireland		Italia		Luxembourg		Nederland		Portugal		United Kingdom		
brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	
1. Manual worker, male, single, average salary												
14.3	10.2	15.9	14.1	8.5	7.4	4.8	1.1	22.2	19.2	10.1	8.8	80/83
11.2	8.1	13.1	11.7	-0.1	2.0	0.8	3.3	8.4	14.3	7.9	8.3	83/84
9.2	7.5	9.7	8.7	4.7	5.1	2.6	3.3	22.4	19.8	8.3	8.4	84/85
7.6	8.6			5.1	4.9	1.3	2.8	20.3	22.7	6.6	7.7	85/86
2. Manual worker, male, single, 80% of the average salary												
14.3	11.5	15.9	14.9	8.5	7.8	4.8	2.0	22.2	20.1	10.1	8.8	80/83
11.2	8.8	13.1	10.4	-0.1	1.6	0.8	3.1	8.4	14.3	7.9	8.4	83/84
9.2	7.5	9.7	8.5	4.7	4.9	2.6	2.9	22.4	21.9	8.3	8.5	84/85
7.6	8.8			5.1	4.9	1.3	2.5	20.3	22.6	6.6	7.6	85/86
3. Manual worker, male, single, 125% of the average salary												
14.3	8.4	15.9	14.2	8.5	6.9	4.8	1.4	22.2	20.1	10.1	8.8	80/83
11.2	7.8	13.1	12.0	-0.1	2.5	0.8	2.8	8.4	11.5	7.9	8.3	83/84
9.2	6.9	9.7	8.4	4.7	5.3	2.6	3.2	22.4	23.5	8.3	8.4	84/85
7.6	9.6			5.1	4.9	1.3	3.0	20.3	17.0	6.6	7.8	85/86
4. Manual worker, female, single, average salary												
14.7	12.4	16.9	15.2	10.2	9.4	5.3	2.8			9.7	8.5	80/83
10.7	8.7	12.0	11.0	1.6	2.7	-0.3	2.1			6.7	7.6	83/84
9.0	7.8	11.0	9.7	2.8	3.3	0.6	1.6			7.1	7.6	84/85
8.9	10.1			0.7	1.2	1.3	2.4			6.9	7.6	85/86
5. Couple without children, two average salaries (Group 1 and 4)												
14.4	11.7	16.4	14.6	9.1	8.3	5.0	1.0	22.2	19.5	10.0	8.7	80/83
11.0	8.6	12.6	11.4	0.5	2.1	0.4	2.1	8.4	14.3	7.4	8.2	83/84
-18.9	7.5	10.3	9.2	3.9	4.4	1.7	2.6	22.4	19.5	7.8	8.1	84/85
45.4	9.1			3.4	3.5	1.3	2.6	20.3	22.7	6.7	7.5	85/86
6. Couple with two children, one salary (Group 1)												
14.3	11.3	15.9	16.0	8.5	8.2	4.8	1.7	22.2	19.4	10.1	9.3	80/83
11.2	9.1	13.1	12.9	-0.1	1.4	0.8	3.2	8.4	14.2	7.9	8.9	83/84
9.2	7.7	9.7	7.3	4.7	4.7	2.6	4.6	22.4	17.2	8.3	8.1	84/85
7.6	8.4			5.1	6.1	1.3	2.5	20.3	23.9	6.6	7.0	85/86

