The 2013 social balance sheet

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Introduction

Information contained in the social balance sheet makes it possible to analyse the composition of the staff of firms that complete it, to measure staff changes, as well as to estimate the volume of hours worked, staff costs and the scale of employee movements during the course of the year. The social balance sheet is also a primary source of statistical information about the efforts made by companies each year to encourage training among their workforce, which enables progress in this field to be assessed on a regular basis.

With the exception of non-profit organisations, foundations and other legal entities governed by private law employing less than 20 FTE workers, all companies trading in Belgium are currently required to file a social balance sheet. The adoption, in June 2013, of Directive 2013/34/EU of the European Parliament and of the Council on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings and its transposition into national law, expected by July 2015, are likely to change this. Driven by the desire to simplify the administrative burden on small firms, this Directive sets maximum reporting requirements for the Member States as regards the content of the annual accounts of small companies. Information contained in the social balance sheet does not actually form part of the range of data that can be requested from them in this context. There are many valuable things that can be learnt from it, however.

The first part of this article contains an original analysis of the specific features of (very) small firms, based on information contained in the social balance sheets filed for the year 2012, the latest one for which data are complete and final. First of all, the characteristics of (very) small firms are compared with those of other categories of firms in terms of specialisation and geographical location. The article then goes on to look at the workforce particulars, working time and labour costs, as well as training policy. The analysis mainly revolves around the dispersion of individual results observed in each of these three fields.

The second part of the article follows the same lines as in previous years. It comments on changes in the main variables mentioned in the social balance sheets between 2012 and 2013, calculated from a reduced population of existing firms (1). The first section describes changes in employment, first of all across the board for all firms in this population, then in those that filed a full-format, more detailed social balance sheet. The second section takes a look at information that firms have provided about staff training.

The two parts of this article can be read separately, which is why the same footnotes may appear twice.

1. Small and very small firms in Belgium : what specific features emerge from the social balance sheets ?

For several years now, simplification of administrative work has been on the agenda of both the Belgian federal government and the European authorities. A good many initiatives have been taken to this end by all levels of power.

(1) The characteristics of this reduced population are described in section 1.2 of Annex 1. It is comprised of companies that filed a social balance sheet for both 2012 and 2013 ; consequently, new companies and those that ceased trading during the course of the year 2013 are excluded from this population. The time needed to get information for all firms justifies this approach.

The impact of the measures that have been implemented in Belgium has been a substantial reduction in the administrative burden (associated with employment, taxation and the environment) borne by companies and the self-employed. Based on a survey carried out once every two years, the Federal Planning Bureau (Kegels Ch., 2014) has actually estimated that the cost borne by these entities came down from € 8.57 billion in 2000 to 6.36 billion in 2012, a drop of 26 %. This expenditure was equivalent to 1.70 % of GDP in 2012, compared with 3.48 % twelve years earlier. The bulk of these costs – i.e. 80.7 % of the total – is borne by companies, with the rest in the hands of the self-employed, a category that includes the liberal professions and businesses with no salaried staff. The survey findings show that 54.3 % of the total costs falling to companies were paid by small firms in 2012. Administrative burdens accounted for 5.6 % of their turnover. The costs are proportionally heavier for small structures : the amount per worker employed in this type of firm came to almost € 6 000, which is three times as much as in medium-sized enterprises and twelve times more than in large firms.

Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings is also part of the wider process of simplifying the administrative burden borne by European SMEs, while still endeavouring to improve the comparability of financial information published by the different Member States.

Under the terms of this Directive, the requirements imposed on firms vary depending on their size, which is determined according to a set of three criteria : the balance sheet total, net turnover and the number of FTE workers. The Directive refers to four categories of firm : micro-undertakings, small, medium-sized and large undertakings. The Member States must in any case allow for two categories, large and small firms, with the former possibly being subjected to wider reporting than the latter. Under no circumstances will small firms be required to report information that is not explicitly demanded by the Directive. The Member States also have the option, should they so wish, of drawing up specific accounting formats for medium-sized and micro-enterprises. The size of a firm will from now on be determined on an individual basis and no longer by taking account of whether it is part of a group or not, as is currently the case.

The transposition of the Directive into national law, which must be completed by 20 July 2015 at the latest, is likely to involve considerable easing of the red tape burden for European SMEs, depending on the options chosen by each Member State. In Belgium, maximum use of the simplification options could mean creating two new reporting formats, on top of the two existing ones (the full format – which applies to large firms – and the abbreviated format – filed by small firms). The content of the format intended for the very many micro-enterprises registered in the country could be quite minimalist. On the basis of data for 2012, the share of each type of reporting format could change from 6 % of the total for large firms and 94 % for small ones at the moment to 0.5 % for large firms, 2 % for medium-sized ones, 14.5 % for small ones and 83 % for micro-enterprises. Moreover, the rule formally prohibiting the Member States from adding any other statistical reporting requirements than those expressly laid down by the Directive to the annual accounts of small companies raises the question of whether the social balance sheet should be annexed to these financial statements in the future.

Without prejudice to the options that the Belgian authorities will choose here, the loss of information contained in the social balance sheet is likely to deprive analysts of information not available elsewhere, notably as regards staff educational levels or training. Nonetheless, filling out this form, at least the part that is not completed by social secretariats, is undoubtedly an administrative burden for firms. The dividing line between information that is strictly necessary and what is superfluous is a matter of political choice, which will not be discussed here.

The first part of this article endeavours to make the best use of the information available in the social balance sheets, the objective being to examine the level and dispersion of a series of variables – reported by all companies – depending on their size, or even their branch of activity or their geographical location, in order to detect any specific features amongst the smallest ones.

Like large firms, those that use an abbreviated format [1] have to submit information about the number of workers employed, the volume of hours worked and staff costs. They are nevertheless exempted from providing a gender breakdown of these variables, while large firms have been required to do so since 2012. The latter obligation helps narrow the gender wage gap, i.e. differences in pay between female and male staff [2]. Likewise, small firms are not required to give information about agency and seconded staff, nor do they have to specify the personal

(1) When it does not exceed more than one of the following ceilings for the two last accounting years closed, i.e. an average of 50 employees during the financial year, a net turnover (excluding VAT) of € 7 300 000 and a balance sheet total of € 3 650 000, any firm is authorised to fill up an abbreviated format of the social balance sheet, which contains less information than the full format. Nevertheless, if the annual average staff numbers exceed 100 units, it is obliged to file a full-format social balance sheet.

(2) See Heuse P., 2013, pages 103 to 105.

characteristics of workers who join or leave the company. On the other hand, the information given about training and particulars of employees at the end of the year is identical for both the full and the abbreviated formats.

For the purposes of this analysis, companies have been classified by size on the basis of one sole criterion: the number of workers employed [1]. Data related to turnover and the balance sheet total are not actually available for firms that file a one-off social balance sheet or a social balance sheet annexed to non-standardised annual accounts. The breakdown used in the analysis singles out micro-firms (that employ no more than 10 FTE workers – whether they have filed abbreviated or full-format social balance sheets –, also referred to hereafter as 'very small firms'), small ones (between 10 and 50 FTEs), medium-sized ones (between 50 and 250 FTEs) and large firms (more than 250 FTEs).

Various different statistical measurements have been used to study the dispersion of the observations: arithmetic average, median, quartiles, deciles, interdecile intervals. The arithmetic average is the sum of the values recorded for any quantitative variable divided by the number of observations. Consequently, it is a non-weighted average: each firm has the same weight, whether it is very big or very small. For a given variable, the median is the value that divides up the distribution of the observations classified in ascending order into two equal parts, while the values associated with the 1st and 3rd quartiles are those that separate respectively the first quarter of the distribution from the second and the third quarter from the fourth. It follows from this that 25 % of the firms have a result below the value noted at the 1st quartile and another 25 % have a result above the value recorded at the 3rd quartile. To further refine the analysis, one can add the values associated with the deciles, which, as their name suggests, are those that sub-divide the distribution into ten groups of the same size. When the distribution of the values is symmetrical, the median is equal to the average. When this is not the case, the interquartile or interdecile ranges enable the degree of asymmetry to be calculated.

1.1 Analysis population

The population used for the purposes of this analysis meets the quality criteria set out in Annex 1. In short, the companies selected are those which had filed a social balance sheet covering a twelve-month period ending on 31 December 2012 and which had at least one FTE worker [2]. Moreover, firms that had no staff registered at the end of the accounting year have also been excluded. This additional criterion can be explained by the fact that the behaviour of firms has been partly differentiated on the basis of the breakdown of staff numbers measured on this date.

In 2012, 83 912 companies had filed a social balance sheet meeting the above-mentioned terms. Micro-firms make up almost three-quarters of the firms in this analysis population. Since their staff numbers are by definition quite small – two-thirds of them count less than four

(1) This methodology differs from that adopted under the EU Directive, which classes as micro-undertakings firms that do not exceed two of the three following thresholds: balance sheet total: € 350 000; net turnover: € 700 000; average number of employees: 10 FTEs. For small firms, the limits are: balance sheet total: € 4 000 000; net turnover: € 8 000 000; average number of employees: 50 FTEs. For medium-sized firms, they are respectively: balance sheet total: € 20 000 000; net turnover: € 40 000 000; average number of employees: 250 FTEs. Large firms are those that exceed two of the last three limits.

(2) Some of the micro-undertakings as defined in Directive 2013/34/EU – those which have less than one FTE worker on their staff register – are thus by definition left out of the analysis population.

TABLE 1 ANALYSIS POPULATION IN 2012: BREAKDOWN BY FIRM SIZE

	Number of firms	Average employment, in FTE	*p.m. Average employment, in persons*	Number of firms	Average employment, in FTE
	(in units)			(in % of the total)	
Micro-firms (10 FTEs at most)	62 127	215 799	*259 653*	74.0	12.2
Small firms (more than 10 to 50 FTEs)	17 107	375 637	*420 112*	20.4	21.2
Medium-sized firms (more than 50 to 250 FTEs)	3 820	387 363	*432 614*	4.6	21.8
Large firms (more than 250 FTEs)	858	794 292	*898 373*	1.0	44.8
Total	**83 912**	**1 773 091**	***2.010 753***	**100.0**	**100.0**

Source: NBB (social balance sheets).

FTEs –, they only account for a little more than 12 % of the total staff employed. The relative shares of small firms in the total number of firms, on the one hand, and in total employment, on the other, are similar, equal to or slightly higher than 20 %. Medium-sized enterprises only account for 4.6 % of the total number of firms, but together they provide 22 % of the FTE employment. For their part, large firms employ almost 45 % of the workers in the analysis population, despite the fact that they only file 1 % of the total number of social balance sheets.

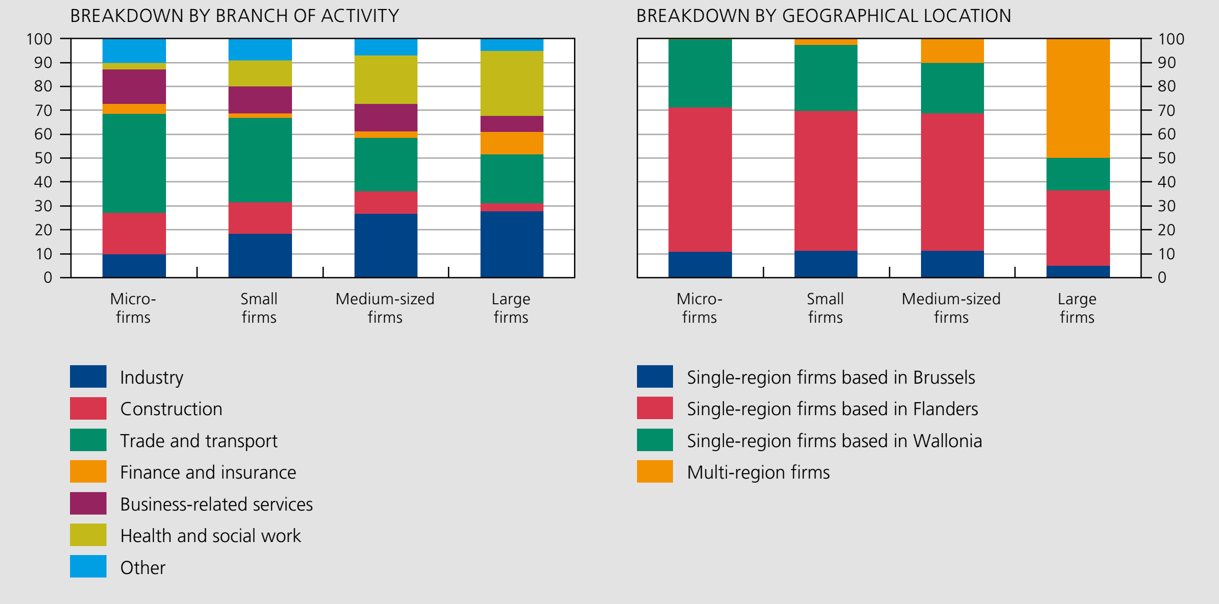
The specialisation of firms per branch of activity – measured by the yardstick of volume of employment expressed in FTEs – differs considerably depending on the category to which they belong. For example, the proportion of companies active in trade and transport becomes smaller the bigger the company is: 41 % of employment in micro-enterprises comes under this branch of activity, compared with only 21 % for large firms. A reduction in the relative share of employment can also be observed for activities like construction (which employs 17 % of micro-entreprise workers, compared with 3 % of large firms' workforces) and business-related services (14 % of employment in micro-firms, which is double the level recorded in large firms). On the other hand, the relative importance of branches like industry and health care – which still comprise very large companies, even though the restructuring efforts of the last few years have led to a marked contraction of staff numbers in some establishments – increases with firm size. In large and medium-sized firms, roughly 28 % of workers have an industrial-type job, while this is only the case for 18 % of employees of small firms and no more than 10 % of micro-firm staff. Furthermore, 27 % of the workforce of large firms is made up of health and social workers, compared with scarcely 3 % in micro-firms. In small and very small firms, one in every ten workers has a professional activity that comes under agriculture, information and communication, real estate or other services (notably culture and leisure), grouped together in this part under the term 'other (branches)'. The proportion of workers in finance and insurance is limited to respectively 4 and 2 % in small and very small firms, while it is as much as 9 % in large ones.

Virtually all micro-enterprises and small firms are located in just one of Belgium's three Regions[1]. There are scarcely more than a hundred or so multi-region firms in the first group and about 340 in the second. The employment breakdown by Region is quite similar: roughly 60 % of employees from companies that are solely active in Flanders and a little less than 30 % from firms established in Wallonia, while

(1) Single-region firms are those which have their head office and operating establishment(s) in one and the same Region. Multi-region firms operate in more than one Region.

CHART 1 ANALYSIS POPULATION IN 2012: SPECIALISATION AND LOCATION BY FIRM SIZE

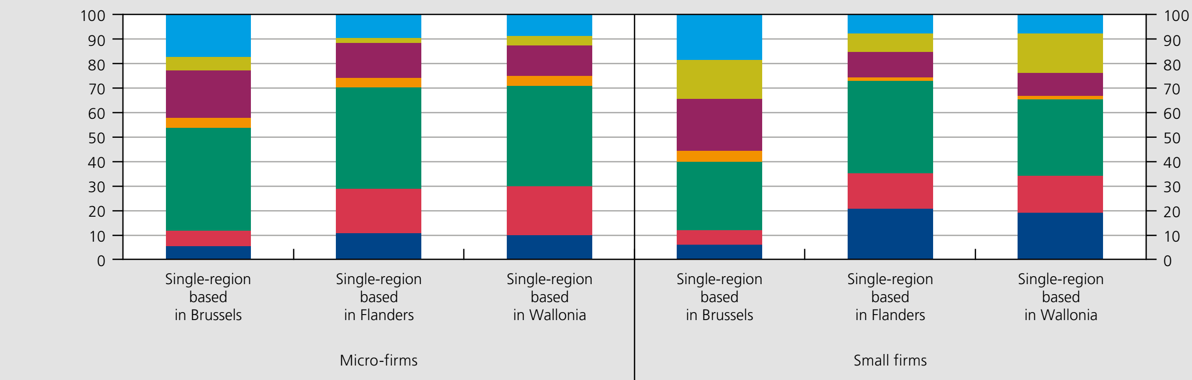
(in % of the total, average employment expressed in FTE)



Source: NBB (social balance sheets).
(1) Single-region firms are those with headquarters and the seat(s) of operation are installed in a single Region. The multi-regional firms are based in more than one Region.

