

# **AUSTRALIAN BUREAU OF STATISTICS**

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# EMPLOYMENT BENEFITS, AUSTRALIA, AUGUST 1987 SUMMARY

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#### MAIN FEATURES

For each survey conducted since 1984, the proportion of employees receiving employment benefits has decreased — from 89.6 per cent in August 1984 to 87.3 per cent in August 1987. The types of benefits showing the largest decreases (in terms of the proportions of employees receiving them) over this period were goods and services (21.4 to 15.1 per cent), transport (17.1 to 14.7 per cent) and entertainment allowance (5.1 to 1.7 per cent).

For some types of benefits, receipt of the benefit was predominately associated with employees in a particular industry. Of the 3.0 per cent of employees who received low-interest finance as a benefit, 66.5 per cent were employed in the finance, property and business services industry group, while of the 15.1 per cent of employees receiving a goods and services type of benefit, 41.8 per cent were employed in the wholsale and retail trade industry group.

The public sector continues to have larger proportions of employees receiving sick leave (91.3 per cent), annual leave (91.0 per cent), long-service leave (88.1 per cent) and superannuation (61.4 per cent) than their counterparts in the private sector (75.0, 75.9, 56.4 and 30.9 per cent respectively). However, the private sector had higher proportions of employees receiving most of the other types of benefits.

The proportion of employees receiving no benefits decreased as weekly earnings increased. Some 65.4 per cent of employees with weekly earnings of under \$120 in main job received no benefits, while only 2.5 per cent of employees with weekly earnings of \$600 and over received no benefits.

About half (51.5 per cent) the employees working parttime received employment benefits, while 96.0 per cent of employees working full-time received employment benefits.

While 92.4 per cent of male employees received some form of employment benefit, only 80.2 per cent of female employees did so. However, female part-time employees were more likely to receive benefits (55.1 per cent) than male part-time employees (37.1 per cent).

Note: Survey estimates are subject to sampling variability, as explained in paragraph 37.

# **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 1987 labour force survey conducted throughout Australia.

2. Of the respondents to the labour force survey, those who fell within the scope of the supplementary survey were asked additional questions. They were 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.

# Coverage

4. In the population survey, coverage rules are applied which aim to ensure that each person is associated with only one dwelling, and hence has only one chance of selection. See *The Labour Force, Australia* (6203.0) for more details.

# **Definitions**

- 5. 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 9 to 26. 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.
- 6. 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 9), low-interest finance (paragraph 10), goods and services (paragraph

- 11), shares (paragraph 20)—the benefits had been taken up at some time while the employee had been working for the current employer; and
- (b) in the cases of sick leave (paragraph 24), annual leave (paragraph 25) and long-service leave (paragraph 26), the provision of, rather than the receipt of, the particular type of leave to the employee is defined as an employment benefit.
- 7. 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).
- 8. For those benefits defined in paragraphs 9 to 23, 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 24 to 26 estimates in this publication refer to the provision of leave, regardless of whether this leave had actually been used.
- 9. 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.
- 10. Low-interest finance: Finance provided by the employer or as a result of working for 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.).
- 11. 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.
- 12. Housing: Assistance in the provision of, or subsidisation of the costs of, accommodation used as a residence by a person or his/her 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.
- 13. Electricity: Payment or subsidisation by a person's employer of household fuel and/or power expenses, including electricity, gas, oil and firewood.
- 14. Telephone: Payment or subsidisation, by the employer, of private telephone charges.

- 15. Transport: Assistance with day-to-day travelling for private purposes including the payment or subsidisation of the cost of travel to and from work by the provision of a vehicle or by other means, e.g. travelling allowance. This type of emolument when used for less frequent purposes, e.g. holidays, was classified as another type of benefit e.g. holiday expenses.
- 16. 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.
- 17. 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.
- 18. 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.
- 19. Entertainment allowance: Regular provision of an amount for entertainment or hospitality expenses, or the reimbursement of expenses regularly incurred for entertainment or hospitality purposes.
- 20. Shares: Receipt or provision of shares, rights or options in the employer's business as an employee entitlement.
- 21. 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.
- 22. Superannuation: Membership of a superannuation or retirement benefits scheme, but only if the scheme was arranged or provided by the person's current employer even if the employer did not contribute to the fund. There were an additional 555,435 employees covered by schemes not arranged or provided by their employers.
- 23. Child care/education expenses: Payment in full or in part by the employer of any expenses incurred in providing childcare and/or in the education of an employee's child(ren), e.g. tuition fees, books.
- 24. 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?'.
- 25. 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?'.
- 26. 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.