Period	Belgique/Belgie		Danmark		Deutschland		Ellas		España		France	
	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto
1. Manual worker, male, single, average salary												
80/83	-0.5	-3.4	-1.6	-2.9	-1.7	-2.3	1.4	0.4	0.6	0.0	0.6	-0.2
83/84	-1.4	-2.5	-0.9	-2.3	1.4	-0.2	6.1	3.3	-2.0	-3.1	-1.0	-2.8
84/85	-0.5	-2.1	1.1	0.2	2.9	0.9	-11.1	-12.3	2.1	3.5	0.8	1.9
85/86	-1.3	0.2	0.4	-0.9	4.1	4.2	-7.3	-6.0	-1.5	-2.5	0.8	-0.1
2. Manual worker, male, single, 80% of the average salary												
80/83	-0.6	-3.6	-1.6	-2.7	-1.7	-2.4	1.4	-0.2	0.6	-0.1	0.6	-0.3
83/84	-1.5	-2.5	-0.9	-2.0	1.4	0.5	6.1	6.6	-2.0	-3.0	-0.8	-3.1
84/85	-0.5	-1.3	1.1	0.2	2.9	1.2	-11.1	-12.3	2.1	6.7	0.6	6.0
85/86	-1.2	-0.5	0.4	-1.1	4.1	3.8	-7.3	-9.6	-1.5	-2.3	0.8	0.2
3. Manual worker, male, single, 125% of the average salary												
80/83	-0.5	-3.4	-1.6	-3.0	-1.7	-2.4	1.4	-1.0	0.6	0.0	0.6	0.2
83/84	-1.6	-2.5	-0.9	-2.6	1.4	-1.0	6.1	4.7	-2.0	-3.4	-0.9	-5.4
84/85	-0.4	-1.2	1.1	0.3	2.9	0.6	-11.1	-12.6	2.1	1.9	0.9	7.2
85/86	-1.4	-0.6	0.4	-0.7	4.1	3.9	-7.3	-1.2	-1.5	-1.5	0.9	0.0
4. Manual worker, female, single, average salary												
80/83	1.0	-2.3	-1.4	-2.7	-1.2	-2.0	6.8	5.3			1.1	0.7
83/84	-2.0	-3.2	-1.0	-2.2	1.0	0.5	5.7	6.5			-0.8	-0.8
84/85	0.2	-0.8	0.1	-0.5	2.3	1.0	-6.3	-8.6			1.8	4.0
85/86	-1.6	-0.6	-1.2	-2.1	4.6	4.2	-9.6	-9.7			1.5	0.7
5. Couple without children, two average salaries (Group 1 and 4)												
80/83	0.1	-3.1			-1.5	-2.2	3.5	2.2	0.6	-0.1	0.8	0.2
83/84	-1.7	-3.6			1.3	0.1	5.9	4.8	-2.0	-3.5	-0.9	-1.9
84/85	-0.2	-1.6			2.6	0.9	-9.1	-10.7	2.1	3.3	1.3	2.5
85/86	-1.4	-0.2			4.3	4.2	-8.3	-8.6	-1.5	-1.6	1.1	0.2
6. Couple with two children, one salary (Group 1)												
80/83	-0.5	-2.7			-1.7	-2.5	1.4	-0.2	0.6	0.0	0.6	1.0
83/84	-1.4	-2.5			1.4	0.5	6.1	5.3	-2.0	-3.1	-1.0	-2.3
84/85	-0.5	-1.3			2.9	1.7	-11.1	-12.0	2.1	2.8	0.8	0.6
85/86	-1.3	0.2			4.1	6.2	-7.3	-12.1	-1.5	-2.5	0.8	-0.1

TAB. 2

Annual change (%) at constant prices
(Change in real terms)

Ireland		Italia		Luxembourg		Nederland		Portugal		United Kingdom		
brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	
1. Manual worker, male, single, average salary												
-0.8	-4.3	0.1	-1.4	-0.6	-1.6	-0.1	-3.6	-1.9	-4.4	2.1	0.9	80/83
4.1	1.2	3.3	2.0	-4.6	-2.7	-2.1	0.3	-13.8	-9.1	2.8	3.2	83/84
4.1	2.5	0.7	-0.2	0.6	1.0	0.7	1.3	5.5	3.3	2.7	2.8	84/85
4.3	5.2			6.1	5.9	1.3	2.8	8.0	10.2	3.5	4.5	85/86
2. Manual worker, male, single, 80% of the average salary												
-0.8	-3.2	0.1	-0.7	-0.6	-1.3	-0.1	-2.7	-1.9	-3.6	2.1	0.9	80/83
4.1	1.9	3.3	0.8	-4.6	-3.0	-2.1	0.1	-13.8	-9.2	2.8	3.3	83/84
4.1	2.5	0.7	-0.4	0.6	0.8	0.7	1.0	5.5	5.1	2.7	2.9	84/85
4.3	5.5			6.1	5.9	1.3	2.5	8.0	10.1	3.5	4.4	85/86
3. Manual worker, male, single, 125% of the average salary												
-0.8	-5.9	0.1	-1.3	-0.6	-2.1	-0.1	-3.3	-1.9	-3.6	2.1	0.9	80/83
4.1	1.0	3.3	2.2	-4.6	-2.1	-2.1	-0.2	-13.8	-11.3	2.8	3.1	83/84
4.1	1.9	0.7	-0.5	0.6	1.2	0.6	1.3	5.5	6.5	2.7	2.8	84/85
4.3	6.3			6.1	5.9	1.3	3.0	8.0	5.0	3.5	4.7	85/86
4. Manual worker, female, single, average salary												
-0.5	-2.4	1.0	-0.4	1.0	0.2	0.4	-2.0			1.8	0.7	80/83
3.7	1.9	2.3	1.3	-3.1	-2.0	-3.2	-0.8			1.7	2.5	83/84
3.9	2.8	1.9	0.7	-1.2	-0.7	-1.3	-0.3			1.6	2.0	84/85
5.6	6.7			1.7	2.2	1.3	2.4			3.8	4.5	85/86
5. Couple without children, two average salaries (Group 1 and 4)												
-0.7	-3.1	0.5	-0.9	0.0	-0.8	0.1	-3.7	-1.9	-4.1	2.0	0.8	80/83
4.0	1.8	2.8	1.7	-4.0	-2.6	-2.6	-0.8	-13.8	-9.1	2.4	3.1	83/84
-22.7	2.5	1.3	0.2	-0.1	0.3	-0.2	0.6	5.5	3.0	2.3	2.5	84/85
41.0	5.8			4.4	4.5	1.3	2.6	8.0	10.2	3.6	4.3	85/86
6. Couple with two children, one salary (Group 1)												
-0.8	-3.4	0.1	0.2	-0.6	-0.9	-0.1	-3.0	-1.9	-4.1	2.1	1.4	80/83
4.1	2.2	3.3	3.1	-4.6	-3.3	-2.1	0.2	-13.8	-9.2	2.8	3.8	83/84
4.1	2.7	0.7	-1.4	0.6	0.7	0.7	2.7	5.5	1.0	2.7	2.6	84/85
4.3	5.1			6.1	7.2	1.3	2.5	8.0	11.2	3.5	3.9	85/86

