



1988-89

MAJOR LABOUR COSTS AUSTRALIA



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**MAJOR LABOUR COSTS
AUSTRALIA
1988-89**

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AVAILABILITY OF UNPUBLISHED STATISTICS

The ABS offers a range of unpublished statistics from the Major Labour Costs survey. This information may be made available in either computer printout or clerically-extracted tabulation. Generally, a charge is made for providing unpublished statistics.

More details regarding the availability of unpublished statistics can be found in Appendix D on page 32.

SUMMARY OF FINDINGS

Total major labour costs per employee in each industry, sector, and state

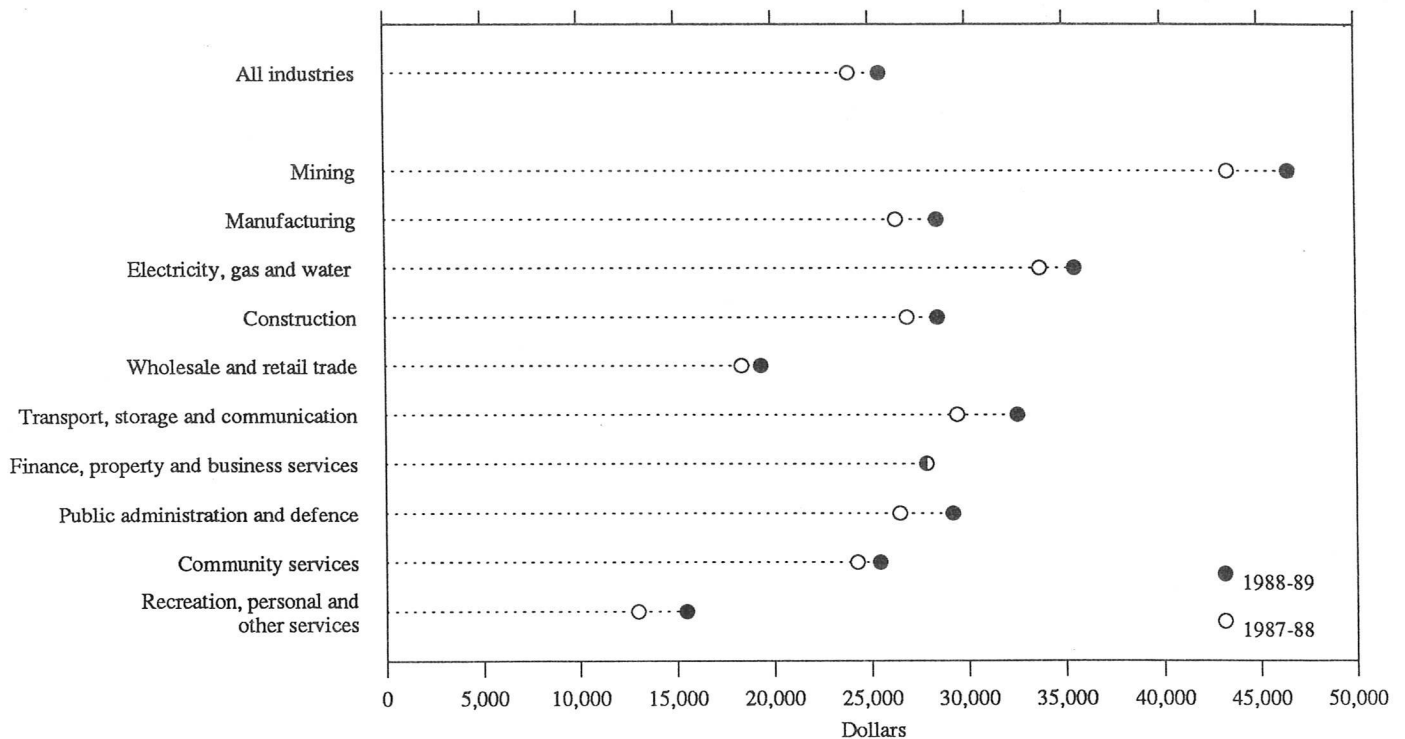
Average total major labour costs per employee increased by 6.7 per cent from \$23,980 in 1987-88 to \$25,587 in 1988-89. The greatest increase occurred in the Recreation, personal and other services industry with costs per employee increasing by 19.1 per cent from \$12,983 in 1987-88 to \$15,463 in 1988-89. Significant increases were also recorded in Transport, storage and communication (up 10.5 per cent to \$32,539), and Public administration and defence (up 10.3 per cent to \$29,181). Finance, property and business services, however, with an average total major labour costs per employee of \$27,800 recorded a slight decrease of 0.3 per cent in comparison to 1987-88.

As in previous years, Mining recorded the highest average total major labour costs per employee (\$46,503); the next highest was Electricity, gas and water (\$35,536). The industries which recorded the lowest average total major labour costs per employee were Recreation, personal and other services (\$15,463) and Wholesale and retail trade (\$19,379).

In the private sector, average total major labour costs per employee in 1988-89 of \$23,815 showed an increase of 6.7 per cent on the 1987-88 estimate of \$22,310. Employers in Queensland (up 13.8 per cent to \$21,695) and Victoria (up 12.8 per cent to \$24,212) recorded the most significant increases whereas those in New South Wales reported only a marginal rise of 0.7 per cent to \$24,823.

Average total major labour costs per employee in the public sector of \$30,091 showed an increase of 7.2 per cent over 1987-88 (\$28,058) with the most significant increase occurring in the Australian Capital Territory (up 12.9 per cent to \$35,152). Employers in Victoria recorded the smallest increase (3.7 per cent to \$29,997).

DIAGRAM 1: AVERAGE TOTAL MAJOR LABOUR COSTS PER EMPLOYEE, BY INDUSTRY, 1987-88 AND 1988-89
(Source: Table 11)



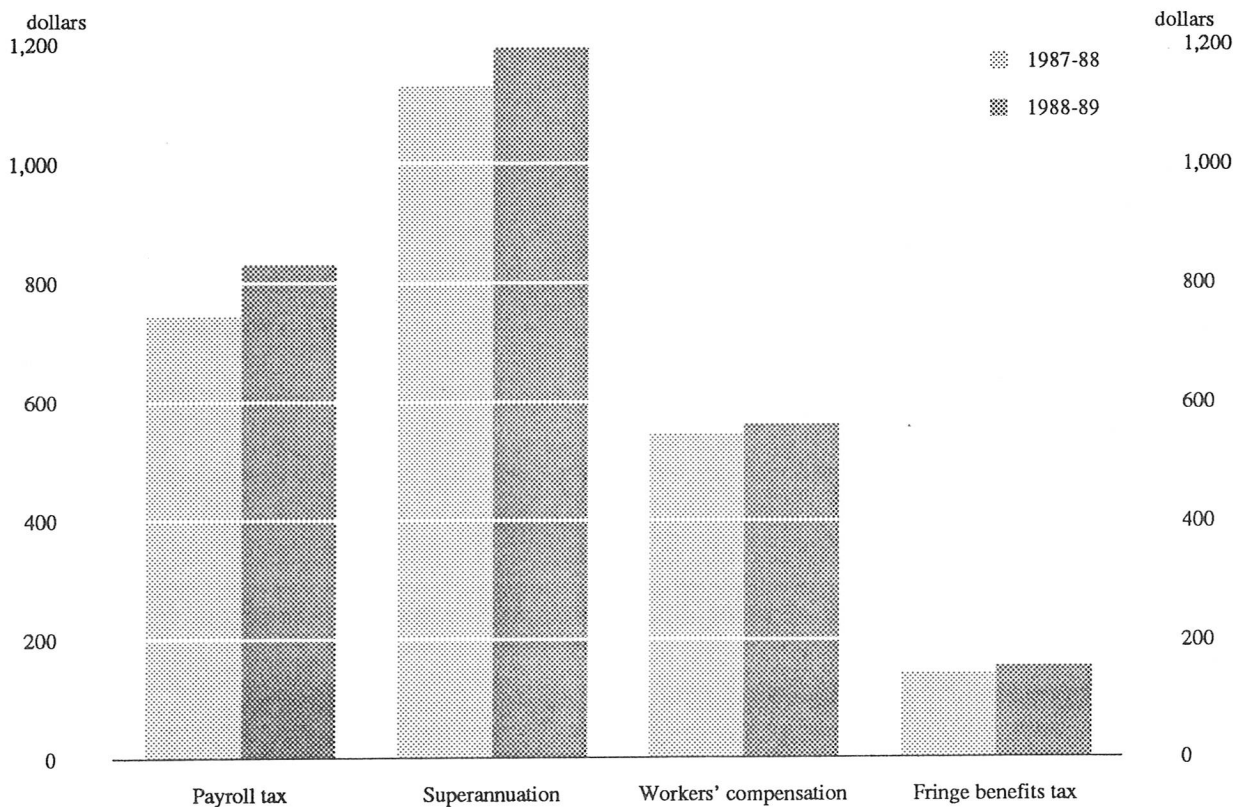
Movements in components of 'other labour costs'

On an average costs per employee basis, all components of 'other labour costs' recorded increases compared to 1987-88 estimates. Payroll tax was the most significant, increasing by 11.8 per cent from \$743 in 1987-88 to \$831 in 1988-89 with the Australian Capital Territory (up 47.9 per cent to \$423) and Western Australia (up 21.3 per cent to \$757) showing the greatest increases. The next highest increase occurred in fringe benefits tax which rose by 8.4 per cent from \$143 per employee in 1987-88 to \$155 in 1988-89.

In the private sector, the average cost per employee of 'other labour costs' increased by 3 per cent from \$2,177 in 1987-88 to \$2,243 in 1988-89, with payroll tax showing the biggest increase of 7.4 per cent from \$769 to \$826. Western Australia recorded the biggest increase in payroll tax per employee (up 18.8 per cent to \$865), with the Australian Capital Territory (up 17.8 per cent to \$622) and Queensland (up 17.6 per cent to \$620) also showing substantial increases over 1987-88.

The average costs per employee of 'other labour costs' in the public sector also increased in comparison to 1987-88 estimates. As with the private sector, payroll tax showed the most significant movement, increasing by 24.1 per cent from \$680 in 1987-88 to \$844 in 1988-89, with all States and Territories recording substantial increases. The most noticeable were the Australian Capital Territory (up 100 per cent to \$278) and Tasmania (up 40.7 per cent to \$460).

DIAGRAM 2: AVERAGE 'OTHER LABOUR COSTS' PER EMPLOYEE, 1987-88 AND 1988-89
(Source: Table 2)



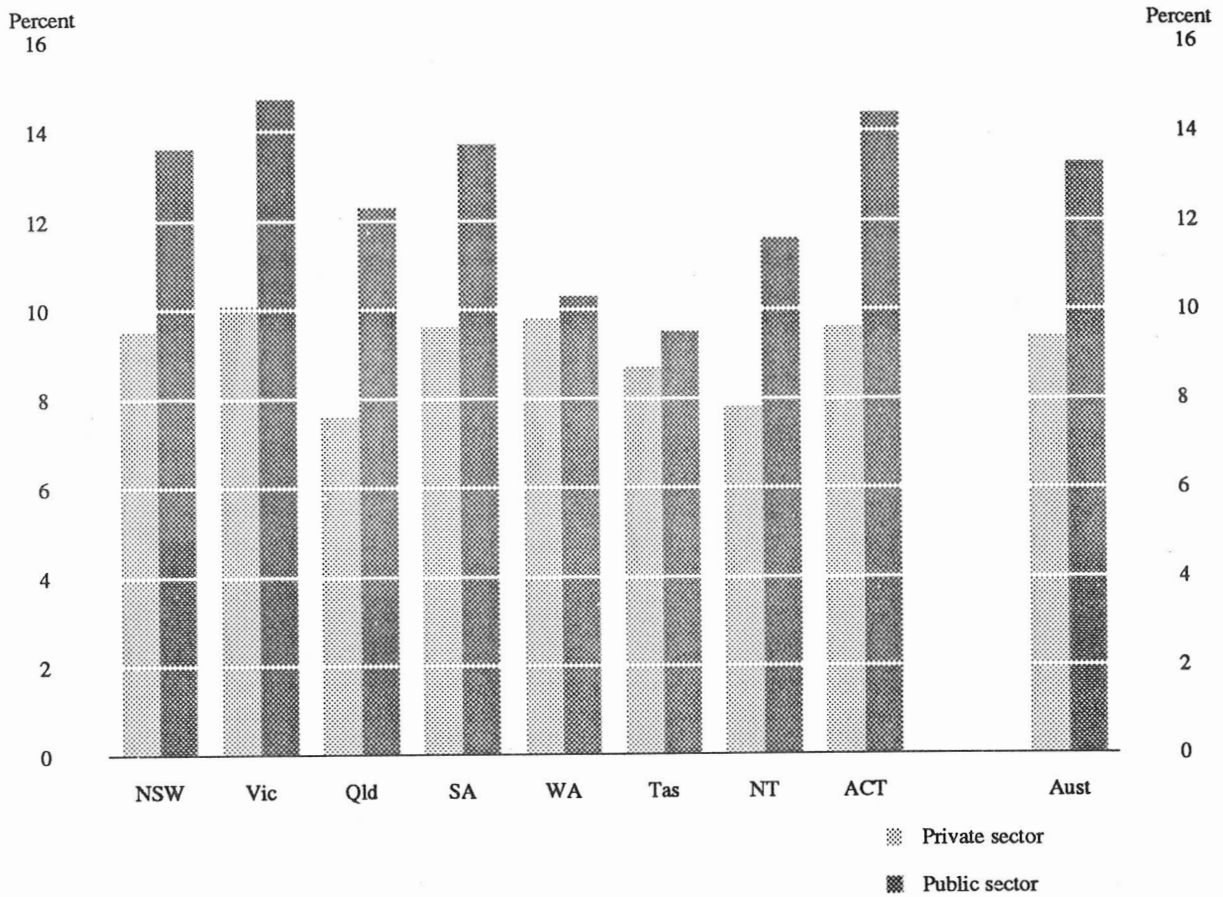
'Other labour costs' as a percentage of total major labour costs

In 1988-89 'other labour costs' as a percentage of total major labour costs were 10.7 per cent at the Australia level, with average rates of 9.4 per cent in the private sector and 13.3 per cent in the public sector.

Of the private sector employers, those in Victoria and Western Australia reported the highest levels (10.1 per cent and 9.8 per cent respectively), while employers in Queensland (7.6 per cent) and the Northern Territory (7.8 per cent) reported the lowest levels of 'other labour costs' as a percentage of total major labour costs.

In the public sector, Victorian employers reported the highest levels of 'other labour costs' as a percentage of total major labour costs (14.7 per cent), a marginal decrease from the 15 per cent reported in the previous year. Tasmanian and Western Australian employers reported the lowest such costs with levels of 9.5 per cent and 10.3 per cent respectively.

DIAGRAM 3: 'OTHER LABOUR COSTS' AS A PERCENTAGE OF TOTAL MAJOR LABOUR COSTS, BY STATE AND SECTOR 1988-89
(Source: Table 3)



Components of labour costs

For every dollar private sector employers paid to employees in earnings in 1988-89, an additional 10.4 cents were paid as 'other labour costs'. This 10.4 cents comprised:

- 3.8 cents paid in payroll tax,
- 3.2 cents paid in superannuation costs,
- 2.5 cents paid in workers' compensation costs, and
- 0.8 cents paid in fringe benefits tax.

Private sector employers with 100 or more employees paid out 12.0 cents in 'other labour costs' for each dollar spent on earnings, while employers with less than 20 employees reported the lowest 'other labour costs' (7.5 cents per dollar).

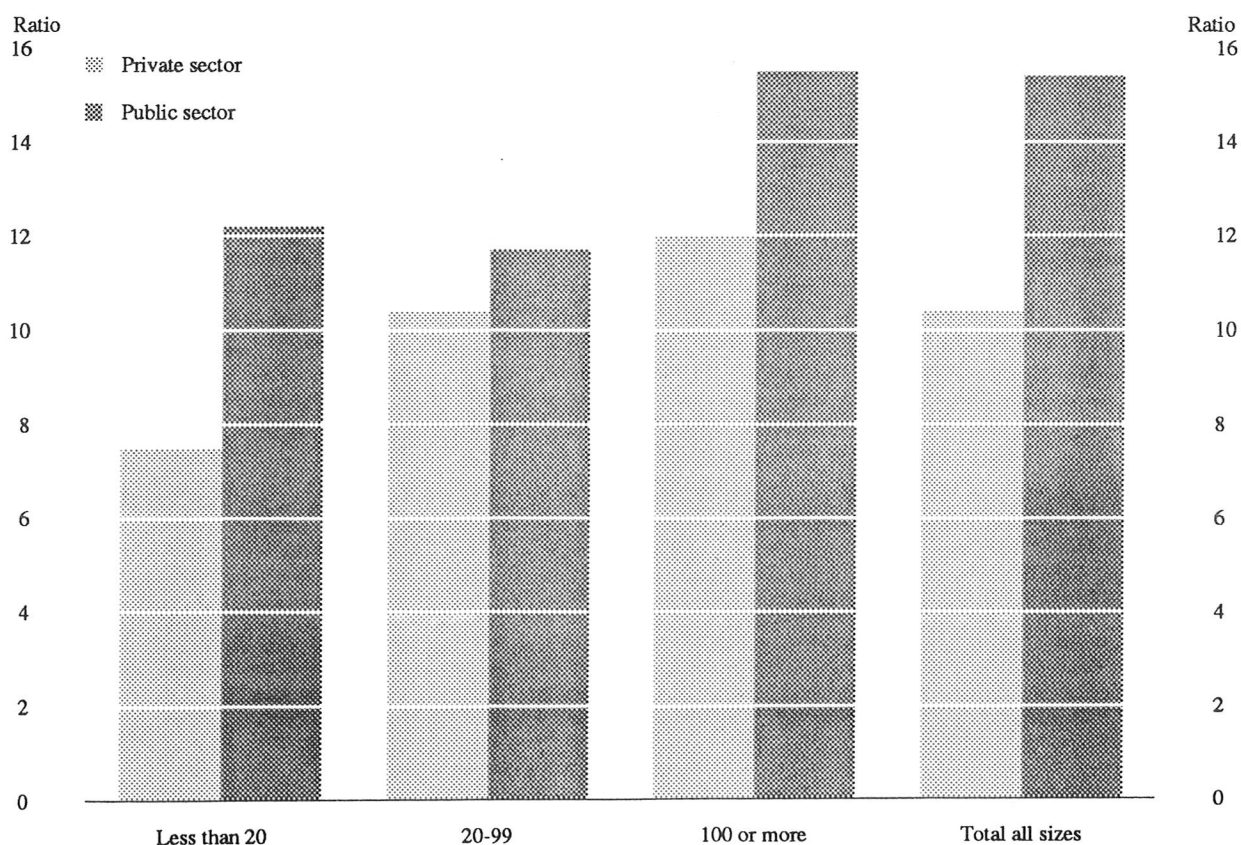
For every dollar public sector employers paid to employees in earnings in 1988-89, an additional 15.4 cents were paid as 'other labour costs'. This 15.4 cents comprised:

- 3.2 cents paid in payroll tax,
- 9.5 cents paid in superannuation costs,
- 2.4 cents paid in workers' compensation costs, and
- 0.3 cents paid in fringe benefits tax.

Public sector employers in the size group 100 or more employees reported the highest cost for 'other labour costs' as a ratio to earnings (15.5 cents per dollar). Employers in the size group 20-99 employees reported the lowest costs (11.7 cents per dollar).

Commonwealth government employers faced the highest average total labour costs per employee (\$32,961), compared to State government (\$29,690) and Local government (\$25,389) employers. State government employers paid the highest amounts per employee in payroll tax (\$935) while Local government employers paid a relatively low \$242. Commonwealth employers faced substantially higher superannuation costs per employee (\$3,518) than their State (\$2,166) and Local government (\$1,873) counterparts.

