



### EMPLOYMENT BENEFITS, AUSTRALIA, AUGUST 1985 PRELIMINARY

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#### MAIN FEATURES

Of the estimated 5,513,000 employees in August 1985, 88.9 per cent (4,903,000) received some kind of employment benefit. The corresponding proportion in August 1984 was 89.6 per cent.

The proportion of recipients was not consistent across all groups of employees—amongst part-time employees only 54.2 per cent received any kind of benefit (compared with 96.3 per cent for full-time employees) and the proportion for all females was 81.6 per cent compared with 93.9 per cent for all males. In the recreation, etc. industry, only 66.9 per cent of employees received a benefit, compared with 98.8 per cent in mining and 99.6 per cent in electricity, gas and water.

Other than leave provisions (which were available to over two-thirds of employees) the most common benefits received were superannuation fund membership (44.4 per cent of beneficiaries) and free or discounted goods and services (22.5 per cent).

*Note: Survey estimates are subject to sampling variability, as explained in paragraph 32.*

#### EXPLANATORY NOTES

##### Introduction

The monthly Population Survey (which is described in *The Labour Force, Australia* (6203.0)) comprises the monthly labour force survey and supplementary topics. This publication contains some results of a supplementary survey run in association with the August 1985 labour force survey conducted throughout Australia.

2. Of the respondents to the labour force survey, those who fell within the scope of the supplementary were asked additional questions. This subset of respondents was asked about a range of employment benefits provided to them by employers.

##### Scope

3. The scope of this supplementary survey was the same as that used for the labour force survey (described in

full in *The Labour Force, Australia* (6203.0)), except that it was restricted to persons who were employed as wage and salary earners ('employees') in their main job excluding persons on workers' compensation and persons who worked solely for payment in kind.

##### Definitions

4. The *employment benefits* included in the survey are a selection of concessions, allowances or other privileges received by or provided to employees in their main job in addition to wages or salary. The definitions of the particular benefits which were included in the survey are given in paragraphs 8 to 25. Some benefits which were not included in the survey are certain allowances received in accordance with award provisions (e.g. safety clothing); maternity and paternity leave; and cash payments in the nature of wages or salary, over-award payments, bonuses or payments in lieu of leave.

5. All benefits were being received by the employee at the time of the survey, with two exceptions:

(a) in the case of four particular benefits—holiday expenses (paragraph 8), low interest finance (paragraph 9), goods and services (paragraph 10), shares (paragraph 19)—the benefits had been taken up *at some time* while the employee had been working for the current employer;

(b) in the cases of sick leave (paragraph 23), annual leave (paragraph 24) and long-service leave (paragraph 25), the provision of rather than the receipt of the particular type of leave to the employee is defined as an employment benefit.

6. All benefits covered by this survey were received or provided while the employee was working for the current employer. However, not all benefits came directly from the current employer. Some benefits received by or provided to employees from other sources as a result of their employment in a particular occupation or industry have been included in the tables (e.g. a concession air fare granted by an airline to a travel agency employee; long-service leave granted by an industry to an employee in that industry).

7. For those benefits defined in paragraphs 8 to 22, the mere availability of an entitlement to the benefit was not sufficient reason for inclusion in the estimates in this publication; only those that were used or taken up were counted. For those benefits defined in paragraphs 23 to 25 estimates in this publication refer to the provision of leave, regardless of whether this leave had actually been used.

8. *Holiday expenses*: Any free or discounted holiday or holiday travel expenses paid for or subsidised as a result of a person's employment at the time of the survey.

9. *Low interest finance*: Finance provided by the employer at a low interest rate. In cases where the employer was an institution which provided loans to persons other than its own employees, e.g. banks, a benefit was recorded only if the loan was at a lower rate of interest than the lender's usual rate for the particular purpose for which the loan was made. While loans made by lending institutions to non-employee members were not included under this definition, it is nevertheless known that some respondents reported, as low interest finance, loans provided by institutions whose borrowers were restricted to employees of certain other organisations (e.g. some credit unions set up by companies, public service, etc.).