Period	Belgique/Belgie		Danmark		Deutschland		Ellas		España		France	
	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	100.0	100.0
1983	124.2	113.7	124.2	119.3	110.0	107.8	189.7	184.2	148.8	145.9	140.1	136.9
1984	129.4	117.2	130.5	123.6	114.0	109.9	237.6	224.7	161.0	156.3	148.5	142.3
1985	133.9	119.4	136.9	128.5	119.3	112.8	255.8	238.7	177.8	174.9	157.1	152.2
1986	133.3	120.6	143.7	133.1	123.1	116.5	289.0	273.6	191.8	186.6	161.9	155.5
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	100.0	100.0
1983	123.8	113.0	124.2	120.0	110.0	107.6	189.7	181.0	148.8	145.8	140.1	136.5
1984	128.9	116.5	130.5	124.7	114.0	110.5	237.6	227.7	161.0	156.2	148.7	141.5
1985	133.5	119.6	136.9	129.6	119.3	113.8	255.8	241.9	177.8	180.2	157.0	157.4
1986	132.9	120.1	143.7	133.8	123.1	117.1	289.0	266.6	191.8	192.7	161.7	161.1
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	100.0	100.0
1983	124.1	113.7	124.2	118.9	110.0	107.7	189.7	176.8	148.8	145.9	140.1	138.7
1984	129.2	117.2	130.5	122.8	114.0	109.0	237.6	218.5	161.0	155.8	148.5	140.4
1985	133.9	120.6	136.9	127.8	119.4	111.6	255.8	231.4	177.8	171.6	157.1	157.8
1986	133.2	120.9	143.7	132.5	123.1	114.9	289.0	278.8	191.8	185.0	162.0	161.3
4. Manual worker, female, 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	129.9	117.4	124.8	120.1	111.7	108.9	222.0	212.5			142.2	140.8
1984	134.6	120.2	131.0	124.5	115.3	111.8	276.9	267.3			150.9	149.4
1985	140.3	124.0	136.0	128.5	120.0	115.0	314.3	295.8			161.3	163.0
1986	139.2	124.2	140.5	131.4	124.4	118.7	346.2	325.6			167.2	167.7
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	100.0	100.0
1983	126.5	114.7			110.7	108.3	202.1	194.2	148.8	145.6	141.1	138.5
1984	131.6	116.9			114.5	110.7	252.7	240.1	161.0	155.3	149.5	145.4
1985	136.6	119.7			119.6	113.7	278.2	259.7	177.8	173.4	158.9	156.3
1986	135.8	120.5			123.6	117.4	310.9	289.3	191.8	186.8	164.2	160.0
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	100.0	100.0
1983	124.2	116.3			110.0	107.3	189.7	181.3	148.8	145.9	140.1	141.7
1984	129.4	120.0			114.0	110.1	237.6	225.3	161.0	156.2	148.5	148.1
1985	133.9	123.2			119.3	114.0	255.8	240.1	177.8	173.6	157.1	156.4
1986	133.3	124.5			123.1	119.9	289.0	257.2	191.8	185.2	161.9	159.6

TAB. 3

Current prices indices
(Nominal evolution since 1980)