DIAGRAM 4. 'OTHER LABOUR COSTS' AS A RATIO TO EARNINGS, BY EMPLOYER SIZE AND SECTOR 1988-89
(Source: Table 8)



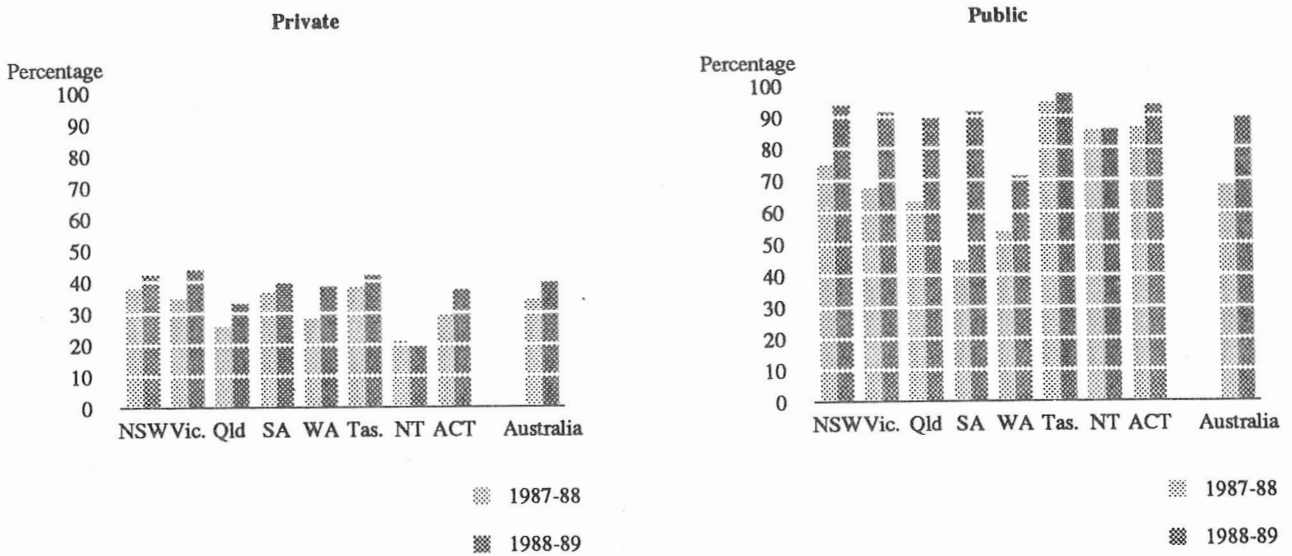
Superannuation

In total, the percentage of employees reported by employers to be covered by superannuation has continued to rise in 1988-89 to 54.6 per cent as compared with 44 per cent in 1987-88 and 41.6 per cent in 1986-87. The private sector rate of coverage has reached 40.6 per cent, an increase from 34.1 per cent in the previous year. The public sector coverage has increased to 90.4 per cent, compared with 68 per cent in 1987-88.

In the private sector, the biggest increases occurred in Western Australia (up 10.4 percentage points to 38.4 per cent) and Victoria (up 9.3 percentage points to 43.8 per cent), while a slight fall was recorded in the Northern Territory (down 2.1 percentage points to 19.2 per cent).

The public sector generally saw significant increases in the percentage of employees covered by superannuation, with the most noticeable States being South Australia (up 46.8 percentage points to 91.5 per cent) and Victoria (up 23.8 percentage points to 91.6 per cent). (The increase in South Australia was in part because of a substantial change in arrangements for State government employees.) Tasmania has the highest percentage of employees covered by superannuation, (97.2 per cent), with other States all reporting more than 90 per cent except Western Australia (71.2 per cent) and the Northern Territory (85.8 per cent).

DIAGRAM 5. PERCENTAGE OF EMPLOYEES COVERED BY SUPERANNUATION BY STATE, BY SECTOR, 1987-88 AND 1988-89
(Source: Table 2)



In the private sector, average superannuation costs per employee covered decreased by 17.2 per cent from \$2,070 in 1987-88 to \$1,713 in 1988-89. All States, with the exception of the Australian Capital Territory, recorded decreases compared to 1987-88 estimates with Western Australia and New South Wales recording the most significant decreases of 26.6 per cent and 20.1 per cent respectively.

Average superannuation costs per employee covered in the public sector showed a fall of 14.4 per cent from \$3,182 in 1987-88 to \$2,725 in 1988-89. However, for reasons explained in the glossary (see Superannuation, page 25) private and public superannuation costs are not directly comparable.

TABLE 1. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, STATES AND TERRITORIES, AND SECTOR
Total Costs (\$ million)

| Type of labour cost | | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|--------------------------|---------|--------|--------|--------|--------|--------|-------|-------|-------|-----------|
| PRIVATE | | | | | | | | | | |
| Earnings | 1986-87 | 28,796 | 19,225 | 9,255 | 5,820 | 6,606 | 1,722 | 552 | 718 | 72,694 |
| | 1987-88 | 33,170 | 24,416 | 9,697 | 6,703 | 7,238 | 1,908 | 654 | 809 | 84,596 |
| | 1988-89 | 35,066 | 27,080 | 13,116 | 7,057 | 7,464 | 2,054 | 797 | 948 | 93,582 |
| Other labour costs | 1986-87 | 3,463 | 2,110 | 770 | 625 | 678 | 148 | 54 | 71 | 7,919 |
| | 1987-88 | 3,773 | 2,771 | 798 | 720 | 765 | 178 | 65 | 75 | 9,146 |
| | 1988-89 | 3,685 | 3,046 | 1,075 | 752 | 808 | 195 | 67 | 101 | 9,730 |
| Payroll tax | 1986-87 | 1,207 | 829 | 289 | 177 | 238 | 58 | 18 | 18 | 2,834 |
| | 1987-88 | 1,338 | 1,031 | 290 | 205 | 258 | 67 | 20 | 22 | 3,230 |
| | 1988-89 | 1,363 | 1,155 | 405 | 234 | 294 | 79 | 24 | 30 | 3,583 |
| Superannuation | 1986-87 | 1,068 | 667 | 284 | 191 | 201 | 49 | 11 | 26 | 2,497 |
| | 1987-88 | 1,226 | 887 | 280 | 233 | 235 | 65 | 18 | 26 | 2,969 |
| | 1988-89 | 1,140 | 900 | 379 | 242 | 231 | 66 | 16 | 41 | 3,014 |
| Workers' compensation | 1986-87 | 964 | 496 | 152 | 231 | 190 | 34 | 19 | 24 | 2,109 |
| | 1987-88 | 914 | 625 | 169 | 242 | 203 | 33 | 18 | 22 | 2,227 |
| | 1988-89 | 875 | 711 | 214 | 237 | 218 | 39 | 19 | 26 | 2,338 |
| Fringe benefits tax | 1986-87 | 224 | 118 | 45 | 27 | 49 | 6 | 5 | 3 | 479 |
| | 1987-88 | 295 | 229 | 59 | 41 | 70 | 12 | 9 | 4 | 719 |
| | 1988-89 | 307 | *281 | 77 | 39 | 65 | 12 | 9 | 5 | 795 |
| Total major labour costs | 1986-87 | 32,259 | 21,336 | 10,025 | 6,445 | 7,284 | 1,870 | 606 | 789 | 80,613 |
| | 1987-88 | 36,943 | 27,188 | 10,495 | 7,423 | 8,003 | 2,086 | 719 | 884 | 93,741 |
| | 1988-89 | 38,751 | 30,126 | 14,191 | 7,810 | 8,271 | 2,249 | 864 | 1,049 | 103,312 |
| PUBLIC | | | | | | | | | | |
| Earnings | 1986-87 | 13,300 | 10,300 | 5,586 | 3,406 | 3,370 | 1,182 | 574 | 1,848 | 39,566 |
| | 1987-88 | 14,386 | 10,778 | 5,981 | 3,679 | 3,692 | 1,251 | 560 | 1,939 | 42,266 |
| | 1988-89 | 15,086 | 11,530 | 6,294 | 3,844 | 3,891 | 1,269 | 601 | 1,983 | 44,497 |
| Other labour costs | 1986-87 | 1,698 | 1,714 | 705 | 450 | 335 | 119 | 64 | 191 | 5,275 |
| | 1987-88 | 2,021 | 1,899 | 771 | 514 | 418 | 117 | 72 | 226 | 6,037 |
| | 1988-89 | 2,375 | 1,982 | 886 | 611 | 445 | 133 | 79 | 333 | 6,844 |
| Payroll tax | 1986-87 | 476 | 340 | 172 | 95 | 56 | 17 | 26 | 4 | 1,186 |
| | 1987-88 | 415 | 365 | 179 | 100 | 61 | 18 | 22 | 10 | 1,170 |
| | 1988-89 | 498 | 457 | 215 | 120 | 81 | 24 | 27 | 18 | 1,440 |
| Superannuation | 1986-87 | 879 | 999 | 459 | 251 | 199 | 83 | 25 | 150 | 3,045 |
| | 1987-88 | 1,250 | 1,141 | 509 | 277 | 266 | 78 | 32 | 173 | 3,724 |
| | 1988-89 | 1,477 | 1,153 | 573 | 367 | 259 | 86 | 33 | 259 | 4,206 |
| Workers' compensation | 1986-87 | 319 | 356 | 63 | 97 | 74 | 17 | 5 | 33 | 964 |
| | 1987-88 | 310 | 372 | 62 | 126 | 80 | 19 | 6 | 39 | 1,013 |
| | 1988-89 | 356 | 340 | 76 | 113 | 93 | 20 | 9 | 52 | 1,060 |
| Fringe benefits tax | 1986-87 | 24 | 18 | 12 | 6 | 7 | 2 | 8 | 4 | 81 |
| | 1987-88 | 46 | 21 | 20 | 11 | 11 | 3 | 11 | 4 | 129 |
| | 1988-89 | 45 | 32 | 21 | 11 | 13 | 3 | 10 | 4 | 139 |
| Total major labour costs | 1986-87 | 14,998 | 12,013 | 6,291 | 3,856 | 3,705 | 1,301 | 638 | 2,039 | 44,841 |
| | 1987-88 | 16,407 | 12,676 | 6,752 | 4,193 | 4,110 | 1,368 | 632 | 2,165 | 48,302 |
| | 1988-89 | 17,461 | 13,512 | 7,180 | 4,455 | 4,336 | 1,402 | 680 | 2,316 | 51,341 |
| PRIVATE AND PUBLIC | | | | | | | | | | |
| Earnings | 1986-87 | 42,096 | 29,525 | 14,841 | 9,226 | 9,976 | 2,903 | 1,126 | 2,566 | 112,260 |
| | 1987-88 | 47,556 | 35,194 | 15,679 | 10,382 | 10,930 | 3,159 | 1,214 | 2,748 | 126,861 |
| | 1988-89 | 50,152 | 38,610 | 19,410 | 10,901 | 11,354 | 3,323 | 1,397 | 2,931 | 138,078 |
| Other labour costs | 1986-87 | 5,161 | 3,824 | 1,475 | 1,075 | 1,012 | 267 | 118 | 262 | 13,194 |
| | 1987-88 | 5,795 | 4,670 | 1,568 | 1,234 | 1,184 | 294 | 137 | 300 | 15,182 |
| | 1988-89 | 6,061 | 5,029 | 1,961 | 1,363 | 1,253 | 328 | 146 | 434 | 16,574 |
| Payroll tax | 1986-87 | 1,683 | 1,169 | 461 | 272 | 293 | 76 | 44 | 22 | 4,019 |
| | 1987-88 | 1,753 | 1,395 | 469 | 305 | 318 | 85 | 43 | 32 | 4,401 |
| | 1988-89 | 1,861 | 1,612 | 620 | 354 | 374 | 102 | 51 | 48 | 5,023 |
| Superannuation | 1986-87 | 1,947 | 1,666 | 743 | 442 | 400 | 132 | 36 | 176 | 5,542 |
| | 1987-88 | 2,476 | 2,027 | 789 | 509 | 501 | 143 | 50 | 198 | 6,694 |
| | 1988-89 | 2,616 | 2,053 | 952 | 609 | 490 | 152 | 48 | 299 | 7,219 |
| Workers' compensation | 1986-87 | 1,282 | 852 | 215 | 328 | 263 | 51 | 25 | 57 | 3,073 |
| | 1987-88 | 1,224 | 997 | 230 | 368 | 283 | 52 | 24 | 61 | 3,240 |
| | 1988-89 | 1,232 | 1,051 | 290 | 350 | 312 | 59 | 27 | 77 | 3,397 |
| Fringe benefits tax | 1986-87 | 248 | 137 | 56 | 33 | 56 | 8 | 13 | 7 | 559 |
| | 1987-88 | 341 | 250 | 79 | 52 | 81 | 15 | 20 | 9 | 848 |
| | 1988-89 | 352 | *314 | 98 | 50 | 77 | 15 | 20 | 9 | 935 |
| Total major labour costs | 1986-87 | 47,256 | 33,349 | 16,316 | 10,301 | 10,989 | 3,170 | 1,244 | 2,828 | 125,454 |
| | 1987-88 | 53,350 | 39,864 | 17,247 | 11,616 | 12,113 | 3,454 | 1,351 | 3,049 | 142,043 |
| | 1988-89 | 56,212 | 43,639 | 21,371 | 12,264 | 12,607 | 3,651 | 1,544 | 3,364 | 154,653 |

TABLE 2. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, STATES AND TERRITORIES, AND SECTOR
Average Costs Per Employee

| Type of labour cost | | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|---|---------|------------|--------|--------|--------|--------|--------|--------|--------|-----------|
| PRIVATE | | | | | | | | | | |
| | | —dollars— | | | | | | | | |
| Earnings | 1986-87 | 20,170 | 18,877 | 17,328 | 17,041 | 19,096 | 17,205 | 19,386 | 15,847 | 18,923 |
| | 1987-88 | 22,116 | 19,268 | 17,613 | 18,945 | 20,468 | 18,758 | 19,906 | 19,158 | 20,133 |
| | 1988-89 | 22,462 | 21,764 | 20,052 | 20,135 | 21,998 | 19,798 | 21,483 | 19,755 | 21,572 |
| Other labour costs | 1986-87 | 2,426 | 2,072 | 1,441 | 1,830 | 1,959 | 1,482 | 1,884 | 1,569 | 2,061 |
| | 1987-88 | 2,516 | 2,187 | 1,449 | 2,035 | 2,165 | 1,746 | 1,987 | 1,768 | 2,177 |
| | 1988-89 | 2,361 | 2,448 | 1,643 | 2,146 | 2,380 | 1,884 | 1,816 | 2,107 | 2,243 |
| Payroll tax | 1986-87 | 846 | 814 | 541 | 517 | 687 | 584 | 624 | 396 | 738 |
| | 1987-88 | 892 | 813 | 527 | 578 | 728 | 660 | 614 | 528 | 769 |
| | 1988-89 | 873 | 928 | 620 | 667 | 865 | 757 | 649 | 622 | 826 |
| Superannuation | 1986-87 | 748 | 655 | 532 | 558 | 582 | 492 | 398 | 574 | 650 |
| | 1987-88 | 817 | 700 | 509 | 657 | 665 | 639 | 550 | 609 | 707 |
| | 1988-89 | 730 | 723 | 579 | 691 | 681 | 635 | 420 | 848 | 695 |
| Workers' compensation | 1986-87 | 675 | 487 | 284 | 675 | 549 | 342 | 669 | 536 | 549 |
| | 1987-88 | 610 | 493 | 306 | 684 | 573 | 329 | 557 | 529 | 530 |
| | 1988-89 | 561 | 571 | 326 | 676 | 643 | 378 | 500 | 535 | 539 |
| Fringe benefits tax | 1986-87 | 157 | 116 | 84 | 80 | 142 | 64 | 193 | 63 | 125 |
| | 1987-88 | 197 | 181 | 107 | 116 | 199 | 118 | 266 | 102 | 171 |
| | 1988-89 | 197 | *226 | 118 | 112 | 191 | 114 | 247 | 103 | 183 |
| Total major labour costs | 1986-87 | 22,596 | 20,949 | 18,769 | 18,872 | 21,056 | 18,687 | 21,270 | 17,416 | 20,985 |
| | 1987-88 | 24,632 | 21,455 | 19,062 | 20,980 | 22,633 | 20,504 | 21,893 | 20,926 | 22,310 |
| | 1988-89 | 24,823 | 24,212 | 21,695 | 22,281 | 24,378 | 21,682 | 23,299 | 21,862 | 23,815 |
| Superannuation— Cost per employee covered | 1986-87 | 2,229 | 1,851 | 1,943 | 1,937 | 2,229 | 1,611 | 2,290 | 2,234 | 2,044 |
| | 1987-88 | 2,162 | 2,019 | 1,980 | 1,793 | 2,377 | 1,672 | 2,586 | 2,063 | 2,070 |
| | 1988-89 | 1,727 | 1,650 | 1,760 | 1,724 | 1,774 | 1,511 | 2,189 | 2,275 | 1,713 |
| | | —per cent— | | | | | | | | |
| Employees covered | 1986-87 | 33.6 | 35.4 | 27.4 | 28.8 | 26.1 | 30.5 | 17.4 | 25.7 | 31.8 |
| | 1987-88 | 37.8 | 34.5 | 25.7 | 36.7 | 28.0 | 38.2 | 21.3 | 29.5 | 34.1 |
| | 1988-89 | 42.3 | 43.8 | 32.9 | 40.1 | 38.4 | 42.0 | 19.2 | 37.3 | 40.6 |
| PUBLIC | | | | | | | | | | |
| | | —dollars— | | | | | | | | |
| Earnings | 1986-87 | 23,468 | 23,020 | 21,905 | 22,091 | 21,847 | 22,041 | 26,353 | 25,581 | 22,933 |
| | 1987-88 | 25,089 | 24,595 | 23,366 | 24,066 | 23,499 | 23,212 | 27,309 | 27,885 | 24,552 |
| | 1988-89 | 26,878 | 25,596 | 24,995 | 25,673 | 25,069 | 24,599 | 29,661 | 30,102 | 26,080 |
| Other labour costs | 1986-87 | 2,996 | 3,830 | 2,766 | 2,917 | 2,169 | 2,216 | 2,936 | 2,649 | 3,058 |
| | 1987-88 | 3,525 | 4,333 | 3,010 | 3,362 | 2,661 | 2,164 | 3,500 | 3,247 | 3,507 |
| | 1988-89 | 4,232 | 4,401 | 3,518 | 4,080 | 2,869 | 2,579 | 3,898 | 5,049 | 4,011 |
| Payroll tax | 1986-87 | 840 | 760 | 673 | 617 | 360 | 322 | 1,191 | 59 | 687 |
| | 1987-88 | 724 | 833 | 701 | 654 | 387 | 327 | 1,090 | 139 | 680 |
| | 1988-89 | 887 | 1,014 | 854 | 803 | 519 | 460 | 1,344 | 278 | 844 |
| Superannuation | 1986-87 | 1,551 | 2,233 | 1,799 | 1,631 | 1,289 | 1,551 | 1,143 | 2,076 | 1,765 |
| | 1987-88 | 2,179 | 2,603 | 1,988 | 1,810 | 1,695 | 1,438 | 1,561 | 2,483 | 2,163 |
| | 1988-89 | 2,631 | 2,560 | 2,277 | 2,448 | 1,667 | 1,666 | 1,606 | 3,926 | 2,465 |
| Workers' compensation | 1986-87 | 562 | 796 | 248 | 630 | 477 | 309 | 251 | 454 | 559 |
| | 1987-88 | 540 | 849 | 241 | 826 | 509 | 344 | 290 | 561 | 589 |
| | 1988-89 | 635 | 755 | 302 | 755 | 602 | 391 | 432 | 786 | 621 |
| Fringe benefits tax | 1986-87 | 42 | 41 | 45 | 39 | 43 | 35 | 352 | 61 | 47 |
| | 1987-88 | 81 | 48 | 80 | 72 | 71 | 56 | 558 | 63 | 75 |
| | 1988-89 | 80 | 72 | 85 | 73 | 81 | 62 | 517 | 60 | 82 |
| Total major labour costs | 1986-87 | 26,464 | 26,850 | 24,670 | 25,008 | 24,017 | 24,257 | 29,290 | 28,230 | 25,991 |
| | 1987-88 | 28,614 | 28,928 | 26,376 | 27,428 | 26,160 | 25,376 | 30,809 | 31,132 | 28,058 |
| | 1988-89 | 31,110 | 29,997 | 28,513 | 29,752 | 27,938 | 27,178 | 33,559 | 35,152 | 30,091 |
| Superannuation— Cost per employee covered | 1986-87 | 2,277 | 3,373 | 2,867 | 3,864 | 3,373 | 1,668 | 1,371 | 2,534 | 2,785 |
| | 1987-88 | 2,905 | 3,842 | 3,147 | 4,052 | 3,136 | 1,518 | 1,820 | 2,881 | 3,182 |
| | 1988-89 | 2,809 | 2,794 | 2,511 | 2,675 | 2,342 | 1,715 | 1,871 | 4,201 | 2,725 |
| | | —per cent— | | | | | | | | |
| Employees covered | 1986-87 | 68.1 | 66.2 | 62.8 | 42.2 | 38.2 | 92.9 | 83.4 | 81.9 | 63.4 |
| | 1987-88 | 75.0 | 67.8 | 63.2 | 44.7 | 54.0 | 94.8 | 85.8 | 86.2 | 68.0 |
| | 1988-89 | 93.7 | 91.6 | 90.6 | 91.5 | 71.2 | 97.2 | 85.8 | 93.5 | 90.4 |