10. *Goods and services*: Goods and services (not included under other headings) provided free or at a discounted price to an employee, e.g. a motor vehicle supplied at a discount price to an employee of a car manufacturer.

11. *Housing*: Assistance in the provision of, or subsidisation of the costs of, accommodation used as a residence by a person or his family. It included the provision to an employee, as an employee entitlement, of a residence owned by the employer, payment or subsidisation of rent or board, provision of a housing allowance and payment or subsidisation of water, sewerage or general rates payable to local government authorities.

12. *Electricity*: Payment or subsidisation by a person's employer of household fuel and/or power expenses, including electricity, gas, oil and firewood.

13. *Telephone*: Payment or subsidisation, by the employer, of private telephone charges.

14. *Transport*: Assistance with *day-to-day* travelling for *private purposes* by the provision of a vehicle or by other means, e.g. travelling allowance, excluding payment or subsidisation of the cost of travel to and from work. This type of emolument when used for less frequent purposes, e.g. holidays, was classified as another type of benefit e.g. holiday expenses.

15. *Medical*: Payment or subsidisation by the employer, of an employee's medical and/or hospital expenses, etc. and/or benefits fund contributions. Deduction from the employee's wages or salary, where the employee paid the full contribution, was not considered to be a benefit.

16. *Union dues*: Payment or subsidisation by the employer of the employee's union membership dues or professional association membership fees. Deduction from the employee's wages or salary, where the employee paid the full amount, was not considered to be a benefit.

17. *Club fees*: Payment or subsidisation of the employee's membership fee for a club or society (not being a union or professional association) of which he/she was a member. Deduction from the employee's wages or salary, where the employee paid the full amount, was not considered to be a benefit.

18. *Entertainment allowance*: Regular provision of an amount for entertainment or hospitality expenses, or the reimbursement of expenses regularly incurred for entertainment or hospitality purposes.

19. *Shares, etc.*: Receipt or provision of shares, rights or options in the employer's business as an employee entitlement.

20. *Study leave*: Time off granted by the employer for attendance at classes during working hours, provided that the course being studied was not undertaken as a condition of employment. Thus apprentices, etc. attending college were not considered to be receiving a benefit, but other students were, even if they lost pay while on study leave or had to make up all of the time they were absent during working hours.

21. *Superannuation*: Membership of a superannuation or retirement benefits scheme, but only if the scheme was arranged or provided by the person's current employer and even if the employer did not contribute to the fund.

22. *Children's education expenses*: Payment in full or in part by the employer of any expense incurred in the education of an employee's child(ren), e.g. tuition fees, books.

23. *Sick leave*: Provision by employers of paid sick leave, as collected by responses to the question 'Does your employer provide you with paid sick leave?'

24. *Annual leave*: Provision by employers of paid holiday leave, as collected by responses to the question 'Does your employer provide you with paid holiday leave?'

25. *Long-service leave*: Provision by employers or industries of long-service leave to *any* employee, as collected by responses to the question 'Does your employer or industry provide long-service leave?'. Persons who 'did not know' whether they were provided with long-service leave were considered to be not in receipt of this benefit.

26. *Weekly earnings* referred to the amount of 'last total pay' prior to the interview (i.e. before taxation and other deductions had been made). For persons paid other than

weekly, earnings were converted to a weekly equivalent. No adjustment was made for any back-payment of wage increases or pre-payment of leave, etc.

27. The *main job* was defined as the job in which most hours were worked during the survey week. A person who held more than one job was classified to the industry of their main job.

28. Further definitions of labour force and demographic classifications appearing in this publication are given in *The Labour Force, Australia* (6203.0).

#### Results of the survey

29. This publication contains only a summary of the results of the survey. Estimates shown are preliminary and may be revised. A more detailed publication will be released as soon as possible and further information is available on request.

30. Results of similar surveys, the first conducted in February to May 1979, have been published in *Employment Benefits, Australia* (6334.0).