Ireland		Italia		Luxembourg		Nederland		Portugal		United Kingdom		
brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	
1. Manual worker, male, single, average salary												
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	1980
149.3	133.8	155.6	148.6	127.7	123.9	114.9	103.3	182.6	169.3	133.4	128.8	1983
166.0	144.6	176.0	166.0	127.6	126.4	115.9	106.7	198.0	193.5	143.9	139.5	1984
181.3	155.5	193.0	180.4	133.5	132.8	118.9	110.2	242.5	231.8	155.8	151.3	1985
195.0	168.8			140.3	139.2	120.4	113.3	291.7	284.5	166.1	163.0	1986
2. Manual worker, male, single, 80% of the average salary												
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	1980
149.3	138.8	155.6	151.8	127.7	125.3	115.0	106.0	182.6	173.3	133.4	128.8	1983
166.0	150.9	176.0	167.6	127.6	127.3	115.9	109.3	198.1	198.0	143.9	139.7	1984
181.3	162.3	193.0	181.7	133.5	133.4	118.9	112.5	242.5	241.4	155.8	151.6	1985
195.0	176.5			140.3	140.0	120.4	115.4	291.7	295.9	166.1	163.0	1986
3. Manual worker, male, single, 125% of the average salary												
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	1980
149.3	127.3	155.6	148.9	127.7	122.3	115.0	104.3	182.6	173.4	133.4	128.8	1983
166.0	137.2	176.0	166.7	127.6	125.4	115.9	107.2	198.1	193.4	143.9	139.4	1984
181.3	146.7	193.0	180.7	133.5	132.0	118.9	110.6	242.5	238.9	155.8	151.1	1985
195.0	160.8			140.3	138.4	120.4	114.0	291.7	279.4	166.1	162.9	1986
4. Manual worker, female, single, average salary												
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0			100.0	100.0	1980
150.7	141.9	159.7	153.0	134.0	131.1	116.8	108.5			132.1	127.8	1983
166.8	154.3	179.0	169.8	136.0	134.6	116.4	110.8			141.0	137.5	1984
181.8	166.3	198.7	186.2	139.8	139.1	117.1	112.6			151.0	147.9	1985
198.1	183.0			140.7	140.7	118.6	115.4			161.4	159.2	1986
5. Couple without children, two average salaries (Group 1 and 4)												
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	1980
149.8	139.2	157.5	150.6	130.0	126.9	115.7	103.0	182.6	170.8	132.9	128.5	1983
166.3	151.2	177.4	167.7	130.7	129.5	116.1	105.2	198.0	195.3	142.8	139.1	1984
134.9	162.5	195.6	183.1	135.9	135.2	118.2	107.9	242.5	233.5	154.0	150.4	1985
196.1	177.3			140.5	140.0	119.7	110.8	291.7	286.5	164.3	161.6	1986
6. Couple with two children, one salary (Group 1)												
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	1980
149.3	137.8	155.6	156.0	127.7	126.6	114.9	105.1	182.6	170.4	133.4	130.5	1983
166.0	150.3	176.0	176.1	127.6	128.3	115.9	108.5	198.0	194.5	143.9	142.1	1984
181.3	161.9	193.0	189.1	133.5	134.4	118.9	113.5	242.5	227.9	155.8	153.7	1985
195.0	175.6			140.3	142.6	120.4	116.3	291.7	282.5	166.1	164.4	1986

Period	Belgique/Belgie		Danmark		Deutschland		Ellas		España		France	
	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	100.0	100.0
1983	98.5	90.1	95.3	91.5	95.1	93.2	104.1	101.1	101.8	99.9	101.8	99.4
1984	97.1	87.9	94.4	89.4	96.5	93.0	110.5	104.5	99.8	96.8	100.8	96.6
1985	96.6	86.1	95.5	89.6	99.2	93.8	98.2	91.7	101.9	100.2	101.6	98.5
1986	95.3	86.2	95.9	88.8	103.3	97.7	91.1	86.2	100.4	97.7	102.5	98.4
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	100.0	100.0
1983	98.2	89.6	95.3	92.1	95.1	93.0	104.1	99.4	101.8	99.8	101.7	99.1
1984	96.7	87.4	94.4	90.2	96.4	93.5	110.5	105.9	99.8	96.8	100.9	96.1
1985	96.2	86.2	95.5	90.4	99.2	94.6	98.2	92.9	101.9	103.3	101.6	101.8
1986	95.0	85.8	95.9	89.3	103.3	98.3	91.1	84.0	100.4	100.9	102.4	102.0
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	100.0	100.0
1983	98.5	90.2	95.3	91.2	95.1	93.1	104.1	97.1	101.8	99.9	101.7	100.7
1984	96.9	87.9	94.4	88.8	96.5	92.2	110.5	101.6	99.8	96.5	100.8	95.3
1985	96.5	86.9	95.5	89.1	99.2	92.8	98.2	88.9	101.9	98.3	101.7	102.1
1986	95.2	86.4	95.9	88.5	103.3	96.4	91.1	87.8	100.4	96.8	102.6	102.1
4. Manual worker, female, 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	103.0	93.1	95.7	92.1	96.6	94.2	121.9	116.7			103.3	102.2
1984	100.9	90.1	94.7	90.0	97.6	94.6	128.8	124.3			102.4	101.5
1985	101.1	89.4	94.8	89.6	99.8	95.6	120.7	113.6			104.3	105.5
1986	99.5	88.8	93.8	87.7	104.4	99.6	109.1	102.6			105.9	106.2
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	100.0	100.0
1983	100.4	90.9			95.7	93.6	110.9	106.6	101.8	99.7	102.4	100.6
1984	98.7	87.7			96.9	93.7	117.5	111.7	99.8	96.2	101.5	98.7
1985	98.4	86.3			99.4	94.6	106.8	99.7	101.9	99.4	102.8	101.1
1986	97.0	86.1			103.7	98.5	98.0	91.2	100.4	97.8	104.0	101.3
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	100.0	100.0
1983	98.5	92.3			95.1	92.7	104.1	99.5	101.8	99.9	101.8	102.9
1984	97.1	90.0			96.5	93.1	110.5	104.8	99.8	96.8	100.8	100.5
1985	96.6	88.8			99.2	94.8	98.2	92.2	101.9	99.5	101.6	101.2
1986	95.3	89.0			103.3	100.6	91.1	81.0	100.4	97.0	102.5	101.0