- 27. Full-time employees are those who usually worked 35 hours or more a week (in all jobs) and others who, although usually part-time workers, worked 35 hours or more during the reference week (i.e. the week before the interview). Part-time employees are those who usually worked less than 35 hours a week and who did so during the reference week. When recording hours of work, fractions of an hour are disregarded.
- 28. Weekly earnings referred to the amount of 'last total pay' prior to the interview from wage and salary jobs (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 prepayment of leave, etc.
- 29. The *main job* was defined as the job in which most hours were usually worked. A person who held more than one job was classified to the industry and occupation of their main job.
- 30. 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

- 31. The estimates in this publication refer to information collected in the survey month and, due to seasonal factors, may not be representative of other months of the year.
- 32. This publication contains only a summary of the results of the survey. A more detailed publication *Employment Benefits* (6334.0) will be released as soon as possible and further information is available on request.
- 33. Results of similar surveys, the first conducted in February to May 1979, have been published in *Employment Benefits*, Australia (6334.0).
- 34. It is proposed that this survey will be conducted next in August 1988.

#### Discontinuities in the series

- 35. Classification of occupation according to the Australian Standard Classification of Occupations (ASCO 1986) was introduced in the August 1986 survey, replacing the Classification and Classified List of Occupations (CCLO), used in previous surveys. The main difference between these classifications is that ASCO occupations are classified on the basis of the level and specialisation of skill required for the satisfactory performance of primary tasks. For a more detailed explanation of ASCO see the appendix to *The Labour Force*, *Australia*, August 1986 (6203.0).
- 36. The definition of a *Transport benefit* has been broadened to include the payment or subsidisation of the cost of travel to and from work. This has had the effect of increasing the estimate of the number of persons in receipt of this benefit by 436,400 in August 1987. In this publication, estimates from previous surveys have been revised to enable comparisons to be made.

#### Reliability of the estimates

37. 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 may differ from those which 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 is contained 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, in some cases, estimates for these small components can 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 coding and processing 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

38. 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, September to November 1986 (6340.0)—issued irregularly

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

39. 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 37 above.
- .. not applicable
- r revised
- 40. Because estimates have been rounded, discrepancies may occur between sums of the component items and totals.

## **Electronic services**

41. VIATEL. Key \*656# for selected current economic, social and demographic statistics.

AUSSTATS. Thousands of up-to-date time series are available on this ABS on-line service through CSIRONET.

For further information phone the AUSSTATS Help Desk on (062) 52 6017.

TELESTATS. This service provides foreign trade statistics tailored to users' requirements.

> Further information is available on (062) 52 5404.

> > IAN CASTLES Australian Statistician

## STANDARD ERRORS OF ESTIMATES

Size of estimate	Number	Relative standard error (per cent)	Size of estimate	Number	Relativ standare erro (per cent	
3,500	820	23.4	100,000	3,950	4.0	
4,000	880	21.9	200,000	5,300	2.6	
4,500	930	20.7	300,000	6,200	2.1	
5,000	980	19.6	500,000	7,500	1.5	
6,000	1,100	17.9	1,000,000	9,700	1.0	
10,000	1,400	13.9	2,000,000	12,300	0.6	
20,000	1,950	9.7	5,000,000	16,500	0.3	
50,000	2,950	5.9	10,000,000	20,300	0.2	