#### Discontinuities in the series

31. The scope of a previous survey conducted in February to May 1979 was restricted to employees who usually worked 20 hours or more per week. In addition, for the 1979 survey respondents were interviewed personally whereas for the August 1983 to August 1985 surveys respondents were either interviewed personally or another adult member of the household responded on their behalf. The methodology adopted for the August 1983 to August 1985 surveys may have resulted in the non-reporting of particular benefits compared with the 1979 survey.

#### Reliability of the estimates

32. Estimates in this publication are subject to two sources of error:

- (a) *sampling error*: since the estimates are based on information obtained from occupants of a sample of dwellings they are subject to sampling variability; that is they may differ from the figures that would have been produced if all dwellings had been included in the survey. One measure of the likely difference is given by the *standard error*. More information about this topic will be found in *The Labour Force, Australia* (6203.0). A table of estimated standard errors for this survey follows these notes. Estimates with a standard error of more than about 25 per cent have not been shown in this publication, as the

degree of sampling variability would seriously detract from their value for most reasonable uses. Although figures for these small components can, in some cases, be derived by subtraction they should not be regarded as reliable;

- (b) *non-sampling error*: inaccuracies may occur because of imperfections in reporting by interviewers and respondents and errors made in the coding and processing of data. These inaccuracies may occur in any enumeration, whether it be a full count or sample. Every effort is made to reduce the non-sampling error to a minimum by careful design of questionnaires, intensive training and supervision of interviewers and efficient operating procedures.

#### Related publications

33. Other ABS publications which may be of interest include:

*The Labour Force, Australia* (6203.0)—issued monthly

*Weekly Earnings of Employees (Distribution), Australia* (6310.0)—issued annually

*Working Conditions, Australia, February to May 1979* (6335.0)

*Alternative Working Arrangements, Australia, March to May 1982* (6341.0)

*Annual and Long-Service Leave Taken, Australia, May 1983 to April 1984* (6317.0)

34. Current publications produced by the ABS are listed in the *Catalogue of Publications, Australia* (1101.0). The ABS also issues, on Tuesdays and Fridays, a *Publications Advice* (1105.0) which lists publications to be released in the next few days. The Catalogue and Publications Advice are available from any ABS office.

#### Symbols and other usages

- \* subject to sampling variability too high for most practical uses. See paragraph 32 above.  
 .. not applicable

35. Because figures have been rounded, discrepancies may occur between sums of the component items and totals.

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 Acting Australian Statistician

#### STANDARD ERRORS OF ESTIMATES

Size of estimate (persons)	Approximate standard error of estimates		Size of estimate (persons)	Approximate standard error of estimates	
	Persons	Per cent of estimate		Persons	Per cent of estimate
3,500	820	23.4	200,000	5,300	2.6
4,000	880	21.9	300,000	6,200	2.1
5,000	980	19.6	500,000	7,500	1.5
10,000	1,400	13.9	1,000,000	9,700	1.0
20,000	1,950	9.7	2,000,000	12,300	0.6
50,000	2,950	5.9	5,000,000	16,500	0.3
100,000	3,950	4.0			