TABLE 2. MAJOR LABOUR COSTS : TYPE OF LABOUR COST, STATES AND TERRITORIES, AND SECTOR—*continued*
Average Costs Per Employee

| Type of labour cost | | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|---|------------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|
| PRIVATE AND PUBLIC | | | | | | | | | | |
| —dollars— | | | | | | | | | | |
| Earnings | 1986-87 | 21,108 | 20,142 | 18,807 | 18,612 | 19,945 | 18,892 | 22,406 | 21,829 | 20,166 |
| | 1987-88 | 22,938 | 20,637 | 19,439 | 20,490 | 21,400 | 20,300 | 22,751 | 24,587 | 21,417 |
| | 1988-89 | 23,630 | 22,782 | 21,426 | 21,793 | 22,962 | 21,393 | 24,371 | 25,742 | 22,845 |
| Other labour costs | 1986-87 | 2,588 | 2,609 | 1,869 | 2,169 | 2,024 | 1,738 | 2,340 | 2,233 | 2,370 |
| | 1987-88 | 2,795 | 2,738 | 1,945 | 2,435 | 2,318 | 1,891 | 2,568 | 2,688 | 2,563 |
| | 1988-89 | 2,856 | 2,967 | 2,164 | 2,725 | 2,533 | 2,115 | 2,551 | 3,809 | 2,742 |
| Payroll tax | 1986-87 | 844 | 797 | 584 | 548 | 586 | 492 | 870 | 189 | 722 |
| | 1987-88 | 846 | 818 | 582 | 601 | 624 | 545 | 797 | 286 | 743 |
| | 1988-89 | 877 | 951 | 685 | 708 | 757 | 659 | 894 | 423 | 831 |
| Superannuation | 1986-87 | 976 | 1,137 | 941 | 892 | 800 | 861 | 721 | 1,497 | 996 |
| | 1987-88 | 1,194 | 1,189 | 979 | 1,005 | 981 | 916 | 938 | 1,775 | 1,130 |
| | 1988-89 | 1,233 | 1,211 | 1,051 | 1,217 | 990 | 977 | 838 | 2,629 | 1,194 |
| Workers' compensation | 1986-87 | 643 | 581 | 273 | 661 | 527 | 330 | 488 | 485 | 552 |
| | 1987-88 | 590 | 585 | 286 | 727 | 553 | 334 | 454 | 549 | 547 |
| | 1988-89 | 580 | 620 | 320 | 700 | 630 | 382 | 476 | 680 | 562 |
| Fringe benefits tax | 1986-87 | 124 | 93 | 71 | 67 | 111 | 54 | 262 | 62 | 100 |
| | 1987-88 | 165 | 147 | 98 | 102 | 159 | 96 | 378 | 78 | 143 |
| | 1988-89 | 166 | *185 | 109 | 100 | 156 | 96 | 342 | 78 | 155 |
| Total major labour costs | 1986-87 | 23,695 | 22,750 | 20,676 | 20,780 | 21,969 | 20,630 | 24,746 | 24,062 | 22,536 |
| | 1987-88 | 25,734 | 23,375 | 21,383 | 22,925 | 23,718 | 22,191 | 25,319 | 27,275 | 23,980 |
| | 1988-89 | 26,486 | 25,750 | 23,590 | 24,517 | 25,496 | 23,507 | 26,922 | 29,551 | 25,587 |
| Superannuation— Cost per employee covered | 1986-87 | 2,250 | 2,537 | 2,426 | 2,704 | 2,681 | 1,647 | 1,568 | 2,485 | 2,394 |
| | 1987-88 | 2,483 | 2,756 | 2,602 | 2,573 | 2,728 | 1,584 | 2,037 | 2,740 | 2,570 |
| | 1988-89 | 2,207 | 2,143 | 2,147 | 2,194 | 2,035 | 1,620 | 1,963 | 3,767 | 2,186 |
| Employees covered | —per cent— | | | | | | | | | |
| | 1986-87 | 43.4 | 44.8 | 38.8 | 33.0 | 29.8 | 52.3 | 46.0 | 60.2 | 41.6 |
| | 1987-88 | 48.1 | 43.1 | 37.6 | 39.1 | 36.0 | 57.8 | 46.1 | 64.8 | 44.0 |
| | 1988-89 | 55.9 | 56.5 | 49.0 | 55.5 | 48.7 | 60.3 | 42.7 | 69.8 | 54.6 |

TABLE 4. 'OTHER LABOUR COSTS': TYPE OF LABOUR COST, STATES AND TERRITORIES, AND SECTOR
Ratio of 'Other Labour Costs' to Earnings (per cent)

| Type of labour cost | | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|-----------------------|---------|------|------|------|------|------|------|------|------|-----------|
| PRIVATE | | | | | | | | | | |
| Payroll tax | 1986-87 | 4.2 | 4.3 | 3.1 | 3.0 | 3.6 | 3.4 | 3.2 | 2.5 | 3.9 |
| | 1987-88 | 4.0 | 4.2 | 3.0 | 3.1 | 3.6 | 3.5 | 3.1 | 2.8 | 3.8 |
| | 1988-89 | 3.9 | 4.3 | 3.1 | 3.3 | 3.9 | 3.8 | 3.0 | 3.1 | 3.8 |
| Superannuation | 1986-87 | 3.7 | 3.5 | 3.1 | 3.3 | 3.1 | 2.9 | 2.1 | 3.6 | 3.4 |
| | 1987-88 | 3.7 | 3.6 | 2.9 | 3.5 | 3.3 | 3.4 | 2.8 | 3.2 | 3.5 |
| | 1988-89 | 3.3 | 3.3 | 2.9 | 3.4 | 3.1 | 3.2 | 2.0 | 4.3 | 3.2 |
| Workers' compensation | 1986-87 | 3.4 | 2.6 | 1.6 | 4.0 | 2.9 | 2.0 | 3.5 | 3.4 | 2.9 |
| | 1987-88 | 2.8 | 2.6 | 1.7 | 3.6 | 2.8 | 1.8 | 2.8 | 2.8 | 2.6 |
| | 1988-89 | 2.5 | 2.6 | 1.6 | 3.4 | 2.9 | 1.9 | 2.3 | 2.7 | 2.5 |
| Fringe benefits tax | 1986-87 | 0.8 | 0.6 | 0.5 | 0.5 | 0.7 | 0.4 | 1.0 | 0.4 | 0.7 |
| | 1987-88 | 0.9 | 0.9 | 0.6 | 0.6 | 1.0 | 0.6 | 1.3 | 0.5 | 0.9 |
| | 1988-89 | 0.9 | *1.0 | 0.6 | 0.6 | 0.9 | 0.6 | 1.2 | 0.5 | 0.8 |
| Other labour costs | 1986-87 | 12.0 | 11.0 | 8.3 | 10.7 | 10.3 | 8.6 | 9.7 | 9.9 | 10.9 |
| | 1987-88 | 11.4 | 11.4 | 8.2 | 10.7 | 10.6 | 9.3 | 10.0 | 9.2 | 10.8 |
| | 1988-89 | 10.5 | 11.2 | 8.2 | 10.7 | 10.8 | 9.5 | 8.5 | 10.7 | 10.4 |
| PUBLIC | | | | | | | | | | |
| Payroll tax | 1986-87 | 3.6 | 3.3 | 3.1 | 2.8 | 1.7 | 1.5 | 4.5 | 0.2 | 3.0 |
| | 1987-88 | 2.9 | 3.4 | 3.0 | 2.7 | 1.7 | 1.4 | 4.0 | 0.5 | 2.8 |
| | 1988-89 | 3.3 | 4.0 | 3.4 | 3.1 | 2.1 | 1.9 | 4.5 | 0.9 | 3.2 |
| Superannuation | 1986-87 | 6.6 | 9.7 | 8.2 | 7.4 | 5.9 | 7.0 | 4.3 | 8.1 | 7.7 |
| | 1987-88 | 8.7 | 10.6 | 8.5 | 7.5 | 7.2 | 6.2 | 5.7 | 8.9 | 8.8 |
| | 1988-89 | 9.8 | 10.0 | 9.1 | 9.5 | 6.7 | 6.8 | 5.4 | 13.0 | 9.5 |
| Workers' compensation | 1986-87 | 2.4 | 3.5 | 1.1 | 2.9 | 2.2 | 1.4 | 1.0 | 1.8 | 2.4 |
| | 1987-88 | 2.2 | 3.5 | 1.0 | 3.4 | 2.2 | 1.5 | 1.1 | 2.0 | 2.4 |
| | 1988-89 | 2.4 | 2.9 | 1.2 | 2.9 | 2.4 | 1.6 | 1.5 | 2.6 | 2.4 |
| Fringe benefits tax | 1986-87 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 1.3 | 0.2 | 0.2 |
| | 1987-88 | 0.3 | 0.2 | 0.3 | 0.3 | 0.3 | 0.2 | 2.0 | 0.2 | 0.3 |
| | 1988-89 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 1.7 | 0.2 | 0.3 |
| Other labour costs | 1986-87 | 12.8 | 16.6 | 12.6 | 13.2 | 9.9 | 10.1 | 11.1 | 10.4 | 13.3 |
| | 1987-88 | 14.1 | 17.6 | 12.9 | 14.0 | 11.3 | 9.3 | 12.8 | 11.6 | 14.3 |
| | 1988-89 | 15.7 | 17.2 | 14.1 | 15.9 | 11.4 | 10.5 | 13.1 | 16.8 | 15.4 |
| PRIVATE AND PUBLIC | | | | | | | | | | |
| Payroll tax | 1986-87 | 4.0 | 4.0 | 3.1 | 3.0 | 2.9 | 2.6 | 3.9 | 0.9 | 3.6 |
| | 1987-88 | 3.7 | 4.0 | 3.0 | 2.9 | 2.9 | 2.7 | 3.5 | 1.2 | 3.5 |
| | 1988-89 | 3.7 | 4.2 | 3.2 | 3.2 | 3.3 | 3.1 | 3.7 | 1.6 | 3.6 |
| Superannuation | 1986-87 | 4.6 | 5.6 | 5.0 | 4.8 | 4.0 | 4.6 | 3.2 | 6.9 | 4.9 |
| | 1987-88 | 5.2 | 5.8 | 5.0 | 4.9 | 4.6 | 4.5 | 4.1 | 7.2 | 5.3 |
| | 1988-89 | 5.2 | 5.3 | 4.9 | 5.6 | 4.3 | 4.6 | 3.4 | 10.2 | 5.2 |
| Workers' compensation | 1986-87 | 3.1 | 2.9 | 1.5 | 3.6 | 2.6 | 1.8 | 2.2 | 2.2 | 2.7 |
| | 1987-88 | 2.6 | 2.8 | 1.5 | 3.6 | 2.6 | 1.6 | 2.0 | 2.2 | 2.6 |
| | 1988-89 | 2.5 | 2.7 | 1.5 | 3.2 | 2.7 | 1.8 | 2.0 | 2.6 | 2.5 |
| Fringe benefits tax | 1986-87 | 0.6 | 0.5 | 0.4 | 0.4 | 0.6 | 0.3 | 1.2 | 0.3 | 0.5 |
| | 1987-88 | 0.7 | 0.7 | 0.5 | 0.5 | 0.7 | 0.5 | 1.7 | 0.3 | 0.7 |
| | 1988-89 | 0.7 | *0.8 | 0.5 | 0.5 | 0.7 | 0.5 | 1.4 | 0.3 | 0.7 |
| Other labour costs | 1986-87 | 12.3 | 13.0 | 9.9 | 11.7 | 10.2 | 9.2 | 10.4 | 10.2 | 11.8 |
| | 1987-88 | 12.2 | 13.3 | 10.0 | 11.9 | 10.8 | 9.3 | 11.3 | 10.9 | 12.0 |
| | 1988-89 | 12.1 | 13.0 | 10.1 | 12.5 | 11.0 | 9.9 | 10.5 | 14.8 | 12.0 |

TABLE 5. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR
Total Costs (\$ million)

| Type of labour cost | | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|--------------------------|---------|------------------------|-----------------|-----------------------|---------|
| PRIVATE | | | | | |
| Earnings | 1986-87 | 18,893 | 16,683 | 37,117 | 72,694 |
| | 1987-88 | 22,455 | 18,781 | 43,359 | 84,596 |
| | 1988-89 | 25,489 | 21,085 | 47,008 | 93,582 |
| Other labour costs | 1986-87 | 1,496 | 1,765 | 4,658 | 7,919 |
| | 1987-88 | 1,812 | 2,044 | 5,290 | 9,146 |
| | 1988-89 | 1,906 | 2,199 | 5,625 | 9,730 |
| Payroll tax | 1986-87 | 151 | 735 | 1,947 | 2,834 |
| | 1987-88 | 177 | 801 | 2,253 | 3,230 |
| | 1988-89 | 185 | 916 | 2,482 | 3,583 |
| Superannuation | 1986-87 | 759 | 462 | 1,277 | 2,497 |
| | 1987-88 | 921 | 612 | 1,436 | 2,969 |
| | 1988-89 | 921 | 588 | 1,505 | 3,014 |
| Workers' compensation | 1986-87 | 489 | 459 | 1,162 | 2,109 |
| | 1987-88 | 546 | 466 | 1,215 | 2,227 |
| | 1988-89 | 575 | 529 | 1,234 | 2,338 |
| Fringe benefits tax | 1986-87 | 98 | 109 | 272 | 479 |
| | 1987-88 | 167 | 165 | 387 | 719 |
| | 1988-89 | 225 | 166 | 404 | 795 |
| Total major labour costs | 1986-87 | 20,390 | 18,448 | 41,774 | 80,613 |
| | 1987-88 | 24,267 | 20,825 | 48,649 | 93,741 |
| | 1988-89 | 27,395 | 23,284 | 52,633 | 103,312 |
| PUBLIC | | | | | |
| Earnings | 1986-87 | 151 | 1,108 | 38,307 | 39,566 |
| | 1987-88 | 175 | 1,086 | 41,005 | 42,266 |
| | 1988-89 | 195 | 1,093 | 43,209 | 44,497 |
| Other labour costs | 1986-87 | 16 | 121 | 5,138 | 5,275 |
| | 1987-88 | 18 | 118 | 5,901 | 6,037 |
| | 1988-89 | 24 | 128 | 6,693 | 6,844 |
| Payroll tax | 1986-87 | 2 | 11 | 1,173 | 1,186 |
| | 1987-88 | 2 | 14 | 1,155 | 1,170 |
| | 1988-89 | *1 | 12 | 1,426 | 1,440 |
| Superannuation | 1986-87 | 11 | 81 | 2,954 | 3,045 |
| | 1987-88 | 12 | 76 | 3,637 | 3,724 |
| | 1988-89 | 17 | 85 | 4,104 | 4,205 |
| Workers' compensation | 1986-87 | 3 | 27 | 934 | 964 |
| | 1987-88 | 3 | 24 | 986 | 1,013 |
| | 1988-89 | 4 | 26 | 1,030 | 1,060 |
| Fringe benefits tax | 1986-87 | 1 | 2 | 78 | 81 |
| | 1987-88 | 1 | 4 | 124 | 129 |
| | 1988-89 | 1 | 5 | 134 | 139 |
| Total major labour costs | 1986-87 | 167 | 1,229 | 43,446 | 44,841 |
| | 1987-88 | 193 | 1,204 | 46,905 | 48,302 |
| | 1988-89 | 218 | 1,221 | 49,902 | 51,341 |
| PRIVATE AND PUBLIC | | | | | |
| Earnings | 1986-87 | 19,044 | 17,791 | 75,424 | 112,260 |
| | 1987-88 | 22,630 | 19,867 | 84,364 | 126,861 |
| | 1988-89 | 25,684 | 22,178 | 90,217 | 138,078 |
| Other labour costs | 1986-87 | 1,512 | 1,886 | 9,796 | 13,194 |
| | 1987-88 | 1,829 | 2,162 | 11,191 | 15,182 |
| | 1988-89 | 1,929 | 2,327 | 12,318 | 16,574 |
| Payroll tax | 1986-87 | 152 | 747 | 3,120 | 4,019 |
| | 1987-88 | 179 | 815 | 3,407 | 4,401 |
| | 1988-89 | 187 | 928 | 3,908 | 5,023 |
| Superannuation | 1986-87 | 770 | 542 | 4,230 | 5,542 |
| | 1987-88 | 933 | 688 | 5,072 | 6,694 |
| | 1988-89 | 938 | 672 | 5,609 | 7,219 |
| Workers' compensation | 1986-87 | 492 | 485 | 2,096 | 3,073 |
| | 1987-88 | 549 | 490 | 2,200 | 3,240 |
| | 1988-89 | 578 | 555 | 2,263 | 3,397 |
| Fringe benefits tax | 1986-87 | 98 | 112 | 350 | 559 |
| | 1987-88 | 168 | 169 | 511 | 848 |
| | 1988-89 | *226 | 171 | 538 | 935 |
| Total major labour costs | 1986-87 | 20,557 | 19,677 | 85,220 | 125,454 |
| | 1987-88 | 24,460 | 22,029 | 95,555 | 142,043 |
| | 1988-89 | 27,613 | 24,504 | 102,535 | 154,653 |