TABLE 1. ALL EMPLOYEES: TYPE OF BENEFIT RECEIVED, AUGUST 1984 TO AUGUST 1987

	Augus	st 1984	Augu	st 1985	Augu	st 1986	August 1987		
Type of benefit received	Number (1000)	Proportion of total (per cent)	Number (°000)	Proportion of total (per cent)	Number (°000)	Proportion of total (per cent)	Number (000)	Proportion of total (per cent)	
Total employees	5,358.2	100.0	5,513.0	100.0	5,683.4	100.0	5,817.6	100.0	
No benefits	557.8	10.4	610.0	11.1	700.0	12.3	736.8	12.7	
Holiday expenses	208.2	3.9	217.8	4.0	222.0	3.9	210.6	3.6	
Low-interest finance	147.5	2.8	138.3	2.5	148.3	2.6	175.3	3.0	
Goods and services	1,146.8	21.4	1,103.7	20.0	1,072.1	18.9	879.0	15.1	
Housing	221.4	4.1	204.7	3.7	186.4	3.3	191.4	3.3	
Electricity	131.0	2.4	113.3	2.1	102.3	1.8	107.9	1.9	
Telephone	496.3	9.3	502.4	9.1	445.0	7.8	461.2	7.9	
Transport	г914.1	r17.1	r873.1	r15.8	r826.1	r14.5	858.0	14.7	
Medical	191.9	3.6	186.1	3.4	168.7	3.0	180.1	3.1	
Union dues	135.1	2.5	124.6	2.3	102.2	1.8	119.6	2.1	
Club fees	96.6	1.8	84.2	1.5	53.7	0.9	72.9	1.3	
Entertainment allowance	271.8	5.1	235.9	4.3	100.5	1.8	97.6	1.7	
Shares	87.4	1.6	83.5	1.5	79.3	1.4	125.0	2.1	
Study leave	97.1	1.8	100.5	1.8	111.6	2.0	122.0	2.1	
Superannuation	2,117.5	39.5	2,179.0	39.5	2,237.2	39.4	2,323.7	39.9	
Child care/education expenses	18.1	0.3	16.2	0.3	10.8	0.2	13.0	0.2	
Sick leave	4,419.0	82.5	4,527.1	82.1	4,599.1	80.9	4,645.0	79.8	
Annual leave	4,437.9	82.8	4,555.2	82.6	4,633.6	81.5	4,678.3	80.4	
Long-service leave	3,575.4	66.7	3,671.0	66.6	3,737.0	65.8	3,832.6	65.9	

TABLE 2. ALL EMPLOYEES: TYPE OF BENEFIT RECEIVED, INDUSTRY AND WHETHER PUBLIC OR PRIVATE SECTOR, AUGUST 1987 (' 000)

				Industry			
Type of benefit received	Agriculture, forestry, fishing and hunting	Mining	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade	Transport and storage
Total employees	105.5	94.7	1,071.8	118.3	301.7	1,119.9	303.8
No benefits	23.3	*	64.4	*	33.5	219.7	27.1
Holiday expenses	*	12.1	18.5	*	*	16.7	91.3
Low-interest finance	*	3.9	16.0	3.9	*	5.4	5.9
Goods and services	21.2	12.9	203.1	9.4	19.3	367.0	34.6
Housing	31.8	22.0	11.6	5.7	11.0	17.0	8.5
Electricity	24.6	11.3	6.3	4.9	11.4	11.6	5.7
Telephone	25.5	9.8	65.8	16.3	39.7	83.5	27.8
Transport	20.4	33.4	138.7	20.7	104.1	192.6	76.1
Medical	4.3	18.8	34.6	*	3.4	26.1	4.7
Union dues	*	3.6	20.2	*	15.1	17.4	6.2
Club fees	*	*	10.8	*	*	12.3	3.5
Entertainment allowance			15.0	*	3.8	25.5	4.7
Shares		6.7	39.6	*	8.9	24.7	*
Study leave	10.1	(0.7	16.3	02.7	100 0	10.2	5.1
Superannuation	19.1	68.7	467.9	93.7	122.2	246.6	148.4
Child care/education expenses Sick leave	60.2	90.2	958.2	116.9	234.1	773.5	257.2
Annual leave	60.7	90.1	966.2	116.9	237.3	775.3	263.1
Long-service leave	35.9	84.2	792.4	116.3	183.7	536.1	225.4