TAB. 4

Constant prices indices
(Evolution in real terms since 1980)

Ireland		Italia		Luxembourg		Nederland		Portugal		United Kingdom		
brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	brutto	netto	
1. Manual worker, male, single, average salary												
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	1980
97.7	87.6	100.4	95.9	98.1	95.2	99.8	89.6	94.4	87.5	106.5	102.8	1983
101.8	88.6	103.7	97.8	93.5	92.7	97.7	89.9	81.4	79.5	109.4	106.1	1984
105.9	90.9	104.4	97.6	94.1	93.5	98.3	91.1	85.9	82.1	112.4	109.1	1985
110.5	95.6			99.9	99.1	99.6	93.7	92.7	90.5	116.3	114.1	1986
2. Manual worker, male, single, 80% of the average salary												
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	1980
97.7	90.8	100.4	97.9	98.1	96.2	99.8	92.0	94.4	89.6	106.5	102.8	1983
101.8	92.5	103.7	98.7	93.5	93.3	97.7	92.2	81.4	81.4	109.4	106.2	1984
105.9	94.8	104.4	98.3	94.1	94.0	98.3	93.1	85.9	85.5	112.4	109.3	1985
110.5	100.0			99.9	99.6	99.6	95.4	92.7	94.1	116.3	114.1	1986
3. Manual worker, male, single, 125% of the average salary												
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	1980
97.7	83.3	100.4	96.1	98.1	93.9	99.8	90.5	94.4	89.6	106.5	102.8	1983
101.8	84.1	103.7	98.2	93.6	91.9	97.7	90.4	81.4	79.5	109.4	106.0	1984
106.0	85.7	104.4	97.8	94.1	93.0	98.3	91.5	85.9	84.6	112.4	109.0	1985
110.5	91.1			99.9	98.5	99.6	94.3	92.7	88.8	116.3	114.1	1986
4. Manual worker, female, single, average salary												
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0			100.0	100.0	1980
98.6	92.9	103.1	98.7	102.9	100.7	101.4	94.2			105.4	102.0	1983
102.3	94.6	105.5	100.0	99.7	98.7	98.1	93.4			107.2	104.5	1984
106.3	97.2	107.5	100.7	98.5	98.0	96.9	93.2			108.9	106.6	1985
112.2	103.7			100.2	100.1	98.1	95.4			113.0	111.4	1986
5. Couple without children, two average salaries (Group 1 and 4)												
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	1980
98.1	91.1	101.6	97.2	99.9	97.5	100.4	89.4	94.4	88.3	106.1	102.5	1983
102.0	92.7	104.5	98.8	95.8	95.0	97.9	88.7	81.4	80.3	108.6	105.7	1984
78.8	95.0	105.8	99.0	95.7	95.3	97.7	89.3	85.9	82.7	111.0	108.4	1985
111.1	100.5			100.0	99.6	99.0	91.6	92.7	91.1	115.0	113.1	1986
6. Couple with two children, one salary (Group 1)												
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	1980
97.7	90.2	100.4	100.6	98.1	97.2	99.8	91.2	94.4	88.1	106.5	104.1	1983
101.8	92.1	103.7	103.8	93.5	94.1	97.7	91.4	81.4	79.9	109.4	108.0	1984
105.9	94.6	104.4	102.3	94.1	94.7	98.3	93.9	85.9	80.7	112.4	110.8	1985
110.5	99.5			99.9	101.5	99.6	96.2	92.7	89.8	116.3	115.1	1986