TABLE 6. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR
Average Costs Per Employee

| Type of labour cost | | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|---|---------|---------------------------|--------------------|--------------------------|--------|
| PRIVATE | | | | | |
| | | | | —dollars— | |
| Earnings | 1986-87 | 16,128 | 18,717 | 20,868 | 18,923 |
| | 1987-88 | 16,917 | 21,770 | 21,553 | 20,133 |
| | 1988-89 | 18,041 | 23,121 | 23,348 | 21,572 |
| Other labour costs | 1986-87 | 1,277 | 1,980 | 2,619 | 2,061 |
| | 1987-88 | 1,365 | 2,369 | 2,630 | 2,177 |
| | 1988-89 | 1,349 | 2,411 | 2,794 | 2,243 |
| Payroll tax | 1986-87 | 129 | 825 | 1,095 | 738 |
| | 1987-88 | 133 | 928 | 1,120 | 769 |
| | 1988-89 | 131 | 1,004 | 1,233 | 826 |
| Superannuation | 1986-87 | 648 | 518 | 718 | 650 |
| | 1987-88 | 694 | 710 | 714 | 707 |
| | 1988-89 | 652 | 645 | 748 | 695 |
| Workers' compensation | 1986-87 | 417 | 515 | 653 | 549 |
| | 1987-88 | 411 | 541 | 604 | 530 |
| | 1988-89 | 407 | 580 | 613 | 539 |
| Fringe benefits tax | 1986-87 | 83 | 122 | 153 | 125 |
| | 1987-88 | 126 | 191 | 193 | 171 |
| | 1988-89 | *159 | 182 | 201 | 183 |
| Total major labour costs | 1986-87 | 17,406 | 20,697 | 23,486 | 20,985 |
| | 1987-88 | 18,282 | 24,139 | 24,183 | 22,310 |
| | 1988-89 | 19,390 | 25,532 | 26,142 | 23,815 |
| Superannuation— Cost per employee covered | 1986-87 | 3,572 | 2,054 | 1,628 | 2,044 |
| | 1987-88 | 4,089 | 2,186 | 1,548 | 2,070 |
| | 1988-89 | 3,110 | 1,660 | 1,357 | 1,713 |
| | | | | —per cent— | |
| Employees covered | 1986-87 | 18.1 | 25.2 | 44.1 | 31.8 |
| | 1987-88 | 17.0 | 32.5 | 46.1 | 34.1 |
| | 1988-89 | 21.0 | 38.8 | 55.1 | 40.6 |
| PUBLIC | | | | | |
| | | | | —dollars— | |
| Earnings | 1986-87 | 20,223 | 19,687 | 23,055 | 22,933 |
| | 1987-88 | 20,816 | 21,272 | 24,671 | 24,552 |
| | 1988-89 | 17,338 | 21,885 | 26,267 | 26,080 |
| Other labour costs | 1986-87 | 2,142 | 2,149 | 3,093 | 3,058 |
| | 1987-88 | 2,122 | 2,308 | 3,550 | 3,507 |
| | 1988-89 | 2,108 | 2,555 | 4,069 | 4,011 |
| Payroll tax | 1986-87 | 204 | 201 | 706 | 687 |
| | 1987-88 | 191 | 272 | 695 | 680 |
| | 1988-89 | *113 | 247 | 867 | 844 |
| Superannuation | 1986-87 | 1,424 | 1,432 | 1,778 | 1,765 |
| | 1987-88 | 1,423 | 1,481 | 2,188 | 2,163 |
| | 1988-89 | 1,547 | 1,692 | 2,495 | 2,465 |
| Workers' compensation | 1986-87 | 433 | 472 | 562 | 559 |
| | 1987-88 | 394 | 468 | 593 | 589 |
| | 1988-89 | 344 | 522 | 626 | 621 |
| Fringe benefits tax | 1986-87 | 81 | 43 | 47 | 47 |
| | 1987-88 | 114 | 86 | 74 | 75 |
| | 1988-89 | *104 | 94 | 81 | 82 |
| Total major labour costs | 1986-87 | 22,375 | 21,836 | 26,148 | 25,991 |
| | 1987-88 | 22,938 | 23,580 | 28,222 | 28,058 |
| | 1988-89 | 19,446 | 24,441 | 30,336 | 30,091 |
| Superannuation— Cost per employee covered | 1986-87 | 2,632 | 2,720 | 2,788 | 2,785 |
| | 1987-88 | 2,684 | 2,594 | 3,199 | 3,182 |
| | 1988-89 | 3,303 | 2,245 | 2,735 | 2,725 |
| | | | | —per cent— | |
| Employees covered | 1986-87 | 54.1 | 52.6 | 63.8 | 63.4 |
| | 1987-88 | 53.0 | 57.1 | 68.4 | 68.0 |
| | 1988-89 | 46.8 | 75.4 | 91.2 | 90.4 |

TABLE 6. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR—continued
Average Costs Per Employee

| Type of labour cost | | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|---|---------|---------------------------|--------------------|--------------------------|--------|
| PRIVATE AND PUBLIC | | | | | |
| | | | | —dollars— | |
| Earnings | 1986-87 | 16,154 | 18,774 | 21,924 | 20,166 |
| | 1987-88 | 16,942 | 21,742 | 22,964 | 21,417 |
| | 1988-89 | 18,036 | 23,057 | 24,661 | 22,845 |
| Other labour costs | 1986-87 | 1,283 | 1,990 | 2,848 | 2,370 |
| | 1987-88 | 1,370 | 2,366 | 3,046 | 2,563 |
| | 1988-89 | 1,355 | 2,419 | 3,367 | 2,742 |
| Payroll tax | 1986-87 | 129 | 788 | 907 | 722 |
| | 1987-88 | 134 | 891 | 927 | 743 |
| | 1988-89 | 131 | 965 | 1,068 | 831 |
| Superannuation | 1986-87 | 653 | 572 | 1,230 | 996 |
| | 1987-88 | 699 | 753 | 1,381 | 1,130 |
| | 1988-89 | 659 | 699 | 1,533 | 1,194 |
| Workers' compensation | 1986-87 | 417 | 512 | 609 | 552 |
| | 1987-88 | 411 | 537 | 599 | 547 |
| | 1988-89 | 406 | 577 | 619 | 562 |
| Fringe benefits tax | 1986-87 | 83 | 118 | 102 | 100 |
| | 1987-88 | 126 | 185 | 139 | 143 |
| | 1988-89 | *159 | 178 | 147 | 155 |
| Total major labour costs | 1986-87 | 17,437 | 20,764 | 24,772 | 22,536 |
| | 1987-88 | 18,311 | 24,107 | 26,010 | 23,980 |
| | 1988-89 | 19,391 | 25,476 | 28,028 | 25,587 |
| Superannuation— Cost per employee covered | 1986-87 | 3,554 | 2,131 | 2,294 | 2,394 |
| | 1987-88 | 4,062 | 2,224 | 2,457 | 2,570 |
| | 1988-89 | 3,113 | 1,716 | 2,149 | 2,186 |
| Employees covered | 1986-87 | 18.4 | 26.9 | 53.6 | 41.6 |
| | 1987-88 | 17.2 | 33.9 | 56.2 | 44.0 |
| | 1988-89 | 21.2 | 40.7 | 71.3 | 54.6 |

TABLE 7. MAJOR LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR
Costs as a Percentage of Major Labour Costs (per cent)

| Type of labour cost | | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|--------------------------|---------|---------------------------|--------------------|--------------------------|-------|
| PRIVATE | | | | | |
| Earnings | 1986-87 | 92.7 | 90.4 | 88.9 | 90.2 |
| | 1987-88 | 92.5 | 90.2 | 89.1 | 90.2 |
| | 1988-89 | 93.0 | 90.6 | 89.3 | 90.6 |
| Other labour costs | 1986-87 | 7.3 | 9.6 | 11.2 | 9.8 |
| | 1987-88 | 7.5 | 9.8 | 10.9 | 9.8 |
| | 1988-89 | 7.0 | 9.4 | 10.7 | 9.4 |
| Payroll tax | 1986-87 | 0.7 | 4.0 | 4.7 | 3.5 |
| | 1987-88 | 0.8 | 3.8 | 4.6 | 3.5 |
| | 1988-89 | 0.7 | 3.9 | 4.7 | 3.5 |
| Superannuation | 1986-87 | 3.7 | 2.5 | 3.1 | 3.1 |
| | 1987-88 | 3.8 | 2.9 | 3.0 | 3.2 |
| | 1988-89 | 3.4 | 2.5 | 2.9 | 2.9 |
| Workers' compensation | 1986-87 | 2.6 | 2.5 | 2.8 | 2.6 |
| | 1987-88 | 2.2 | 2.2 | 2.5 | 2.4 |
| | 1988-89 | 2.1 | 2.3 | 2.3 | 2.3 |
| Fringe benefits tax | 1986-87 | 0.5 | 0.6 | 0.7 | 0.6 |
| | 1987-88 | 0.7 | 0.8 | 0.8 | 0.8 |
| | 1988-89 | *0.8 | 0.7 | 0.8 | 0.8 |
| Total major labour costs | 1986-87 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1987-88 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1988-89 | 100.0 | 100.0 | 100.0 | 100.0 |
| PUBLIC | | | | | |
| Earnings | 1986-87 | 90.4 | 90.2 | 88.2 | 88.2 |
| | 1987-88 | 90.8 | 90.2 | 87.4 | 87.5 |
| | 1988-89 | 89.2 | 89.5 | 86.6 | 86.7 |
| Other labour costs | 1986-87 | 9.6 | 9.8 | 11.8 | 11.8 |
| | 1987-88 | 9.2 | 9.8 | 12.6 | 12.5 |
| | 1988-89 | 10.8 | 10.5 | 13.4 | 13.3 |
| Payroll tax | 1986-87 | 0.9 | 0.9 | 2.7 | 2.6 |
| | 1987-88 | 0.8 | 1.2 | 2.5 | 2.4 |
| | 1988-89 | *0.6 | 1.0 | 2.9 | 2.8 |
| Superannuation | 1986-87 | 6.4 | 6.6 | 6.8 | 6.8 |
| | 1987-88 | 6.2 | 6.3 | 7.8 | 7.7 |
| | 1988-89 | 8.0 | 6.9 | 8.2 | 8.2 |
| Workers' compensation | 1986-87 | 1.9 | 2.2 | 2.2 | 2.2 |
| | 1987-88 | 1.7 | 2.0 | 2.1 | 2.1 |
| | 1988-89 | 1.8 | 2.1 | 2.1 | 2.1 |
| Fringe benefits tax | 1986-87 | 0.4 | 0.2 | 0.2 | 0.2 |
| | 1987-88 | 0.5 | 0.4 | 0.3 | 0.3 |
| | 1988-89 | 0.5 | 0.4 | 0.3 | 0.3 |
| Total major labour costs | 1986-87 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1987-88 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1988-89 | 100.0 | 100.0 | 100.0 | 100.0 |
| PRIVATE AND PUBLIC | | | | | |
| Earnings | 1986-87 | 92.6 | 90.4 | 88.5 | 89.5 |
| | 1987-88 | 92.5 | 90.2 | 88.3 | 89.3 |
| | 1988-89 | 93.0 | 90.5 | 88.0 | 89.3 |
| Other labour costs | 1986-87 | 7.4 | 9.6 | 11.5 | 10.5 |
| | 1987-88 | 7.5 | 9.8 | 11.7 | 10.7 |
| | 1988-89 | 7.0 | 9.5 | 12.0 | 10.7 |
| Payroll tax | 1986-87 | 0.7 | 3.8 | 3.7 | 3.2 |
| | 1987-88 | 0.8 | 3.7 | 3.6 | 3.1 |
| | 1988-89 | 0.7 | 3.8 | 3.8 | 3.2 |
| Superannuation | 1986-87 | 3.7 | 2.8 | 5.0 | 4.4 |
| | 1987-88 | 3.8 | 3.1 | 5.3 | 4.7 |
| | 1988-89 | 3.4 | 2.7 | 5.5 | 4.7 |
| Workers' compensation | 1986-87 | 2.4 | 2.5 | 2.5 | 2.5 |
| | 1987-88 | 2.2 | 2.2 | 2.3 | 2.3 |
| | 1988-89 | 2.1 | 2.3 | 2.2 | 2.2 |
| Fringe benefits tax | 1986-87 | 0.5 | 0.6 | 0.4 | 0.5 |
| | 1987-88 | 0.7 | 0.8 | 0.5 | 0.6 |
| | 1988-89 | *0.8 | 0.7 | 0.5 | 0.6 |
| Total major labour costs | 1986-87 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1987-88 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1988-89 | 100.0 | 100.0 | 100.0 | 100.0 |

TABLE 8. 'OTHER LABOUR COSTS': TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR
Ratio of 'Other Labour Costs' to Earnings (per cent)

| Type of labour cost | | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|-----------------------|---------|---------------------------|--------------------|--------------------------|-------|
| PRIVATE | | | | | |
| Payroll tax | 1986-87 | 0.8 | 4.4 | 5.3 | 3.9 |
| | 1987-88 | 0.8 | 4.3 | 5.2 | 3.8 |
| | 1988-89 | 0.7 | 4.3 | 5.3 | 3.8 |
| Superannuation | 1986-87 | 4.0 | 2.8 | 3.4 | 3.4 |
| | 1987-88 | 4.2 | 3.3 | 3.3 | 3.5 |
| | 1988-89 | 3.6 | 2.8 | 3.2 | 3.2 |
| Workers' compensation | 1986-87 | 2.6 | 2.8 | 3.1 | 2.9 |
| | 1987-88 | 2.4 | 2.5 | 2.8 | 2.6 |
| | 1988-89 | 2.3 | 2.5 | 2.6 | 2.5 |
| Fringe benefits tax | 1986-87 | 0.5 | 0.7 | 0.7 | 0.7 |
| | 1987-88 | 0.7 | 0.9 | 0.9 | 0.9 |
| | 1988-89 | *0.9 | 0.8 | 0.9 | 0.8 |
| Other labour costs | 1986-87 | 7.9 | 10.6 | 12.6 | 10.9 |
| | 1987-88 | 8.1 | 10.9 | 12.2 | 10.8 |
| | 1988-89 | 7.5 | 10.4 | 12.0 | 10.4 |
| PUBLIC | | | | | |
| Payroll tax | 1986-87 | 1.0 | 1.0 | 3.1 | 3.0 |
| | 1987-88 | 0.9 | 1.3 | 2.8 | 2.8 |
| | 1988-89 | *0.7 | 1.1 | 3.3 | 3.2 |
| Superannuation | 1986-87 | 7.0 | 7.3 | 7.7 | 7.7 |
| | 1987-88 | 6.9 | 7.0 | 8.9 | 8.8 |
| | 1988-89 | 8.9 | 7.7 | 9.5 | 9.5 |
| Workers' compensation | 1986-87 | 2.1 | 2.4 | 2.4 | 2.4 |
| | 1987-88 | 1.9 | 2.2 | 2.4 | 2.4 |
| | 1988-89 | 2.0 | 2.4 | 2.4 | 2.4 |
| Fringe benefits tax | 1986-87 | 0.4 | 0.2 | 0.2 | 0.2 |
| | 1987-88 | 0.5 | 0.4 | 0.3 | 0.3 |
| | 1988-89 | 0.6 | 0.4 | 0.3 | 0.3 |
| Other labour costs | 1986-87 | 10.6 | 10.9 | 13.4 | 13.3 |
| | 1987-88 | 10.2 | 10.9 | 14.4 | 14.3 |
| | 1988-89 | 12.2 | 11.7 | 15.5 | 15.4 |
| PRIVATE AND PUBLIC | | | | | |
| Payroll tax | 1986-87 | 0.8 | 4.2 | 4.1 | 3.6 |
| | 1987-88 | 0.8 | 4.1 | 4.0 | 3.5 |
| | 1988-89 | 0.7 | 4.2 | 4.3 | 3.6 |
| Superannuation | 1986-87 | 4.0 | 3.1 | 5.6 | 4.9 |
| | 1987-88 | 4.2 | 3.5 | 6.0 | 5.3 |
| | 1988-89 | 3.7 | 3.0 | 6.2 | 5.2 |
| Workers' compensation | 1986-87 | 2.6 | 2.7 | 2.8 | 2.7 |
| | 1987-88 | 2.4 | 2.5 | 2.6 | 2.6 |
| | 1988-89 | 2.3 | 2.5 | 2.5 | 2.5 |
| Fringe benefits tax | 1986-87 | 0.5 | 0.6 | 0.5 | 0.5 |
| | 1987-88 | 0.7 | 0.9 | 0.6 | 0.7 |
| | 1988-89 | *0.9 | 0.8 | 0.6 | 0.7 |
| Other labour costs | 1986-87 | 7.9 | 10.6 | 13.0 | 11.8 |
| | 1987-88 | 8.1 | 10.9 | 13.3 | 12.0 |
| | 1988-89 | 7.5 | 10.5 | 13.7 | 12.0 |

TABLE 9. MAJOR LABOUR COSTS, PRIVATE SECTOR : TYPE OF LABOUR COST AND INDUSTRY(a)

| Type of labour cost | | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Community services | Recreation, personal and other services | Total |
|--|----------------|---------------|---------------|----------------------------|---------------|----------------------------|--------------------------------------|---|--------------------|---|----------------|
| TOTAL COSTS (\$ million) | | | | | | | | | | | |
| <i>Earnings</i> | 1986-87 | 2,844 | 20,916 | 151 | 4,445 | 16,651 | 3,559 | 13,363 | 7,097 | 3,667 | 72,694 |
| | 1987-88 | 2,790 | 23,247 | 164 | 5,193 | 19,082 | 3,669 | 15,556 | 8,974 | 5,919 | 84,596 |
| | 1988-89 | 3,058 | 26,273 | 154 | 6,427 | 21,574 | 3,884 | 16,591 | 9,516 | 6,106 | 93,582 |
| <i>Other labour costs</i> | 1986-87 | 420 | 2,663 | 22 | 555 | 1,569 | 412 | 1,558 | 445 | 275 | 7,919 |
| | 1987-88 | 399 | 2,849 | 26 | 675 | 1,814 | 404 | 1,939 | 591 | 449 | 9,146 |
| | 1988-89 | 433 | 3,134 | 24 | 753 | 2,134 | 406 | 1,801 | 636 | 409 | 9,730 |
| Payroll tax | 1986-87 | 152 | 1,007 | 8 | 138 | 577 | 148 | 600 | 92 | 111 | 2,834 |
| | 1987-88 | 139 | 1,115 | 9 | 150 | 649 | 145 | 704 | 124 | 195 | 3,230 |
| | 1988-89 | 156 | 1,271 | 9 | 200 | 773 | 160 | 720 | 124 | 170 | 3,583 |
| Superannuation | 1986-87 | 124 | 666 | 9 | 158 | 491 | 119 | 640 | 233 | *57 | 2,497 |
| | 1987-88 | 114 | 732 | 12 | 226 | 563 | 112 | 830 | 283 | *98 | 2,969 |
| | 1988-89 | 133 | 813 | *11 | 263 | 645 | 110 | 612 | 328 | 99 | 3,014 |
| Workers' compensation | 1986-87 | 110 | 904 | 4 | 229 | 397 | 133 | 138 | 107 | 88 | 2,109 |
| | 1987-88 | 99 | 876 | 4 | 260 | 428 | 125 | 143 | 160 | 132 | 2,227 |
| | 1988-89 | 103 | 902 | 3 | 259 | 469 | 114 | 211 | 160 | 116 | 2,338 |
| Fringe benefits tax | 1986-87 | 33 | 86 | *1 | *30 | 104 | 13 | 180 | 14 | 18 | 479 |
| | 1987-88 | 48 | 127 | *1 | *38 | 173 | 22 | 262 | 25 | 24 | 719 |
| | 1988-89 | 41 | 148 | *1 | 32 | *246 | 22 | 259 | 24 | 23 | 795 |
| Total major labour costs | 1986-87 | 3,264 | 23,580 | 173 | 5,000 | 18,220 | 3,971 | 14,922 | 7,542 | 3,942 | 80,613 |
| | 1987-88 | 3,189 | 26,097 | 190 | 5,868 | 20,896 | 4,073 | 17,494 | 9,565 | 6,368 | 93,741 |
| | 1988-89 | 3,491 | 29,406 | 178 | 7,180 | 23,708 | 4,290 | 18,391 | 10,152 | 6,514 | 103,312 |
| AVERAGE COSTS PER EMPLOYEE | | | | | | | | | | | |
| —dollars— | | | | | | | | | | | |
| <i>Earnings</i> | 1986-87 | 35,453 | 20,954 | 26,075 | 22,362 | 15,725 | 23,224 | 21,671 | 16,889 | 11,849 | 18,923 |
| | 1987-88 | 37,874 | 23,386 | 27,924 | 23,211 | 16,734 | 24,563 | 24,988 | 18,767 | 11,514 | 20,133 |
| | 1988-89 | 40,722 | 25,385 | 28,527 | 24,806 | 17,602 | 26,236 | 25,066 | 19,405 | 13,953 | 21,572 |
| <i>Other labour costs</i> | 1986-87 | 5,237 | 2,668 | 3,767 | 2,791 | 1,481 | 2,691 | 2,527 | 1,059 | 888 | 2,061 |
| | 1987-88 | 5,419 | 2,866 | 4,329 | 3,017 | 1,590 | 2,704 | 3,114 | 1,236 | 874 | 2,177 |
| | 1988-89 | 5,765 | 3,028 | 4,514 | 2,907 | 1,741 | 2,743 | 2,721 | 1,297 | 934 | 2,243 |
| Payroll tax | 1986-87 | 1,898 | 1,009 | 1,441 | 695 | 545 | 967 | 973 | 218 | 360 | 738 |
| | 1987-88 | 1,884 | 1,121 | 1,577 | 672 | 569 | 972 | 1,131 | 259 | 380 | 769 |
| | 1988-89 | 2,077 | 1,228 | 1,599 | 770 | 631 | 1,084 | 1,087 | 254 | 389 | 826 |
| Superannuation | 1986-87 | 1,551 | 668 | 1,568 | 792 | 464 | 775 | 1,038 | 554 | *185 | 650 |
| | 1987-88 | 1,546 | 736 | 1,964 | 1,012 | 494 | 748 | 1,334 | 592 | *190 | 707 |
| | 1988-89 | 1,775 | 785 | 2,086 | 1,015 | 526 | 740 | 925 | 668 | 227 | 695 |
| Workers' compensation | 1986-87 | 1,373 | 906 | 623 | 1,152 | 374 | 866 | 224 | 254 | 285 | 549 |
| | 1987-88 | 1,343 | 882 | 599 | 1,161 | 376 | 839 | 229 | 334 | 258 | 530 |
| | 1988-89 | 1,365 | 872 | 595 | 1,000 | 383 | 773 | 318 | 326 | 266 | 539 |
| Fringe benefits tax | 1986-87 | 415 | 86 | 134 | *152 | 98 | 83 | 292 | 32 | 58 | 125 |
| | 1987-88 | 646 | 128 | 189 | *172 | 152 | 145 | 421 | 52 | *46 | 171 |
| | 1988-89 | 548 | 143 | 234 | 122 | 201 | 146 | 391 | 48 | 52 | 183 |
| Total major labour costs | 1986-87 | 40,690 | 23,622 | 29,841 | 25,152 | 17,206 | 25,915 | 24,198 | 17,948 | 12,736 | 20,985 |
| | 1987-88 | 43,292 | 26,252 | 32,253 | 26,228 | 18,325 | 27,267 | 28,103 | 20,003 | 12,387 | 22,310 |
| | 1988-89 | 46,487 | 28,413 | 33,041 | 27,713 | 19,344 | 28,979 | 27,787 | 20,702 | 14,887 | 23,815 |
| Superannuation— Cost per employee covered | 1986-87 | 2,157 | 1,496 | 1,831 | 1,920 | 1,962 | 2,170 | 2,947 | 3,061 | *1,717 | 2,044 |
| | 1987-88 | 2,044 | 1,345 | 2,177 | 2,269 | 2,136 | 1,836 | 3,259 | 3,052 | *1,693 | 2,070 |
| | 1988-89 | 2,227 | 1,285 | 2,332 | 2,040 | 1,895 | 1,734 | 2,294 | 1,752 | 1,306 | 1,713 |
| Employees covered | 1986-87 | 71.9 | 44.6 | 85.7 | 41.3 | 23.6 | 35.7 | 35.2 | 18.1 | *10.7 | 31.8 |
| | 1987-88 | 75.6 | 54.7 | 90.2 | 44.6 | 23.0 | 40.8 | 40.9 | 19.4 | 11.2 | 34.1 |
| | 1988-89 | 79.7 | 61.1 | 89.4 | 49.7 | 27.8 | 42.7 | 40.3 | 38.1 | 17.4 | 40.6 |