			Industry						
	Communi-	Finance, property and business	admin.	Community	Recreation, personal and other		Sector		
Type of benefit received	cation	services	defence	services	services	Total	Public	Private(a)	
Total employees	135.7	633.2	346.9	1,206.2	379.8	5,817.6	1,733.0	4,084.6	
No benefits	*	55.5	17.6	158.8	131.8	736.8	103.2	633.6	
Holiday expenses	4.7	29.0	7.4	14.0	9.3	210.6	111.8	98.7	
Low-interest finance	*	116.6	5.2	12.2	*	175.3	63.9	111.4	
Goods and services	19.7	59.1	6.5	49.6	76.5	879.0	103.0	776.0	
Housing	*	25.8	4.7	41.1	9.3	191.4	58.9	132.6	
Electricity	*	10.5	*	11.3	5.6	107.9	17.9	90.0	
Telephone	47.2	65.7	20.6	43.4	15.9	461.2	122.4	338.8	
Transport	12.6	118.1	37.6	74.6	29.2	858.0	196.5	661.5	
Medical	*	63.3	*	20.1	*	180.1	36.8	143.4	
Union dues	*	35.9	*	13.5	*	119.6	11.8	107.8	
Club fees	*	30.1	*	6.1	*	72.9	10.0	62.9	
Entertainment allowance	*	28.4	*	6.4	7.0	97.6	12.9	84.8	
Shares	*	31.4	*	4.8	*	125.0	*	123.3	
Study leave	3.7	23.9	14.3	33.8	5.3	122.0	56.9	65.1	
Superannuation	116.9	275.8	255.9	463.1	45.5	2,323.7	1,063.2	1,260.5	
Child care/education expenses	*	*	*	4.5	*	13.0	*	12.1	
Sick leave	131.8	539.7	320.2	967.5	195.5	4,645.0	1,581.5	3,063.5	
Annual leave	131.9	545.0	318.3	972.6	200.9	4,678.3	1,576.8	3,101.5	
Long-service leave	130.4	431.2	310.4	864.6	122.0	3,832.6	1,527.2	2,305.4	

<sup>(</sup>a) Includes 22,000 persons for whom sector could not be determined.

TABLE 3. ALL EMPLOYEES: TYPE OF BENEFIT RECEIVED AND WEEKLY EARNINGS(a) IN MAIN JOB, AUGUST 1987 ('000)

				Weekly ear	nings(a) in	main job (\$)			
Type of benefit received	Under 120	120 and under 200	200 and under 280	280 and under 360	360 and under 440	440 and under 520	520 and under 600	600 and over	Tota
Total employees	533.4	551.7	816.5	1,262.2	973.1	631.1	449.0	600.6	5,817.6
No benefits	349.0	138.3	99.3	69.5	34.2	21.7	9.8	14.9	736.8
Holiday expenses	*	6.9	21.1	37.9	39.3	36.6	27.7	39.2	210.6
Low-interest finance	*	5.1	16.6	30.2	34.4	28.0	18.9	41.2	175.2
Goods or services	64.6	103.9	146.5	214.4	146.1	79.6	45.7	78.1	879.0
Housing	10.7	11.7	22.5	24.0	31.4	25.4	20.6	45.3	191.4
Electricity	9.7	8.2	17.1	17.3	13.1	12.2	9.6	20.7	107.9
Telephone	16.1	18.3	35.3	56.9	72.6	70.5	58.7	132.9	461.2
Transport	22.3	34.7	60.8	125.2	159.7	134.8	103.4	217.2	858.0
Medical	*	8.7	15.4	29.0	27.0	27.0	21.0	49.4	180.1
Union dues	*	3.8	7.1	14.2	18.2	14.8	15.9	43.6	119.6
Club fees	*	*	3.5	6.5	8.1	7.4	9.8	33.1	72.9
Entertainment allowance	*	*	*	7.0	12.2	14.4	13.9	42.5	97.6
Shares	3.7	5.0	8.4	18.8	23.4	15.7	12.4	37.5	125.0
Study leave	6.9	8.6	11.7	19.0	20.1	18.9	16.3	20.3	122.0
Superannuation	11.6	60.1	194.8	474.5	482.5	372.0	301.6	426.6	2,323.7
Child care/ education expenses	*	*	*	*	*	*	*	*	13.0
Sick leave	81.0	319.8	639.5	1,132.8	902.1	588.6	426.8	554.3	4,645.0
Annual leave	79.5	322.5	647.5	1,141.4	907.8	591.5	428.4	559.6	4,678.3
Long-service leave	60.1	212.7	463.8	902.8	776.0	529.3	387.8	500.1	3,832.6