TABLE 1. ALL EMPLOYEES : TYPE OF BENEFIT RECEIVED AND FULL-TIME OR PART-TIME STATUS, AUGUST 1984 AND AUGUST 1985

	August 1984				August 1985			
	Full-time ('000)	Part-time ('000)	Total ('000)	Proportion of total (per cent)	Full-time ('000)	Part-time ('000)	Total ('000)	Proportion of total (per cent)
<b>Total employees</b>	<b>4,443.4</b>	<b>914.7</b>	<b>5,358.2</b>	<b>100.0</b>	<b>4,544.2</b>	<b>968.8</b>	<b>5,513.0</b>	<b>100.0</b>
No benefits	151.2	406.6	557.8	10.4	166.7	443.3	610.0	11.1
One or more benefits	4,292.2	508.1	4,800.3	89.6	4,377.5	525.5	4,903.0	88.9
Holiday expenses	197.0	11.2	208.2	3.9	208.4	9.5	217.8	4.0
Low-interest finance	142.4	5.1	147.5	2.8	133.2	5.1	138.3	2.5
Goods and services	968.0	178.8	1,146.8	21.4	929.8	173.9	1,103.7	20.0
Housing	209.9	11.5	221.4	4.1	190.4	14.3	204.7	3.7
Electricity	118.1	12.9	131.0	2.4	102.0	11.3	113.3	2.1
Telephone	457.0	39.3	496.3	9.3	463.1	39.3	502.4	9.1
Transport	438.8	29.7	468.5	8.7	395.7	28.0	423.7	7.7
Medical	183.0	8.9	191.9	3.6	176.0	10.2	186.1	3.4
Union dues	128.6	6.5	135.1	2.5	118.5	6.1	124.6	2.3
Club fees	92.9	3.7	96.6	1.8	79.5	4.7	84.2	1.5
Entertainment allowance	264.1	7.7	271.8	5.1	228.4	7.5	235.9	4.3
Shares	81.4	6.0	87.4	1.6	77.9	5.6	83.5	1.5
Study leave	87.0	10.1	97.1	1.8	90.6	9.9	100.5	1.8
Superannuation	2,049.3	68.2	2,117.5	39.5	2,102.6	76.4	2,179.0	39.5
Children's education expenses	15.7	*	18.1	0.3	13.1	*	16.2	0.3
Sick leave	4,122.1	296.9	4,419.0	82.5	4,208.2	318.9	4,527.1	82.1
Annual leave	4,142.3	295.6	4,437.9	82.8	4,233.7	321.5	4,555.2	82.6
Long-service leave	3,356.4	219.0	3,575.4	66.7	3,427.4	243.6	3,671.0	66.6

TABLE 2. ALL EMPLOYEES: TYPE OF BENEFIT RECEIVED, INDUSTRY AND WHETHER GOVERNMENT OR NON-GOVERNMENT SECTOR, AUGUST 1985 ('000)

	Agriculture, forestry, fishing and hunting	Mining	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade	Transport and storage
<b>Total employees</b>	<b>119.0</b>	<b>97.9</b>	<b>1,052.0</b>	<b>137.0</b>	<b>304.1</b>	<b>1,039.5</b>	<b>302.5</b>
No benefits	29.4	*	54.3	*	34.2	148.5	22.7
One or more benefits	89.6	96.7	997.7	136.4	269.9	891.1	279.8
Holiday expenses	*	15.0	14.3	*	4.0	20.4	91.0
Low-interest finance	*	4.4	10.6	*	*	5.8	4.7
Goods and services	35.7	20.1	266.9	21.4	25.9	423.9	57.6
Housing	36.2	24.1	13.1	7.6	10.0	19.2	12.2
Electricity	26.0	16.3	7.9	4.9	8.4	15.7	5.0
Telephone	27.5	10.5	77.1	15.3	42.1	94.4	28.3
Transport	18.6	5.5	83.9	*	36.1	129.2	27.2
Medical	4.4	18.1	36.0	*	6.3	28.6	5.0
Union dues	*	*	21.9	*	14.9	17.6	7.1
Club fees	*	*	14.3	*	5.2	15.8	4.1
Entertainment allowance	*	*	37.2	*	14.9	61.7	10.1
Shares	4.2	4.6	25.6	*	6.8	17.8	*
Study leave	*	*	11.8	5.7	*	10.4	*
Superannuation	18.3	68.8	437.7	105.0	96.0	234.5	148.3
Children's education expenses	*	*	*	*	*	*	*
Sick leave	67.6	95.1	957.0	135.9	238.7	760.9	267.5
Annual leave	69.3	95.6	964.6	135.4	244.7	766.7	269.1
Long-service leave	29.2	86.5	782.1	132.7	170.2	529.6	235.2

