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EU Employee Remuneration Survey 2007

Analysis summary

Audit • Tax • Consulting • Financial Advisory •

EU Employee Remuneration Survey 2007

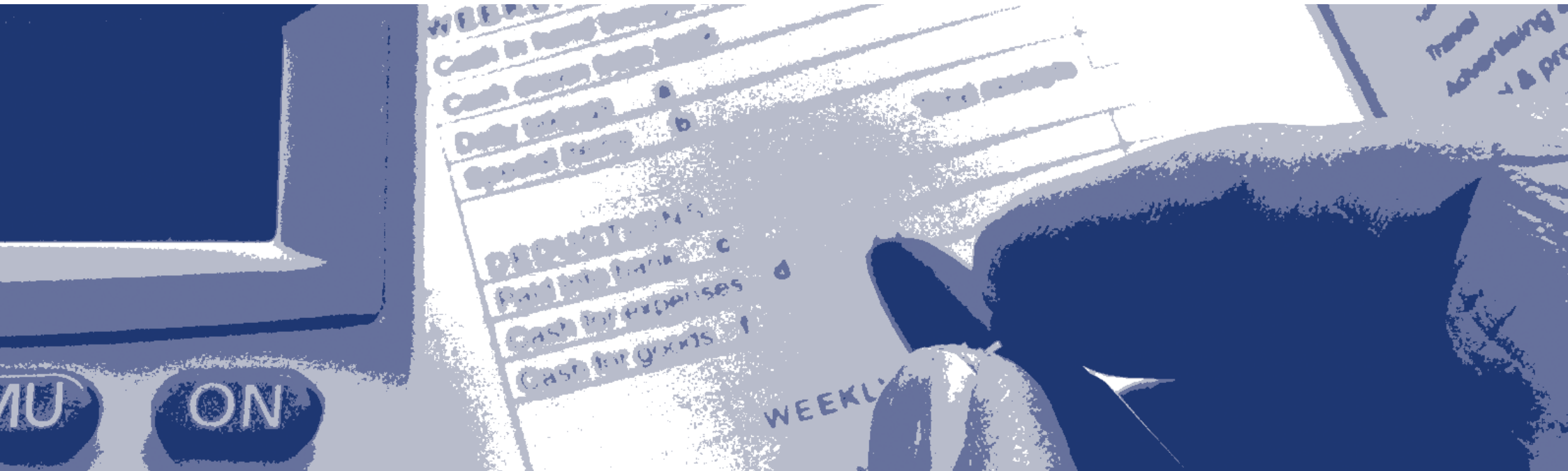
About the Survey

The purpose of the Deloitte EU Employee Remuneration Survey is to provide a comparative analysis of remuneration levels across EU member states. A number of factors are examined including the total cost of employment, and cost of employment to the employee and to the employer. The level of disposable income that is available when all deductions have been made can also be examined.

Finally, the results of the survey also serve to show the difference Budget 2008 will make to both the cost of employment and take home pay for Irish employees.