( a ) Refers to weekly earnings from last pay

TABLE 4. ALL EMPLOYEES: TYPE OF BENEFIT RECEIVED AND OCCUPATION, AUGUST 1987 ('000)

					Occupation	n			
Type of benefit received	Managers and admini- strators	Profes- sionals	Para-pro- fessionals	Trades- persons	Clerks	Sales- persons and personal service workers	Plant and machine operators, and drivers	Labourers and related workers	Total
Total employees	371.6	752.1	415.5	875.0	1,101.3	849.7	477.8	974.7	5,817.6
No benefits	7.6	64.3	30.1	50.7	105.9	236.5	43.0	198.7	736.8
Holiday expenses	23.9	20.7	10.9	30.1	38.6	31.8	26.4	28.2	210.6
Low-interest finance	32.4	26.3	5.3	9.6	64.6	23.6	6.3	7.1	175.2
Goods or services	77.8	58.8	31.0	133.6	141.9	231.9	80.8	123.1	879.0
Housing	39.4	28.0	18.7	23.5	18.8	11.6	16.7	34.8	191.4
Electricity	23.3	11.9	5.5	16.4	12.9	5.9	9.8	22.2	107.9
Telephone	124.8	70.5	36.3	65.9	57.7	52.2	19.8	34.0	461.2
Transport	180.2	118.5	60.1	147.5	82.0	122.0	53.9	93.8	858.0
Medical	31.3	24.2	13.1	17.6	44.9	17.2	14.0	17.8	180.1
Union dues	23.9	39.6	4.8	13.9	8.9	8.3	8.2	11.8	119.6
Club fees	28.6	18.5	*	4.3	7.2	8.3	*	*	72.9
Entertainment allowance	46.1	17.1	*	*	8.5	17.1	*	ak	97.6
Shares	32.2	18.0	3.6	17.1	24.8	10.6	9.8	8.9	125.0
Study leave	12.7	30.9	15.0	14.7	28.2	12.7	*	6.3	122.0
Superannuation	221.6	416.1	202.8	338.1	498.4	145.1	221.8	279.8	2,323.7
Child care/ education expenses	3.8	*	*	*	*	*	*	*	13.0
Sick leave	329.1	646.8	369.4	775.3	927.9	492.3	410.6	693.5	4,645.0
Annual leave	332.7	647.4	370.0	786.6	931.9	495.8	416.1	697.7	4,678.3
Long-service leave	266.9	574.5	333.1	603.8	805.3	353.9	338.4	556.6	3,832.6

TABLE 5. ALL EMPLOYEES: TYPE OF BENEFIT RECEIVED AND FULL-TIME OR PART-TIME STATUS, AUGUST 1987 ('000)

			('000')																
				Full-tin	e or part-time	status		Total											
		Full-time			Part-time			Total											
Type of benefit received	Males	Females	Persons	Males	Females	Persons	Males	Females	Persons										
Total employees	3,172.2	1,506.5	4,678.7	227.0	911.9	1,138.9	3,399.2	2,418.4	5,817.6										
No benefits	114.1	70.8	185.0	142.8	409.0	551.8	256.9	479.8	736.8										
Holiday expenses	155.3	47.5	202.8	*	5.8	7.8	157.3	53.3	210.6										
Low-interest finance	123.5	46.3	169.9	*	5.1	5.4	123.9	51.4	175.2										
Goods or services	459.3	263.0	722.4	24.5	132.1	156.6	483.8	395.2	879.0										
Housing	154.7	24.1	178.8	*	10.0	12.7	157.3	34.1	191.4										
Electricity	82.5	14.2	96.8	*	9.3	11.1	84.3	23.5	107.9										
Telephone	379.5	45.8	425.3	4.7	31.1	35.9	384.3	76.9	461.2										
Transport	711.5	91.7	803.3	10.3	44.4	54.8	721.9	136.2	858.0										
Medical	127.8	44.8	172.6	*	6.3	7.5	129.0	51.1	180.1										
Union dues	100.1	14.3	114.4	*	*	5.2	102.2	17.4	119.6										
Club fees	61.4	9.8	71.2	*	埭	*	62.2	10.7	72.9										
Entertainment allowance	84.9	10.5	95.4	*	*	*	85.9	11.7	97.6										
Shares	97.9	18.4	116.3	*	7.0	8.7	99.6	25.4	125.0										
Study leave	71.7	34.0	105.7	6.8	9.5	16.3	78.5	43.5	122.0										
Superannuation	1,677.1	551.7	2,228.9	18.3	76.5	94.8	1,695.4	628.2	2,323.7										
Child care/ education expenses	8.5	*	10.8	*	*	*	8.8	4.2	13.0										
Sick leave	2,908.2	1,383.4	4,291.6	42.3	311.2	353.4	2,950.4	1,694.6	4,645.0										
Annual leave	2,940.5	1,383.8	4,324.3	41.7	312.3	354.0	2,982.2	1,696.1	4,678.3										
Long-service leave	2,433.3	1,107.7	3,541.0	36.3	255.3	291.6	2,469.5	1,363.0	3,832.6										