CHART 2 ANALYSIS POPULATION IN 2012 : SPECIALISATION OF SINGLE-REGION MICRO-FIRMS AND SMALL FIRMS

(in % of the total, average employment expressed in FTE)



	Micro-firms: Single-region based in Brussels	Micro-firms: Single-region based in Flanders	Micro-firms: Single-region based in Wallonia	Small firms: Single-region based in Brussels	Small firms: Single-region based in Flanders	Small firms: Single-region based in Wallonia
Number of firms	6 890	37 654	17 472	1 957	10 006	4 801
Number of workers in FTEs	23 741	129 730	61 717	42 602	219 397	104 277

Industry
Construction
Trade and transport
Finance and insurance
Business-related services
Health and social work
Other

Source : NBB (social balance sheets).

11 % are employed by companies that operate exclusively in Brussels. In large firms, on the other hand, half of all employees are linked to a multi-region enterprise.

An obvious similarity in specialisation can be noted between small firms based exclusively in Flanders and those that only operate in Wallonia. However, those trading within the Brussels-Capital Region show substantial differences. The resemblance between Flanders and Wallonia is particularly strong for the micro-firms : in the two Regions, roughly 70 % of FTE employment is concentrated in industry, construction and the trade and transport branch. This latter branch counts some 40 % of the workers of the micro-firms in each of the country's three Regions. In Brussels, on the other hand, the services sector largely dominates micro-firms' business activity : outside trade and transport, 46 % of employment is concentrated in various market or non-market services, and barely 12 % of FTE employment is in the manufacturing industry and construction. This preponderance of the services sector is related to the urban nature of the Brussels-Capital Region, more suitable to the supply of services than to goods production. And this same dominance can also be observed for firms counting 10 to 50 FTEs. The small firms' activities generally tend to be more varied than those of micro-enterprises : in Flanders and in Wallonia, industry is more developed, but construction is proportionally smaller. The relative share of trade and of transport is also lower, especially in Brussels and Wallonia. According to the Region, respectively 7 to 16 % of small firms' staff are employed in the health and social work branch, compared with 2 to 5 % of micro-firms' staff.

1.2 Workforce characteristics

The social balance sheets enable the composition of company workforces to be examined, notably by gender and by working arrangements, as well as by educational level and type of contract. In this section, we have chosen to highlight four groups of workers, often regarded as being 'at risk' on the labour market : the first two are respectively women and those with lowest skills, since their employment rate is respectively lower than that for men and for people with higher education diplomas ; the other two groups are part-time workers and workers with a temporary contract, as these people are sometimes obliged to accept such jobs having failed to find a full-time or a permanent job and whose working conditions are consequently insecure. The presence of these groups in the four size categories of firms is far from uniform.

Whereas, on average, the proportion of female employees in workforces seems to be relatively consistent (ranging from 36 to 43 % depending on the size of the firms, with the highest rates recorded in micro-firms and in large companies), the range of findings is quite different: micro-firms are split into those that only employ men (35 % of the total) – which get a ratio equal to 0 % –,

CHART 3 WORKFORCE CHARACTERISTICS IN FIRMS FROM THE ANALYSIS POPULATION IN 2012: DISPERSION OF OBSERVATIONS BY FIRM SIZE

(in % of the total, data as at 31 December)

Source: NBB (social balance sheets).

(1) Less-skilled workers are those with primary or secondary school qualifications.

(2) Temporary workers are those who are employed under a fixed-term contract, a substitution contract or a contract concluded for a specific project. In this chart, the average and median values should be read on the right-hand scale.

those that only employ women (21 %) – where the feminisation rate is 100 % –, and those whose workforces have a mixture of men and women (44 %). The staff gender mix is much more widespread in the other groups of companies : among small firms, almost 90 % have staff composed of both men and women, a proportion that comes close to 100 % in medium-sized and large firms.

It is almost exactly the same picture for part-time staff, the majority of whom are women too. On average, the micro-firms provide jobs for 29.4 % of part-time workers and large ones for 28.3 %, with the average observed in the other two groups being a bit less. The dispersion of results is greater in micro-enterprises : 11 % of them only employ part-time workers and 46 % only full-time workers. Among small companies, it is further noted that 16 % of them only have full-time staff, but less than 1 % of them employ solely people working reduced hours. Among the biggest firms, cases of fully homogeneous workforce compositions of one or the other working arrangement are even more rare.

Information about the breakdown of workers by qualification is undoubtedly the least reliable among data giving a decomposition of workforces according to their personal characteristics. The social balance sheet effectively makes provision for companies to break down their workforce according to employees' educational level – setting four forms of education for this (primary, secondary, higher non-university and university education) – separately for men and women. Analysis of the information sent in shows that it is not rare for companies to make reporting errors that result in a sum of components that is different from the total. Also, owing to a lack of information, companies sometimes tend to lump all their employees in one and the same category. Obviously, it is not possible to correct any anomalies nor detect whether a uniform distribution is actually caused by real facts or by missing statistical returns in individual companies. The social balance sheet data have therefore been used just as they are. They show that there are on average proportionally more less-skilled workers, defined here as those with at best primary or secondary education qualifications, in micro- and small firms than in larger ones.

Among micro-enterprises, a very clear predominance of employees with primary or secondary education qualifications can be noted : 72 % of them only employ workers that have this educational level ; at the other end of the scale, 11 % of these small firms report that they only have employees with higher education diplomas on their staff. On average, the proportion of less-skilled workers comes to 82 % in micro-enterprises. The situation is not much different in small firms where, on average, 78 % of less-skilled workers can be found, even though the proportion of companies using only this type of labour is a lot smaller (42 % of the total). These observations must be seen alongside the specialisation of micro- and small firms, whose business is mainly oriented towards trade and transport, construction and industry, where educational requirements generally tend to be lower. It should also be added that the skills needed to carry out some of the occupations in these branches of activity are acquired on the job, through an apprenticeship contract, which in turn leads on to a secondary education qualification.

In larger-sized enterprises, more variety in terms of qualifications can be found. On average, 64 % of the staff employed in large firms are less-skilled workers ; in one quarter of these firms, this figure is less than 45 % ; and in one in every ten firms, it is even less than 24 %, which logically infers that the percentage of staff with higher education diplomas exceeds 76 % here. The proportion of highly-skilled workers is in fact particularly large in banks and insurance companies, as well as in hospitals, which account for a sizeable share of large firms.

As regards employment contracts, micro-firms also give a much clearer-cut picture than larger enterprises. On the one hand, they include companies whose entire staff has been hired under a permanent contract (80 % of the total) and, on the other hand, firms that make wide use of temporary work (16 % of all firms employ at least 20 % of their staff under a fixed-term contract, a substitution contract or a contract concluded for a specific project). These particulars may stem from the fact that, owing to their small size, micro-enterprises cannot allow themselves the luxury of any significant rotation of their employees, for fear of jeopardising their business : offering an open-ended contract from the outset is therefore a way of having a more stable workforce, especially since, as the next section will show, pay conditions are generally less favourable in these firms than in larger ones. At the same time, in view of their small workforces, recruitment of just one temporary worker – for a fixed term or for a specific task, or even because the new recruit is an apprentice or an intern whose contract is naturally short-term – can be reflected by a high percentage of temporary staff. Thus, in 7 % of very small firms, the share taken up by temporary employees is equal to or higher than 50 %. These observations influence the average, which works out at 7.6 % for this category of firm, one percentage point more than for small firms and two percentage points more than for medium-sized and large enterprises. The diversity of findings tends to narrow with increasing firm size : 90 % of those employing more than 250 FTEs record a proportion of workers under a temporary contract below 14 % ; this limit rises to 17 % for medium-sized enterprises and 22 % for small firms ; coming to as much as 33 % in micro-firms, this threshold is more than twice as high as that observed in large firms.

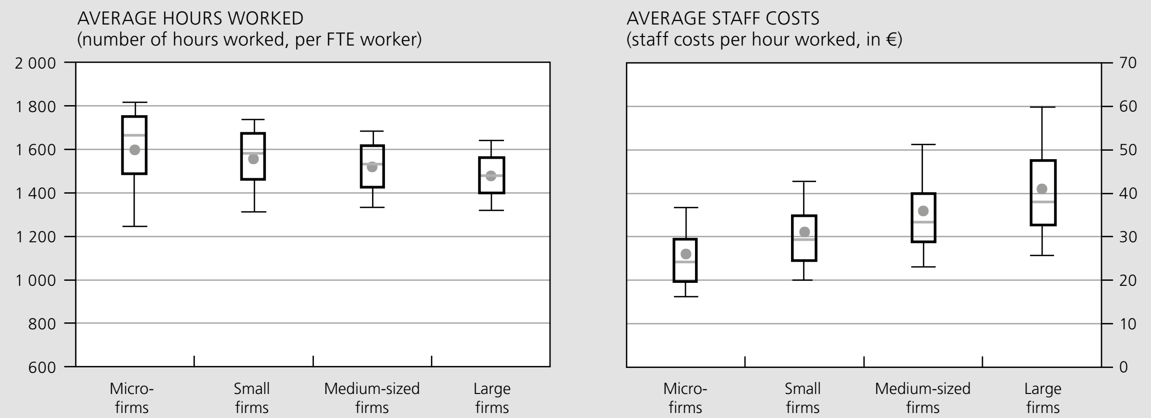
1.3 Hours worked and staff costs

In the firms covered by the analysis population, the average duration of work was 1 584 hours per FTE in 2012. Given that this is an average that is not weighted by employment, this level is strongly influenced by information coming from micro-firms, because they are the most common. In these entities, average hours worked are higher than those registered in the other groups of companies. With an average of 1 597 hours per FTE, annual working time in fact exceeds the levels recorded in small, medium-sized and large firms by 2.6, 4.8 and 7.5 % respectively. There is also much greater variability here : in 10 % of the micro-enterprises surveyed, annual working time per FTE is less than 1 247 hours, while in the same proportion of these companies again, more than 1 818 hours are worked per year ; there is a difference of 571 hours between these thresholds. In large enterprises, they come to respectively 1 321 and 1 641 hours and there are only 321 hours separating them. The distribution of the results is quite symmetrical in the case of large firms : the differences between the median, on the one hand, and the values at the 1st and 9th deciles, on the other, are quite similar in size, at respectively 153 and 167 hours. However, wider variations among the findings can be noted in smaller-scale companies, especially for observations below the median. The gap between the latter and the value at the 1st decile is 414 hours for micro-enterprises – more than two and a half times the level recorded for large firms – and 270 hours for small businesses.

The average cost of one hour's work in firms covered by the analysis population was € 27.7 in 2012. A clear increasing relationship between staff costs and firm size can be seen. In very small firms, the average cost was € 26 per hour worked. In small firms, it came to € 5.1 more ; in medium-sized and large enterprises, it reached respectively € 35.9 and 41. Unlike the observations established for the average number of hours worked, the dispersion of the findings concerning staff costs is wider in large enterprises than in smaller ones, and it is more marked for the results above the median. The deviation between the median and the value recorded at the 1st decile is € 8.3 in the case of micro-enterprises, about € 10 for small and medium-sized enterprises and € 12.3 for large ones. On the other hand, the difference between the median and the value noted at the 9th decile comes to respectively € 17.7 and 21.9 for medium-sized and large enterprises, compared with about € 12 for micro- and small firms.

Since particular interest is being paid to micro- and small firms and these are mainly businesses active in just one Region and specialised in trade and transport, construction or industry, it seemed interesting to examine

CHART 4 HOURS WORKED AND STAFF COSTS IN FIRMS IN THE ANALYSIS POPULATION IN 2012 : DISPERSION OF OBSERVATIONS BY FIRM SIZE (1)



Source : NBB (social balance sheets).
(1) The box plots read as follows. The upper and lower boundaries of the box correspond respectively to the 1st and 3rd quartiles. The line inside the box represents the median. The boundaries of the upper and lower whiskers correspond respectively to the 1st and 9th deciles. The grey point indicates the average.

whether or not pay conditions are homogeneous across these companies. For each of the branches of activity considered separately, the companies have been grouped together according to their size and the Region where they are based. In the case of the trade and transport branch, the three Regions have been taken into account; but for construction and industry, the analysis has been limited to companies operating in Flanders and in Wallonia, in view of the very small number of Brussels-based firms carrying out such activities. In all, the companies selected account for 62 % of micro- and small firms, and for 55 % of their staff numbers (i.e. 322 500 FTEs in total); they employ 22 % of the entire workforce across the analysis population.

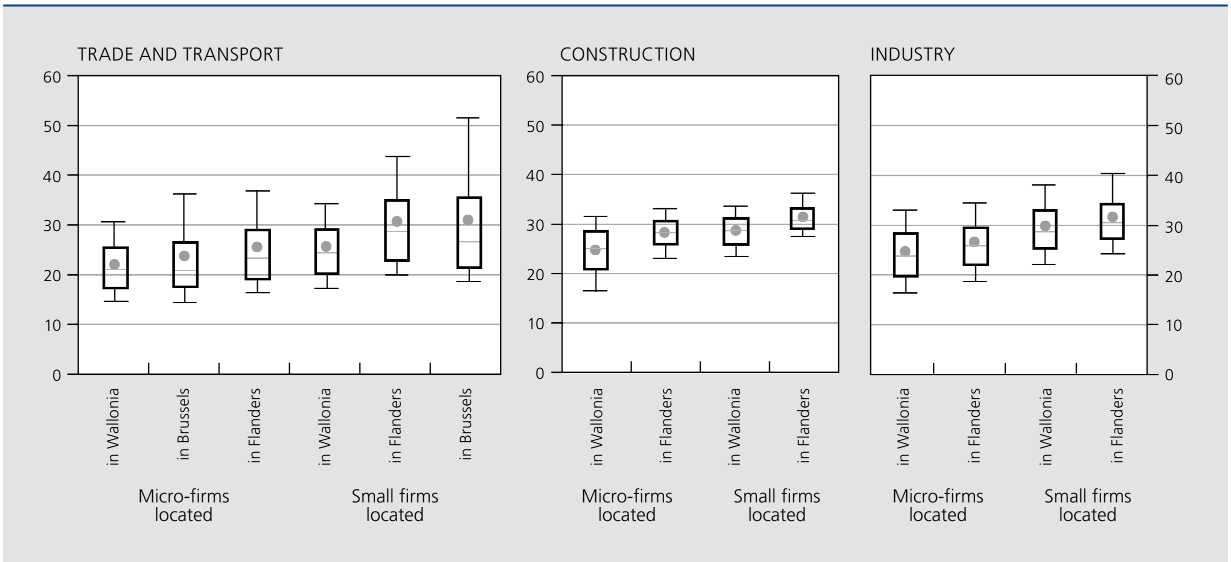
Whatever the branch of activity, the average hourly costs are lower in Wallonia than in Flanders, and for both micro-enterprises and small firms. The average observed for Brussels-based micro-enterprises active in trade and transport falls somewhere between the levels recorded in Wallonia and Flanders, while the average observed for small firms based in Brussels is very slightly higher than that obtained for Flemish firms.