(a) Finer level industry statistics are available on request.

TABLE 9. MAJOR LABOUR COSTS, PRIVATE SECTOR : TYPE OF LABOUR COST AND INDUSTRY(a) — continued

| Type of labour cost | | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Community services | Recreation, personal and other services | Total |
|--|----------------|--------------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|---|--------------------|---|--------------|
| COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS (per cent) | | | | | | | | | | | |
| <i>Earnings</i> | 1986-87 | 87.1 | 88.7 | 87.4 | 88.9 | 91.4 | 89.6 | 89.6 | 94.1 | 93.0 | 90.2 |
| | 1987-88 | 87.5 | 89.1 | 86.6 | 88.5 | 91.3 | 90.1 | 88.9 | 93.8 | 93.0 | 90.2 |
| | 1988-89 | 87.6 | 89.3 | 86.3 | 89.5 | 91.0 | 90.5 | 90.2 | 93.7 | 93.7 | 90.6 |
| <i>Other labour costs</i> | 1986-87 | 12.9 | 11.3 | 12.6 | 11.1 | 8.6 | 10.4 | 10.4 | 5.9 | 7.0 | 9.8 |
| | 1987-88 | 12.5 | 10.9 | 13.4 | 11.5 | 8.7 | 9.9 | 11.1 | 6.2 | 7.1 | 9.8 |
| | 1988-89 | 12.4 | 10.7 | 13.7 | 10.5 | 9.0 | 9.5 | 9.8 | 6.3 | 6.3 | 9.4 |
| Payroll tax | 1986-87 | 4.7 | 4.3 | 4.8 | 2.8 | 3.2 | 3.7 | 4.0 | 1.2 | 2.8 | 3.5 |
| | 1987-88 | 4.4 | 4.3 | 4.9 | 2.6 | 3.1 | 3.6 | 4.0 | 1.3 | 3.1 | 3.5 |
| | 1988-89 | 4.5 | 4.3 | 4.8 | 2.8 | 3.3 | 3.7 | 3.9 | 1.2 | 2.6 | 3.5 |
| Superannuation | 1986-87 | 3.8 | 2.8 | 5.3 | 3.2 | 2.7 | 3.0 | 4.3 | 3.1 | *1.5 | 3.1 |
| | 1987-88 | 3.6 | 2.8 | 6.1 | 3.9 | 2.7 | 2.7 | 4.8 | 3.0 | *1.5 | 3.2 |
| | 1988-89 | 3.8 | 2.8 | 6.3 | 3.7 | 2.7 | 2.6 | 3.3 | 3.2 | 1.5 | 2.9 |
| Workers' compensation | 1986-87 | 3.4 | 3.8 | 2.1 | 4.6 | 2.2 | 3.3 | 0.9 | 1.4 | 2.2 | 2.6 |
| | 1987-88 | 3.1 | 3.4 | 1.9 | 4.4 | 2.1 | 3.1 | 0.8 | 1.7 | 2.1 | 2.4 |
| | 1988-89 | 2.9 | 3.1 | 1.8 | 3.6 | 2.0 | 2.7 | 1.1 | 1.6 | 1.8 | 2.3 |
| Fringe benefits tax | 1986-87 | 1.0 | 0.4 | 0.5 | *0.6 | 0.6 | 0.3 | 1.2 | 0.2 | 0.5 | 0.6 |
| | 1987-88 | 1.5 | 0.5 | 0.6 | 0.7 | 0.8 | 0.5 | 1.5 | 0.3 | 0.4 | 0.8 |
| | 1988-89 | 1.2 | 0.5 | 0.7 | 0.4 | *1.0 | 0.5 | 1.4 | 0.2 | 0.4 | 0.8 |
| Total major labour costs | 1986-87 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1987-88 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1988-89 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| RATIO OF 'OTHER LABOUR COSTS' TO EARNINGS (per cent) | | | | | | | | | | | |
| Payroll tax | 1986-87 | 5.4 | 4.8 | 5.5 | 3.1 | 3.5 | 4.2 | 4.5 | 1.3 | 3.0 | 3.9 |
| | 1987-88 | 5.0 | 4.8 | 5.7 | 2.9 | 3.4 | 4.0 | 4.5 | 1.4 | 3.3 | 3.8 |
| | 1988-89 | 5.1 | 4.8 | 5.6 | 3.1 | 3.6 | 4.1 | 4.3 | 1.3 | 2.8 | 3.8 |
| Superannuation | 1986-87 | 4.4 | 3.2 | 6.0 | 3.5 | 3.0 | 3.3 | 4.8 | 3.3 | *1.6 | 3.4 |
| | 1987-88 | 4.1 | 3.2 | 7.0 | 4.4 | 3.0 | 3.1 | 5.3 | 3.2 | *1.7 | 3.5 |
| | 1988-89 | 4.4 | 3.1 | 7.3 | 4.1 | 3.0 | 2.8 | 3.7 | 3.4 | 1.6 | 3.2 |
| Workers' compensation | 1986-87 | 3.9 | 4.3 | 2.4 | 5.2 | 2.4 | 3.7 | 1.0 | 1.5 | 2.4 | 2.9 |
| | 1987-88 | 3.6 | 3.8 | 2.2 | 5.0 | 2.2 | 3.4 | 0.9 | 1.8 | 2.2 | 2.6 |
| | 1988-89 | 3.4 | 3.4 | 2.1 | 4.0 | 2.2 | 2.9 | 1.3 | 1.7 | 1.9 | 2.5 |
| Fringe benefits tax | 1986-87 | 1.2 | 0.4 | 0.5 | *0.7 | 0.6 | 0.4 | 1.4 | 0.2 | 0.5 | 0.7 |
| | 1987-88 | 1.7 | 0.6 | 0.7 | *0.7 | 0.9 | 0.6 | 1.7 | 0.3 | 0.4 | 0.9 |
| | 1988-89 | 1.3 | 0.6 | 0.8 | 0.5 | *1.1 | 0.6 | 1.6 | 0.2 | 0.4 | 0.8 |
| Other labour costs | 1986-87 | 14.8 | 12.7 | 14.5 | 12.5 | 9.4 | 11.6 | 11.7 | 6.3 | 7.5 | 10.9 |
| | 1987-88 | 14.3 | 12.3 | 15.5 | 13.0 | 9.5 | 11.0 | 12.5 | 6.6 | 7.6 | 10.8 |
| | 1988-89 | 14.2 | 11.9 | 15.8 | 11.7 | 9.9 | 10.5 | 10.9 | 6.7 | 6.7 | 10.4 |

(a) Finer level industry statistics are available on request.

TABLE 10. MAJOR LABOUR COSTS, PUBLIC SECTOR : TYPE OF LABOUR COST AND INDUSTRY(a)

| Type of labour cost | | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport and storage | Communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|--|---------|--------|---------------|----------------------------|--------------|----------------------------|-----------------------|---------------|---|-----------------------------------|--------------------|---|--------|
| TOTAL COSTS (\$ million) | | | | | | | | | | | | | |
| Earnings | 1986-87 | 240 | 1,130 | 3,193 | 1,075 | 128 | 3,788 | 2,932 | 2,134 | 6,964 | 17,433 | 560 | 39,566 |
| | 1987-88 | 255 | 1,106 | 3,329 | 1,242 | 155 | 3,949 | 3,111 | 2,362 | 7,323 | 18,873 | 555 | 42,266 |
| | 1988-89 | 261 | 1,010 | 3,346 | 1,180 | 125 | 4,067 | 3,407 | 2,506 | 7,886 | 20,151 | 557 | 44,497 |
| Other labour costs | 1986-87 | 50 | 190 | 503 | 159 | 19 | 649 | 536 | 371 | 833 | 1,902 | 63 | 5,275 |
| | 1987-88 | 55 | 255 | 555 | 222 | 22 | 730 | 490 | 459 | 960 | 2,227 | 63 | 6,037 |
| | 1988-89 | 56 | 182 | 599 | 228 | 17 | 764 | 735 | 519 | 1,165 | 2,535 | 45 | 6,844 |
| Payroll tax | 1986-87 | 14 | 41 | 171 | 49 | 6 | — | 184 | — | 102 | 86 | 522 | 1,186 |
| | 1987-88 | 14 | 42 | 184 | 51 | 7 | — | 193 | — | 122 | 96 | 450 | 1,170 |
| | 1988-89 | 15 | 41 | 186 | 54 | 6 | 204 | 194 | 132 | 111 | 487 | 10 | 1,440 |
| Superannuation | 1986-87 | 21 | 96 | 238 | 73 | 10 | 356 | 454 | 198 | 556 | 1,006 | 37 | 3,045 |
| | 1987-88 | 21 | 164 | 263 | 119 | 10 | 416 | 399 | 247 | 639 | 1,407 | 38 | 3,724 |
| | 1988-89 | 21 | 104 | 295 | 123 | 8 | 424 | 451 | 277 | 818 | 1,663 | 20 | 4,205 |
| Workers' compensation | 1986-87 | 15 | 51 | 87 | 35 | 2 | 108 | 74 | 37 | 176 | 365 | 14 | 964 |
| | 1987-88 | 19 | 46 | 99 | 48 | 3 | 116 | 80 | 34 | 202 | 354 | 12 | 1,013 |
| | 1988-89 | 19 | 34 | 106 | 45 | 2 | 125 | 83 | 54 | 211 | 366 | 14 | 1,060 |
| Fringe benefits tax | 1986-87 | — | 1 | 7 | 2 | 1 | — | 10 | — | 34 | 15 | 9 | 81 |
| | 1987-88 | — | 2 | 9 | 4 | 1 | — | 16 | — | 56 | 23 | 16 | 129 |
| | 1988-89 | 1 | 2 | 11 | 5 | *1 | 11 | — | 8 | 56 | 25 | 19 | 139 |
| Total major labour costs | 1986-87 | 290 | 1,320 | 3,695 | 1,234 | 146 | 4,437 | 3,468 | 2,505 | 7,797 | 19,335 | 613 | 44,841 |
| | 1987-88 | 310 | 1,361 | 3,884 | 1,464 | 177 | 4,679 | 3,601 | 2,821 | 8,283 | 21,100 | 622 | 48,302 |
| | 1988-89 | 317 | 1,192 | 3,945 | 1,408 | 142 | 4,831 | 4,142 | 3,026 | 9,051 | 22,687 | 602 | 51,341 |
| AVERAGE COSTS PER EMPLOYEE | | | | | | | | | | | | | |
| —dollars— | | | | | | | | | | | | | |
| Earnings | 1986-87 | 34,497 | 23,118 | 26,400 | 23,776 | 21,458 | 25,583 | 22,361 | 20,006 | 22,037 | 22,641 | 21,568 | 22,933 |
| | 1987-88 | 36,652 | 23,823 | 28,988 | 25,486 | 24,100 | 27,979 | 24,126 | 22,201 | 23,393 | 24,067 | 22,984 | 24,552 |
| | 1988-89 | 38,458 | 25,125 | 30,247 | 27,690 | 24,700 | 30,228 | 27,245 | 23,096 | 25,426 | 25,190 | 24,625 | 26,080 |
| Other labour costs | 1986-87 | 7,209 | 3,884 | 4,156 | 3,523 | 3,162 | 4,386 | 4,089 | 3,478 | 2,635 | 2,470 | 2,482 | 3,058 |
| | 1987-88 | 7,901 | 5,497 | 4,829 | 4,553 | 3,405 | 5,170 | 3,799 | 4,312 | 3,067 | 2,840 | 2,567 | 3,507 |
| | 1988-89 | 8,224 | 4,518 | 5,411 | 5,349 | 3,271 | 5,680 | 5,882 | 4,784 | 3,755 | 3,169 | 2,003 | 4,011 |
| Payroll tax | 1986-87 | 1,990 | 836 | 1,417 | 1,086 | 1,012 | — | 658 | — | 959 | 271 | 678 | 687 |
| | 1987-88 | 2,061 | 914 | 1,600 | 1,041 | 1,142 | — | 713 | — | 1,149 | 306 | 573 | 680 |
| | 1988-89 | 2,200 | 1,025 | 1,682 | 1,275 | 1,104 | 1,519 | 1,550 | 1,216 | 358 | 608 | 441 | 844 |
| Superannuation | 1986-87 | 3,011 | 1,973 | 1,967 | 1,613 | 1,664 | 2,403 | 3,463 | 1,853 | 1,760 | 1,307 | 1,467 | 1,765 |
| | 1987-88 | 2,994 | 3,543 | 2,287 | 2,451 | 1,598 | 2,946 | 3,096 | 2,319 | 2,043 | 1,794 | 1,576 | 2,163 |
| | 1988-89 | 3,082 | 2,599 | 2,670 | 2,895 | 1,532 | 3,152 | 3,605 | 2,557 | 2,639 | 2,079 | 877 | 2,465 |
| Workers' compensation | 1986-87 | 2,168 | 1,047 | 716 | 779 | 363 | 730 | 565 | 344 | 556 | 474 | 536 | 559 |
| | 1987-88 | 2,791 | 998 | 859 | 986 | 448 | 821 | 622 | 320 | 644 | 452 | 479 | 589 |
| | 1988-89 | 2,857 | 841 | 960 | 1,067 | 426 | 927 | 660 | 500 | 679 | 458 | 631 | 621 |
| Fringe benefits tax | 1986-87 | 40 | 28 | 56 | 45 | 123 | — | 36 | — | 322 | 48 | 12 | 47 |
| | 1987-88 | 56 | 42 | 82 | 76 | 217 | — | 59 | — | 523 | 74 | 20 | 75 |
| | 1988-89 | 85 | 53 | 98 | 112 | 210 | 82 | 67 | 512 | 79 | 24 | 53 | 82 |
| Total major labour costs | 1986-87 | 41,705 | 27,003 | 30,555 | 27,298 | 24,620 | 29,970 | 26,450 | 23,484 | 24,672 | 25,112 | 24,049 | 25,991 |
| | 1987-88 | 44,552 | 29,302 | 33,817 | 30,039 | 27,505 | 33,149 | 27,925 | 26,512 | 26,460 | 26,907 | 25,551 | 28,058 |
| | 1988-89 | 46,682 | 29,643 | 35,657 | 33,039 | 27,971 | 35,908 | 33,127 | 27,879 | 29,181 | 28,358 | 26,628 | 30,091 |
| Superannuation— Cost per employee covered | | | | | | | | | | | | | |
| | 1986-87 | 3,240 | 3,631 | 2,470 | 2,565 | 2,675 | 3,661 | 3,777 | 2,493 | 2,373 | 2,578 | 3,534 | 2,785 |
| | 1987-88 | 3,202 | 5,332 | 2,692 | 3,447 | 2,708 | 4,223 | 3,309 | 2,977 | 2,659 | 3,188 | 2,880 | 3,182 |
| | 1988-89 | 3,335 | 2,870 | 2,747 | 3,042 | 2,362 | 3,267 | 3,634 | 2,879 | 3,015 | 2,348 | 1,037 | 2,725 |
| Employees covered | | | | | | | | | | | | | |
| | 1986-87 | 92.9 | 54.3 | 79.6 | 62.9 | 62.2 | 65.6 | 91.7 | 74.3 | 74.2 | 50.7 | 41.5 | 63.4 |
| | 1987-88 | 93.5 | 66.5 | 85.0 | 71.1 | 59.0 | 69.8 | 93.6 | 77.9 | 76.8 | 56.3 | 54.7 | 68.0 |
| | 1988-89 | 92.4 | 90.6 | 97.2 | 95.1 | 64.9 | 96.5 | 99.2 | 88.8 | 87.5 | 88.5 | 84.6 | 90.4 |

(a) Finer level industry statistics are available on request.