	Communica-tion	Finance, etc.	Public admin. and defence	Community services	Recreation, etc.	Total	Government	Non-Government
<b>Total employees</b>	<b>148.7</b>	<b>552.6</b>	<b>325.1</b>	<b>1,106.6</b>	<b>328.0</b>	<b>5,513.0</b>	<b>1,722.1</b>	<b>3,790.9</b>
No benefits	4.9	46.7	21.0	137.9	108.5	610.0	98.9	511.1
One or more benefits	143.8	505.9	304.1	968.7	219.5	4,903.0	1,623.2	3,279.8
Holiday expenses	6.4	33.9	7.5	15.8	5.4	217.8	112.9	104.9
Low-interest finance	*	96.0	*	6.2	*	138.3	50.2	88.0
Goods and services	28.8	73.3	8.0	67.9	74.2	1,103.7	158.3	945.4
Housing	5.8	21.9	7.4	40.8	6.3	204.7	64.6	140.0
Electricity	*	7.3	*	14.5	*	113.3	16.8	96.5
Telephone	50.6	75.4	17.4	49.9	13.8	502.4	127.6	374.8
Transport	*	73.1	6.4	25.6	15.7	423.7	34.2	389.5
Medical	*	57.0	*	23.2	*	186.1	39.4	146.7
Union dues	*	34.4	*	14.2	5.2	124.6	13.2	111.4
Club fees	*	29.5	*	5.5	*	84.2	9.3	74.9
Entertainment allowance	*	71.2	*	15.7	13.2	235.9	20.0	215.8
Shares	*	18.0	*	*	*	83.5	*	83.2
Study leave	*	16.0	13.3	28.9	*	100.5	52.3	48.2
Superannuation	126.8	231.8	234.1	436.3	41.3	2,179.0	1,062.4	1,116.6
Children's education expenses	*	*	*	*	*	16.2	*	14.7
Sick leave	142.2	468.5	299.2	913.1	181.4	4,527.1	1,585.3	2,941.8
Annual leave	142.9	474.5	296.5	911.6	184.3	4,555.2	1,578.2	2,977.0
Long-service leave	141.3	371.1	289.3	798.0	105.9	3,671.0	1,518.0	2,153.1

**TABLE 3. ALL EMPLOYEES: TYPE OF BENEFIT RECEIVED AND WEEKLY EARNINGS(a) IN MAIN JOB, AUGUST 1985 ('000)**

	Weekly earnings (a) in main job (\$)						
	Under 120	120 and under 160	160 and under 200	200 and under 240	240 and under 280	280 and under 320	320 and under 360
<b>Total employees</b>	<b>529.0</b>	<b>312.4</b>	<b>310.3</b>	<b>427.4</b>	<b>668.6</b>	<b>754.1</b>	<b>606.0</b>
No benefits	296.4	73.1	51.5	49.5	37.8	29.5	19.6
One or more benefits	232.7	239.3	258.8	378.0	630.8	724.6	586.3
Holiday expenses	3.7	3.7	5.4	9.8	17.8	30.1	29.0
Low-interest finance	*	*	4.6	5.3	13.1	21.2	15.1
Goods and services	101.8	61.1	70.4	101.3	147.6	158.2	123.7
Housing	18.4	7.5	7.4	12.4	17.5	20.0	18.8
Electricity	14.2	5.8	5.9	8.7	12.1	9.9	10.4
Telephone	26.5	12.7	13.6	18.3	26.8	42.8	46.5
Transport	16.9	11.1	9.7	17.0	23.3	44.8	47.7
Medical	9.2	5.5	6.6	8.4	15.2	21.9	17.3
Union dues	4.9	*	*	4.9	8.6	15.4	13.2
Club fees	*	*	*	*	5.1	6.5	6.0
Entertainment allowance	4.2	*	*	5.3	8.4	15.2	20.4
Shares	4.1	*	*	4.5	5.4	7.2	9.6
Study leave	5.4	3.5	5.9	*	8.5	10.0	11.5
Superannuation	15.0	21.1	45.6	93.0	198.7	308.2	282.7
Children's education expenses		5.3			3.8		
Sick leave	111.0	195.9	219.3	339.5	600.2	696.2	566.9
Annual leave	110.6	198.6	226.1	342.5	600.8	702.7	567.9
Long-service leave	62.0	111.8	148.3	243.3	445.4	566.7	479.3