Generally speaking, it is in the trade and transport branch that hourly costs are the lowest. The average across the various sub-groups varies between € 22.3 and 31. In the other two branches of activity, it fluctuates between roughly € 24.5 and 31.5. The lower figure in trade and transport can be explained by the conditions prevailing in micro-enterprises in the three Regions: in both Wallonia and Flanders, average hourly wage costs in this branch of activity are 4 to 9 % lower than those recorded in construction and industry; the average of the results collected for Brussels-based micro-enterprises is of the same magnitude as that calculated for their Flemish and Walloon counterparts.

Even though pay conditions are less favourable on average in trade and transport than in the other branches, it should be noted that the observations here are also much more widely dispersed. The range of activities covered by this branch of activity possibly has something to do with this. In construction, for example, where the work is more similar and where there is fierce competition from foreign workers, differences in pay conditions are much less pronounced, both between the various groups of companies under consideration and within each of these groups: the gap separating the values observed at the 1st and the 9th deciles is particularly small here – € 10 at most –, except for the Walloon micro-firms group, where it comes to € 15. In industry, the averages posted for hourly staff costs are quite close to those recorded in the construction sector for each of the groups of companies, but there is much more variation in the results, since the interdecile intervals are close to € 16 here. In trade and transport, on the other hand, the difference between the values at the 1st and the 9th deciles varies from € 16 to € 33,

CHART 5 STAFF COSTS IN MICRO- AND SMALL FIRMS IN THE ANALYSIS POPULATION IN 2012: DISPERSION OF OBSERVATIONS BY BRANCH OF ACTIVITY AND LOCATION (1)

(staff costs per hour worked, in €, ranking in ascending order based on the average value observed in the groups of companies)



Source: NBB (social balance sheets).

(1) The box plots read as follows. The upper and lower boundaries of the box correspond respectively to the 1st and 3rd quartiles. The line inside the box represents the median. The boundaries of the upper and lower whiskers correspond respectively to the 1st and 9th deciles. The grey point indicates the average.

with the highest figure recorded for small Brussels-based firms. Moreover, the breakdown of the findings is largely asymmetrical in this branch of activity: for each group of companies, the difference between the median and the value corresponding to the 9th decile is much bigger than that measured between the median and the value at the 1st decile.

1.4 Training policy

As far as training is concerned, it is widely claimed that people employed in smaller companies have fewer opportunities to brush up their knowledge or acquire new skills than workers in large firms. The European Continuing Vocational Training Survey (CVTS (1)), which measures training efforts made by firms with more than ten employees and falling under branches of activity B to N and R to S in the NACE Rev.2 classification, shows that the proportion of training firms, and likewise the rate of participation by workers in classes and training courses given in their company or outside, is actually lower in small structures than in large ones.

The information given in the social balance sheets about training confirms that the proportion of training firms, that is those which mention employees attending training courses, increases with size. The administrative burden that is involved with collecting and summarising the information related to training needed to fill up the social balance sheet should not be underestimated. The data requested are actually relatively detailed, since all firms – filing both the full and the abbreviated format – are required to break down the number of workers benefiting from training, the hours devoted to it and the associated costs by gender, and to do this separately for formal, informal and initial training (2). Reporting such information is an administrative burden that companies cannot delegate to their social secretariat, unlike the data concerning staff, working time or remuneration. It is therefore possible that some small firms fail to set up the necessary procedures for recording their training efforts, even when they do arrange training activities intended for their workers.

In the analysis population, barely 6 % of the micro-enterprises report that one or more of their employees have followed a formal training activity; this proportion comes to less than 5 % for informal and initial training. Among those that employ between 10 and 50 FTE employees, 29.1 % are formal trainers, 15.5 % have arranged informal training and 9 % apprenticeships and internships. Among the medium-sized and large enterprises, there are respectively almost 75 and 95 % of firms offering formal training. The shares taken up by informal and initial training firms are also relatively bigger here than in smaller enterprises, reaching respectively about 71 and 22 % in the case of the large ones.

TABLE 2 TRAINING FIRMS IN THE ANALYSIS POPULATION IN 2012: BREAKDOWN BY FIRM SIZE

	Training		
	formal	informal	initial
Micro-firms	6.0	4.4	4.6
Small firms	29.1	15.5	9.0
Medium-sized firms	74.8	42.7	13.9
Large firms	94.9	71.3	22.5

Source: NBB (social balance sheets).

When calculating the training indicators just for the training firms included in the analysis population, it has to be said that workers in micro-firms do not always come out so well.

The formal training participation rate, which compares the number of beneficiaries with the average number of workers, effectively worked out at 62 % on average in micro-firms in 2012, higher than the figure observed in the other size categories of firms. Admittedly, in firms with a very small workforce, one sole employee in training (even for just one hour) can lead to very high participation rates; it is even possible to exceed the 100 % mark, when some workers are replaced by others. It should nevertheless be stressed that half the micro-firms surveyed post participation rates of between 33 and 92 %, which is not so different from the rates prevailing in large firms, where these thresholds come to respectively 33 and 82 %. These levels are lower for small and medium-sized firms.

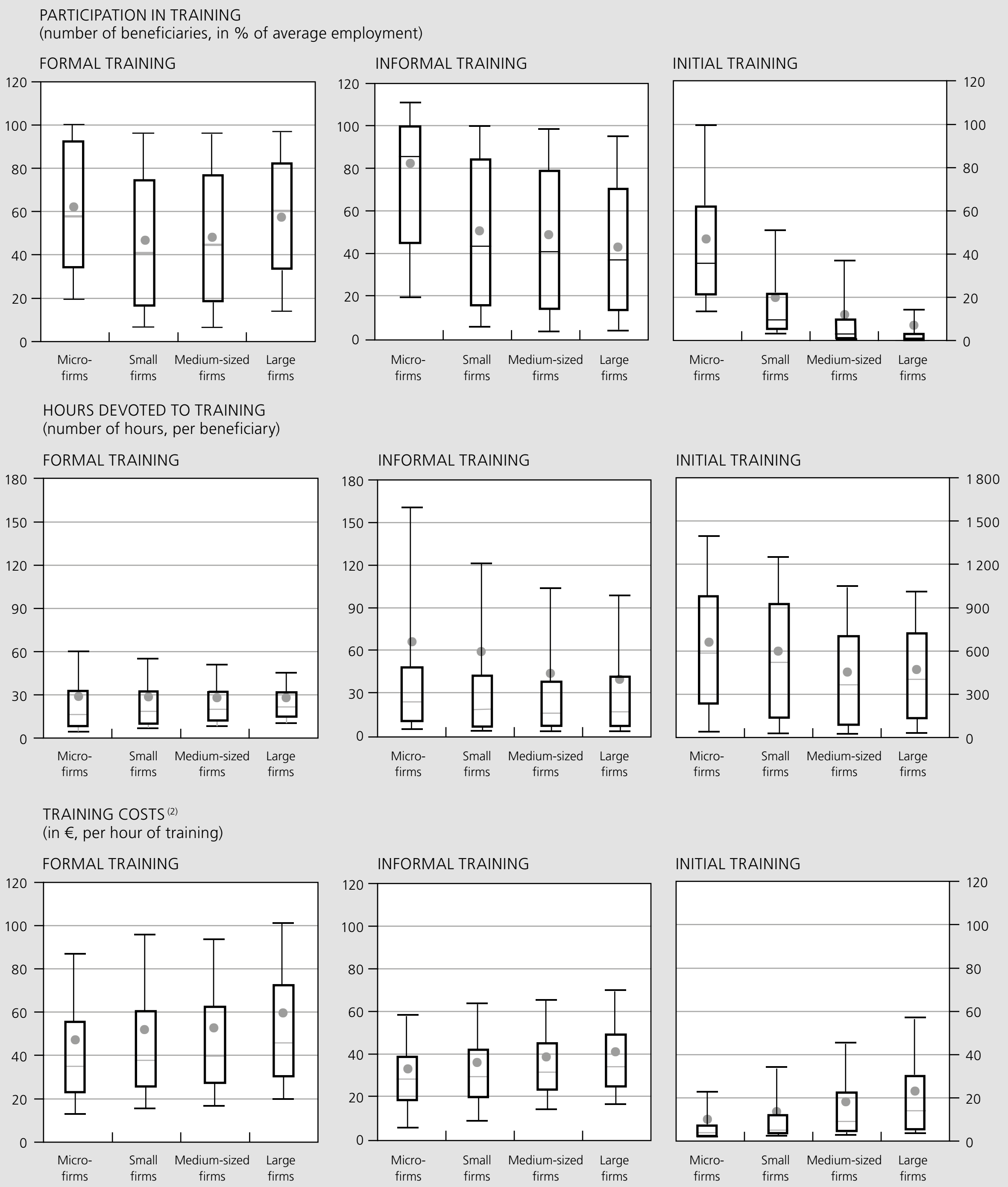
In the field of informal and initial training, the behaviour of micro-firms can be clearly distinguished from that of the other groups of companies. In half of them, the informal training participation rates exceed the 86 % mark, while, for the other size groups, the median is around 40 %. There are also proportionally more

(1) The CVTS (Continuing Vocational Training Survey) is a harmonised European-wide survey that aims to measure the efforts made by companies to train their employees. It is carried out once every five years. The latest results available are for the year 2010. The findings for Belgium are published by the FPS Economy, SMEs, Self-employed and Energy: http://statbel.fgov.be/fr/modules/publications/statistiques/marche_du_travail_et_conditions_de_vie/enquete_sur_la_formation_professionnelle_continue.jsp (French version).

(2) Formal training covers courses and practical classes designed and given by training staff in premises separate from the workplace. Informal training includes other apprenticeship activities, planned according to the learner's needs, and including training in the workplace. Initial training is intended for workers under schemes alternating training and practical work experience, with a view to acquiring a diploma.

micro-enterprises offering apprenticeships and internships. On average, 47 % of workers benefited from some initial training in these firms, which is more than double the proportion recorded in small firms (20 %). This ratio comes to respectively 12 and 7 % in medium-sized and large firms.

CHART 6 TRAINING PROVIDED IN TRAINING FIRMS IN THE ANALYSIS POPULATION IN 2012: DISPERSION OF OBSERVATIONS BY TYPE OF TRAINING AND FIRM SIZE (1)



Source: NBB (social balance sheets).

(1) The box plots read as follows. The upper and lower boundaries of the box correspond respectively to the 1st and 3rd quartiles. The line inside the box represents the median. The boundaries of the upper and lower whiskers correspond respectively to the 1st and 9th deciles. The grey point indicates the average.

(2) Training costs are net costs, obtained by deducting from the gross cost subsidies and other financial benefits received. The net costs of formal training also comprise contributions paid and payments to collective funds.

Individual results as regards participation rates vary considerably, whatever the company category or type of training envisaged. In the case of initial training, that is particularly true for micro-firms, because this type of initiative is proportionally less widespread in the largest enterprises. Major differences between companies also appear for the average number of hours of training followed by a beneficiary, as well as for hourly training costs.

It is for initial training that the time spent training is the longest, which is not at all surprising since, in principle, these tend to be training courses alternating school classes and in-company work experience over a period of at least six months. Under this kind of scheme, all hours spent in the workplace are considered as training. Differences between companies are particularly marked for the smallest of them: in half of the micro-firms surveyed, the hours devoted to training per apprentice or intern ranges on average from between 230 and 980 hours a year, but 10 % of them report more than 1 392 hours. In medium-sized and large enterprises, on the other hand, the threshold for the 9th decile is just over 1 000 hours per beneficiary. As noted in the previous section, it is among the micro-firms that the longest annual working hours are reported; so it is not surprising that young workers on initial training schemes calculate their working time on that of their colleagues and/or boss.

Although initial training is marked by much longer time spent training, it is also subject to lower hourly costs: apprentices actually receive an apprenticeship grant that varies with age, but is still way below the minimum wage; in some cases, employers may also take advantage of extra subsidies, which have to be deducted from gross costs. On average, in micro-enterprises, the cost of one hour of initial training is € 10. This figure rises to € 13 in small firms. It is much higher in medium-sized firms (€ 18) and in large ones (€ 23). Of course, this can be partly explained by the fact that one-third of large training firms are hospitals, which have a lot of interns (doctors) in training, whose pay is well above that of workers under an industrial apprenticeship contract. It is also possible that the results are skewed by accounting errors: some companies do seem to be including induction modules organised for their new recruits – whose hourly wage is higher than that for people involved in vocational training schemes – in the table on initial training.

As far as formal training is concerned, the differences observed between the size groups of companies in terms of hourly costs contrast strongly with the relative homogeneousness recorded for time spent training per participant. The annual average time spent training is between 28 and 29 hours par beneficiary in each of the size categories of companies. For hourly costs, on the other hand, average costs are € 47 per hour of training in micro-firms, while they exceed € 50 in the other three categories and even approach the € 60 mark in large firms. This is not at all surprising, given that wages of workers in training are in principle included in the training costs and staff costs per hour worked are higher in large firms than in smaller ones. Both in duration and costs, the distribution of the observations is asymmetrical in all groups of companies: more than two-thirds of the difference between the values noted at the 1st and the 9th deciles comes from figures over and above the median.

An increasing relationship between training costs and firm size is also noted for informal training: this costs on average € 34 an hour in micro-firms, € 37 in small firms and more than € 40 in the largest companies. Although the diversity of the results, measured by the gap separating the values observed at the 1st and the 9th deciles, is quite similar in the different categories of firms, a more pronounced asymmetry can be seen in large firms, tending towards values over and above the median. On the other hand, as far as the average time devoted to training is concerned, the smaller the firms, the more varied are the findings: we note, for example, that 10 % of the firms that record higher figures mention time spent training per participant of more than 160 hours in micro-enterprises and over 121 hours in small firms, while these figures are closer to 100 hours in larger companies.

2. Principal information collected from the 2013 social balance sheets

Since the full population of firms filing social balance sheets is only available about fifteen months after the accounting year is closed, not all the accounts for the year 2013 had been filed with or validated by the Central Balance Sheet Office by 19 September 2014, when the data needed for this analysis were extracted. And as the results obtained from using the accounts that were in the database on this date cannot be compared properly with those from the full population for 2012, the changes mentioned in the second part of this article have been calculated for companies that completed a social balance sheet of sufficiently high quality for both the years 2012 and 2013. Working with a constant population of existing firms implies that neither newly-established firms nor those that have ceased trading during one of these two years are taken into consideration. The trends observed can therefore differ from those recorded under the total population or, wider still, in the national accounts, where the employee log is exhaustive. They are also biased in favour of developments registered in large firms: because there are more of them filing their social balance sheet by the deadline and the Central Balance Sheet Office gives priority to processing and checking large firms' accounts, proportionally more large firms are actually found in the reduced population than in the total population.

Nevertheless, the constant population that has been used (also referred to as the reduced population), even though it is more limited than the total population, is broadly representative. It features 50 365 companies, or 59 % of the social balance sheets taken from the total population for the year 2012. Together, these companies employed 1 573 347 workers in 2012, which is 78 % of the total population's workforce and 59 % of the corresponding private sector salaried employment (1) mentioned in national accounts statistics.

2.1 Changes in employment

2.1.1 All firms

In view of the sluggish growth in the volume of business – GDP rose by merely 0.1 % in 2012, then by just 0.3 % in 2013 –, salaried employment, which normally reacts to fluctuations in activity with a certain time lag, still increased very slightly in 2012 according to the national accounts, before falling back by 0.5 % in 2013.

In the firms included in the reduced population – which we should stress once again is composed of a stable population of existing companies –, the number of workers rose by 0.5 % as an annual average in 2013. It was the increase in the number of part-time workers, which reached 1.6 %, that was behind this progress because the number of full-time workers remained stable. There was nevertheless some deterioration during the course of the year, so that by 31 December 2013, the number of workers employed was 0.2 % less than that observed one year earlier. The number of full-time workers shrank from one year-end to the next, while the pace of growth in part-time staff slowed down.