TABLE 10. MAJOR LABOUR COSTS, PUBLIC SECTOR : TYPE OF LABOUR COST AND INDUSTRY(a) — continued

| Type of labour cost | | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport and storage | Communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|--|---------|--------|---------------|----------------------------|--------------|----------------------------|-----------------------|---------------|---|-----------------------------------|--------------------|---|-------|
| COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS (per cent) | | | | | | | | | | | | | |
| Earnings | 1986-87 | 82.7 | 85.6 | 86.4 | 87.1 | 87.2 | 85.4 | 84.5 | 85.2 | 89.3 | 90.2 | 89.7 | 88.2 |
| | 1987-88 | 82.3 | 81.3 | 85.7 | 84.8 | 87.6 | 84.4 | 86.4 | 83.7 | 88.4 | 89.5 | 90.0 | 87.5 |
| | 1988-89 | 82.4 | 84.8 | 84.8 | 83.8 | 88.3 | 84.2 | 82.2 | 82.8 | 87.1 | 88.8 | 92.5 | 86.7 |
| Other labour costs | 1986-87 | 17.3 | 14.4 | 13.6 | 12.9 | 12.8 | 14.6 | 15.5 | 14.8 | 10.7 | 9.8 | 10.3 | 11.8 |
| | 1987-88 | 17.7 | 18.8 | 14.3 | 15.2 | 12.4 | 15.6 | 13.6 | 16.3 | 11.6 | 10.6 | 10.1 | 12.5 |
| | 1988-89 | 17.6 | 15.2 | 15.2 | 16.2 | 11.7 | 15.8 | 17.8 | 17.2 | 12.9 | 11.2 | 7.5 | 13.3 |
| Payroll tax | 1986-87 | 4.8 | 3.1 | 4.6 | 4.0 | 4.1 | — | 2.3 | 4.1 | 1.1 | 2.7 | 1.8 | 2.6 |
| | 1987-88 | 4.6 | 3.1 | 4.7 | 3.5 | 4.2 | — | 2.3 | 4.3 | 1.2 | 2.1 | 1.8 | 2.4 |
| | 1988-89 | 4.7 | 3.5 | 4.7 | 3.9 | 3.9 | 4.2 | 4.7 | 4.4 | 1.2 | 2.1 | 1.7 | 2.8 |
| Superannuation | 1986-87 | 7.2 | 7.3 | 6.4 | 5.9 | 6.8 | 8.0 | 13.1 | 7.9 | 7.1 | 5.2 | 6.1 | 6.8 |
| | 1987-88 | 6.7 | 12.1 | 6.8 | 8.2 | 5.8 | 8.9 | 11.1 | 8.8 | 7.7 | 6.7 | 6.2 | 7.7 |
| | 1988-89 | 6.6 | 8.8 | 7.5 | 8.8 | 5.5 | 8.8 | 10.9 | 9.2 | 9.0 | 7.3 | 3.3 | 8.2 |
| Workers' compensation | 1986-87 | 5.2 | 3.9 | 2.3 | 2.9 | 1.5 | 2.4 | 2.1 | 1.5 | 2.3 | 1.9 | 2.2 | 2.2 |
| | 1987-88 | 6.3 | 3.4 | 2.5 | 3.3 | 1.6 | 2.5 | 2.2 | 1.2 | 2.4 | 1.7 | 1.9 | 2.1 |
| | 1988-89 | 6.1 | 2.8 | 2.7 | 3.2 | 1.5 | 2.6 | 2.0 | 1.8 | 2.3 | 1.6 | 2.4 | 2.1 |
| Fringe benefits tax | 1986-87 | 0.1 | 0.1 | 0.2 | 0.2 | 0.5 | — | 0.1 | 1.4 | 0.2 | 0.1 | 0.2 | 0.2 |
| | 1987-88 | 0.1 | 0.1 | 0.2 | 0.3 | 0.8 | — | 0.2 | 2.0 | 0.3 | 0.1 | 0.2 | 0.3 |
| | 1988-89 | 0.2 | 0.2 | 0.3 | 0.3 | 0.7 | 0.2 | 0.2 | 1.8 | 0.3 | 0.1 | 0.2 | 0.3 |
| Total major labour costs | 1986-87 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1987-88 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1988-89 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| RATIO OF 'OTHER LABOUR COSTS' TO EARNINGS (per cent) | | | | | | | | | | | | | |
| Payroll tax | 1986-87 | 5.8 | 3.6 | 5.4 | 4.6 | 4.7 | — | 2.7 | 4.8 | 1.2 | 3.0 | 2.0 | 3.0 |
| | 1987-88 | 5.6 | 3.8 | 5.5 | 4.1 | 4.7 | — | 2.7 | 5.2 | 1.3 | 2.4 | 2.0 | 2.8 |
| | 1988-89 | 5.7 | 4.1 | 5.6 | 4.6 | 4.5 | 5.0 | 5.7 | 5.3 | 1.4 | 2.4 | 1.8 | 3.2 |
| Superannuation | 1986-87 | 8.7 | 8.5 | 7.5 | 6.8 | 7.8 | 9.4 | 15.5 | 9.3 | 8.0 | 5.8 | 6.8 | 7.7 |
| | 1987-88 | 8.2 | 14.9 | 7.9 | 9.6 | 6.6 | 10.5 | 12.8 | 10.5 | 8.7 | 7.5 | 6.9 | 8.8 |
| | 1988-89 | 8.0 | 10.3 | 8.8 | 10.5 | 6.2 | 10.4 | 13.2 | 11.1 | 10.4 | 8.3 | 3.6 | 9.5 |
| Workers' compensation | 1986-87 | 6.3 | 4.5 | 2.7 | 3.3 | 1.7 | 2.9 | 2.5 | 1.7 | 2.5 | 2.1 | 2.5 | 2.4 |
| | 1987-88 | 7.6 | 4.2 | 3.0 | 3.9 | 1.9 | 2.9 | 2.6 | 1.4 | 2.8 | 1.9 | 2.1 | 2.4 |
| | 1988-89 | 7.4 | 3.3 | 3.2 | 3.9 | 1.7 | 3.1 | 2.4 | 2.2 | 2.7 | 1.8 | 2.6 | 2.4 |
| Fringe benefits tax | 1986-87 | 0.1 | 0.1 | 0.2 | 0.2 | 0.6 | — | 0.2 | 1.6 | 0.2 | 0.1 | 0.2 | 0.2 |
| | 1987-88 | 0.2 | 0.2 | 0.3 | 0.3 | 0.9 | — | 0.2 | 2.4 | 0.3 | 0.1 | 0.2 | 0.3 |
| | 1988-89 | 0.2 | 0.2 | 0.3 | 0.4 | 0.8 | 0.3 | 0.2 | 2.2 | 0.3 | 0.1 | 0.2 | 0.3 |
| Other labour costs | 1986-87 | 20.9 | 16.8 | 15.7 | 14.8 | 14.7 | 17.2 | 18.3 | 17.4 | 12.0 | 10.9 | 11.5 | 13.3 |
| | 1987-88 | 21.6 | 23.1 | 16.7 | 17.9 | 14.1 | 18.5 | 15.8 | 19.4 | 13.1 | 11.8 | 11.2 | 14.3 |
| | 1988-89 | 21.4 | 18.0 | 17.9 | 19.3 | 13.2 | 18.8 | 21.6 | 20.7 | 14.8 | 12.6 | 8.1 | 15.4 |

(a) Finer level industry statistics are available on request.

TABLE 11. MAJOR LABOUR COSTS, PRIVATE AND PUBLIC SECTORS : TYPE OF LABOUR COST AND INDUSTRY(a)

| Type of labour cost | | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|--|---------|--------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|---|-----------------------------------|--------------------|---|---------|
| | | | | | | | | | | | | |
| Earnings | 1986-87 | 3,084 | 22,046 | 3,344 | 5,520 | 16,779 | 10,278 | 15,497 | 6,964 | 24,529 | 4,217 | 112,260 |
| | 1987-88 | 3,045 | 24,353 | 3,494 | 6,435 | 19,237 | 10,730 | 17,918 | 7,323 | 27,847 | 6,479 | 126,861 |
| | 1988-89 | 3,319 | 27,283 | 3,500 | 7,607 | 21,699 | 11,357 | 19,097 | 7,886 | 29,668 | 6,662 | 138,078 |
| Other labour costs | 1986-87 | 470 | 2,853 | 524 | 714 | 1,588 | 1,598 | 1,929 | 833 | 2,347 | 338 | 13,194 |
| | 1987-88 | 454 | 3,105 | 580 | 897 | 1,835 | 1,624 | 2,397 | 960 | 2,318 | 512 | 15,182 |
| | 1988-89 | 489 | 3,315 | 623 | 981 | 2,151 | 1,906 | 2,320 | 1,165 | 3,171 | 454 | 16,574 |
| Payroll tax | 1986-87 | 166 | 1,048 | 180 | 187 | 583 | 332 | 702 | 86 | 614 | 123 | 4,019 |
| | 1987-88 | 153 | 1,157 | 193 | 201 | 656 | 338 | 826 | 96 | 574 | 205 | 4,401 |
| | 1988-89 | 171 | 1,312 | 195 | 254 | 779 | 559 | 851 | 111 | 611 | 180 | 5,023 |
| Superannuation | 1986-87 | 145 | 763 | 247 | 230 | 501 | 929 | 838 | 556 | 1,239 | 95 | 5,542 |
| | 1987-88 | 135 | 896 | 274 | 346 | 573 | 927 | 1,077 | 639 | 1,690 | *136 | 6,694 |
| | 1988-89 | 154 | 917 | 307 | 386 | 653 | 984 | 890 | 818 | 1,991 | 119 | 7,219 |
| Workers' compensation | 1986-87 | 125 | 956 | 90 | 264 | 399 | 315 | 175 | 176 | 472 | 102 | 3,073 |
| | 1987-88 | 118 | 923 | 102 | 308 | 431 | 321 | 177 | 202 | 514 | 144 | 3,240 |
| | 1988-89 | 122 | 936 | 109 | 305 | 472 | 322 | 265 | 211 | 526 | 131 | 3,397 |
| Fringe benefits tax | 1986-87 | 34 | 87 | 8 | *32 | 105 | 23 | 215 | 15 | 23 | 19 | 559 |
| | 1987-88 | 48 | 129 | 11 | *42 | 174 | 38 | 318 | 23 | 41 | 25 | 848 |
| | 1988-89 | 42 | 150 | 12 | 36 | *248 | 41 | 314 | 25 | 43 | 24 | 935 |
| Total major labour costs | 1986-87 | 3,554 | 24,900 | 3,869 | 6,234 | 18,366 | 11,876 | 17,427 | 7,797 | 26,876 | 4,555 | 125,454 |
| | 1987-88 | 3,499 | 27,458 | 4,074 | 7,332 | 21,073 | 12,354 | 20,315 | 8,283 | 30,666 | 6,990 | 142,043 |
| | 1988-89 | 3,807 | 30,598 | 4,123 | 8,588 | 23,850 | 13,263 | 21,417 | 9,051 | 32,839 | 7,116 | 154,653 |
| AVERAGE COSTS PER EMPLOYEE | | | | | | | | | | | | |
| Earnings | 1986-87 | 35,376 | 21,055 | 26,385 | 22,624 | —dollars— 15,757 | 23,770 | 21,425 | 22,037 | 20,610 | 12,588 | 20,166 |
| | 1987-88 | 37,768 | 23,406 | 28,936 | 23,618 | 16,776 | 25,578 | 24,581 | 23,393 | 22,059 | 12,032 | 21,417 |
| | 1988-89 | 40,535 | 25,375 | 30,167 | 25,213 | 17,632 | 27,863 | 24,788 | 25,426 | 22,991 | 14,477 | 22,845 |
| Other labour costs | 1986-87 | 5,395 | 2,725 | 4,138 | 2,926 | 1,491 | 3,695 | 2,667 | 2,635 | 1,972 | 1,009 | 2,370 |
| | 1987-88 | 5,633 | 2,984 | 4,804 | 3,291 | 1,601 | 3,871 | 3,289 | 3,067 | 2,233 | 950 | 2,563 |
| | 1988-89 | 5,969 | 3,084 | 5,369 | 3,252 | 1,748 | 4,675 | 3,011 | 3,755 | 2,457 | 986 | 2,742 |
| Payroll tax | 1986-87 | 1,905 | 1,001 | 1,418 | 767 | 548 | 767 | 971 | 271 | 516 | 366 | 722 |
| | 1987-88 | 1,899 | 1,112 | 1,599 | 738 | 572 | 805 | 1,133 | 306 | 454 | 383 | 743 |
| | 1988-89 | 2,087 | 1,220 | 1,678 | 842 | 633 | 1,370 | 1,105 | 358 | 474 | 391 | 831 |
| Superannuation | 1986-87 | 1,667 | 728 | 1,948 | 944 | 471 | 2,148 | 1,158 | 1,760 | 1,041 | 282 | 996 |
| | 1987-88 | 1,671 | 861 | 2,272 | 1,269 | 500 | 2,210 | 1,478 | 2,043 | 1,339 | *253 | 1,130 |
| | 1988-89 | 1,883 | 853 | 2,643 | 1,280 | 531 | 2,415 | 1,155 | 2,639 | 1,543 | 259 | 1,194 |
| Workers' compensation | 1986-87 | 1,437 | 913 | 712 | 1,083 | 374 | 728 | 242 | 556 | 397 | 304 | 552 |
| | 1987-88 | 1,468 | 887 | 846 | 1,129 | 376 | 766 | 243 | 644 | 407 | 268 | 547 |
| | 1988-89 | 1,489 | 871 | 943 | 1,010 | 383 | 789 | 344 | 679 | 408 | 284 | 562 |
| Fringe benefits tax | 1986-87 | 385 | 83 | 60 | *132 | 98 | 53 | 297 | 48 | 19 | 56 | 100 |
| | 1987-88 | 595 | 124 | 87 | 154 | 152 | 90 | 436 | 74 | 32 | 47 | 143 |
| | 1988-89 | 510 | 139 | 105 | 121 | *201 | 101 | 408 | 79 | 33 | 52 | 155 |
| Total major labour costs | 1986-87 | 40,771 | 23,780 | 30,523 | 25,550 | 17,248 | 27,465 | 24,092 | 24,672 | 22,583 | 13,598 | 22,536 |
| | 1987-88 | 43,401 | 26,389 | 33,741 | 26,909 | 18,376 | 29,449 | 27,871 | 26,460 | 24,292 | 12,983 | 23,980 |
| | 1988-89 | 46,503 | 28,459 | 35,536 | 28,465 | 19,379 | 32,539 | 27,800 | 29,181 | 25,449 | 15,463 | 25,587 |
| Superannuation— Cost per employee covered | 1986-87 | 2,266 | 1,617 | 2,438 | 2,086 | 1,972 | 3,412 | 2,826 | 2,373 | 2,657 | 2,156 | 2,394 |
| | 1987-88 | 2,165 | 1,559 | 2,665 | 2,573 | 2,144 | 3,310 | 3,190 | 2,659 | 3,164 | 1,916 | 2,570 |
| | 1988-89 | 2,332 | 1,371 | 2,729 | 2,280 | 1,899 | 3,105 | 2,449 | 3,015 | 2,223 | 1,252 | 2,186 |
| Employees covered | 1986-87 | 73.6 | 45.1 | 79.9 | 45.3 | —per cent— 23.9 | 62.9 | 41.0 | 74.2 | 39.2 | 13.1 | 41.6 |
| | 1987-88 | 77.2 | 55.3 | 85.2 | 49.3 | 23.2 | 66.8 | 46.3 | 76.8 | 42.3 | 13.2 | 44.0 |
| | 1988-89 | 80.7 | 62.2 | 96.8 | 56.2 | 27.9 | 77.8 | 47.1 | 87.5 | 69.4 | 20.7 | 54.6 |

(a) Finer level industry statistics are available on request.

TABLE 11. MAJOR LABOUR COSTS, PRIVATE AND PUBLIC SECTORS : TYPE OF LABOUR COST AND INDUSTRY(a) — continued

| Type of labour cost | | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|--|---------|--------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|---|-----------------------------------|--------------------|---|-------|
| COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS (per cent) | | | | | | | | | | | | |
| Earnings | 1986-87 | 86.8 | 88.5 | 86.4 | 88.6 | 91.4 | 86.6 | 88.9 | 89.3 | 91.3 | 92.6 | 89.5 |
| | 1987-88 | 87.0 | 88.7 | 85.8 | 87.8 | 91.3 | 86.9 | 88.2 | 88.4 | 90.8 | 92.7 | 89.3 |
| | 1988-89 | 87.2 | 89.2 | 84.9 | 88.6 | 91.0 | 85.6 | 89.2 | 87.1 | 90.3 | 93.6 | 89.3 |
| Other labour costs | 1986-87 | 13.2 | 11.5 | 13.6 | 11.5 | 8.6 | 13.5 | 11.1 | 10.7 | 8.7 | 7.4 | 10.5 |
| | 1987-88 | 13.0 | 11.3 | 14.2 | 12.2 | 8.7 | 13.1 | 11.8 | 11.6 | 9.2 | 7.3 | 10.7 |
| | 1988-89 | 12.8 | 10.8 | 15.1 | 11.4 | 9.0 | 14.4 | 10.8 | 12.9 | 9.7 | 6.4 | 10.7 |
| Payroll tax | 1986-87 | 4.7 | 4.2 | 4.7 | 3.0 | 3.2 | 2.8 | 4.0 | 1.1 | 2.3 | 2.7 | 3.2 |
| | 1987-88 | 4.4 | 4.2 | 4.7 | 2.7 | 3.1 | 2.7 | 4.1 | 1.2 | 1.9 | 3.0 | 3.1 |
| | 1988-89 | 4.5 | 4.3 | 4.7 | 3.0 | 3.3 | 4.2 | 4.0 | 1.2 | 1.9 | 2.5 | 3.2 |
| Superannuation | 1986-87 | 4.1 | 3.1 | 6.4 | 3.7 | 2.7 | 7.8 | 4.8 | 7.1 | 4.6 | 2.1 | 4.4 |
| | 1987-88 | 3.9 | 3.3 | 6.7 | 4.7 | 2.7 | 7.5 | 5.3 | 7.7 | 5.5 | *2.0 | 4.7 |
| | 1988-89 | 4.0 | 3.0 | 7.4 | 4.5 | 2.7 | 7.4 | 4.2 | 9.0 | 6.1 | 1.7 | 4.7 |
| Workers' compensation | 1986-87 | 3.5 | 3.8 | 2.3 | 4.2 | 2.2 | 2.7 | 1.0 | 2.3 | 1.8 | 2.2 | 2.5 |
| | 1987-88 | 3.4 | 3.4 | 2.5 | 4.2 | 2.1 | 2.6 | 0.9 | 2.4 | 1.7 | 2.1 | 2.3 |
| | 1988-89 | 3.2 | 3.1 | 2.7 | 3.5 | 2.0 | 2.4 | 1.2 | 2.3 | 1.6 | 1.8 | 2.2 |
| Fringe benefits tax | 1986-87 | 0.9 | 0.4 | 0.2 | *0.5 | 0.6 | 0.2 | 1.2 | 0.2 | 0.1 | 0.4 | 0.5 |
| | 1987-88 | 1.4 | 0.5 | 0.3 | 0.6 | 0.8 | 0.3 | 1.6 | 0.3 | 0.1 | 0.4 | 0.6 |
| | 1988-89 | 1.1 | 0.5 | 0.3 | 0.4 | *1.0 | 0.3 | 1.5 | 0.3 | 0.1 | 0.3 | 0.6 |
| Total major labour costs | 1986-87 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1987-88 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1988-89 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| RATIO OF 'OTHER LABOUR COSTS' TO EARNINGS (per cent) | | | | | | | | | | | | |
| Payroll tax | 1986-87 | 5.4 | 4.8 | 5.4 | 3.4 | 3.5 | 3.2 | 4.5 | 1.2 | 2.5 | 2.9 | 3.6 |
| | 1987-88 | 5.0 | 4.8 | 5.5 | 3.1 | 3.4 | 3.2 | 4.6 | 1.3 | 2.1 | 3.2 | 3.5 |
| | 1988-89 | 5.1 | 4.8 | 5.6 | 3.3 | 3.6 | 4.9 | 4.5 | 1.4 | 2.1 | 2.7 | 3.6 |
| Superannuation | 1986-87 | 4.7 | 3.5 | 7.4 | 4.2 | 3.0 | 9.0 | 5.4 | 8.0 | 5.1 | 2.2 | 4.9 |
| | 1987-88 | 4.4 | 3.7 | 7.9 | 5.4 | 3.0 | 8.6 | 6.0 | 8.7 | 6.1 | *2.1 | 5.3 |
| | 1988-89 | 4.6 | 3.4 | 8.8 | 5.1 | 3.0 | 8.7 | 4.7 | 10.4 | 6.7 | 1.8 | 5.2 |
| Workers' compensation | 1986-87 | 4.1 | 4.3 | 2.7 | 4.8 | 2.4 | 3.1 | 1.1 | 2.5 | 1.9 | 2.4 | 2.7 |
| | 1987-88 | 3.9 | 3.8 | 2.9 | 4.8 | 2.2 | 3.0 | 1.0 | 2.8 | 1.9 | 2.2 | 2.6 |
| | 1988-89 | 3.7 | 3.4 | 3.1 | 4.0 | 2.2 | 2.8 | 1.4 | 2.7 | 1.8 | 2.0 | 2.5 |
| Fringe benefits tax | 1986-87 | 1.1 | 0.4 | 0.2 | *0.6 | 0.6 | 0.2 | 1.4 | 0.2 | 0.1 | 0.5 | 0.5 |
| | 1987-88 | 1.6 | 0.5 | 0.3 | 0.7 | 0.9 | 0.4 | 1.8 | 0.3 | 0.2 | 0.4 | 0.7 |
| | 1988-89 | 1.3 | 0.5 | 0.3 | 0.5 | *1.1 | 0.4 | 1.6 | 0.3 | 0.1 | 0.4 | 0.7 |
| Other labour costs | 1986-87 | 15.3 | 12.9 | 15.7 | 12.9 | 9.5 | 15.6 | 12.5 | 12.0 | 9.6 | 8.0 | 11.8 |
| | 1987-88 | 14.9 | 12.8 | 16.6 | 13.9 | 9.5 | 15.1 | 13.4 | 13.1 | 10.1 | 7.9 | 12.0 |
| | 1988-89 | 14.7 | 12.2 | 17.8 | 12.9 | 9.9 | 16.8 | 12.1 | 14.8 | 10.7 | 6.8 | 12.0 |

(a) Finer level industry statistics are available on request.