	Belgique/Belgie					Danmark					Deutschland				
	1980	1983	1984	1985	1986	1980	1983	1984	1985	1986	1980	1983	1984	1985	1986
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
Social Security	10.5	12.9	13.0	13.0	13.0	0.8	1.7	1.6	1.6	1.7	15.7	17.0	17.3	17.6	17.7
Taxes	21.3	24.7	25.2	26.2	25.3	40.9	42.4	43.2	43.8	44.3	22.3	22.2	22.9	23.8	23.6
Family allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net earnings	68.2	62.4	61.8	60.8	61.7	58.3	55.9	55.2	54.6	54.0	62.0	60.8	59.8	58.6	58.7
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
Social Security	10.8	12.9	13.0	13.0	13.0	1.0	2.1	2.0	1.9	2.2	16.1	17.3	17.3	17.6	17.7
Taxes	17.0	21.2	21.8	22.2	21.7	36.6	37.6	38.4	39.1	39.7	18.0	18.2	18.7	19.5	19.5
Family allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net earnings	72.2	65.9	65.2	64.8	65.3	62.4	60.3	59.6	59.0	58.1	65.9	64.5	64.0	62.9	62.8
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
Social Security	10.3	12.9	13.0	13.0	13.0	0.7	1.3	1.3	1.2	1.4	15.0	16.4	17.0	17.2	17.7
Taxes	25.0	27.9	28.3	28.8	28.3	44.4	46.1	47.1	47.5	47.9	27.1	26.9	27.6	28.6	28.3
Family allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net earnings	64.7	59.2	58.7	58.2	58.7	54.9	52.6	51.6	51.3	50.7	57.9	56.7	55.4	54.2	54.0
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
Social Security	10.9	12.9	13.0	13.0	13.0	0.9	1.9	1.8	1.8	2.0	16.2	17.3	17.3	17.6	17.7
Taxes	14.4	19.6	20.3	21.0	20.3	38.4	39.7	40.5	40.9	41.2	15.4	16.0	16.3	16.9	17.0
Family allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net earnings	74.7	67.5	66.7	66.0	66.7	60.7	58.4	57.7	57.3	56.8	68.4	66.7	66.4	65.6	65.3
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
Social Security	10.7	12.9	13.0	13.0	13.0						15.9	17.2	17.3	17.6	17.7
Taxes	22.1	26.1	27.2	28.0	27.3						19.5	19.7	20.2	21.0	20.9
Family allowances	-	-	-	-	-						-	-	-	-	-
Net earnings	67.2	61.0	59.8	59.0	59.7						64.6	63.1	62.5	61.4	61.4
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
Social Security	10.5	12.9	13.0	13.0	13.0						15.7	17.0	17.3	17.6	17.7
Taxes	14.4	17.6	18.4	19.0	18.2						12.7	12.8	13.1	13.4	11.7
Family allowances	10.4	10.9	10.9	10.9	11.4						5.2	4.7	4.6	4.4	0.0
Net earnings	85.8	80.4	79.5	78.9	80.2						76.8	74.9	74.2	73.4	74.8

TAB. 5

Derivation of net earnings from gross earnings (in percentage of gross earnings)

Ellas					España					France					
1980	1983	1984	1985	1986	1980	1983	1984	1985	1986	1980	1983	1984	1985	1986	
1. Manual worker, male, single, average salary															
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	Gross earnings
15.0	15.0	15.0	15.0	15.0	5.8	6.0	6.1	6.4	6.1	12.8	14.4	15.6	15.3	16.2	Social Security
3.7	6.0	8.1	9.1	8.0	11.3	12.7	13.4	12.1	13.2	6.7	7.0	7.2	6.7	6.5	Taxes
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Family allowances
81.3	79.0	76.9	75.9	77.0	82.9	81.3	80.5	81.5	80.7	80.5	78.6	77.2	78.0	77.3	Net earnings
2. Manual worker, male, single, 80% of the average salary															
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	Gross earnings
15.0	14.8	15.0	15.0	15.0	5.8	6.0	6.1	6.4	6.1	12.8	14.4	15.7	15.3	16.1	Social Security
1.5	5.6	5.0	6.0	8.0	10.1	11.6	12.3	8.4	9.4	6.8	7.2	7.8	4.1	3.8	Taxes
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Family allowances
83.5	79.6	80.0	79.0	77.0	84.1	82.4	81.6	85.2	84.5	80.4	78.4	76.5	80.6	70.1	Net earnings
3. Manual worker, male, single, 125% of the average salary															
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	Gross earnings
15.0	15.0	15.0	15.0	15.0	5.8	6.0	6.1	6.4	6.1	12.9	13.1	15.8	15.3	16.2	Social Security
5.2	10.6	11.6	12.8	8.0	12.4	13.8	14.8	14.7	15.0	11.2	11.8	12.6	8.6	8.3	Taxes
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Family allowances
79.8	74.4	73.4	72.2	77.0	81.8	80.2	79.1	78.9	78.9	75.9	75.1	71.6	76.2	75.5	Net earnings
4. Manual worker, female, single, average salary															
100.0	100.0	100.0	100.0	100.0						100.0	100.0	100.0	100.0	100.0	Gross earnings
16.0	15.0	15.0	15.0	15.0						12.9	14.4	15.6	15.3	16.1	Social Security
0.0	4.6	3.9	5.9	6.0						7.5	6.7	5.6	4.2	4.0	Taxes
-	-	-	-	-						-	-	-	-	-	Family allowances
84.0	80.4	81.1	79.1	79.0						79.6	78.9	78.8	80.5	79.9	Net earnings
5. Couple without children, two average salaries (Group 1 and 4)															
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	Gross earnings
15.0	15.0	15.0	15.0	15.0	5.8	6.0	6.1	6.4	6.1	12.9	14.5	15.6	15.3	16.1	Social Security
2.3	5.4	6.4	7.7	8.0	12.1	13.6	14.7	13.5	13.9	7.0	6.9	6.5	5.9	5.8	Taxes
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Family allowances
85.8	82.5	81.5	78.1	79.9	82.1	80.4	79.2	80.1	80.0	80.1	78.6	77.9	78.8	78.1	Net earnings
6. Couple with two children, one salary (Group 1)															
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	Gross earnings
15.0	15.0	15.0	15.0	15.0	5.8	6.0	6.1	6.4	6.1	12.8	13.9	15.0	15.3	16.1	Social Security
0.0	2.8	2.8	3.7	8.0	7.5	8.5	9.2	7.9	9.1	0.0	0.0	0.0	0.0	0.0	Taxes
10.0	8.6	7.9	7.9	7.6	1.6	1.1	1.0	0.5	0.5	5.9	8.1	7.9	7.9	7.9	Family allowances
95.0	90.8	90.1	89.2	84.6	88.3	86.6	85.7	86.2	85.3	93.1	94.2	92.9	92.6	91.8	Net earnings