It was firms counting more than 250 FTE workers that account for the drop in employment observed between the end of 2012 and the end of 2013 : the number of employees shrank by 1.1 % in these companies, while it actually increased in smaller firms. The job losses involved almost exclusively full-time posts in large enterprises, while part-time staff numbers remained virtually unchanged. In smaller firms, the expansion of employment was largely based on growth in the number of employees working reduced hours. In medium-sized enterprises, this is what explains the entire increase. Among the small firms, the extra part-timers helped offset the contraction in the number of full-time workers, observed principally in the industry, construction and trade and transport branches. Lastly, in micro-enterprises, the same trend was accompanied by an increase in full-time jobs too.

Employment trends contrast widely from one branch of activity to another. In industry and construction, the number of workers has dropped respectively by 3 700 and 2 700 units, declines of 1 and 2.4 %. Most of the lost full-time jobs have been recorded in these branches : out of a total of 7 853 job destructions of this type, about 3 600 have been shed in industry and almost 2 600 in construction. Jobs have also been lost in some services sectors : the information and communication and finance and insurance branches have each shed more than 1 300 workers, which corresponds to declines of respectively 2.2 and 1.4 %. The trade and transport branch has managed to limit the damage (just under 700 jobs destroyed, a fall of 0.2 %), with extra part-time jobs partly offsetting the decline in full-time

(1) Private sector salaried employment, i.e. salaried employment recorded in the total economy (S1), less salaried employment in the general government sector (S13) and in the households sector (S14). Also left out of this concept are workers employed in NACE-BEL divisions 78 (employment-related activities), 84 (public administration and defence; compulsory social security) and 85 (education).

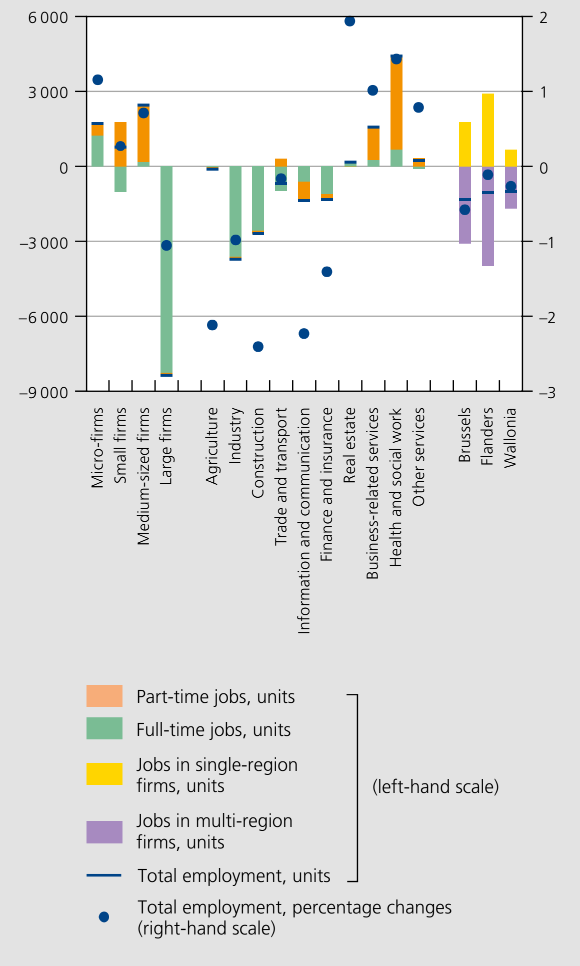
TABLE 3 CHANGES IN EMPLOYMENT BETWEEN 2012 AND 2013
(reduced population)

	Full-time workers		Part-time workers		Total	
	In units	In %	In units	In %	In units	In %
Annual average	341	0.0	7 501	1.6	7 842	0.5
As at 31 December	–7 853	–0.7	4 455	0.9	–3 398	–0.2

Source : NBB (social balance sheets).

CHART 7 CHANGE IN EMPLOYMENT BETWEEN END-2012 AND END-2013: BREAKDOWN BY FIRM SIZE, ACTIVITY AND LOCATION [1]

(data as at 31 December, reduced population)



Source: NBB (social balance sheets).

(1) Single-region firms are those whose head office and operating establishment(s) are located in just one Belgium's three Regions. They accounted for 98.3 % of firms in the reduced population in 2013, or 49 526 firms. The remaining 839, referred to as multi-region firms, have establishments in more than one Region. Their staff numbers recorded on 31 December were spread across the three Regions, according to an apportionment formula based on the establishment data gathered by the National Social Security Office, thus allowing the National Accounts Institute to break down employment according to the districts where a firm has its head office and its operating establishment(s). At the end of 2013, 61 % of employees from the reduced population were working in Flanders, 24.2 % in Wallonia and 14.7 % in Brussels.

staff numbers. However, the other services branches have seen their workforces expand, largely as a result of an increase in part-time employment. Employment gains have been particularly strong in health and social work (a little over 4 400 additional workers, a rise of 1.4 %) and in business-related services (around 1 500 extra jobs, or a 1 % increase).

A breakdown of employment by geographical Region where the work is done[1] reveals that salaried staff numbers have declined in each of the country's three Regions. The scale of the decline expressed in units is not very different: just over 1 000 jobs have been lost in Flanders and in Wallonia, and roughly 1 300 in Brussels. Expressed in percentages, however, the decline is greater in the Brussels-Capital Region (–0.6 %) than in the other two areas (respectively –0.3 % in Wallonia and –0.1 % in Flanders). Throughout the country, the dynamism of single-region firms in terms of job creation has nevertheless not been sufficient to compensate for the staff cuts in companies established in several Regions. The majority of the former are small (22 workers on average) and are mainly specialised in the trade and transport branch (between 21 and 24 % of employment depending on the Region) and health and social work (between 19 and 28 %). Added to these two branches are industry in Wallonia and in Flanders (respectively 27 and 28 %) and business-related services in Brussels (20 %). For their part, companies established in several Regions are mainly large-scale ones (556 workers on average) active in trade and transport (36 % of the total), industry (19 %) or finance and insurance (16 %), three branches where employment has contracted in varying degrees in 2013.

Overall, in Brussels, it was mainly the negative trends observed in the trade and transport, finance and insurance, and information and communication branches that influenced the global situation. In the other two Regions, the decline in employment is mainly explained by the shrinking workforces in industry and construction. In Wallonia, a deterioration in the employment situation in trade and transport was also recorded, while in Flanders there was a movement in the opposite direction. The increase in employment in the health and social work branch – which was particularly strong in Flanders and in Wallonia – and also in business-related services, was not enough, in any of the three Regions, to stem these downward trends.

A breakdown of employment by worker characteristics shows that male staff numbers fell by 0.7 % between 2012 and 2013 in firms from the reduced population, while, at the same time, the number of women employed has grown by 0.4 %. These trends are in line with those observed in the different branches of activity. Sectors where jobs have been lost are also those where workforces are predominantly male, while those where jobs have been created are branches where there are proportionally more women, even though a number of extra male workers were also hired in these branches in 2013. Overall, the relative share of women has risen, by about 0.3 percentage point on the previous year, so that,

(1) The method for regionalising employment and the characteristics of single-region and multi-region firms are featured in Annex 1, section 2.

TABLE 4 CHANGE IN EMPLOYMENT BETWEEN END-2012 AND END-2013: BREAKDOWN BY WORKER CHARACTERISTICS

(data as at 31 December, reduced population)

	Changes between 2012 and 2013		Levels in 2013	
	In %	In units	In % of the total	In units
Total staff registered [1]	**–0.2**	**–3 398**	**100.0**	**1 566 307**
Breakdown by gender				
Men	–0.7	–6 332	57.0	892 569
Women	0.4	2 934	43.0	673 738
Breakdown by type of contract				
Permanent staff	–0.3	–4 102	94.0	1 472 321
Temporary staff [2]	0.8	704	6.0	93 986
Breakdown by occupational category				
Manual workers	–1.1	–6 825	40.1	628 336
Clerical workers	0.2	2 115	57.7	904 142
Managerial and supervisory staff	2.8	636	1.5	23 177
Others [3]	6.8	676	0.7	10 652

Source: NBB (social balance sheets).
(1) Workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.
(2) Workers with a fixed-term contract, substitution contract or contract concluded for a specific project.
(3) Residual category, comprising apprentices and interns, among others.

by the end of 2013, they accounted for 43 % of the total workforce in the reduced population. For both men and women, the drop in full-time staff numbers has been accompanied by a rise in part-time staff. Consequently, the relative share of part-time work has grown for both gender groups, to reach 12.2 % of the male workforce (+0.2 of a percentage point) and 54.2 % of the female workforce (+0.3 point). Overall, the proportion of workers on reduced hours has risen from 29.9 to 30.3 % of all employees.

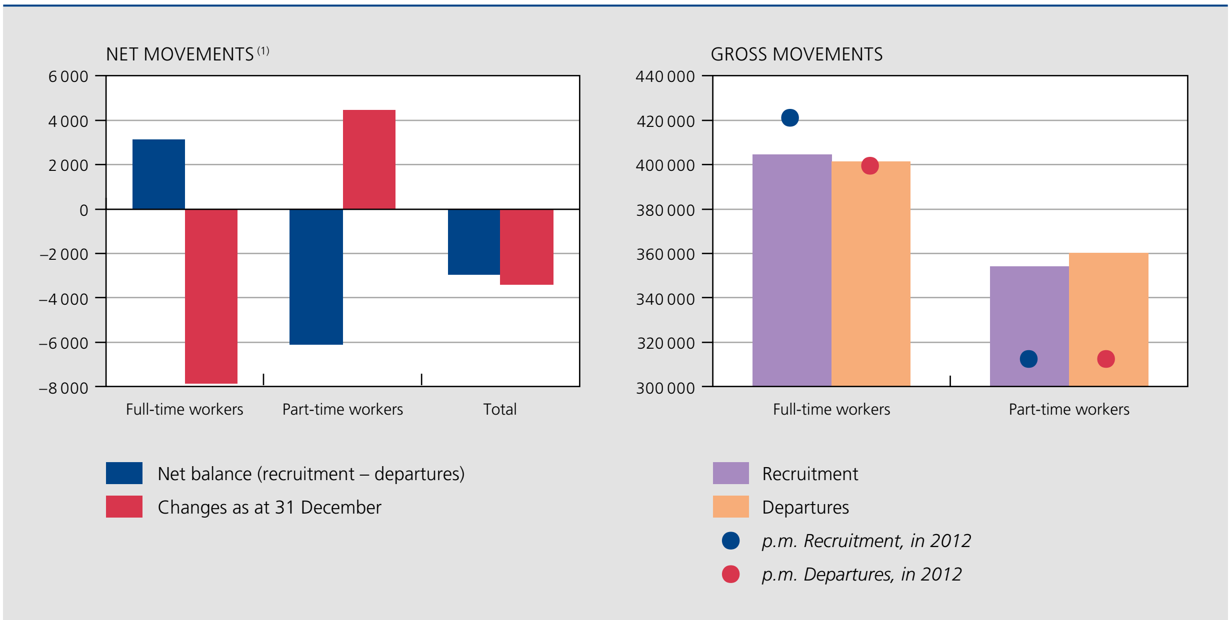
The decrease in the workforce between 31 December 2012 and the same date in 2013 was reflected in a net decline in the number of workers under a permanent contract of 0.3 %, or 4 102 people. This type of staff nevertheless remains widely predominant, since it still made up 94 % of the workforce at the end of 2013. On the other hand, the number of temporary workers – i.e. people employed under fixed-term contracts, substitution contracts and contracts concluded for a specific project – increased by 0.8 %, which corresponds to just over 700 additional workers.

A breakdown of the staff numbers by occupational category shows that manual workers – very common in industry and construction, where employment has contracted – saw their headcount fall back by 1.1 %, which means that 6 825 jobs have been lost. Conversely, the number of clerical workers picked up slightly, by 0.2 %, or 2 115 people. The number of managerial and supervisory positions and jobs listed under the 'others' category – a residual group that notably includes apprentices and interns – grew at a much faster pace (respectively 2.8 and 6.8 %), althoug starting out with smaller numbers. At the end of 2013, manual workers represented 40.1 % of the total workforce (that is, 0.3 percentage point less than the year before) and clerical workers accounted for 57.7 % (compared with 57.5 % as at 31 December 2012). The other two categories together made up 2.2 % of workers in the reduced population.

The very slight change in employee numbers as at 31 December conceals the scale of staff movements that took place during the year – movements that are measured by net recruitment and departures of workers during the course of the year – and reallocations of employees between the various working arrangements. As far as the latter are concerned, while the change in staff numbers as at 31 December shows a drop in full-time employees (–7 853 units) and a rise in those employed on a part-time basis (+4 455 units), the balance of net staff movements gives a completely opposite picture, where net recruitment of full-time staff, to the tune of 3 117 units,

CHART 8 STAFF RECRUITMENT AND DEPARTURES IN 2013

(units, reduced population)



Source: NBB (social balance sheets).
(1) Owing to errors in the social balance sheets filed, the year-on-year changes for staff employed as at 31 December are not always equal to net staff recruitment and departures during the course of the year.

goes alongside net departures of part-time workers, the equivalent of 6 074 units, which suggests that, as in previous years, full-time employees have switched to reduced working hours during the course of the year.

All in all, gross flows of recruitment and departures account for almost half of total staff numbers. Of course, this does not mean that one in every two workers changes jobs during an accounting year since some jobs, for instance those taken up by workers under temporary contracts, student jobs, apprenticeships or internships, imply much more rotation than others. These gross movements turned out to be much larger in 2013 than in 2012. Staff recruitment involved a total of 758 670 workers during the year 2013, roughly 19 000 more than the year before. Departures, marginally higher than recruitment, affected 761 627 people, which is 46 000 units more than in 2012. Movements of full-time workers explain more than half of all staff movements, that is, 53.3 % in the case of recruitment and 52.7 % in the case of departures.

2.1.2 Situation in firms filing full-format accounts

The data supplied by firms required to file full-format accounts make it possible to fine-tune the characteristics of the whole workforce because they include additional information about the use of out-of-company staff, whether agency staff or workers on secondment from another company. Full-format social balance sheets also provide detailed information about the characteristics of employees who have joined or left these companies during the course of the year.

2.1.2.1 Employees in the staff register, out-of-company workers

Workers on staff registers make up the lion's share of the labour forces that companies filing full-format social balance sheets have recourse to: in 2013, these employees accounted for 95.9 % of the total volume of employment expressed in FTEs, added to which were agency staff (3.3 % of the total) and staff on secondment (0.9 %).

Overall, the workforce volume remained stable between 2012 and 2013 (an increase of just 234 FTEs). Seconded staff grew by 2.3 %. Since these staff numbers are only very small to start with, they only expanded by another 231 FTEs in the end. Staff registered showed a very moderate increase expressed in terms of percentage change, only 0.2 %, but which corresponds to an extra 1 781 FTEs. Conversely, use of agency staff, the volume of which is more easily adjustable to cyclical trends than ordinary employment, fell back by 4.4 % as a result of weak growth in economic activity in 2013, with the resultant loss of 1 779 FTE jobs.