	Weekly earnings (a) in main job (\$)							Total
	360 and under 400	400 and under 440	440 and under 480	480 and under 520	520 and under 560	560 and under 600	600 and over	
<b>Total employees</b>	<b>463.0</b>	<b>334.1</b>	<b>256.7</b>	<b>251.2</b>	<b>180.7</b>	<b>162.1</b>	<b>257.5</b>	<b>5,513.0</b>
No benefits	14.2	9.3	7.3	7.6	3.8	*	7.4	610.0
One or more benefits	448.9	324.8	249.4	243.5	176.9	159.0	250.1	4,903.0
Holiday expenses	21.1	18.9	17.1	13.9	14.0	9.7	23.6	217.8
Low-interest finance	15.6	13.2	8.8	9.2	7.7	7.7	14.0	138.3
Goods and services	90.7	68.8	41.9	40.1	30.4	25.5	42.3	1,103.7
Housing	15.0	13.8	10.5	12.4	14.3	11.3	25.5	204.7
Electricity	6.7	7.4	4.4	4.9	5.6	4.5	12.7	113.3
Telephone	48.8	41.1	38.5	43.6	33.6	38.3	71.1	502.4
Transport	47.3	34.2	30.9	35.1	26.8	27.6	51.1	423.7
Medical	16.4	14.1	11.3	11.7	10.2	13.9	24.5	186.1
Union dues	13.0	9.8	6.7	9.1	5.8	8.5	21.3	124.6
Club fees	6.5	8.1	5.2	8.2	5.5	7.2	16.8	84.2
Entertainment allowance	22.0	22.3	18.5	25.0	19.7	23.2	45.9	235.9
Shares	8.2	9.5	5.0	4.2	5.5	6.9	10.6	83.5
Study leave	10.3	10.6	6.4	6.3	6.3	5.7	6.7	100.5
Superannuation	244.4	201.9	158.6	171.4	126.3	121.3	190.6	2,179.0
Children's education expenses	*	*	*	*		3.7		16.2
Sick leave	438.0	316.1	243.0	235.6	173.9	154.2	237.3	4,527.1
Annual leave	440.3	318.5	244.1	236.4	173.2	154.5	239.0	4,555.2
Long-service leave	378.9	278.3	220.7	217.4	158.9	140.1	219.9	3,671.0

(a) Refers to weekly earnings from last pay.

**TABLE 4. ALL EMPLOYEES: TYPE OF BENEFIT RECEIVED AND AGE, AUGUST 1985 ('000)**

	Males				Females			
	15-24	25-44	45 and over	Total	15-24	25-44	45 and over	Total
<b>Total employees</b>	<b>767.4</b>	<b>1,704.0</b>	<b>827.4</b>	<b>3,298.8</b>	<b>707.2</b>	<b>1,101.4</b>	<b>405.7</b>	<b>2,214.2</b>
No benefits	98.8	67.6	36.9	203.3	110.7	221.5	74.4	406.7
One or more benefits	668.6	1,636.4	790.5	3,095.5	596.4	879.8	331.3	1,807.5
Holiday expenses	21.8	101.9	39.0	162.7	23.0	24.6	7.5	55.1
Low-interest finance	11.2	68.2	19.7	99.1	18.7	18.4	*	39.2
Goods and services	171.9	351.9	131.0	654.8	190.4	188.5	70.1	449.0
Housing	23.8	106.3	38.4	168.5	10.2	20.6	5.5	36.2
Electricity	14.7	52.5	20.5	87.7	4.8	16.4	4.4	25.6
Telephone	21.2	263.5	139.6	424.3	8.1	49.8	20.2	78.1
Transport	30.6	226.4	100.0	357.0	8.4	45.2	13.2	66.7
Medical	20.6	78.9	29.4	129.0	23.6	26.2	7.4	57.1
Union dues	14.0	68.1	22.6	104.7	5.7	11.8	*	19.9
Club fees	5.0	45.8	20.9	71.7	4.2	7.3	*	12.5
Entertainment allowance	7.0	135.3	64.9	207.3	*	19.3	5.3	28.6
Shares	4.1	40.6	21.8	66.5	*	11.4	*	17.0
Study leave	21.6	45.3	*	70.1	9.7	17.7	*	30.4
Superannuation	167.1	959.5	521.2	1,647.8	129.4	288.2	113.5	531.2
Children's education expenses	*	7.2	*	11.0	*	4.3	*	5.2
Sick leave	616.8	1,568.5	754.0	2,939.3	531.1	770.1	286.5	1,587.8
Annual leave	622.8	1,582.1	760.3	2,965.3	526.1	770.8	293.0	1,589.9
Long-service leave	430.4	1,337.4	670.8	2,438.6	374.4	613.4	244.7	1,232.5