	Ireland					Italia					Luxembourg				
	1980	1983	1984	1985	1986	1980	1983	1984	1985	1986	1980	1983	1984	1985	1986
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
Social Security	4.5	8.5	8.5	8.5	7.5	7.8	8.7	8.7	8.7	8.7	11.9	12.0	12.0	12.0	12.0
Taxes	24.2	27.6	29.4	30.3	30.8	11.7	14.5	15.4	16.1	16.1	17.6	19.6	18.2	17.9	18.1
Family allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net earnings	71.3	63.9	62.1	61.2	61.7	80.5	76.9	75.9	75.2	75.2	70.5	68.4	69.8	70.1	69.9
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
Social Security	4.5	8.5	8.5	8.5	7.5	7.8	8.7	8.7	8.7	8.7	11.9	12.0	12.0	12.0	12.0
Taxes	21.5	22.7	24.2	25.2	25.5	9.3	10.5	12.4	13.3	13.3	14.0	15.3	14.1	13.9	14.1
Family allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net earnings	74.0	68.8	67.3	66.3	67.0	82.9	80.8	78.9	78.0	78.0	74.1	72.7	73.9	74.1	73.9
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
Social Security	4.3	8.5	8.5	8.5	7.5	7.8	8.6	8.7	8.7	8.7	11.9	12.0	12.0	12.0	12.0
Taxes	27.4	33.3	35.1	36.2	36.2	14.2	16.6	17.4	18.3	18.3	22.0	24.7	23.1	22.7	22.8
Family allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net earnings	68.3	58.2	56.4	55.3	56.3	78.0	74.8	73.9	73.0	73.0	66.1	63.3	64.9	65.3	65.2
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
Social Security	4.5	8.5	8.5	8.5	7.5	7.8	8.7	8.7	8.7	8.7	11.9	12.0	12.0	12.0	12.0
Taxes	16.7	17.4	18.7	19.5	19.7	9.8	12.5	13.2	14.1	14.1	9.4	11.0	10.1	9.7	9.4
Family allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net earnings	78.8	74.1	72.8	72.0	72.8	82.4	78.8	78.1	77.2	77.2	78.7	77.0	77.8	78.3	78.6
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
Social Security	4.5	8.5	8.5	8.5	7.5	7.8	8.7	8.7	8.7	8.7	11.9	12.0	12.0	12.0	12.0
Taxes	21.4	22.7	24.1	25.2	25.5	10.8	13.5	14.4	15.2	15.2	13.8	15.4	14.3	14.0	13.9
Family allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net earnings	71.1	68.8	67.4	66.3	67.0	81.4	77.8	76.9	76.1	76.1	74.3	72.5	73.6	74.0	74.1
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
Social Security	4.5	8.5	8.5	8.5	7.5	7.8	8.7	8.7	8.7	8.7	11.9	12.0	12.0	12.0	12.0
Taxes	13.4	16.7	18.0	18.8	19.6	9.9	12.2	13.2	13.9	13.9	3.6	4.0	3.1	2.9	3.1
Family allowances	2.4	3.1	3.0	2.7	3.2	5.6	8.2	9.8	8.7	8.7	8.3	8.0	8.4	8.2	9.4
Net earnings	84.5	77.9	76.5	75.4	76.1	87.9	87.4	88.0	86.1	86.1	92.8	92.0	93.3	93.4	94.3

TAB. 5

Derivation of net earnings from gross earnings (in percentage of gross earnings)