Methodology

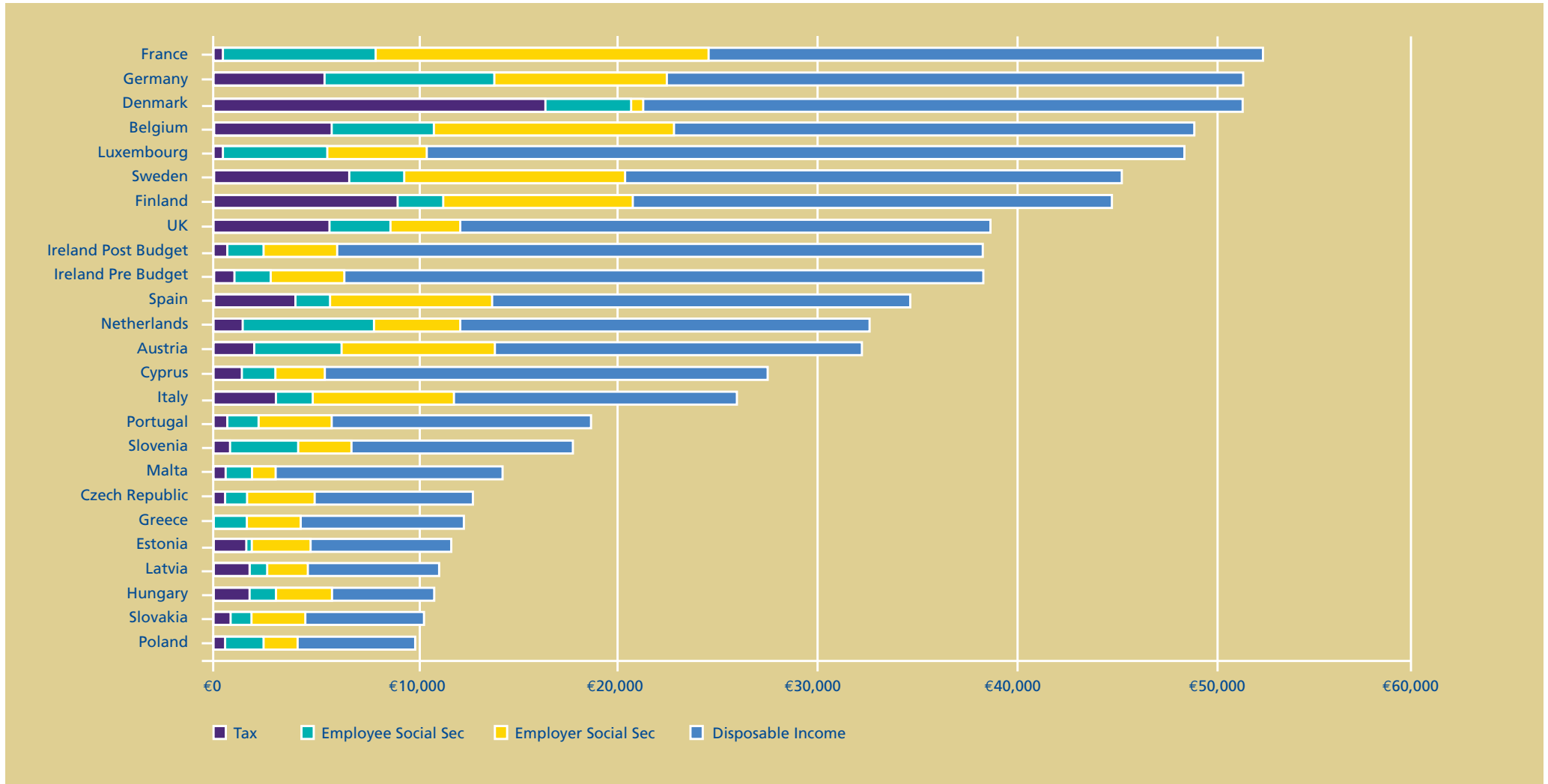
- In completing the survey the average remuneration levels for enterprises with 10 or more employees was taken as the benchmark. Employee tax is based on a married couple, one earner with two children, per annum. The survey covers all countries in the EU with the exception of Lithuania.
- Employer Social Security Costs include any amounts which an employer is required to pay in addition to the actual gross remuneration to the employee.
- Total cost of employment is the remuneration figure plus the cost of employment to the employer.