TABLE 5 CHANGE IN EMPLOYMENT EXPRESSED IN FTEs IN FIRMS FILING FULL-FORMAT ACCOUNTS

(annual average, reduced population)

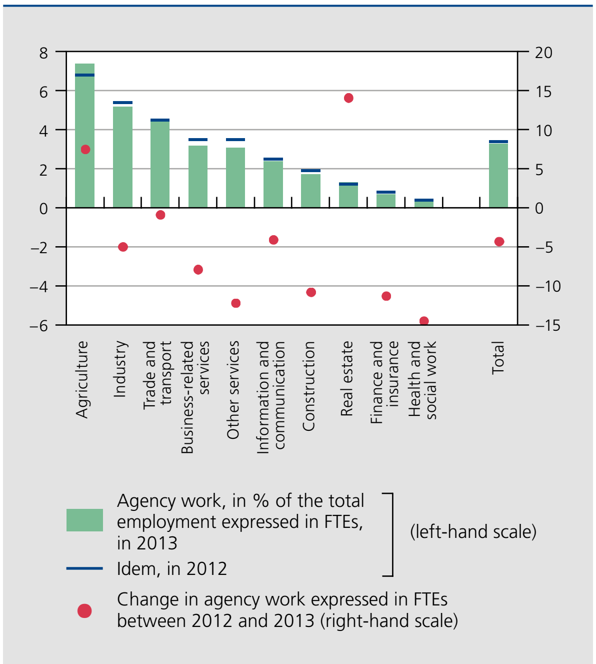
	Changes between 2012 and 2013		Levels in 2013	
	In %	In units	In % of the total	In units
Staff registered [1]	0.2	1 781	95.9	1 131 977
Agency staff	–4.4	–1 779	3.3	38 435
Staff on secondment	2.3	231	0.9	10 395
Total	**0.0**	**234**	**100.0**	**1 180 308**

Source : NBB (social balance sheets).
(1) Workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.

Only a very small proportion of the 10 794 firms that filed full-format accounts indicated that they had resorted to using workers on secondment. In 2013, 459 of them found themselves in this situation, which was scarcely 4.3 % of the total. Moreover, this practice is concentrated in a small number of branches of activity, namely trade and transport (48 % of seconded workers during the year in question) and health and social work (31 %). In these branches, this category of workers accounts for respectively 1.8 and 1.5 % of the total volume of employment expressed in FTEs.

CHART 9 AGENCY WORK IN FIRMS FILING FULL-FORMAT ACCOUNTS : BREAKDOWN BY BRANCH OF ACTIVITY

(in %, reduced population)



Source : NBB (social balance sheets).

Information concerning agency staff employed comes from just over 6 000 firms, or 56 % of those that filed a full-format social balance sheet for the year 2013. The volume of agency employment expressed in FTEs fell back from 40 214 to 38 435 units between 2012 and 2013. According to the social balance sheets, all branches of activity, with the exception of agriculture and real estate (both of which are marginal), contributed to the negative trend in agency employment, but only four of them are responsible for as much as 84 % of the contraction.

Industry, which alone employed 46 % of the 40 214 FTE agency workers registered in the social balance sheets in 2012, is behind more than half the contraction of the total volume of this type of staff, accounting for a loss of 945 FTE jobs or 5.1 % of the original volume in this branch. The share held by agency work fell back from 5.4 to 5.2 % of FTE employment here between 2012 and 2013. The business-related services branch also made a large contribution to the decline – almost 300 agency jobs expressed as FTEs were lost in this sector –, as did the construction, trade and transport branches (respectively 135 and 140 FTE jobs shed). In the first two branches, this led to a drop in the agency staff penetration rate, from 3.5 to 3.2 % for business-related services and from 1.9 to 1.7 % for construction. However, in the trade and transport branch – where agency work also plays a key role as 35 % of the total agency workers are employed there –, the relative share of these workers in the FTE employment remained stable, at 4.4 %.

2.1.2.2 Staff movements

As for the whole population of firms, the rate of employment growth in companies filing full-format accounts slowed down during the course of the year: the increase in the number of staff registered of 0.2 % as an annual average gave way to a sharp decline in these employee numbers at the end of the year 2013. Staff movements in the course of the year show that the number of workers who left their employer during the year 2013 (412 828 people) was higher than the number of new recruits (407 332 workers); the difference comes to 5 496 people. This trend contrasts strongly with what had been noted in the same companies the year before, during which time a positive balance, equivalent to 15 309 additional workers, had still been observed.

Net recruitment of temporary staff was nevertheless recorded once again in 2013, of just over 12 000 people, as in 2012. It is worth noting that the stable nature of this balance conceals an 8 to 9 % expansion of both hirings and departures of temporary workers. On the other hand, movements of permanent staff point to net departures of 18 105 workers, while net recruitment had been recorded in 2012. The flow of permanent workers who left their company nevertheless fell back by 2.3 % compared with 2012; the size of the negative balance is thus largely explained by the scale of the reduction in recruitment, which was more than 15 %. It consequently seems that employers have adopted a more wait-and-see attitude, preferring to meet their staff requirements through wider use of temporary staff, even if it means renewing these contracts if necessary, rather than by hiring permanent staff, the volume of which is harder to adjust to cyclical fluctuations in activity.

Recruitment and departures of temporary workers accounted for the bulk of staff movements in firms filing full-format accounts in 2013, making up respectively 66.3 and 62.3 % of new recruits and staff leaving. However, the relative importance of these temporary contracts was still quite limited, at just 5.3 % of the workforce, because they are partly for positions that have a very high staff turnover rate (for example, student jobs, internships and apprenticeships) or for tasks with very precise specifications where the jobs in question disappear as soon as the set task has been accomplished.

The total number of staff departures during the course of the year reached 32.9 % of staff employed at the beginning of the year. Even though temporary workers are more exposed to staff turnover than permanent employees, given the very nature of their employment contract, the ties binding the latter to their employer may also be severed, notably because they are coming to the end of their career, want to change jobs or even because they are made redundant. In 2013, 13 % of permanent workers left their company, compared with 13.4 % the year before. This decline is due to the unpromising economic context: although there were proportionally more redundancies in 2013 than in 2012, it was mainly voluntary resignations that dropped back sharply, since the prospects of recruitment on a permanent basis were less favourable.

In total, staff departures affected nearly 413 000 persons in 2013, 16 653 more than in 2012. The increase was particularly strong in the case of redundancies, the volume of which expanded by 28 %, that is, 10 327 people more than during the previous year. Departures following expiry of temporary contracts were also up, by 8.6 %,

TABLE 6 RECRUITMENT AND DEPARTURES OF STAFF REGISTERED[1] IN FIRMS FILING FULL-FORMAT ACCOUNTS

(data as at 31 December, reduced population)

	2012	2013
Recruitment (in units)		
Total	411 484	407 332
of which: Permanent staff	162 235	137 426
Departures (in units)		
Total	396 175	412 828
of which: Permanent staff	159 273	155 531
Net recruitment (in units)		
Total	15 309	–5 496
of which: Permanent staff	2 962	–18 105
Turnover rate[2] (in %)		
Total	32.0	32.9
of which: Permanent staff	13.4	13.0
Reasons for staff departures (in % of the total)		
Retirement	3.1	3.0
Unemployment with employer top-up	1.6	1.6
Redundancy	9.3	11.4
End of temporary contract[3]	59.8	62.3
Other reasons[4]	26.2	21.6

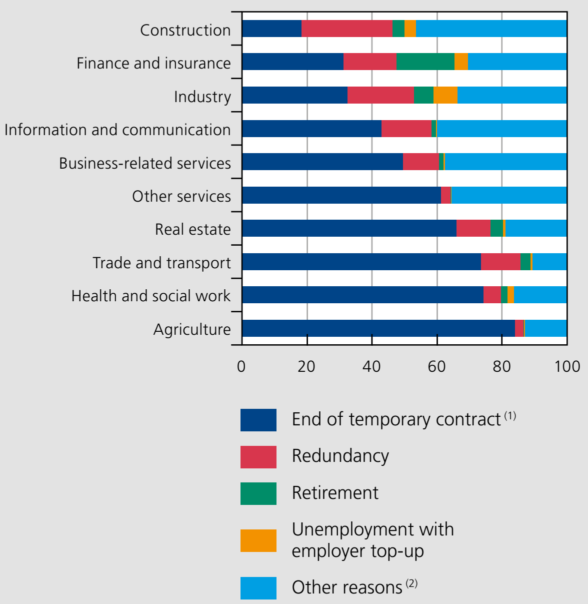
Source: NBB (social balance sheets).
(1) Workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.
(2) Ratio between the numbers of staff departures recorded during the financial year and the number of workers recorded at the beginning of this year.
(3) Fixed-term contract, substitution contract or contract concluded for a specific project.
(4) Spontaneous departures, death in service.

which corresponds to an extra 20 395 departures. On the other hand, the number of departures for another reason, whether workers leaving on their own initiative or by mutual agreement between the parties or owing to death in service, fell by 14.3 %, or 14 851 units. These wide variations have significantly changed the breakdown of departures by reason for leaving. While less than 10 % of departures followed redundancies in 2012, this share came to 11.3 % of the total in 2013. And the proportion of departures due to the end of a temporary contract rose from 59.8 to 62.3 %. Conversely, that concerning 'other reasons' diminished appreciably, falling back to 21.6 % of all departures in 2013, from 26.2 % the year before. The relative shares of departures for retirement – 3 % in 2013 – or for the unemployment with employer top-up scheme (formerly called the pre-pension) – 1.6 % – have not changed much or at all.

A large part of the staff departures recorded in 2013 were concentrated in the branches trade and transport (40 % of the total), health and social work (22 %) business-related services (12 %) and industry (9 %). In the first two branches, almost three-quarters of all departures are related to the end of a temporary contract. In the business-related services branch, this arrangement is only cited for half of all departures, while the 'other reasons' (mainly voluntary resignations) are behind 37.5 % of departures. In industry, both the above-mentioned arrangements are the reason behind one-third each of departures, while redundancies concern 20.6 % of all cases. Lay-offs are only proportionally higher in construction, where they were responsible for 27.9 % of departures in 2013. The industry and construction branches also shed a lot of their staff by pensioning them off (respectively 5.9 and 3.9 % of departures) or putting them on the unemployment with employer top-up scheme (respectively 7.4 and 3.5 %). In the other branches, there were fewer staff departures. It is worth noting the unusual breakdown for people leaving their jobs in the finance and insurance branch, which is still restructuring after the financial crisis: in 2013, 21.7 % of the total staff outflows came from departures for retirement and the unemployment with employer top-up scheme (including 17.7 % in the former case) and 16.3 % from ordinary redundancies.

CHART 10 REASONS FOR STAFF DEPARTURES IN 2013 IN FIRMS FILING FULL-FORMAT ACCOUNTS: BREAKDOWN BY BRANCH OF ACTIVITY

(in % of the total, reduced population)



Source: NBB (social balance sheets).
(1) Fixed-term contract, substitution contract or contract concluded for a specific project.
(2) Spontaneous departures, death in service.

2.2 Training

The first paragraph of this section takes stock of the committee work done by the Group of Experts on Competitiveness and Employment (GECE), which, among other topics, endeavours to measure the training efforts of private sector companies: in response to the report published in July 2013 (GECE, 2013), the group has in fact been instructed to continue its work in 2014. The second paragraph comments on trends in the training indicators observed in firms in the reduced population between the years 2012 and 2013.

2.2.1 Assessment of the financial efforts made by private sector firms providing training: update on the GECE's work

In Belgium, the efforts made by private sector companies in the field of training have for many years been regulated by quantitative targets. It was thus agreed that training expenditure should account for 1.9 % of the wage bill, failing which firms whose efforts prove to be insufficient are liable to a fine in the form of a supplementary contribution to help fund the paid educational leave scheme. This sanctions mechanism is triggered as soon as the financial target is missed collectively by private sector firms.

In 2013, the GECE, set up upon the initiative of the government at the beginning of January 2013, focused notably on the question of assessing how much private sector companies are spending on training activities [1], as the legal framework effectively leaves itself open to various interpretations making it impossible to decide whether or not the target of 1.9 % has been met.

On the basis of aggregated data for the year 2012 published by the Central Balance Sheet Office – covering all social balance sheets filed for this year, whatever the closing date, and regardless of the size and activity of the company –, total training expenditure (including all types of training [2]) represented 1.58 % of staff costs and formal training expenses alone 1.07 % . According to the latest CVTS survey findings available [3], the costs associated with training courses (a concept that is consistent with the notion of formal training) came to 2.4 % of the wage bill in 2010. The two statistical sources therefore produce very dissimilar results, even though they are based on identical concepts. As part of the work carried out in 2013 and extended until autumn 2014, the experts have singled out several factors causing divergence.

The populations studied are themselves one of these factors. The CVTS survey applies to firms with more than ten employees operating in the branches of activity B to N and R to S in the NACE-Rev.2 classification, while the Central Balance Sheet Office aggregations established from the social balance sheet data are virtually exhaustive [4].

The experts also pointed out that some amounts appearing in the social balance sheets were obviously underestimated in relation to those notified in the CVTS survey, even though the definitions given in the social balance sheet methodological note are modelled on those applied at European level for the survey. This is the case for direct training costs (owing to many companies' failure to notify all or part of the remuneration-based component for staff on training courses), as well as for contributions and payments to collective funds (which are not given for a good many firms despite the fact that these payments are compulsory). Corrections could be made to some information featuring in the social balance sheets in order to take into consideration the missing data on expenditure. Nevertheless, there is still a wide divergence between the number of hours devoted to training as reported in the social balance sheets and the number mentioned in the CVTS survey in the case of some of the companies that have completed both forms, and no way of determining which of the two sources is the most realistic. The divergence could be explained by the fact that CVTS survey respondents and those who fill up the social balance sheet are not necessarily the same people, which is a source of differences of interpretation of the instructions and the associated methodological options. The former, who are usually human resources or training managers in the firms under consideration, are assisted in the reporting process by people conducting the survey. But there is no clearly defined profile for the latter. In many cases, the sections concerning staffing in the social balance sheets (number of workers, hours worked, staff costs) are filled up by social secretariats, but the part on training is filled up by the companies themselves, without anyone checking the exhaustiveness and accuracy of the reported data. In fact, only large enterprises and very large non-profit associations and foundations are subject to mandatory inspection by a company auditor. If necessary, the auditor is only required to check whether the company's accounting documents (invoices, for example) tally with the amounts reported in the annual accounts. So, it is not really surprising that omissions, inaccuracies or mistakes are found in the social balance sheets. However, they are still the sole source of information available on a yearly basis for assessing changes in firms' training policy.

2.2.2 Social balance sheet findings for 2013

The results presented in this paragraph are based on training-related data notified by companies in the reduced population [5]. Given the predominance in this population of large-scale firms which, on the one hand, invest more on average in training their staff and, on the other hand, are proportionally more numerous in reporting their training initiatives, the levels of the indicators calculated from this population are not comparable with those obtained on the basis of the aggregations by the Central Balance Sheet Office, which are based on exhaustive populations. The trends noted in the reduced population nonetheless offer good approximations of those expected for all firms.

(1) See GECE, 2013. Apart from analysing the training target, the group also had to give its opinion on the impact of subsidies reducing the wage-related costs in Belgium and the neighbouring countries and on disparities in terms of wage costs and productivity by branch of activity observed between Belgium and the neighbouring countries.

(2) The social balance sheet distinguishes between three types of training. Formal training covers courses and practical classes designed and given by training staff in premises separate from the workplace. Informal training includes other apprenticeship activities, planned according to the learner's needs, and including training in the workplace. Initial training is intended for workers under schemes alternating training and practical work experience, with a view to acquiring a diploma.

(3) The CVTS (Continuing Vocational Training Survey) is a harmonised European-wide survey that aims to measure the efforts made by companies to train their employees. It is carried out once every five years. The latest results available concern the year 2010. The findings for Belgium are published by the FPS Economy, SMEs, Self-employed and Energy: http://statbel.fgov.be/fr/modules/publications/statistiques/marche_du_travail_et_conditions_de_vie/enquete_sur_la_formation_professionnelle_continue.jsp (French version).

(4) Among all the companies, solely non-profit organisations, foundations and other legal persons governed by private law and employing less than 20 FTEs are exempt from the requirement to file a social balance sheet.

(5) The data submitted by firms are subject to a series of incoming checks when they are filed with the Central Balance Sheet Office. If necessary, any obvious mistakes (wrong units, mixed-up headings, etc.) are corrected while preserving overall consistency. When this cannot be guaranteed within the given timeframe, the erroneous figures revert to 0, so as to neutralise the effects of errors found. However, no corrections are made to social balance sheets to make up for missing data.