TABLE 6. ALL EMPLOYEES WHO RECEIVED TWO OR MORE BENEFITS: PAIRS OF BENEFITS(a) RECEIVED, AUGUST 1987 ('000)

Type of benefit	Holiday expenses	Low- interest finance	Goods or services	Housing	Electri- city EMPLOYE	Tele- phone EES WHO		Medical 35 HOURS	Union dues S OR MOR	Club fees E IN MA	Enter- tainment allow- ance IN JOB	Shares	Study leave		Child care/ education expenses	Sick leave	Annual leave	Long- service leave
Holiday expenses		20.5	33.6	18.8	10.3	21.0	53.9	14.5	6.1	8.6	12.5	6.1	4.5	98.0	*	145.4	146.1	132.2
Low-interest finance	20.5		25.4	19.9	*	25.8	36.0	36.4	8.4	13.3	16.1	17.0	8.2	111.1	*	128.7	128.9	125.2
Goods or services	33.6	25.4		30.7	18.2	75.7	129.6	32.3	20.0	16.0	23.6	21.8	14.0	245.9	3.8	558.0	559.7	439.1
Housing	18.8	19.9	30.7		59.1	62.9	57.3	24.1	9.7	9.3	9.9	12.0	4.2	91.3	4.6	135.4	135.9	111.3
Electricity	10.3	*	18.2	59.1		50.5	36.0	8.6	9.0	4.5	*	5.0	*	41.1	*	66.7	65.7	46.0
Telephone	21.0	25.8	75.7	62.9	50.5		204.9	34.5	41.1	32.9	42.6	33.9	11.6	247.0	4.9	315.9	319.2	266.6
Transport	53.9	36.0	129.6	57.3	36.0	204.9		50.0	55.0	38.6	59.5	44.2	19.0	403.2	6.0	625.8	632.7	514.7
Medical	14.5	36.4	32.3	24.1	8.6	34.5	50.0		15.0	14.0	12.4	18.1	5.6	103.8	4.7	131.5	130.6	118.7
Union dues	6.1	8.4	20.0	9.7	9.0	41.1	55.0	15.0		23.3	11.7	10.3	4.2	62.3	*	85.2	87.4	70.7
Club fees	8.6	13.3	16.0	9.3	4.5	32.9	38.6	14.0	23.3		15.6	8.2	*	43.8	*	56.1	56.1	46.0
Entertainment allowance	12.5	16.1	23.6	9.9	*	42.6	59.5	12.4	11.7	15.6		12.5	*	60.2	*	81.2	81.6	70.1
Shares	6.1	17.0	21.8	12.0	5.0	33.9	44.2	18.1	10.3	8.2	12.5		*	74.2	*	87.4	87.0	74.7
Study leave	4.5	8.2	14.0	4.2	*	11.6	19.0	5.6	4.2	*	*	*		47.8	*	81.5	82.8	73.4
Superannuation	98.0	111.1	245.9	91.3	41.1	247.0	403.2	103.8	62.3	43.8	60.2	74.2	47.8		6.2	1,708.3	1,717.7	1,629.0
Child care/ education expenses	*	*	3.8	4.6	*	4.9	6.0	4.7	*	*	*	ajk	*	6.2		8.5	8.1	6.0
Sick leave	145.4	128.7	558.0	135.4	66.7	315.9	625.8	131.5	85.2	56.1	81.2	87.4	81.5	1,708.3	8.5		3,434.1	2,785.5
Annual leave	146.1	128.9	559.7	135.9	65.7	319.2	632.7	130.6	87.4	56.1	81.6	87.0	82.8	1,717.7	8.1	3,434.1		2,798.2