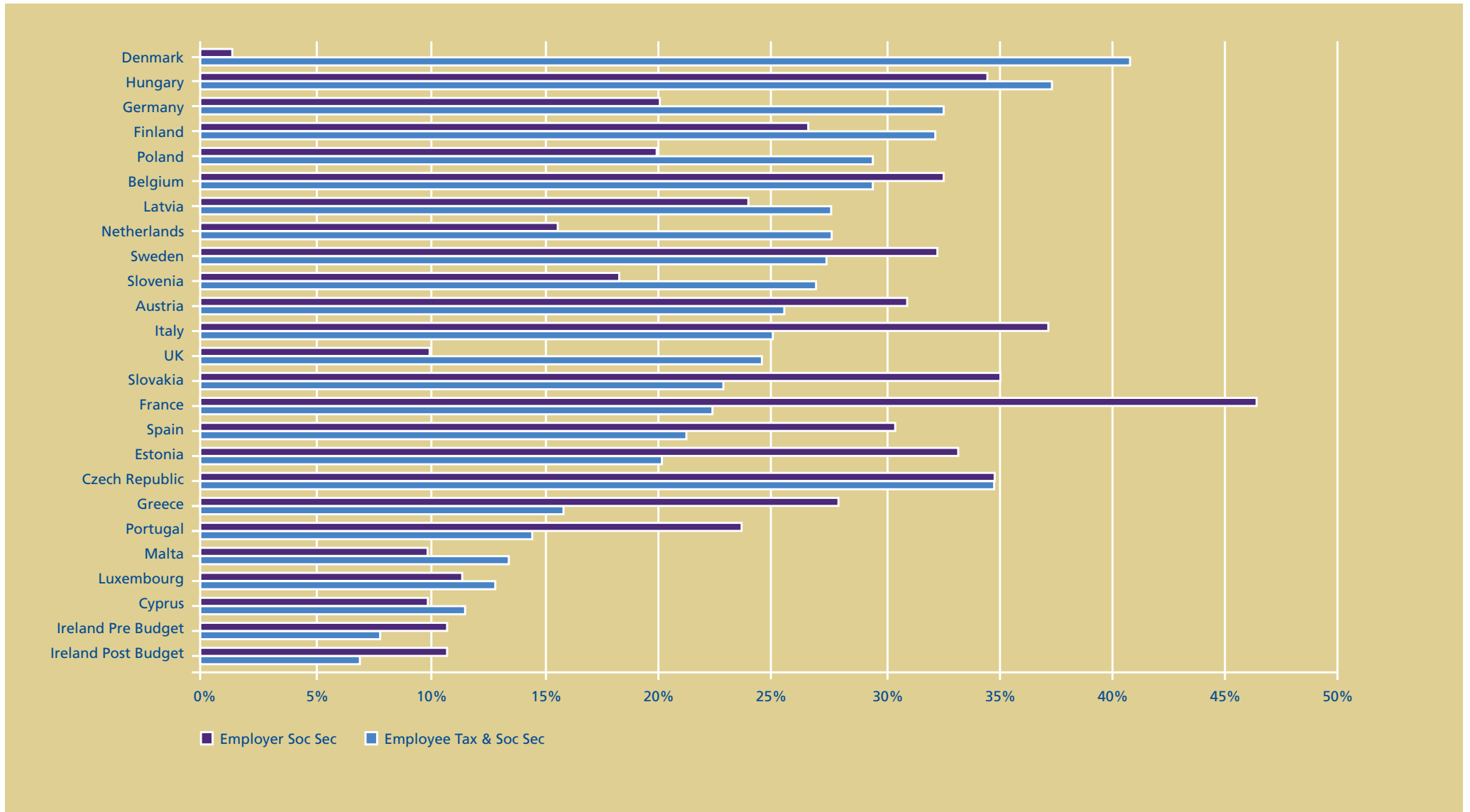
Summary of results

Country	Remuneration €	Tax €	Employee Social Security €	Disposable Income €	Disp Inc as % of Remuneration	Other Employer Costs €	Employer Social Sec. €	Total Cost of Employment €
Austria	24739	1867	4467	18405	74.40%	2333	5351	32423
Belgium	37119	5803	5162	26154	70.46%		12132	49251
Cyprus	25143	1323	1584	22236	88.44%		2515	27658
Czech Republic	9549	420	1194	7935	83.10%		3342	12891
Denmark	50923	16632	4193	30098	59.10%		670	51593
Estonia	8857	1560	230	7067	79.79%	27	2923	11807
Finland	35513	9095	2390	24028	67.66%		9489	45002
France	35887	364	7688	27835	77.56%		16680	52567
Germany	42971	5417	8641	28913	67.28%		8641	51612
Greece	9699		1552	8147	84.00%		2722	12421
Hungary	8160	1671	1387	5102	62.52%		2827	10987
Ireland Pre Budget	34800	910	1824	32066	92.14%		3741	38541
Ireland Post Budget	34800	570	1824	32406	93.12%		3741	38541
Italy	19029	2995	1805	14229	74.78%		7091	26120
Latvia	9000	1687	810	6503	72.26%		2168	11168
Luxembourg	43696	356	5265	38075	87.14%		5003	48699
Malta	13049	455	1305	11289	86.51%		1305	14354
Netherlands	28381	1306	6568	20507	72.26%		4438	32819
Poland	8350	411	2059	5880	70.42%		1671	10021
Portugal	15309	545	1680	13084	85.47%		3636	18945
Slovakia	7776	744	1044	5988	77.01%		2736	10512
Slovenia	15108	745	3339	11024	72.97%	348	2433	17889
Spain	26693	4003	1695	20995	78.65%		8168	34861
Sweden	34382	6637	2833	24912	72.46%		11146	45528
UK	35346	5696	3044	26606	75.27%		3543	38889