2.2.2.1 Training indicators in all firms

The number of firms providing training[1] has grown in the reduced population, rising from 12 777 in 2012 to 13 072 in 2013, i.e. 26 % of the total reduced population firms in 2013. It is a moving population changing from one year to the next, not only because new training firms appear, but also because not all firms report their training efforts for the two consecutive years. There were 10 138 of them among the reduced population, that is, 78 % of all firms recorded as providing training in 2013. The others only mentioned workers undergoing training for 2012 or for 2013. As a result, the figures concerning training vary both because of changes in firms' training policy and changes in the population of firms providing training.

One-third of training companies combine different types of training. The number of these firms that mention workers in formal and/or informal training increased between the two years, by respectively 345 and 157 units. So, in 2013, 18.9 % of all firms in the reduced population had offered their employees some formal training activities, compared with 18.2 % a year earlier. The proportion of companies providing informal training came to 11.1 % in 2013, up by 0.3 of a percentage point on the previous year. Conversely, in the case of initial training, a slight drop in the number of firms providing training can be noted (–59 units), with their relative share working out at 5.7 % of the total number of firms in 2013. Although this latter ratio is very low, it is nevertheless likely that the number of companies taking part in initial training programmes has been over-estimated. In fact, each year, the Central Balance Sheet Office finds firms that include in this category of training the induction modules intended for their new recruits, while it should only include hours worked in the company by apprentices and interns who are following a training programme combining learning in an educational establishment and practical work experience.

The proportion of firms providing training varies considerably between branches of activity : just 12 % of companies in the agriculture branch mention workers in training, while, at the other end of the scale, 43 % of firms active in health and social work offer training. The ratio of training firms is above average in industry (38 %) and in the information and communication branch (33 %). In business-related services, it is right on the average. Elsewhere, it fluctuates around 22 or 23 %.

(1) A firm is regarded as providing training when the number of participants in formal, informal or initial training activities is positive. Firms reporting positive training costs (owing to contributions or payments to collective funds) while no employee has been trained are therefore not recorded among the training firm category.

Overall, in 2013, 43.9 % of workers employed in firms in the reduced population had taken part in one or several formal training activities. At the same time, 24.9 % of employees had benefited from some informal training and 1.2 % from an initial training programme. While the rate of participation in formal training rose by 0.9 of a percentage point, the ratios for informal and initial training were down, by respectively 0.6 and 0.1 of a percentage point. It is worth noting that the data available in the social balance sheets does not make it possible to calculate an aggregate participation rate, since employees who have followed different types of training during the same year are recorded in each of the *ad-hoc* tables.

Among the wide range of indicators intended for assessing companies' training policies, the share of firms providing training makes it possible above all to measure their involvement in reporting their training activities, something which is nevertheless not directly related to the extent of the efforts that firms make in this area, unlike the participation, duration or cost indicators. So, while the proportion of companies providing training is similar in the finance and insurance branch and in construction – which each employ 6 to 7 % of all staff from the reduced population –, the proportion of workers who have followed some formal type of training is more than twice as high in the former (65.6 %) than in the latter (27.5 %) ; in the case of informal training, the ratio is 3 to 1. On the other hand, the formal training participation rate is similar in the health and social work and information and communication branches as well as in industry – just over half of all workers concerned –, while the share of firms providing training is very different there. Note that the informal training participation rates are not at all homogeneous in these branches : this form of training is particularly widespread in the finance and insurance (39.3 %) and health and social work (35.1 %) branches, even though it is still less frequent here than formal training. Industry, with an informal training participation rate of 29.2 %, completes the top three. In each of the other branches, less than one-fifth of workers benefited from this type of initiative.

Participation of workers in initial training is by definition more common in branches where occupations taught through apprenticeship channels are widespread. This is the case not just in construction, where 2.1 % of the workers are recruited under programmes of this kind, but also in agriculture (1.6 %) and in other services – which include personal services, like for example, hairdressing and beauty care – (1.5 %), as well as in industry and the trade and transport branch (1.4 % each). On the other hand, in the health and social work branch – where a majority of students who want to become health professionals

TABLE 7 PARTICIPATION IN TRAINING IN 2013
(reduced population)

	Firms providing training[1]	Beneficiaries of a training activity[2]		
		formal	informal	initial
	(in % of all firms)	(in % of average employment)		
Breakdown by branch of activity:				
Agriculture	11.9	6.4	8.7	1.6
Industry	37.8	50.4	29.2	1.4
Construction	23.5	27.5	13.1	2.1
Trade and transport	21.5	36.6	18.1	1.4
Information and communication	32.6	53.3	18.4	1.5
Finance and insurance	21.8	65.6	39.3	0.2
Real estate	22.3	18.9	11.8	1.4
Business-related services	26.3	30.8	18.4	0.9
Health and social work	43.3	53.2	35.1	0.8
Other services	21.5	22.1	14.5	1.5
Total	**26.0**	**43.9**	**24.9**	**1.2**

Source: NBB (social balance sheets).
(1) A firm is regarded as providing training when the number of participants in formal, informal or initial training activities is positive.
(2) Formal training covers courses and practical classes designed and given by training staff in premises separate from the workplace. Informal training includes other apprenticeship activities, planned according to the learner's needs, and including training in the workplace. Initial training is intended for workers under schemes alternating training and practical work experience, with a view to acquiring a diploma.

acquire practical experience through unpaid internships and are thus not listed in the social balance sheet – and in the business-related services and finance and insurance branches, less than 1 % of employees are involved.

Expenditure on training reported in the social balance sheets of firms in the reduced population rose by scarcely 0.5 % between 2012 and 2013, while, at the same time, staff costs increased by 2.6 %. Consequently, the indicator for the financial effort companies devote to training, which relates training expenditure to the wage bill, dropped back from 1.82 to 1.78 %. Both formal and informal training budgets grew very marginally, by less than 1 %, while the resources allocated to initial training fell by almost 7 %. Total expenditure on formal training in 2013 accounted for 1.23 % of staff costs, compared with 1.25 % a year earlier; the indicator for initial training also dipped from 0.08 to 0.07 %; the ratio calculated for informal training nevertheless remained unchanged, at 0.49 %.

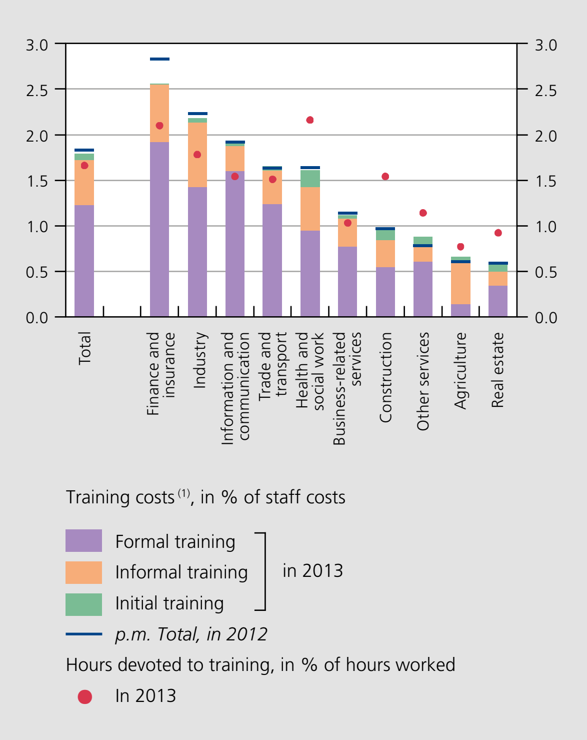
The training costs listed in the social balance sheet are net costs: for each of the different types of training, subsidies and other financial benefits received are deducted from gross costs, which comprise direct training-related costs and remuneration of staff in training. As far as formal training is concerned, net costs also include social security contributions and payments to collective funds made under legal or joint committee obligations. This expenditure has to be declared even if none of the company's employees have received any training. However, a lot of companies do not mention any figure in the appropriate heading[1]. In 2013, contributions paid were equal to 0.07 % of the staff costs declared. Subsidies granted for formal training also came to 0.07 % of staff costs in 2013, which enabled them to cover on average 5.9 % of the corresponding gross training costs.

The 2.3 % rise in the number of hours devoted to training observed between 2012 and 2013 was higher than for expenditure. It also exceeded that for total hours worked in the firms in the reduced population, up by a mere 0.2 %. The working time freed up for employees to follow training courses thus rose from 1.63 to 1.66 % of total hours worked. The increase reflects longer hours devoted to formal training, while the number of hours devoted to both informal and initial training diminished. All in all,

(1) The absence of payments is justified in the case of public enterprises, including the SNCB, bpost and Belgacom (which has since been renamed Proximus), whose staff are not affiliated to any joint committee. They are not therefore required to fulfil this obligation.

CHART 11 COSTS AND DURATION OF TRAINING ACTIVITIES IN 2013: BREAKDOWN BY BRANCH OF ACTIVITY

(in %, reduced population)



Source: NBB (social balance sheets).
(1) Training costs are net costs, obtained by deducting subsidies and other financial benefits from gross costs. The net costs of formal training include, in addition, contributions and payments to collective funds.

working hours dedicated to formal training in 2013 accounted for 0.89 % of the total number of hours worked (compared with 0.85 % a year earlier), while informal and initial training each took up respectively 0.50 and 0.27 % of hours worked.

Companies' training requirements vary depending on their specialisation, the challenges that they face and the skills of their workforce. For instance, a firm that wants to reorientate its business will have to give its employees a chance to take in the new expertise that such a change involves if it wants to avoid having to replace them by new recruits with a profile more in line with its development targets. The same goes for firms that renew or modify their production facilities. Nowadays, workers are also encouraged to acquire generic or specific skills intended to support employability, which makes them more capable of developing their career within their company, their branch of activity, or even elsewhere.

Among the firms in the reduced population, those falling under the finance and insurance branch are the ones that devote proportionally the most funds to training. Between 2012 and 2013, however, a big drop in resources allocated to this field was recorded: following the sharp budget cutbacks made by the country's three biggest banks, the financial effort came to 2.55 % of the wage bill in 2013, compared with 2.83 % a year earlier. Conversely, the strongest increase, to the tune of 0.11 of a percentage point, was observed in the other services branch, where this indicator reached a level equivalent to 0.89 %. In the other branches, changes in the financial indicator have remained a lot smaller. It is noteworthy that the ranking based on the intensity of the financial effort is not the same as that based on working time freed up to allow workers to follow a training activity. Thus, firms in the health and social work branch devote 2.16 % of total hours worked to training, which is more than companies in the finance and insurance branch, where the ratio comes to 2.10 %. Construction – where there are proportionally more apprentices, for whom all hours spent within the company are recorded as time spent training – is also making a great improvement in its score; with a ratio equal to 1.54 %, it now takes up third place in the rankings based on the duration indicator, while it only comes seventh in the financial effort classification.

2.2.2.2 Other training indicators

Employees undergoing formal training received on average 27.3 hours of learning in 2013, almost one hour more than in the previous year. In the case of informal training, the average duration was slightly shorter, at 26.8 hours – also up on 2012. Costs incurred through formal training are much higher than those involved in informal training. They comprise, apart from the wages of the instructors and those of the employees following training activities, the costs of the premises and equipment provided, as well as trainees' travel and accommodation costs where appropriate. The trends observed in 2013 were not the same for the two types of costs. In 2013, one hour of formal training cost an average of € 53.8 – down 4.5 % on 2012 levels –; yet companies spent € 38.1 on one hour of informal training, or 1.1 % more than in the previous year. The average expenditure per worker trained came to € 1 387 for formal training and € 1 023 for informal training.

The amounts given by firms for initial training differ considerably from those reported for continuing vocational training. On average, apprentices and interns followed around 304 hours of training during the course of 2013, which was eleven times more than the beneficiaries of another type of training. On the other hand, the hourly cost of training is much less, as it barely exceeds € 10 an hour. The annual budget per trainee totalled € 3 059 in 2013.

TABLE 8 COST AND DURATION OF TRAINING ACTIVITIES IN FIRMS PROVIDING TRAINING

(reduced population)

	Formal training	Informal training	Initial training
Net costs per participant [1] (in €, unless otherwise stated)			
2012	1 413	997	3 147
2013	1 387	1023	3 059
Change (in %)	–1.8	2.6	–2.8
Net costs per hour of training [1] (in €, unless otherwise stated)			
2012	56.4	37.7	10.4
2013	53.8	38.1	10.1
Change (in %)	–4.5	1.1	–3.7
Duration of training per participant (in hours, unless otherwise stated)			
2012	26.5	26.4	301.3
2013	27.3	26.8	304.1
Change (in %)	2.8	1.5	0.9

Source: NBB (social balance sheets).

(1) Net costs are obtained by deducting subsidies and other financial benefits from gross costs. The net costs of formal training include, in addition, contributions and payments to collective funds.

Conclusions

The forthcoming transposition into Belgian law of Directive 2013/34/EU of the European Parliament and of the Council on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings could lead to changes in reporting on the part of small firms established in Belgium. In particular, the social balance sheet, which currently takes the form of an annex to the annual accounts for every firm, may in future no longer be an integral part of it for small businesses. Yet, it contains a wealth of information. An analysis of individual behaviour of firms based on the variables available in the social balance sheets for the year 2012 shows that patterns diverge considerably with firm size.

One of the first conclusions to be drawn is that specialisation of companies varies greatly depending on their size: micro- and small firms are mainly active in trade and transport, as they are in construction and industry. Among the biggest firms, a predominance of activities related to health and social work as well as to manufacturing is noted, while the relative importance of trade and transport is smaller. The groups of companies can also be distinguished by a different geographical location: micro-firms and small enterprises have a decidedly regional focus, while larger firms operate nationwide to a proportionately greater extent.

Analysis of the profile of workers recruited in the various groups of firms shows that the workforce is more homogenous in small entities than in larger ones. There is less gender diversity in micro-firms, and the number of graduate staff is comparatively smaller. As for working arrangements and employment contracts, greater uniformity can also be noted: there are proportionally more companies employing either full-time employees only, or workers on reduced hours only, or even exclusively permanent staff in the groups of micro- and small firms.

An examination of employment conditions reveals that the average working time is longer in micro-firms, and that the variations in individual practice are greater than in larger companies. On the other hand, hourly labour costs are higher the larger the firm, and the range of observations is wider for them than for smaller entities. An in-depth study at the level of the branches of activity in which micro- and small firms are specialised indicates that staff costs per hour worked are lower on average in trade and transport than in construction or in industry, but that the individual costs differentials are also greater. All other things being equal, hourly costs are also lower in firms established in Wallonia than in those based in Flanders.

Lastly, although the proportion of firms offering training is lower in small entities, the training indicators calculated for training firms only are not systematically lower for the smaller ones. The average participation rates in micro-enterprises and in small firms are similar to or higher than those in larger firms, be it a question of formal, informal or initial training. That is also the case for the annual duration of training per beneficiary. On the other hand, expenditure per hour of training is higher on average in large firms.

The second part of this article discusses movements between 2012 and 2013 in a series of variables found in the social balance sheets, as observed for a stable population of existing firms. In these companies, the workforce contracted by 0.2 % between the end of 2012 and the end of 2013. A decline was seen in all three Regions of the country. Workforces in SMEs continued to expand, but this increase was not enough to offset the job losses in companies with more than 250 FTE employees. The workforce declined in almost all branches, with notably sharp falls in industry and in construction. However, staff numbers expanded in health and social work and business-related services.

The workforce profile continued to change. Full-time job losses outweighed the growth of part-time employment, so the relative share of part-time workers has grown, to reach 30.3 %. There was also further growth of the female workforce, but continued erosion of the relative share of manual workers – the main victims of job losses in the secondary sector. Permanent staff numbers fell, whereas the temporary workforce expanded, until it came to 6 % of the workforce by the end of 2013.