TABLE 5. EMPLOYEES WHO RECEIVED TWO OR MORE BENEFITS : PAIRS OF BENEFITS(a) RECEIVED, AUGUST 1985  
( ' 000)

Benefit	Benefit																	
	Holi- day expenses	Low- inter- est finance	Goods and services	Housing	Elect- ricity	Tele- phone	Trans- port	Medical	Union dues	Club fees	Ente- rta- inment allow- ance	Shares	Study leave	Super- annua- tion	Child- ren's educa- tion expenses	Sick leave	Annual leave	Long- ser- vice leave
EMPLOYEES WHO WORKED 35 HOURS OR MORE IN MAIN JOB																		
Holiday expenses	..	19.0	56.0	20.5	14.5	24.4	28.5	17.7	8.0	9.8	19.6	6.3	*	107.2	*	154.3	155.8	140.9
Low-interest finance	19.0	..	32.1	11.3	*	25.5	17.1	31.4	6.8	11.7	23.5	9.4	*	84.2	*	99.9	100.3	97.0
Goods and services	56.0	32.1	..	50.7	32.4	110.4	116.5	43.9	31.0	26.9	57.4	25.3	13.8	315.7	4.4	712.3	719.9	551.5
Housing	20.5	11.3	50.7	..	66.8	71.6	36.8	28.6	10.6	10.6	22.2	11.6	*	91.9	7.2	145.2	148.6	111.4
Electricity	14.5	*	32.4	66.8	..	50.4	30.9	15.1	9.0	6.7	13.5	8.6	*	44.8	5.0	74.9	77.9	51.1
Telephone	24.4	25.5	110.4	71.6	50.4	..	169.5	40.7	42.7	44.9	112.1	32.1	9.2	268.9	7.2	360.1	364.6	295.8
Transport	28.5	17.1	116.5	36.8	30.9	169.5	..	32.8	39.9	37.1	116.1	26.4	6.9	196.2	4.5	319.9	326.1	237.5
Medical	17.7	31.4	43.9	28.6	15.1	40.7	32.8	..	17.0	19.4	28.1	15.8	*	98.8	5.9	130.8	131.9	117.4
Union dues	8.0	6.8	31.0	10.6	9.0	42.7	39.9	17.0	..	24.9	31.2	9.9	*	55.0	*	86.4	87.9	67.8
Club fees	9.8	11.7	26.9	10.6	6.7	44.9	37.1	19.4	24.9	..	40.0	8.0	*	48.5	*	63.8	64.0	52.6
Entertainment allowance	19.6	23.5	57.4	22.2	13.5	112.1	116.1	28.1	31.2	40.0	..	21.6	5.4	135.1	*	188.7	191.5	156.1
Shares	6.3	9.4	25.3	11.6	8.6	32.1	26.4	15.8	9.9	8.0	21.6	..	*	48.4	*	57.6	58.4	48.6
Study leave	*	*	13.8	*	*	9.2	6.9	*	*	*	5.4	*	..	42.6	*	68.1	67.7	60.3
Superannuation	107.2	84.2	315.7	91.9	44.8	268.9	196.2	98.8	55.0	48.5	135.1	48.4	42.6	..	6.6	1,610.6	1,618.1	1,544.1
Children's education expenses	*	*	4.4	7.2	5.0	7.2	4.5	5.9	*	*	*	*	*	6.6	..	9.1	9.2	6.1
Sick leave	154.3	99.9	712.3	145.2	74.9	360.1	319.9	130.8	86.4	63.8	188.7	57.6	68.1	1,610.6	9.1	..	3,323.9	2,671.8
Annual leave	155.8	100.3	719.9	148.6	77.9	364.6	326.1	131.9	87.9	64.0	191.5	58.4	67.7	1,618.1	9.2	3,323.9	..	2,685.9
Long-service leave	140.9	97.0	551.5	111.4	51.1	295.8	237.5	117.4	67.8	52.6	156.1	48.6	60.3	1,544.1	6.1	2,671.8	2,685.9	..
ALL EMPLOYEES																		