Long-service leave	132.2	125.2	439.1	111.3	46.0	266.6	514.7	118.7	70.7	46.0	70.1	74.7	73.4	1,629.0	6.0	2,785.5	2,798.2	
							ALL E	MPLOYEE	S									
Holiday expenses		26.8	46.4	26.3	15.3	26.0	74.0	19.6	6.7	10.8	14.2	7.1	6.4	139.3	*	204.4	205.5	187.2
Low-interest finance	26.8		32.8	23.0	3.9	31.9	43.4	49.8	9.6	16.1	19.0	23.5	9.1	146.7	*	172.6	172.7	167.9
Goods or services	46.4	32.8		38.2	23.0	93.0	155.9	47.0	24.8	19.0	27.8	28.0	20.1	321.1	4.7	728.7	727.8	578.4
Housing	26.3	23.0	38.2		74.6	80.8	71.2	30.5	11.9	11.8	12.2	15.9	4.9	112.9	5.9	167.2	166.5	135.0
Electricity	15.3	3.9	23.0	74.6		66.5	47.7	12.0	10.6	5.9	4.0	7.0	*	54.2	4.1	84.6	82.4	56.5
Telephone	26.0	31.9	93.0	80.8	66.5		244.4	42.8	46.6	36.8	47.2	40.9	13.8	313.8	6.6	396.0	399.6	328.7
Transport	74.0	43.4	155.9	71.2	47.7	244.4		61.0	63.5	44.1	67.8	52.8	21.7	498.4	8.0	762.3	770.8	628.7
Medical	19.6	49.8	47.0	30.5	12.0	42.8	61.0		18.3	17.8	16.5	23.5	6.4	134.9	6.1	173.2	171.3	155.6
Union dues	6.7	9.6	24.8	11.9	10.6	46.6	63.5	18.3		27.6	13.7	12.9	5.1	75.2	*	100.9	102.6	83.2
Club fees	10.8	16.1	19.0	11.8	5.9	36.8	44.1	17.8	27.6		17.8	10.7	*	50.3	*	65.9	65.9	53.4
Entertainment allowance	14.2	19.0	27.8	12.2	4.0	47.2	67.8	16.5	13.7	17.8		14.8	3.5	68.5	*	92.6	92.6	79.2
Shares	7.1	23.5	28.0	15.9	7.0	40.9	52.8	23.5	12.9	10.7	14.8		*	91.4	*	109.4	108.2	91.4
Study leave	6.4	9.1	20.1	4.9	*	13.8	21.7	6.4	5.1	*	3.5	*		62.5	*	108.6	109.5	96.4
Superannuation	139.3	146.7	321.1	112.9	54.2	313.8	498.4	134.9	75.2	50.3	68.5	91.4	62.5		8.1	2,248.0	2,259.4	2,150.8
Child care/education expenses	*	*	4.7	5.9	4.1	6.6	8.0	6.1	*	*	*	*	*	8.1		9.9	9.2	6.5
Sick leave	204.4	172.6	728.7	167.2	84.6	396.0	762.3	173.2	100.9	65.9	92.6	109.4	108.6	2,248.0	9.9		4,569.9	3,720.2
Annual leave	205.5	172.7	727.8	166.5	82.4	399.6	770.8	171.3	102.6	65.9	92.6	108.2	109.5	2,259.4	9.2	4,569.9	.,.	3,736.3
ong-service leave	187.2	167.9	578.4	135.0	56.5	328.7	628.7	155.6	83.2	53.4	79.2	91.4	96.4	2,150.8	6.5	3,720.2	3,736.3	5,750.5

<sup>(</sup>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, 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.