In firms that file full-format accounts, the volume of the labour force – measured in FTEs – remained stable in 2013 compared to 2012. Workers recorded in the staff registers of these firms and personnel on secondment were up by 0.2 and 2.3 % respectively; on then other hand, there was a 4.4 % decline in agency staff. The latter fall affected almost all branches of activity, but it was particularly marked in industry (where half of the lost FTEs were concentrated), as well as in the business-related services branch, in construction and in the trade and transport branch.

In those same companies, the number of workers leaving during the year was slightly higher than the number of new recruits. Contrasting trends have been observed for permanent (net departures) and temporary (net recruitment) staff. The flow of recruitment and departures of temporary workers made up the bulk of staff movements: the expiry of temporary contracts accounted for 62.3 % of departures in 2013, while redundancies represented 11.4 %. These two reasons for leaving were more widely used in 2013 than in 2012. Conversely, the proportion of spontaneous resignations was smaller in 2013, down from 26.2 to 21.6 % of the total.

In 2013, 43.9 % of all workers benefited from a formal training course, 24.9 % underwent some informal training and 1.2 % took part in an initial training programme. The former rate was up on the previous year, but the other two rates were down on 2012. Likewise, the volume of hours devoted to training expanded in the case of formal training and contracted in the other two cases. A total of 1.63 % of all hours worked were devoted to refreshing or broadening skills in 2013, compared with 1.66 % in 2012. Expenditure on training came to 1.78 % of staff costs, against 1.82 % a year earlier. The budgets allocated to formal and informal training increased, but were outpaced by the rise in staff costs. However, expenditure on initial training declined.

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Annex 1 – Methodological annex

1. Composition of the population of firms

1.1 Methodological principles

The methodological principles that governed the composition of the populations of firms used in the analysis of the social balance sheets are described in detail in Annex 1 to the article "The social balance sheet 2005", which appeared in the December 2006 Economic Review and is available on the website of the National Bank of Belgium (www.nbb.be).

In order to have reliable and consistent data, the analysis only considers the social balance sheets of firms which meet a number of criteria. In particular, the financial year must comprise twelve months and end on 31 December; firms must belong to the private sector (1); they must employ at least one full-time equivalent worker; their economic activity and location must be clearly identified (2); the data reported in the social balance sheet must tally with the data in the annual accounts (3); firms submitting abnormal figures for hourly staff costs or average working time are left out, while any anomalies found in regard to training (4) and the use of agency workers are neutralised.

Application of these methodological principles means that the number of social balance sheets included in the analysis for the purposes of this article is considerably smaller, each year, than the total number of social balance sheets filed with the Central Balance Sheet Office. At the end of the selection process, the total population for 2012 comprised 85 223 firms employing an average of 2 017 825 salaried workers.

Moreover, the analysis of the social balance sheets filed for 2013 is based on a reduced (5) constant (6) population, which further diminishes the coverage of the analysis population in regard to the balance sheets filed with the Central Balance Sheet Office. The results presented in this article therefore reflect the movements recorded between 2012 and 2013 in a stable population of existing firms and may therefore differ from those observed following the final closure for all firms filing a social balance sheet (7).

1.2 Characteristics of the reduced population

The constant reduced population comprises 50 365 companies, which together had an average of 1 573 347 employees on their payroll in 2012, corresponding to 78 % of the workforce in the total population, even though the number of firms included in the reduced population represents only 59 % of the total population. The number of workers employed in the firms in the reduced population comes to 59 % of the corresponding private sector employment recorded in the national accounts.

Representativeness according to the employment criterion varies from one branch of activity to another. Expressed as a percentage of the number of employees in the firms in the total population, it is lower in the branches with a predominance of small firms, whose annual accounts are often filed and/or checked later. This applies particularly in agriculture, forestry and fisheries and in accommodation and food service activities.

(1) Private sector employment is defined as employment recorded in the total economy (S1), less employment in the public sector (S13) and in the household sector (S14). Also left out of this concept are workers employed in NACE-BEL divisions 84 (public administration and defence; compulsory social security) and 85 (education). NACE-BEL division 78 (employment activities), which includes in particular temporary employment agency activities, is also excluded.

(2) Firms whose activity or address is unknown are excluded from the population.

(3) This amounts to excluding firms in which some of the employees work abroad or are not entered in the staff register (statutory staff).

(4) From the year 2010, the Central Balance Sheet Office has introduced stricter quality checks on the items relating to training. The remaining checks are therefore intended primarily to make sure that the changes recorded in firms in the reduced population are not biased by errors or methodological modifications.

(5) Firms have seven months starting from the date of the end of the financial year to file their social balance sheets with the Central Balance Sheet Office. In view of the time needed to check the data, the full set of social balance sheets relating to 2013 was not available on 19 September 2014, when the data were extracted.

(6) Firms which did not file a social balance sheet for one of the two years are excluded from the reduced population.

(7) Since the Central Balance Sheet Office gives priority to processing the annual accounts of large firms and there are more small firms that file their accounts late, the results based on this reduced population lead to some distortion in favour of large firms.

Furthermore, certain categories of firms or jobs do not appear in the analysis population. This is true of non-profit-making organisations and foundations employing fewer than 20 FTE workers, which are not required to file a social balance sheet. Similarly, employees working for an employer who is not incorporated as a company are not included since the obligation to file a social balance sheet only applies to companies. Consequently, the representativeness of the reduced population expressed as a percentage of the salaried employment recorded in the national accounts is particularly low in the branches where such firms or workers are numerous, notably in agriculture, forestry and fisheries, accommodation and food service activities, the arts, entertainment and recreational activities, and other service activities.

TABLE 1 REPRESENTATIVENESS OF THE REDUCED POPULATION IN 2012

	Number of workers			Representativeness of the reduced population	
	In the national accounts (1)	In the social balance sheets (2)		In % of private sector salaried employment (1)	In % of the number of workers in the total population
		Total population	Reduced population		
	(1)	(2)	(3)	(4) = (3) / (1)	(5) = (3) / (2)
According to the employment criterion	**2 663 011**	**2 017 825**	**1 573 347**	**59.1**	**78.0**
Agriculture, forestry and fishing	12 695	6 282	3 571	28.1	56.8
Mining and quarrying, manufacturing and other industry	556 235	433 619	376 704	67.7	86.9
Mining and quarrying	2 912	2 586	2 330	80.0	90.1
Manufacturing	507 312	386 737	333 143	65.7	86.1
Electricity, gas, steam and air conditioning supply	20 766	20 936	20 664	99.5	98.7
Water supply; sewerage, waste management and remediation activities	25 245	23 360	20 567	81.5	88.0
Construction	209 064	153 037	112 161	53.6	73.3
Trade, transport and accommodation and food service activities	774 568	545 163	423 783	54.7	77.7
Wholesale and retail trade; repair of motor vehicles and motorcycles	483 490	316 825	246 144	50.9	77.7
Transportation and storage	193 110	163 455	141 639	73.3	86.7
Accommodation and food service activities	97 968	64 882	35 999	36.7	55.5
Information and communication	85 479	70 468	61 058	71.4	86.6
Financial and insurance activities	120 725	110 205	95 328	79.0	86.5
Real estate activities	17 038	12 679	9 260	54.4	73.0
Business-related services	317 199	204 420	155 442	49.0	76.0
Professional, scientific and technical activities	145 815	96 476	72 247	49.5	74.9
Administrative and support service activities (3)	171 384	107 944	83 194	48.5	77.1
Human health and social work activities	473 864	434 420	306 277	64.6	70.5
Culture, recreation and other services	96 144	47 534	29 763	31.0	62.6
Arts, entertainment and recreation	28 745	15 423	9 988	34.7	64.8
Other service activities	67 399	32 111	19 775	29.3	61.6
According to the criterion concerning the number of firms	**n.**	**85 223**	**50 365**	**n.**	**59.1**

Sources: NAI, NBB (social balance sheets).

(1) Private sector salaried employment, i.e. salaried employment recorded in the total economy (S1), less salaried employment in the general government sector (S13) and in the households sector (S14). This concept also excludes workers employed in NACE-BEL divisions 84 (public administration and defence; compulsory social security) and 85 (education).

(2) Average number of workers, i.e. the sum of items 1001 (full-time workers) and 1002 (part-time workers).

(3) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.

In the analysis population, the breakdown of firms by branch of activity is based on the NACE-BEL sections and divisions presented in Annex 2. Branch titles have been simplified to make the text easier to read.

Overall, workers in the trade and transport branch represent 27 % of the staff in the reduced population, and those in industry 24 %. Health and social work activities employ 19 % of workers. The other branches are relatively less important, at 10 % for business-related services, 7 % for construction, 6 % for the finance and insurance branch, 4 % for information and communication and 2 % for other services. Real estate activities and agriculture are marginal branches (less than 1 % of the total).

The classification of firms by size is based on the average number of workers expressed as full-time equivalents (FTEs) in 2012. Micro-firms employ ten FTEs at the most. Although they account for 70 % of all firms in the reduced population, they employ less than 10 % of total number of workers. Small firms with more than 10 to 50 FTEs, or 23 % of total number of companies in the reduced population, employ 18 % of the workforce in that population. Medium-sized companies employing more than 50 to 250 FTEs account for 22 % of the workforce in the reduced population. There may not be so many large firms, i.e. those with a workforce of more than 250 FTEs, but they employ half of the workers in the reduced population, against 45 % for the total population. The developments described on the basis of the reduced population are therefore influenced by the over-representation of large firms.

TABLE 2 CHARACTERISTICS OF THE TOTAL AND REDUCED POPULATIONS IN 2012

(in % of the total, unless otherwise stated)

	Total population		Reduced population	
	Number of firms	Number of workers (1)	Number of firms	Number of workers (1)
p.m. In units	*85 223*	*2 017 825*	*50 365*	*1 573 347*
Breakdown by branch of activity				
Agriculture	0.9	0.3	0.8	0.2
Industry	11.3	21.5	13.0	23.9
Construction	15.6	7.6	15.2	7.1
Trade and transport	39.4	27.0	38.9	26.9
Information and communication	2.9	3.5	3.1	3.9
Finance and insurance	4.3	5.5	4.4	6.1
Real estate	2.0	0.6	1.9	0.6
Business-related services (2)	14.0	10.1	14.2	9.9
Health and social work	5.3	21.5	4.8	19.5
Other services	4.2	2.4	3.7	1.9
Breakdown by size of firm (3)				
Micro-firms (10 FTEs at most)	74.3	13.1	69.4	9.5
Small firms (more than 10 to 50 FTEs)	20.2	20.9	23.1	18.3
Medium-sized firms (more than 50 to 250 FTEs)	4.5	21.5	6.0	21.7
Large firms (more than 250 FTEs)	1.0	44.6	1.5	50.5

Source: NBB (social balance sheets).
(1) Average number of workers, i.e. the sum of items 1001 (full-time workers) and 1002 (part-time workers).
(2) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.
(3) Determined according to the value of item 1003 (FTE workers) in 2012.

2. Regional breakdown of the social balance sheets

The analysis populations were broken down by Region for the purposes of this article. For the 1998 to 2012 years, the apportionment formulas are the ones applied by the NAI to regionalise the national employment accounts in the corresponding year. Since the formula for 2013 is not yet available, the one for 2012 was used to regionalise the reduced population for both 2012 and 2013.

Single-region firms are those which have their head office and operating establishment(s) in one and the same Region. In 2012, the reduced population comprised 49 526 single-region firms, or 98 % of total firms. These are generally fairly small companies: on average, they had 22 workers. The other 839 companies – referred to as multi-region firms – operated in more than one Region. They employed an average of 556 workers.

In the case of multi-region firms, the proportional allocation method, which entails breaking down the social balance sheet data between the various Regions in which the firm is active, was only applied to the number of employees as at 31 December. This is in fact the variable which is most similar to the basic data per establishment collected by the NSSO (i.e. the number of jobs at the end of the fourth quarter), which are used by the NAI to regionalise the national employment accounts. This apportionment formula is not entirely satisfactory for the other social balance sheet items.

TABLE 3 STRUCTURE OF EMPLOYMENT BY REGION IN 2012 (1)

(in % of the total, unless otherwise stated, reduced population)

	Single-region firms				Multi-region firms	Total
	Brussels	Flanders	Wallonia	Total		
Number of firms (in units)	4 802	32 543	12 181	49 526	839	50 365
Number of workers (in units)	105 175	722 851	278 546	1 106 571	466 776	1 573 347
Average number of workers per firm (in units)	21.9	22.2	22.9	22.3	556.3	31.2
Breakdown by branch of activity						
Agriculture	0.0	0.4	0.3	0.3	0.0	0.2
Industry	10.5	27.9	27.1	26.0	19.0	23.9
Construction	4.3	9.3	10.4	9.1	2.4	7.1
Trade and transport	23.2	24.1	20.6	23.1	36.0	26.9
Information and communication	8.1	3.1	1.5	3.1	5.6	3.9
Finance and insurance	8.3	1.4	1.5	2.0	15.6	6.1
Real estate	1.9	0.6	1.0	0.8	0.0	0.6
Business-related services (2)	19.8	8.6	7.3	9.3	11.1	9.9
Health and social work	18.6	23.0	28.3	23.9	9.0	19.5
Other services	5.4	1.8	2.0	2.2	1.2	1.9
Breakdown by size of firm (3)						
Micro-firms	13.3	13.6	13.3	13.5	0.1	9.5
Small firms	28.2	24.7	25.7	25.3	1.7	18.3
Medium-sized firms	31.6	27.8	25.1	27.5	7.9	21.7
Large firms	27.0	33.9	35.8	33.7	90.3	50.5

Source : NBB (social balance sheets).
(1) Average number of workers, i.e. the sum of items 1001 (full-time workers) and 1002 (part-time workers).
(2) Excluding employment activities (NACE-BEL 78), which comprise in particular activities of employment placement agencies.
(3) Determined according to the value of item 1003 (FTE workers) in 2012.

Such is the case, for example, for employment broken down by gender, level of education or employment contract, as the conduct of the various operating sites belonging to a single firm may vary considerably depending on their activity and their particular method of organisation. In the case of training activities or agency work, the firm's location and the range of training activities or agency workers available may also make a difference. It is therefore inappropriate to use a standard apportionment formula for all the items. Consequently, multi-region firms form a separate group from single-region companies for all the variables, apart from the total number of workers employed at 31 December.

While single-region firms differ from multi-region firms by being smaller in size, they also specialise in different fields. Multi-region firms employ proportionately more workers than single-region companies in the branches of trade and transport and finance and insurance, while the branches of industry and health and social work are proportionately less developed here. Within single-region companies, there are also differences in specialisation between firms based in Brussels, which focus more on services, and those in Flanders or Wallonia, which tend more towards industry. This heterogeneity is part of the reason for the differences between the Regions in the indicators presented in Annexes 11 to 13.

Annex 2 – Classification of firms by branch of activity

The classification of firms by branch of activity is based on the activity code listed in the directory of firms compiled by the National Bank of Belgium for the purpose of producing the national accounts; the directory contains a range of administrative data on firms active during a year. The 2012 directory, based on the NACE-BEL 2008 nomenclature, was chosen as the reference to determine the classification by sector and by branch of activity of firms for all financial years from 1998 to 2013. Firms not listed in the 2012 directory retain the activity code which they were given in previous directories or, failing that, the code assigned to them by the Central Balance Sheet Office.

The descriptions in this article are generally based on a ten-branch breakdown. The names of these branches were simplified for the reader's convenience ("Abbreviated title" column). In Annexes 3 to 10, the breakdown into ten branches is detailed to show sections A to S of the NACE-BEL 2008 nomenclature.