Holiday expenses	..	25.3	77.9	27.1	19.0	31.8	33.9	25.8	10.0	12.2	22.4	7.3	5.2	146.8	*	211.7	213.2	194.1
Low-interest finance	25.3	..	44.6	15.1	*	30.2	18.8	43.4	9.4	14.7	27.8	11.2	*	111.8	*	135.4	135.7	131.3
Goods and services	77.9	44.6	..	63.2	40.2	139.0	136.3	60.6	38.2	31.7	66.0	30.9	19.1	415.6	6.4	933.3	940.8	732.0
Housing	27.1	15.1	63.2	..	84.1	89.2	45.3	36.6	14.0	13.7	25.9	14.1	*	113.3	10.2	177.5	182.9	136.8
Electricity	19.0	*	40.2	84.1	..	64.5	39.2	19.7	11.4	7.9	15.5	9.7	*	53.8	7.7	90.2	95.1	59.9
Telephone	31.8	30.2	139.0	89.2	64.5	..	199.0	49.9	51.2	52.8	126.3	35.7	11.8	329.9	10.3	438.5	444.6	360.2
Transport	33.9	18.8	136.3	45.3	39.2	199.0	..	40.0	48.5	43.4	129.6	30.0	8.7	226.5	7.2	371.1	378.1	273.5
Medical	25.8	43.4	60.6	36.6	19.7	49.9	40.0	..	23.5	25.5	32.9	17.6	4.2	127.0	8.7	173.9	175.1	154.8
Union dues	10.0	9.4	38.2	14.0	11.4	51.2	48.5	23.5	..	31.2	37.5	10.5	5.7	69.2	*	107.5	110.5	85.3
Club fees	12.2	14.7	31.7	13.7	7.9	52.8	43.4	25.5	31.2	..	45.4	9.0	*	56.5	5.1	76.2	76.6	62.7
Entertainment allowance	22.4	27.8	66.0	25.9	15.5	126.3	129.6	32.9	37.5	45.4	..	23.9	7.0	152.5	4.0	214.5	217.2	175.4
Shares	7.3	11.2	30.9	14.1	9.7	35.7	30.0	17.6	10.5	9.0	23.9	..	*	58.9	*	70.6	71.5	59.3
Study leave	5.2	*	19.1	*	*	11.8	8.7	4.2	5.7	*	7.0	*	..	58.2	*	91.6	91.4	82.0
Superannuation	146.8	111.8	415.6	113.3	53.8	329.9	226.5	127.0	69.2	56.5	152.5	58.9	58.2	..	8.1	2,131.0	2,141.6	2,049.3
Children's education expenses	*	*	6.4	10.2	7.7	10.3	7.2	8.7	*	5.1	4.0	*	*	8.1	..	12.0	12.2	7.5
Sick leave	211.7	135.4	933.3	177.5	90.2	438.5	371.1	173.9	107.5	76.2	214.5	70.6	91.6	2,131.0	12.0	..	4,456.6	3,585.7
Annual leave	213.2	135.7	940.8	182.9	95.1	444.6	378.1	175.1	110.5	76.6	217.2	71.5	91.4	2,141.6	12.2	4,456.6	..	3,601.2
Long-service leave	194.1	131.3	732.0	136.8	59.9	360.2	273.5	154.8	85.3	62.7	175.4	59.3	82.0	2,049.3	7.5	3,585.7	3,601.2	..

(a) This table shows the number of persons who received particular pairs of benefits. It may be interpreted by choosing the row relating to a benefit of interest, e.g. housing, then reading across the row to identify the number of persons who received other particular benefits as well as e.g. the housing benefit. The table can be read equally well down a column. Because some persons received more than one pair of benefits row and column totals are not shown in this table.