TABLE 12. MAJOR LABOUR COSTS, PUBLIC SECTOR: TYPE OF LABOUR COST, INSTITUTIONAL SECTOR AND LEVEL OF GOVERNMENT

| Type of labour cost | | Institutional sector | | Level of government | | | Total |
|---|---------|----------------------|-------------|---------------------|--------|--------|--------|
| | | Trading | Non-trading | Commonwealth | State | Local | |
| TOTAL COSTS (\$ million) | | | | | | | |
| Earnings | 1986-87 | 10,385 | 29,181 | 10,260 | 26,263 | 3,043 | 39,566 |
| | 1987-88 | 12,010 | 30,256 | 10,942 | 28,119 | 3,205 | 42,266 |
| | 1988-89 | 12,712 | 31,785 | 11,391 | 29,668 | 3,437 | 44,497 |
| Other labour costs | 1986-87 | 1,821 | 3,454 | 1,588 | 3,365 | 322 | 5,275 |
| | 1987-88 | 2,185 | 3,851 | 1,715 | 3,972 | 350 | 6,037 |
| | 1988-89 | 2,543 | 4,301 | 2,131 | 4,273 | 440 | 6,844 |
| Payroll tax | 1986-87 | 394 | 791 | 105 | 1,048 | 33 | 1,186 |
| | 1987-88 | 486 | 684 | 132 | 1,004 | 34 | 1,170 |
| | 1988-89 | 704 | 736 | 333 | 1,069 | 37 | 1,440 |
| Superannuation | 1986-87 | 1,120 | 1,925 | 1,220 | 1,640 | 185 | 3,045 |
| | 1987-88 | 1,291 | 2,434 | 1,291 | 2,220 | 213 | 3,724 |
| | 1988-89 | 1,394 | 2,812 | 1,443 | 2,476 | 286 | 4,205 |
| Workers' compensation | 1986-87 | 257 | 707 | 226 | 639 | 99 | 964 |
| | 1987-88 | 330 | 683 | 227 | 693 | 93 | 1,013 |
| | 1988-89 | 360 | 700 | 296 | 656 | 107 | 1,060 |
| Fringe benefits tax | 1986-87 | 50 | 31 | 36 | 38 | 6 | 81 |
| | 1987-88 | 79 | 50 | 64 | 55 | 9 | 129 |
| | 1988-89 | 86 | 53 | 58 | 71 | 11 | 139 |
| Total major labour costs | 1986-87 | 12,207 | 32,635 | 11,848 | 29,628 | 3,366 | 44,841 |
| | 1987-88 | 14,195 | 34,107 | 12,657 | 32,091 | 3,554 | 48,302 |
| | 1988-89 | 15,255 | 36,086 | 13,522 | 33,941 | 3,877 | 51,341 |
| AVERAGE COSTS PER EMPLOYEE | | | | | | | |
| —dollars— | | | | | | | |
| Earnings | 1986-87 | 23,959 | 22,589 | 23,605 | 23,074 | 19,969 | 22,933 |
| | 1987-88 | 26,087 | 23,991 | 25,315 | 24,747 | 20,947 | 24,552 |
| | 1988-89 | 27,985 | 25,389 | 27,767 | 25,952 | 22,506 | 26,080 |
| Other labour costs | 1986-87 | 4,202 | 2,674 | 3,653 | 2,956 | 2,114 | 3,058 |
| | 1987-88 | 4,747 | 3,054 | 3,967 | 3,496 | 2,287 | 3,507 |
| | 1988-89 | 5,600 | 3,435 | 5,194 | 3,738 | 2,882 | 4,011 |
| Payroll tax | 1986-87 | 910 | 613 | 242 | 921 | 214 | 687 |
| | 1987-88 | 1,056 | 542 | 305 | 884 | 223 | 680 |
| | 1988-89 | 1,549 | 588 | 813 | 935 | 242 | 844 |
| Superannuation | 1986-87 | 2,584 | 1,490 | 2,808 | 1,441 | 1,211 | 1,765 |
| | 1987-88 | 2,803 | 1,930 | 2,988 | 1,953 | 1,395 | 2,163 |
| | 1988-89 | 3,068 | 2,246 | 3,518 | 2,166 | 1,873 | 2,465 |
| Workers' compensation | 1986-87 | 592 | 547 | 520 | 561 | 647 | 559 |
| | 1987-88 | 716 | 542 | 526 | 610 | 609 | 589 |
| | 1988-89 | 792 | 559 | 723 | 574 | 698 | 621 |
| Fringe benefits tax | 1986-87 | 116 | 24 | 83 | 34 | 42 | 47 |
| | 1987-88 | 171 | 40 | 149 | 49 | 60 | 75 |
| | 1988-89 | 190 | 42 | 141 | 62 | 69 | 82 |
| Total major labour costs | 1986-87 | 28,161 | 25,263 | 27,259 | 26,030 | 22,083 | 25,991 |
| | 1987-88 | 30,834 | 27,045 | 29,282 | 28,242 | 23,234 | 28,058 |
| | 1988-89 | 33,585 | 28,824 | 32,961 | 29,690 | 25,389 | 30,091 |
| Superannuation— Cost per employee covered | 1986-87 | 3,222 | 2,581 | 3,360 | 2,605 | 1,835 | 2,785 |
| | 1987-88 | 3,339 | 3,104 | 3,407 | 3,241 | 2,000 | 3,182 |
| | 1988-89 | 3,239 | 2,526 | 3,715 | 2,407 | 2,268 | 2,725 |
| —per cent— | | | | | | | |
| Employees covered | 1986-87 | 80.2 | 57.7 | 83.6 | 55.3 | 66.0 | 63.4 |
| | 1987-88 | 84.0 | 62.2 | 87.7 | 60.3 | 69.8 | 68.0 |
| | 1988-89 | 94.7 | 88.9 | 94.7 | 90.0 | 82.6 | 90.4 |

TABLE 12. MAJOR LABOUR COSTS, PUBLIC SECTOR: TYPE OF LABOUR COST, INSTITUTIONAL SECTOR AND LEVEL OF GOVERNMENT—*continued*

| Type of labour cost | | Institutional sector | | Level of government | | | Total |
|--|---------|----------------------|-------------|---------------------|-------|-------|-------|
| | | Trading | Non-trading | Commonwealth | State | Local | |
| COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS (per cent) | | | | | | | |
| Earnings | 1986-87 | 85.1 | 89.4 | 86.6 | 88.6 | 90.4 | 88.2 |
| | 1987-88 | 84.6 | 88.7 | 86.5 | 87.6 | 90.2 | 87.5 |
| | 1988-89 | 83.3 | 88.1 | 84.2 | 87.4 | 88.6 | 86.7 |
| Other labour costs | 1986-87 | 14.9 | 10.6 | 13.4 | 11.4 | 9.6 | 11.8 |
| | 1987-88 | 15.4 | 11.3 | 13.6 | 12.4 | 9.8 | 12.5 |
| | 1988-89 | 16.7 | 11.9 | 15.8 | 12.6 | 11.4 | 13.3 |
| Payroll tax | 1986-87 | 3.2 | 2.4 | 0.9 | 3.5 | 1.0 | 2.6 |
| | 1987-88 | 3.4 | 2.0 | 1.0 | 3.1 | 1.0 | 2.4 |
| | 1988-89 | 4.6 | 2.0 | 2.5 | 3.2 | 1.0 | 2.8 |
| Superannuation | 1986-87 | 9.2 | 5.9 | 10.3 | 5.5 | 5.5 | 6.8 |
| | 1987-88 | 9.1 | 7.1 | 10.2 | 6.9 | 6.0 | 7.7 |
| | 1988-89 | 9.1 | 7.8 | 10.7 | 7.3 | 7.4 | 8.2 |
| Workers' compensation | 1986-87 | 2.1 | 2.2 | 1.9 | 2.2 | 2.9 | 2.2 |
| | 1987-88 | 2.3 | 2.0 | 1.8 | 2.2 | 2.6 | 2.1 |
| | 1988-89 | 2.4 | 1.9 | 2.2 | 1.9 | 2.8 | 2.1 |
| Fringe benefits tax | 1986-87 | 0.4 | 0.1 | 0.3 | 0.1 | 0.2 | 0.2 |
| | 1987-88 | 0.6 | 0.2 | 0.5 | 0.2 | 0.3 | 0.3 |
| | 1988-89 | 0.6 | 0.1 | 0.4 | 0.2 | 0.3 | 0.3 |
| Total major labour costs | 1986-87 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1987-88 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| | 1988-89 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| RATIO OF 'OTHER LABOUR COSTS' TO EARNINGS (per cent) | | | | | | | |
| Payroll tax | 1986-87 | 3.8 | 2.7 | 1.0 | 4.0 | 1.1 | 3.0 |
| | 1987-88 | 4.1 | 2.3 | 1.2 | 3.6 | 1.1 | 2.8 |
| | 1988-89 | 5.5 | 2.3 | 2.9 | 3.6 | 1.1 | 3.2 |
| Superannuation | 1986-87 | 10.8 | 6.6 | 11.9 | 6.2 | 6.1 | 7.7 |
| | 1987-88 | 10.8 | 8.0 | 11.8 | 7.9 | 6.7 | 8.8 |
| | 1988-89 | 11.0 | 8.8 | 12.7 | 8.3 | 8.3 | 9.5 |
| Workers' compensation | 1986-87 | 2.5 | 2.4 | 2.2 | 2.4 | 3.2 | 2.4 |
| | 1987-88 | 2.8 | 2.3 | 2.1 | 2.5 | 2.9 | 2.4 |
| | 1988-89 | 2.8 | 2.2 | 2.6 | 2.2 | 3.1 | 2.4 |
| Fringe benefits tax | 1986-87 | 0.5 | 0.1 | 0.4 | 0.2 | 0.2 | 0.2 |
| | 1987-88 | 0.7 | 0.2 | 0.6 | 0.2 | 0.3 | 0.3 |
| | 1988-89 | 0.7 | 0.2 | 0.5 | 0.2 | 0.3 | 0.3 |
| Other labour costs | 1986-87 | 17.5 | 11.8 | 15.5 | 12.8 | 10.6 | 13.3 |
| | 1987-88 | 18.2 | 12.7 | 15.7 | 14.1 | 10.9 | 14.3 |
| | 1988-89 | 20.0 | 13.5 | 18.7 | 14.4 | 12.8 | 15.4 |

APPENDIX A

GLOSSARY

Earnings: comprise amounts paid to employees as severance, termination and redundancy payments and gross wages and salaries during the reference year.

This includes:

- ordinary time and overtime earnings;
- overaward payments;
- penalty payments, shift and other remunerative allowances;
- commissions and retainers;
- bonuses and similar payments;
- payments under incentive, piecework or profit sharing schemes;
- leave loadings and leave payments;
- advance and retrospective payments;
- standby or reporting time;
- salaries and fees paid to company directors and members of boards who receive a salary; and
- lump sum payments made for unused leave.

Excluded are allowances which are reimbursements for expenditure incurred in conducting the business of an employer and drawings from profits by directors or office holders.

Amounts paid to employees for workers' compensation as part of their earnings have been removed from the earnings estimate provided. Workers' compensation costs not reimbursed by an insurer are accounted for in the workers' compensation estimate.

Employees: is the average of the number of wage and salary earners who received pay for a specified pay period in August, November, February and May of the reference year.

Included are all:

- permanent, temporary, casual and part-time employees;
- managerial and executive employees;
- employees on paid or pre-paid leave, or workers' compensation;
- employees paid from interstate or overseas; and
- employees who terminated employment during the selected pay periods.

Excluded are all:

- proprietors/partners of unincorporated businesses;
- directors who are not paid a salary;

- self-employed persons (eg subcontractors);
- persons paid solely by commission without a retainer;
- employees on leave without pay, on strike or stood down who did not receive pay during the selected pay periods; and
- employees based outside Australia.

Employer size: is allocated based on the average number of employees reported. The size classification reflects the size of the enterprise in a particular State/Territory and not necessarily the size of the enterprise Australia wide.

Fringe benefits tax: relates to the tax actually paid in respect of employees as defined. The fringe benefits tax was introduced for benefits provided from 1 July 1986. For the 1986-87 year, tax was only payable on benefits provided in the 9 months to 31 March 1987. As the tax is not payable until one month after the end of the quarter in which the fringe benefits were provided, the fringe benefits tax estimate provided for the 1987-88 and 1988-89 years relates to payments made for the June, September, December and March quarters. Amounts paid in fines for late payment are not included in the estimate of fringe benefits tax.

Industry: is used to classify each employer according to the *Australian Standard Industrial Classification (ASIC) 1983 Edition, (1201.0)*.

Institutional sector: is used to classify each employer according to *Standard Institutional Sector Classification of Australia (SISCA), 1987 edition (1218.0)*. Public Trading Enterprises are those whose main aim is to maximise profits whilst engaged in the production of goods and services, with most operating costs being derived from trading activities.

Public Non-Trading Enterprises are mainly engaged in the production of goods and services outside the normal market mechanisms and providing these goods and services to the general public. The costs of operations are often financed from public revenues.

Labour costs: are all costs incurred by employers in the employment of labour. The full range of labour costs comprises:

- (a) Earnings of employees
- (b) Payroll tax
- (c) Superannuation
- (d) Workers' compensation
- (e) Fringe benefits tax

- (f) Fringe benefits
- (g) Welfare services
- (h) Training
- (i) Recruitment.

The annual Survey of Major Labour Costs from which this publication is produced covers only components (a) to (e) which are generally considered to account for over 90 per cent of all labour costs.

Major labour costs: refers to the sum of gross wages and salaries, severance, termination and redundancy payments, payroll tax, superannuation costs, workers' compensation costs and fringe benefits tax.

Payroll tax: refers to amounts paid during the reference year in respect of the gross wages and salaries of employees, net of any rebates. Payroll tax assessed for payments to contractors and other persons not considered employees, are thus excluded.

Reference year: for the Major Labour Costs Survey is the year ended 30 June. Information collected relates to labour costs paid during the year by those employers selected from the ABS register of businesses in May of the reference year. For businesses which commenced or ceased operation during the year, the costs relate to the amounts paid during the period the business operated. The data collected relates to payments actually made by the employer during the reference year with respect to employees as defined.

Sector: is used to classify organisations as public or private enterprises. Public sector includes local government authorities, government departments, agencies and authorities created by, or reporting to, the Commonwealth and State Parliaments. All remaining employers are classified as private sector.

Superannuation: costs refer to the total payments made by employers with respect to superannuation liabilities incurred. In the private sector payments take the form of actuarially determined contributions paid into a superannuation fund on a regular basis.

In the public sector the employer component of superannuation liability can be met in a number of ways. The cost to the employer can be met by:

- (a) Actuarially determined contributions being paid into a superannuation fund on a regular basis.
- (b) Meeting the cost of pension/lump sum benefits as they are actually paid out without making any contribution during the employees' service.
- (c) Setting aside monies to partly meet the future cost of superannuation liability and meeting the remaining part of superannuation liability as the cost emerges.

As a result the value of superannuation costs shown for private sector employers directly relates to current employees. However, the value of superannuation shown for public sector employers relates in some cases to current employees and in other cases to former employees now receiving a pension or lump sum. In the latter case payments for superannuation will reflect the past structure and size of an organisation rather than current structure and size. For this reason public and private sector superannuation costs are not directly comparable.

Three of the measures related to superannuation costs provided in this publication are:

- (a) Superannuation costs per employee - refers to superannuation costs divided by the annual average of all employees who received pay for specified pay periods during August, November, February and May of the reference year. This is an average for all employees, including those not covered by superannuation.
- (b) Superannuation costs per employee covered - refers to superannuation costs divided by the average of all current employees covered by superannuation schemes for specified pay periods during August, November, February and May of the reference year.
- (c) The percentage of current employees covered - estimated by expressing the annual average of all employees covered by superannuation for the specified pay periods as a percentage of the average number of total employees for the same pay periods.

Workers' compensation: costs are determined in three ways:

- (a) The majority of employees are covered for workers' compensation through the payment of premiums by the employer to an insurer. In these cases, workers' compensation costs are considered to comprise:
 - premiums paid during the reference year;
 - any workers' compensation costs not reimbursed by the insurer including 'make-up' and 'excess' pay (which cover payments made by employers directly to employees as part of earnings, over and above the amount paid as compensation by the workers' compensation insurer);
 - premiums paid during the reference year to insure for claims made by employees for workers' compensation at Common Law.

(b) Certain employers may become 'self-insurers'. Workers' compensation costs for these employers are considered to be:

- payments made as part of employees' earnings;
- lump sum payments;
- any other workers' compensation costs including legal, accounting, medical and administrative costs and 'catastrophe' insurance premiums;
- premiums paid during the year to offset liability at common law for workers' compensation;
- lump sum payments made to employees not reimbursed by an insurer, resulting from workers' compensation claims made at Common Law; and
- any other costs at Common Law for workers' compensation including legal, accounting, medical and administrative costs.

(c) Certain Commonwealth sector employers operated as 'self insurers' for the period 1 July 1988 to 30 November 1988, and for the remainder of the reference period were covered by payment of an appropriation made to COMCARE, the insurer for the majority of Commonwealth sector organisations. In these cases, workers' compensation costs for the period 1 July 1988 to 30 November 1988, are considered to comprise:

- payments made as part of employees' earnings;
- lump sum payments;
- any other workers' compensation costs including legal, accounting, medical and administrative costs and 'catastrophe' insurance premiums;

- premiums paid during the year to offset liability at common law for workers' compensation;
- lump sum payments made to employees not reimbursed by an insurer, resulting from workers' compensation claims made at Common Law;
- any other costs at Common Law for workers' compensation including legal, accounting, medical and administrative costs.