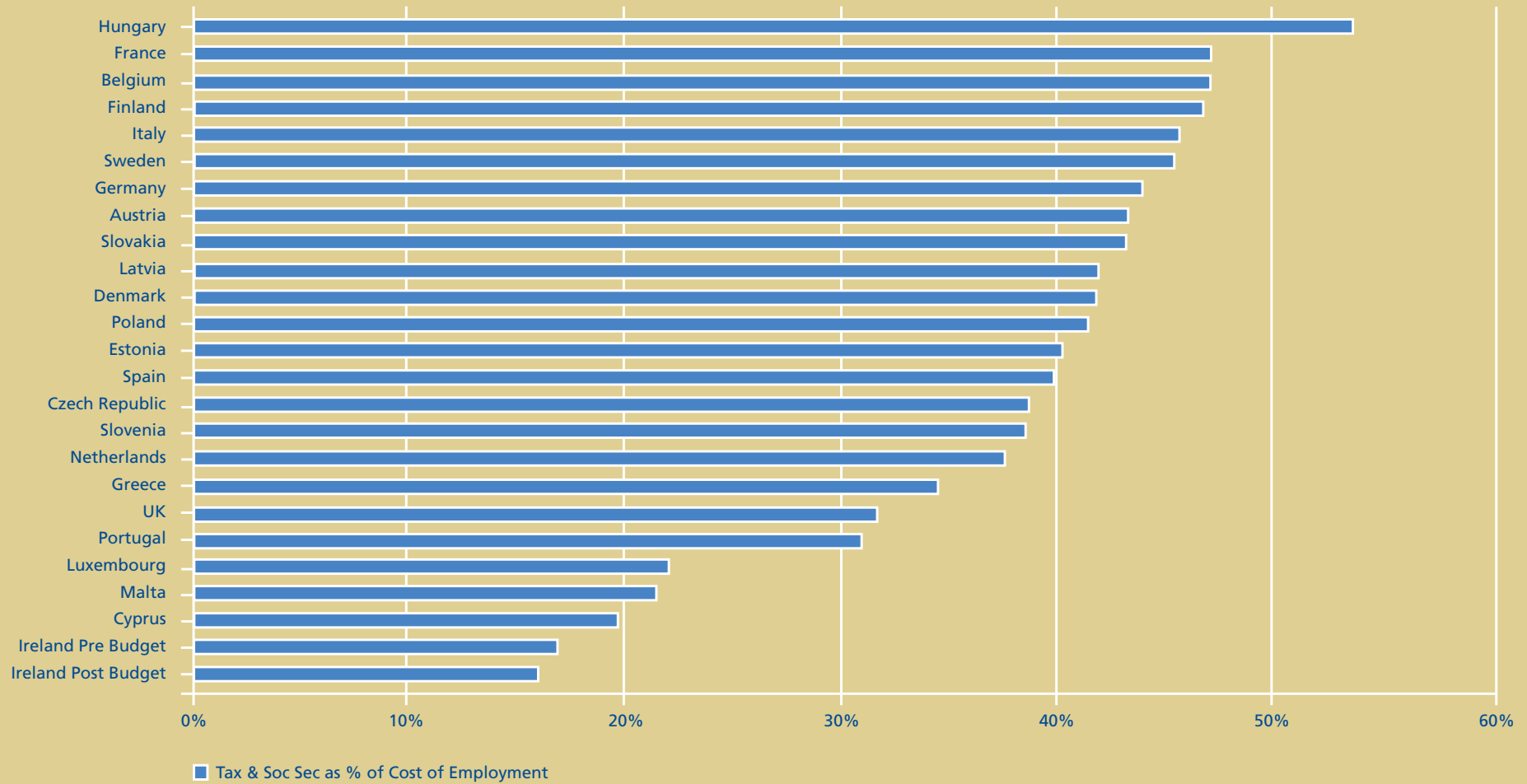
Total cost of employment in the EU



Employee Tax & Social Security and Employer Social Security as % of cost employment



Tax & Social Security as % of cost of employment



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