Nederland					Portugal					United kingdom					
1980	1983	1984	1985	1986	1980	1983	1984	1985	1986	1980	1983	1984	1985	1986	
1. Manual worker, male, single, average salary															
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	Gross earnings
21.5	29.8	28.7	28.0	26.7	10.5	12.5	12.5	11.5	11.4	6.7	9.0	9.0	9.0	9.0	Social Security
16.2	14.3	14.0	14.3	14.7	5.3	9.5	5.2	8.0	6.5	22.7	22.9	22.6	22.5	21.8	Taxes
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Family allowances
62.3	55.9	57.3	57.7	58.6	84.2	78.0	82.3	80.5	82.1	70.6	68.1	68.4	68.5	69.2	Net earnings
2. Manual worker, male, single, 80% of the average salary															
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	Gross earnings
20.0	26.6	25.6	25.2	24.1	10.5	12.5	12.5	11.5	11.4	6.8	9.0	9.0	9.0	9.0	Social Security
14.0	12.5	12.0	12.3	12.6	4.6	7.0	2.6	4.0	2.5	20.9	21.2	20.8	20.7	20.0	Taxes
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Family allowances
66.0	60.9	62.3	62.5	63.3	84.9	80.5	84.9	84.5	86.1	72.3	69.8	70.2	70.3	71.0	Net earnings
3. Manual worker, male, single, 125% of the average salary															
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	Gross earnings
19.8	28.7	27.6	26.9	25.4	10.5	12.5	12.5	11.5	11.4	6.7	9.0	9.0	9.0	9.0	Social Security
17.8	14.7	14.6	15.0	15.5	7.8	9.9	7.7	8.0	10.3	24.2	24.4	24.1	24.0	23.3	Taxes
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Family allowances
62.4	56.6	57.8	58.1	59.1	81.7	77.6	79.8	80.5	78.3	69.1	66.6	66.9	67.0	67.7	Net earnings
4. Manual worker, female, single, average salary															
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	Gross earnings
19.5	25.2	24.1	23.5	22.5	10.5	12.5	12.5	11.5	11.4	6.7	9.0	9.0	9.0	9.0	Social Security
12.3	11.5	11.0	10.9	11.2	5.3	9.5	5.2	8.0	6.5	18.4	18.6	17.9	17.6	17.2	Taxes
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Family allowances
68.2	63.3	64.9	65.6	66.3	84.2	78.0	82.3	80.5	82.1	74.9	72.4	73.1	73.4	73.8	Net earnings
5. Couple without children, two average salaries (Group 1 and 4)															
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	Gross earnings
18.9	27.8	26.8	26.1	25.0	10.5	12.5	12.5	11.5	11.4	6.7	9.0	9.0	9.0	9.0	Social Security
14.4	12.8	12.7	12.9	13.3	5.9	9.3	5.0	8.0	6.5	18.6	18.8	18.2	18.0	17.5	Taxes
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Family allowances
66.7	59.4	60.5	61.0	61.7	83.6	78.2	82.5	80.5	82.1	74.7	72.2	72.8	73.0	73.5	Net earnings
6. Couple with two children, one salary (Group 1)															
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	Gross earnings
21.5	29.8	28.7	28.0	26.7	10.5	12.5	12.5	11.5	11.4	6.7	9.0	9.0	9.0	9.0	Social Security
12.1	9.9	9.6	8.7	9.1	4.0	8.0	4.0	8.0	6.5	18.7	18.9	18.4	18.3	17.8	Taxes
8.0	7.8	7.9	7.7	7.6	3.8	3.8	4.2	3.5	4.4	7.3	8.0	8.3	8.1	7.8	Family allowances
74.4	68.0	69.6	71.0	71.8	89.3	83.3	87.7	84.0	86.5	81.9	80.1	80.9	80.8	81.0	Net earnings

4. Conversion from gross earnings to net earnings (Table 5)

Table 5 shows how the net earnings and wage deductions relate to the gross earnings for the same year.

Statutory social security contributions have increased as a proportion of gross earnings in all countries except Greece since 1980. For case 1 (single worker with an average wage) the largest increases have been in the Netherlands (5.2 points), France (3.4% points) and Ireland (3.0 points). 1986 saw, for the first time, a slight fall in social security contributions in some countries.

Income tax has risen in most Member States; in three it has remained the same or been reduced slightly. However, this reduction has been made up for by higher social security contributions.

The wide disparities in the levels of wage deductions need to be mentioned. With regard to income tax, the extremes are Denmark and Portugal, where a single worker on average income pays 44.3% and 6.5% respectively. Against this, Denmark has the lowest social security contributions.

As a result of the increase in social security contributions and taxes the ratio of net earnings to gross earnings has deteriorated in all countries. The graph on page 1 illustrates the differences between the Member States.

5. Warning

The data are not based on surveys of net earnings. Rather, they are model calculations, which, although based on the average gross earnings recorded in the harmonized earnings statistics, are also based on a series of assumptions which do not necessarily correspond to the actual average in the Member States.

Due caution must be exercised, therefore, when endeavouring to draw conclusions from these data. Among other things, it must be borne in mind that:

- the trend of average earnings is affected not only by wage increases but also by changes in the structure of industry,
- price indices are not fully harmonized between Member States,
- the calculations take no account of either indirect taxes or social welfare benefits.

6. Calculation method

All the calculations are based on the average gross monthly wage of a worker in the manufacturing industries (NACE D in the EUROSTAT earnings statistics).

On the basis of this average wage six model cases were established, in order to show the influence of progressive taxation on the one hand and family allowances on the other.

Income tax (including church tax where appropriate), social security contributions and family allowances, where payable under national law, were calculated for these six model cases, and on the basis of the calculations the net earnings were obtained

The basic data originate from national statistics and were transmitted to EUROSTAT by the Member States' national statistical institutes.

No data were available for Italy for 1986. Denmark, Spain and Portugal were not able to calculate certain of the model cases.