For the period 1 December 1988 to 30 June 1989 workers' compensation costs for these organisations were considered to be:

- those costs met by COMCARE on behalf of these employers in relation to workers' compensation costs incurred in the period 1 December 1988 to 30 June 1989. An appropriation was made by the Commonwealth Government to COMCARE to cover these payments;
- an appropriation paid during the reference period to cover any future costs associated with claims related to incidents that took place on, or before 30 June 1989; and
- any other workers' compensation costs incurred directly by employers during the period 1 December 1988 to 30 June 1989 which were not covered by the appropriation to COMCARE.

Because these costs include an appropriation made to cover costs to be met in future years, (for claims made on, or before 30 June 1989) workers' compensation costs for 1988-89 will be overstated, while costs in future years will be understated. As a result, estimates of workers' compensation for the Commonwealth sector will not be directly comparable to estimates of workers' compensation provided for any other sectors.

Costs which have been reimbursed from a workers' compensation insurer are not included in the estimates.

APPENDIX B

EXPLANATORY NOTES

Introduction

This publication contains final results of the Survey of Major Labour Costs conducted in Australia annually.

2. Labour costs are defined as all costs incurred by employers in the employment of labour. The full range of labour costs comprises:

- (a) Earnings of employees
- (b) Payroll tax
- (c) Superannuation
- (d) Workers' compensation
- (e) Fringe benefits tax
- (f) Fringe benefits
- (g) Welfare services
- (h) Training
- (i) Recruitment.

3. The Survey of Major Labour Costs covers only components (a) to (e) which are generally considered to account for over 90 per cent of all labour costs.

Comparison with *Major Labour Costs, Australia 1987-88 (6348.0)*

4. The 1988-89 issue of 6348.0 differs to the 1987-88 issue in that estimates of earnings are not dissected into the components, gross wages and salaries and severance, termination and redundancy payments. Estimates of these components can be made available by contacting the officer listed on the contents page.

Comparison with *Major Labour Costs, Private Sector, Australia 1986-87 (6348.0)*

5. The 1986-87 issue of 6348.0 provided information on major labour costs incurred by employers in the private sector in the employment of labour. This publication differs from the 1986-87 issue of 6348.0 in the following respects:

- *Major Labour Costs, Australia 1988-89* also provides information on the labour costs incurred by public sector employers.
- The costs of severance, termination and redundancy payments have been included with the costs of gross wages and salaries in this publication to provide a measure of earnings in total. The 1986-87 issue of 6348.0 provides only a measure of gross wages and salaries and excludes costs of severance, termination and redundancy payments.

- Estimates of gross wages and salaries in the 1986-87 issue of 6348.0 included the value of workers' compensation payments made directly to employees as part of their gross wages and salaries. In this issue workers' compensation payments made directly to employees have been removed from the estimate of earnings provided for each year. Workers' compensation costs not reimbursed by an insurer are accounted for in the value of workers' compensation costs. See Appendix A.
- Estimates of workers' compensation costs in the 1986-87 issue did not include that component of workers' compensation, not reimbursed by an insurer, paid as part of gross wages and salaries. This issue provides a fuller measure of workers' compensation costs. See Appendix A.
- The estimate of fringe benefits tax provided for 1987-88 and 1988-89 in this issue of publication 6348.0 represents the fringe benefits tax paid with respect to a full financial year. The estimates provided in the 1986-87 issue of publication 6348.0 represented only three quarters of the financial year. See Appendix A.
- Further verification of data has been carried out subsequent to publication of the 1986-87 issue of 6348.0. Some estimates for 1986-87 may therefore differ slightly between the two publications.

Comparison with *Labour Costs, Australia 1986-87 (6349.0)*

6. *Labour Costs, Australia 1986-87 6349.0* provides more comprehensive information on Labour Costs in Australia than does publication 6348.0. This publication differs from 6349.0 in that this publication:

- does not provide a dissection of earnings into payments for time worked, annual leave, other leave and bonuses, and severance termination and redundancy payments;
- does not provide an estimate of on-costs; and
- provides an estimate of fringe benefits tax for 1987-88 and 1988-89 which represents the full financial year. See Appendix A.

Survey design

7. **Sample.** The survey was conducted as a sample of approximately 5000 employers in the private sector and 1500 in the government sector, selected from the ABS register of businesses in May of the reference year.

8. **Coverage.** The survey covered employers in all States and Territories and all industries except for employers primarily engaged in agriculture, forestry, fish-

ing and hunting; private households employing staff; overseas embassies, consulates, etc; and the Australian permanent defence forces.

9. The statistical unit for the survey comprised all activities of an enterprise in a particular State or Territory. Each statistical unit was classified to an industry which reflected the predominant activity of the enterprise in the State or Territory. In a small number of cases, where an enterprise had significant employment in more than one industry, a separate statistical unit was created for each industry.

10. The statistical units were stratified by State/Territory, industry and employment size. For the government sector, level of government and trading/non-trading status were also used as stratification variables. An equal probability sample was selected from each stratum.

Collection methodology

11. The survey was conducted by mail in three collection stages as follows:

- (a) An 'Information Advice Form' was used to establish reporting arrangements which ensured that the survey covered all employees at various locations within the organisation.
- (b) Information was collected on the major labour costs of employers, that is superannuation, workers' compensation, payroll tax, fringe benefits tax, gross wages and salaries and severance, termination and redundancy payments.
- (c) Superannuation Boards and Treasury Departments provided details directly to the ABS on some major labour costs items, for some government organisations.

Labour cost measures

12. Labour cost measures presented in this publication are:

- (a) Total cost for each item in dollars.
- (b) Average cost per employee for each item.
- (c) Cost for each item as a percentage of major labour costs.
- (d) Cost for selected items as a ratio to earnings.

Reliability of estimates

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

- (a) Sampling error: since the estimates are based on information obtained from a sample of employers they may differ from the values that would have been produced if all employers had been included in the survey. More information on this topic is given in the Technical Note, Appendix C.
- (b) Non-sampling error: inaccuracies may occur because of imperfections in reporting by respondents

and errors made in coding and processing data. These inaccuracies may occur in any enumeration, whether it be a full count or a sample. Every effort is made to reduce the non-sampling error to a minimum by careful design of questionnaires and efficient operating procedures.

14. Estimates subject to non-sample error are known to occur with respect to the following items:

- (a) Superannuation costs - Public Sector.
Superannuation Boards supplied data to meet the definitional requirements of the survey as closely as possible. In some cases elements of costs incurred by employers were excluded due to recording practices of these Boards and/or unclear definitional requirements made by the ABS. As a result the estimates presented may slightly understate the total employer cost of superannuation for government sector organisations.
- (b) Fringe benefits tax.
A small proportion of respondents had difficulty in providing information in the manner requested. In a minority of cases employers reported fringe benefits tax paid for some employees not in scope for this survey. Such employees are those paid solely by commission without a retainer, proprietors/partners of unincorporated businesses, directors not paid a salary, self employed persons and past and future employees.

Comparability to other data sources

15. In some cases estimates given in this publication may differ slightly from those from other sources. These differences may be the result of sample or non-sample error (see Appendix C), or may result from differences in scope, coverage, definitions or methodology used.

Discontinuities in the series

16. The methodology used to collect severance, termination and redundancy payments, and workers' compensation payments made directly to employees varied between the 1986-87 and 1987-88, 1988-89 surveys for some respondents. The 1986-87 surveys of Labour Costs allowed some respondents to report data on a randomly selected sample of employees, rather than for all employees of their organisation. This occurred where recording practices did not favour reporting for all employees. In these cases the data reported was weighted up to represent the organisation as a whole prior to data being included in the estimates. However, for the 1987-88 and 1988-89 surveys of Major Labour Costs respondents were required to provide all data at a total level, for all employees of their organisation.

17. As a result of this change in collection methodology, estimates given for severance, termination and redundancy payments and workers' compensation for 1986-87 and 1987-88 and 1988-89 may not be directly comparable.

18. For labour costs surveys conducted with respect to all reference years from 1986-87 inclusive, changes were made with respect to the treatment of common law costs

associated with workers' compensation claims. As a result of this change workers' compensation estimates from the 1985-86 Survey of Major Labour Costs are not directly comparable to those presented in this publication. Further details of these changes can be obtained by reference to *Major Labour Costs, Private Sector, Australia 1986-87* (6348.0) 'Discontinuities in the Series'.

19. Presentation of estimates of earnings paid to employees differs between issues of the publication. The 1985-86 and 1987-88 issues of this publication provide a dissection of earnings into the components gross wages and salaries, and severance, termination and redundancy payments. The 1986-87 issue provides only a measure of gross wages and salaries, not earnings in total. In this issue, estimates of earnings in total have been provided, however, no dissection into the components gross wages and salaries and severance, termination and redundancy payments has been presented. However, this information can be made available by contacting the officer listed on the contents page.

Related publications

20. Users may also wish to refer to the following publications which are available on request:

Labour Costs, Australia 1986-87 (6349.0) — issued August 1989

Occasional Paper No. 1986/1: Statistics on Wages, Earnings, Income and Labour Costs — A Guide to their Concepts, Measurement and Usage — issued June 1986

Labour Statistics, Australia (6101.0) — issued annually

A Guide to Labour Statistics (6102.0) — issued February 1986

The Labour Force, Australia (6203.0) — issued monthly

Employed Wage and Salary Earners, Australia (6248.0) — issued quarterly

Average Weekly Earnings, Australia, Preliminary (6301.0) — issued quarterly

Average Weekly Earnings, States and Australia (6302.0) — issued quarterly

Distribution and Composition of Employee Earnings and Hours, Australia (6306.0) — issued annually

Award Rates of Pay Indexes, Australia (6312.0) — issued monthly

Employment Benefits, Australia (6334.0) — issued annually

Employer Training Expenditure, Australia (6353.0) — issued April 1990

How Workers Get Their Training, Australia (6278.0) — issued July/August 1990

21. Current publications produced by the ABS are listed in the *Catalogue of Publications and Products, 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.

Unpublished tables

22. In some cases, the ABS can also make available information which is not published. This information may be made available in one or more of the following forms: microfiche, photocopy, data tape, computer printout, clerically-extracted tabulation. In general, a charge is made for providing unpublished information. Inquiries should be made to the officer whose name appears in the Phone Inquiries section of the Inquiries box at the front of this publication, or to Information Services in the nearest ABS office.

23. Unpublished information which may be available from this survey includes some State by industry, State by size and industry by size cross tabulations. This information is available at the total employer level or by private sector, public sector, level of government or government trading and non trading sectors. Some information on industries at finer levels than those included in the published tables may also be available. See Page 32, for more information.

Symbols and other usages

— nil or rounded to zero

* the estimate has a relative standard error greater than 25 per cent and should not be regarded as reliable. See paragraph 4 of the Technical Note, Appendix C.

24. Where estimates have been rounded, discrepancies may occur between sums of the component items and totals.

Electronic services

DISCOVERY. 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 PAXUS COMNET. For further information phone the AUSSTATS Help Desk on (06) 252 6017.

TELESTATS. This service provides:

foreign trade statistics tailored to users' requirements. Further information is available on (06) 252 5404.

text and tables for selected Main Economic Indicator publications. Further information is available on (06) 252 5405.

Floppy disk service

Selected ABS statistics are available on floppy disk. For further information phone (06) 252 6684.

APPENDIX C

TECHNICAL NOTE

Reliability of estimates

Since the estimates in this publication are based on information obtained from a sample they are subject to sampling variability; that is, they may differ from the data that would have been produced if all employers had been included in the survey ie a complete enumeration.

2. One measure of the sample variability is given by the standard error, which indicates the extent to which an estimate might have varied by chance because only a sample of employers, and in some cases employees, was included. There are about two chances in three that a sample estimate will differ by less than one standard error from the figure that would have been obtained had all employees been included, and about nineteen chances in twenty that the difference will be less than two standard errors.

3. Another measure of the sample variability is the relative standard error, which is obtained by expressing the standard error as a percentage of the estimate. Both the standard error and relative standard error are used to measure the reliability of estimates.

4. If the standard error of an estimate is large relative to the size of the estimate, the usefulness of that estimate is seriously impaired. For the tables in this publication, estimates with relative standard errors greater than 25 per cent have been noted with an asterisk.

5. Relative standard errors on estimates of costs as a percentage of major labour costs for States, industries and different employer sizes are given in Tables A, B and C.

6. An example of standard errors and relative standard errors using these tables is as follows. Table 3 shows that payroll tax for 1988-89 in Victoria is estimated to represent 3.7 per cent of major labour costs. The relative standard error for this figure as shown in Table A is 3.3 per cent. This means that there are about 2 chances in 3 that a complete enumeration would have given a figure within 3.3 per cent of 3.7, ie. within the range 3.6 and 3.8.

There are about 19 chances in 20 that a complete enumeration would have given a figure in the range 3.5 to 3.9. The relative standard error of 3.3 per cent is multiplied by 2 and then applied to the estimated figure of 3.7.

7. As can be seen from the tables, in most cases the smaller the estimate the higher is the relative standard error.

8. Published figures may also be used to estimate the difference between two survey estimates (of numbers or percentages). Such a figure is itself an estimate and is therefore subject to sampling error. The sampling error of the difference between two estimates depends on their standard errors and the relationship (correlation) between them. An approximate standard error (SE) of the difference between two estimates (x-y) may be calculated by the following formula:

$$SE(x-y) = \sqrt{[SE(x)]^2 + [SE(y)]^2}$$

This formula will only be exact when estimating the difference between two survey estimates which are from different States or from different industries in the private sector or from different sectors. Providing the correlation is positive, it is expected to result in a conservative estimate for the difference between survey estimates that are from different employer size groups or different States or industries in the public sector.

9. The imprecision due to sampling variability, which is measured by the standard error, should not be confused with inaccuracies that may occur because of imperfections in reporting by respondents and errors made in the coding and processing of data. Inaccuracies of this kind are referred to as the non-sampling error, and they may occur in any enumeration, whether it be a full count or only a sample. For more information on non-sampling error refer to paragraph 13 of Appendix B - Explanatory Notes.

10. Tables A, B and C show relative standard errors for each item in terms of the measure "costs as a percentage of major labour costs". These tables can be used to gauge the relative standard errors for other measures given in this publication.

- For the measure "other labour costs as a ratio to earnings" relative standard errors are approximately the same as those given in Tables A, B and C.
- For the measures "total dollar cost" and "average cost per employee" relative standard errors are a little higher than those given in Tables A, B and C for all items except 'earnings' for which the relative standard errors are much higher than those given in Tables A, B and C. Detailed relative standard errors are available on request.

TABLE A. RELATIVE STANDARD ERRORS : COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS, STATES, AUSTRALIA 1988-89

| Type of labour cost | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Aust. |
|-----------------------|-----|------|-----|-----|-----|------|-----|-----|-------|
| Earnings | 0.1 | 0.3 | 0.3 | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.1 |
| Other labour costs | 1.2 | 2.1 | 2.5 | 1.5 | 2.1 | 2.5 | 2.3 | 1.3 | 0.9 |
| Payroll tax | 1.9 | 3.3 | 3.1 | 2.7 | 3.8 | 4.5 | 3.8 | 4.8 | 1.4 |
| Superannuation | 2.3 | 3.2 | 3.9 | 3.0 | 3.5 | 4.7 | 5.1 | 2.2 | 1.4 |
| Workers' compensation | 1.9 | 2.6 | 6.6 | 2.3 | 5.9 | 2.4 | 3.8 | 2.3 | 1.4 |
| Fringe benefits tax | 6.4 | 26.9 | 6.5 | 7.5 | 7.0 | 8.0 | 4.5 | 5.8 | 9.4 |

TABLE B. RELATIVE STANDARD ERRORS : COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS, INDUSTRY, AUSTRALIA, 1988-89

| Type of labour cost | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, Storage and communication |
|-----------------------|--------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|
| Earnings | 0.3 | 0.1 | 0.0 | 0.6 | 0.4 | 0.2 |
| Other labour costs | 2.0 | 0.8 | 0.2 | 4.3 | 3.8 | 1.0 |
| Payroll tax | 1.9 | 1.5 | 0.1 | 8.9 | 3.0 | 1.0 |
| Superannuation | 4.3 | 3.0 | 0.3 | 5.5 | 6.7 | 1.4 |
| Workers' compensation | 3.1 | 1.9 | 0.4 | 7.1 | 2.5 | 2.3 |
| Fringe benefits tax | 3.0 | 4.3 | 1.9 | 17.8 | 33.5 | 6.3 |

| Type of labour cost | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total all industries |
|-----------------------|---|-----------------------------------|--------------------|---|----------------------|
| Earnings | 0.3 | 0.2 | 0.2 | 0.4 | 0.1 |
| Other labour costs | 2.5 | 1.0 | 2.1 | 6.4 | 0.9 |
| Payroll tax | 3.7 | 3.1 | 3.8 | 8.9 | 1.4 |
| Superannuation | 6.0 | 1.4 | 2.6 | 14.3 | 1.4 |
| Workers' compensation | 13.4 | 2.0 | 1.8 | 5.9 | 1.4 |
| Fringe benefits tax | 7.6 | 3.1 | 8.5 | 14.7 | 9.4 |

TABLE C. RELATIVE STANDARD ERRORS : COSTS AS A PERCENTAGE OF MAJOR LABOUR COSTS, EMPLOYER SIZE, AUSTRALIA, 1988-89

| Type of labour cost | Less than 20 employees | 20-99 employees | 100 or more employees | Total all sizes |
|-----------------------|------------------------|-----------------|-----------------------|-----------------|
| Earnings | 0.4 | 0.2 | 0.1 | 0.1 |
| Other labour costs | 5.3 | 2.0 | 0.8 | 0.9 |
| Payroll tax | 11.6 | 2.4 | 1.3 | 1.4 |
| Superannuation | 6.9 | 5.2 | 1.4 | 1.4 |
| Workers' compensation | 4.2 | 4.0 | 1.5 | 1.4 |
| Fringe benefits tax | 37.1 | 6.8 | 4.1 | 9.4 |

APPENDIX D

ADDITIONAL DATA AVAILABLE ON REQUEST

The data appearing in this publication is only a portion of the statistics available from the Survey of Major Labour Costs. Unpublished data can generally be made available to users, subject to confidentiality considerations, in the form of computer printout or a clerically extracted tabulation. Generally, there is a charge for providing unpublished statistics.

Each 'Type of Labour Cost' can be presented in terms of the 'Measures Available' listed below. This data can then be requested for the following Sector, State/Territory, Industry, or Employer Size categories.

1. Type of Labour Cost

Earnings

- gross wages and salaries
- severance, terminations and redundancy payments.

Other Labour Costs

- payroll tax
- superannuation
- workers' compensation
- fringe benefits tax

Total Major Labour Costs

2. Measures Available

- Total cost
- Cost per employee
- Cost as a percentage of major labour costs
- Cost as a ratio to earnings (Other labour costs only)

3. Sector

- Private sector
- Public sector
 - Commonwealth
 - State
 - Local
 - Trading
 - Non-trading
 - Total public sector
- Total all sectors

4. State/Territory

- New South Wales
- Victoria
- Queensland
- South Australia

- Western Australia
- Tasmania
- Northern Territory
- Australian Capital Territory
- Australia

5. Industry

- Mining
- Manufacturing
 - Food, beverages and tobacco
 - Textiles, clothing and footwear
 - Paper, paper products, printing and publishing
 - Chemicals, petroleum and coal products
 - Basic metal products
 - Fabricated metal products, other machinery and equipment
 - Transport equipment
 - Other manufacturing
- Electricity, gas and water
- Construction
- Wholesale and retail trade
 - Wholesale trade
 - Retail trade
- Transport and storage
- Communication
- Finance, property and business services
- Public administration and defence
- Community services
- Recreation, personal and other services
- Total all industries

(Note: Finer dissections of these industry groups may be available on request)

6. Size of organisation (number of employees)

- Less than 10
- 10-19
- Less than 20
- 20-99
- 100-499
- 500 +

For further information on any of the above, contact:

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