CLASSIFICATION USED TO ANALYSE THE SOCIAL BALANCE SHEETS AND
LIST OF SECTIONS AND DIVISIONS IN THE NACE-BEL 2008 NOMENCLATURE OF ACTIVITIES

Title	Abbreviated title	Section	Division
Agriculture, forestry and fishing	Agriculture	A	01-03
Mining and quarrying, manufacturing and other industry	Industry	B-E	05-39
Mining and quarrying		B	05-09
Manufacturing		C	10-33
Electricity, gas, steam and air conditioning supply		D	35
Water supply; sewerage, waste management and remediation activities		E	36-39
Construction	Construction	F	41-43
Trade, transport and accommodation and food service activities	Trade and transport	G-I	45-56
Wholesale and retail trade; repair of motor vehicles and motorcycles		G	45-47
Transportation and storage		H	49-53
Accommodation and food service activities		I	55-56
Information and communication	Information and communication	J	58-63
Financial and insurance activities	Finance and insurance	K	64-66
Real estate activities	Real estate	L	68
Business-related services (1)	Business-related services	M-N	69-82
Professional, scientific and technical activities		M	69-75
Administrative and support service activities (1)		N	77-82
Human health and social work activities	Health and social work	Q	86-88
Culture, recreation and other services	Other services	R-S	90-96
Arts, entertainment and recreation		R	90-93
Other service activities		S	94-96

(1) Excluding employment activities (NACE-BEL 78), which comprise in particular temporary employment agency activities.

Annex 3

CHANGE IN THE NUMBER OF WORKERS [1] BETWEEN 2012 AND 2013 IN FIRMS IN THE REDUCED POPULATION

	Full-time equivalents			Number of persons						
	Average employment		Employment as at 31 December	Average employment						Employment as at 31 December
				Full-time		Part-time		Total		
	Units	%	%	Units	%	Units	%	Units	%	%
Agriculture, forestry and fishing	35	1.1	–1.7	55	2.2	–48	–4.7	7	0.2	–2.1
Mining and quarrying, manufacturing and other industry	–2 133	–0.6	–1.0	–2 372	–0.7	247	0.5	–2 125	–0.6	–1.0
Mining and quarrying	–31	–1.3	–1.7	–28	–1.3	–3	–1.7	–31	–1.3	–1.6
Manufacturing	–2 172	–0.7	–0.9	–1 991	–0.7	10	0.0	–1 981	–0.6	–1.0
Electricity, gas, steam and air conditioning supply	–257	–1.3	–2.7	–579	–3.1	119	6.1	–460	–2.2	–2.6
Water supply; sewerage, waste management and remediation activities	327	1.7	0.7	226	1.3	121	4.9	347	1.7	0.7
Construction	–687	–0.6	–2.4	–704	–0.7	46	0.5	–657	–0.6	–2.4
Trade, transport and accommodation and food service activities	624	0.2	–0.1	233	0.1	660	0.5	893	0.2	–0.2
Wholesale and retail trade; repair of motor vehicles and motorcycles	1 724	0.8	–2.4	1 136	0.7	769	1.0	1 905	0.8	0.3
Transportation and storage	–1 471	–1.1	0.4	–980	–0.9	–839	–2.8	–1 819	–1.3	–1.4
Accommodation and food service activities	372	1.4	–1.2	76	0.5	730	3.7	807	2.2	1.2
Information and communication	–129	–0.2	–1.2	–54	–0.1	–719	–7.2	–773	–1.3	–2.2
Financial and insurance activities	–222	–0.3	–1.4	–145	–0.2	–224	–0.8	–368	–0.4	–1.4
Real estate activities	283	3.4	2.9	315	4.7	137	5.5	452	4.9	1.9
Business-related services	2 996	2.2	1.0	1 378	1.4	2 631	4.5	4 009	2.6	1.0
Professional, scientific and technical activities	1 430	2.1	0.7	1 118	2.0	502	3.2	1 620	2.2	0.7
Administrative and support service activities [2]	1 566	2.4	1.4	261	0.6	2 129	5.0	2 390	2.9	1.3
Human health and social work activities	4 276	1.8	1.8	1 489	1.1	4 176	2.4	5 665	1.8	1.4
Culture, recreation and other services	347	1.4	0.3	145	0.8	594	5.1	739	2.5	0.8
Arts, entertainment and recreation	–7	–0.1	0.2	–54	–0.9	128	3.5	74	0.7	0.9
Other service activities	354	2.1	0.3	199	1.7	466	5.9	665	3.4	0.7
Total	**5 390**	**0.4**	**–0.2**	**341**	**0.0**	**7 501**	**1.6**	**7 842**	**0.5**	**–0.2**

Source: NBB (social balance sheets).
(1) Workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.
(2) Excluding employment activities (NACE-BEL 78), which comprise in particular temporary employment agency activities.

Annex 4

HOURS WORKED [1]

	In units, per year (total population)									Percentage change between 2012 and 2013 (reduced population)		
	2006	2007	2008	2009	2010	2011	2012					
	Per full-time equivalent						Per full-time equivalent	Per full-time worker	Per part-time worker	*Per full-time equivalent*	*Per full-time worker*	*Per part-time worker*
Agriculture, forestry and fishing	1 605	1 621	1 622	1 611	1 638	1 666	1 658	1 657	960	*–0.6*	*–0.6*	*0.9*
Mining and quarrying, manufacturing and other industry	1 520	1 524	1 513	1 446	1 492	1 499	1 490	1 492	1 007	*–0.2*	*–0.2*	*0.3*
Mining and quarrying	1 479	1 499	1 509	1 447	1 437	1 485	1 448	1 447	1 034	*–2.7*	*–2.8*	*–1.5*
Manufacturing	1 522	1 523	1 513	1 439	1 490	1 497	1 488	1 491	1 001	*–0.1*	*–0.2*	*0.4*
Electricity, gas, steam and air conditioning supply	1 400	1 460	1 465	1 466	1 485	1 472	1 488	1 476	1 118	*–2.2*	*–0.9*	*–3.3*
Water supply; sewerage, waste management and remediation activities	1 593	1 570	1 562	1 551	1 544	1 551	1 534	1 536	1 045	*–0.3*	*–0.3*	*0.8*
Construction	1 450	1 452	1 467	1 433	1 420	1 468	1 443	1 438	998	*–1.4*	*–1.5*	*–1.2*
Trade, transport and accommodation and food service activities	1 579	1 576	1 576	1 556	1 559	1 558	1 557	1 565	915	*0.4*	*–0.6*	*4.1*
Wholesale and retail trade; repair of motor vehicles and motorcycles	1 590	1 589	1 591	1 575	1 579	1 578	1 570	1 580	966	*–0.1*	*–0.5*	*1.2*
Transportation and storage	1 565	1 560	1 554	1 528	1 530	1 527	1 539	1 551	976	*1.4*	*–0.9*	*15.8*
Accommodation and food service activities	1 564	1 557	1 556	1 531	1 538	1 539	1 539	1 523	719	*–1.0*	*–0.6*	*–2.3*
Information and communication	1 606	1 602	1 604	1 599	1 601	1 593	1 601	1 609	1 025	*–0.1*	*–0.2*	*7.1*
Financial and insurance activities	1 423	1 438	1 438	1 426	1 439	1 442	1 445	1 444	1 000	*–0.2*	*1.0*	*–4.5*
Real estate activities	1 588	1 586	1 596	1 567	1 560	1 561	1 556	1 557	965	*0.2*	*–0.2*	*–5.2*
Business-related services	1 588	1 592	1 605	1 569	1 570	1 569	1 553	1 563	949	*–0.2*	*0.2*	*–1.1*
Professional, scientific and technical activities	1 626	1 631	1 648	1 625	1 627	1 622	1 624	1 627	1 050	*–0.1*	*–0.3*	*0.7*
Administrative and support service activities [2]	1 547	1 547	1 557	1 507	1 510	1 513	1 478	1 467	911	*–0.2*	*0.9*	*–1.8*
Human health and social work activities	1 487	1 464	1 487	1 462	1 469	1 458	1 449	1 438	919	*–0.3*	*–0.4*	*0.0*
Culture, recreation and other services	1 566	1 576	1 573	1 564	1 564	1 559	1 561	1 568	887	*–0.9*	*–1.3*	*–1.8*
Arts, entertainment and recreation	1 606	1 618	1 610	1 609	1 592	1 601	1 606	1 604	796	*0.8*	*0.4*	*1.6*
Other service activities	1 547	1 556	1 555	1 542	1 551	1 540	1 540	1 549	925	*–1.8*	*–2.2*	*–3.3*
Total	**1 531**	**1 530**	**1 531**	**1 497**	**1 510**	**1 513**	**1 506**	**1 510**	**936**	***–0.2***	***–0.4***	***0.7***

Source: NBB (social balance sheets).
(1) By workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.
(2) Excluding employment activities (NACE-BEL 78), which comprise in particular temporary employment agency activities.

Annex 5

BREAKDOWN OF THE NUMBER OF WORKERS[1] BY EMPLOYMENT CONTRACT AND BY GENDER

(in % of total employment as at 31 December)

	2006	2007	2008	2009	2010	2011	2012	*2012*	*2013*
	(total population)							*(reduced population)*	
By employment contract									
Permanent contract	93.6	93.6	93.4	93.8	93.5	93.1	93.3	*94.1*	*94.0*
Fixed-term contract	5.3	5.3	5.5	5.1	5.4	5.7	5.6	*5.0*	*5.0*
Agriculture, forestry and fishing	6.4	13.2	11.7	11.5	11.2	9.1	12.2	*9.9*	*9.8*
Mining and quarrying, manufacturing and other industry	4.4	4.6	4.4	2.9	3.6	4.2	3.8	*3.7*	*3.6*
Mining and quarrying	8.2	7.0	6.1	4.5	4.9	5.2	4.4	*4.3*	*2.6*
Manufacturing	4.3	4.7	4.4	2.8	3.6	4.2	3.9	*3.7*	*3.7*
Electricity, gas, steam and air conditioning supply	7.3	5.2	6.0	5.3	4.7	4.3	3.5	*3.5*	*3.3*
Water supply; sewerage, waste management and remediation activities	3.7	3.1	3.0	2.1	2.4	2.7	2.5	*2.7*	*2.7*
Construction	3.2	3.3	3.5	3.7	3.6	3.8	4.0	*3.0*	*3.1*
Trade, transport and accommodation and food service activities	6.0	6.0	6.5	6.6	6.7	7.3	7.3	*6.0*	*6.4*
Wholesale and retail trade; repair of motor vehicles and motorcycles	5.8	5.9	6.6	6.5	7.4	8.0	7.7	*6.9*	*7.1*
Transportation and storage	3.2	3.3	3.3	3.3	2.5	2.8	2.5	*2.1*	*2.2*
Accommodation and food service activities	15.6	14.9	15.9	15.9	14.9	15.9	18.1	*15.6*	*17.6*
Information and communication	3.9	3.2	3.1	2.5	2.3	3.4	2.7	*2.6*	*2.5*
Financial and insurance activities	3.0	2.7	2.1	2.1	2.0	1.8	1.7	*1.5*	*1.4*
Real estate activities	4.3	5.0	5.1	5.4	5.4	5.3	6.8	*1.5*	*1.4*
Business-related services	4.5	4.7	4.1	3.8	4.0	3.8	4.0	*3.4*	*3.5*
Professional, scientific and technical activities	3.4	3.0	3.2	3.3	3.6	3.2	3.5	*3.0*	*3.1*
Administrative and support service activities[2]	5.4	6.3	4.9	4.1	4.3	4.4	4.5	*3.7*	*3.9*
Human health and social work activities	7.6	7.2	7.6	7.4	7.6	7.6	7.5	*7.5*	*7.3*
Culture, recreation and other services	7.7	8.1	8.9	10.1	10.7	10.3	10.2	*10.0*	*10.3*
Arts, entertainment and recreation	9.8	9.4	11.4	13.1	13.8	12.6	11.9	*10.9*	*12.8*
Other service activities	6.8	7.4	7.7	8.6	9.3	9.4	9.4	*9.5*	*9.1*
Substitution contract	1.0	0.9	1.0	1.0	1.0	1.0	1.0	*0.9*	*0.9*
Contract concluded for a specific project	0.2	0.2	0.2	0.1	0.2	0.2	0.1	*0.1*	*0.1*
By gender									
Men	59.9	59.5	58.0	57.2	56.4	56.2	55.7	*57.3*	*57.0*
Women	40.2	40.5	42.0	42.8	43.6	43.8	44.3	*42.7*	*43.0*

Source: NBB (social balance sheets).
(1) Workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.
(2) Excluding employment activities (NACE-BEL 78), which comprise in particular temporary employment agency activities.

Annex 6

BREAKDOWN OF EMPLOYMENT BY STATUS OF WORKERS IN FIRMS FILING FULL-FORMAT ACCOUNTS

(in % of average employment expressed in FTEs)

	2006	2007	2008	2009	2010	2011	2012	*2012*	*2013*
	(total population)							*(reduced population)*	
Workers for whom the firm has submitted a DIMONA declaration or who are recorded in the staff register.	**93.6**	**93.4**	**93.8**	**96.3**	**95.6**	**95.2**	**95.7**	***95.7***	***95.9***
Agency workers	**3.8**	**4.0**	**3.7**	**2.8**	**3.3**	**3.6**	**3.3**	***3.4***	***3.3***
Agriculture, forestry and fishing	8.0	8.9	9.6	9.8	5.4	4.6	6.2	*6.8*	*7.4*
Mining and quarrying, manufacturing and other industry	6.1	6.4	5.8	4.1	5.5	6.0	5.4	*5.4*	*5.2*
Mining and quarrying	2.8	3.2	3.4	2.2	2.7	3.5	3.0	*2.8*	*2.6*
Manufacturing	6.3	6.5	6.0	4.2	5.7	6.3	5.6	*5.8*	*5.5*
Electricity, gas, steam and air conditioning supply	1.5	2.3	1.4	1.6	1.7	1.1	1.2	*1.1*	*1.1*
Water supply; sewerage, waste management and remediation activities	6.4	6.7	6.3	5.5	6.3	6.3	5.7	*4.7*	*4.8*
Construction	2.0	2.2	2.0	1.8	1.8	2.0	2.0	*1.9*	*1.7*
Trade, transport and accommodation and food service activities	4.2	4.5	4.7	3.8	4.3	4.8	4.6	*4.5*	*4.4*
Wholesale and retail trade; repair of motor vehicles and motorcycles	4.3	4.4	4.4	3.8	4.2	4.5	4.3	*4.3*	*4.2*
Transportation and storage	4.0	4.4	4.8	3.8	4.2	4.9	4.9	*4.7*	*4.6*
Accommodation and food service activities	6.3	7.1	7.1	5.5	6.7	7.0	5.6	*5.6*	*6.1*
Information and communication	2.8	3.2	3.2	2.5	2.5	2.7	2.6	*2.5*	*2.4*
Financial and insurance activities	1.0	1.1	1.0	0.6	0.7	0.8	0.8	*0.8*	*0.7*
Real estate activities	1.7	2.0	2.2	1.7	1.9	1.6	1.4	*1.2*	*1.3*
Business-related services	3.8	4.1	3.8	3.0	3.4	3.7	3.6	*3.5*	*3.2*
Professional, scientific and technical activities	3.5	3.6	4.1	3.2	3.7	3.6	3.3	*3.6*	*3.4*
Administrative and support service activities (1)	4.0	4.5	3.6	2.7	3.1	3.9	4.0	*3.5*	*3.0*
Human health and social work activities	0.5	0.5	0.4	0.4	0.5	0.5	0.4	*0.4*	*0.3*
Culture, recreation and other services	4.2	3.9	4.4	4.0	4.2	4.1	3.5	*3.5*	*3.1*
Arts, entertainment and recreation	4.2	4.0	4.0	3.5	3.6	3.9	4.3	*4.2*	*3.2*
Other service activities	4.1	3.9	4.5	4.2	4.5	4.1	3.1	*3.3*	*3.0*
Workers seconded to the firm (2)	**2.6**	**2.6**	**2.5**	**0.9**	**1.0**	**1.1**	**1.0**	***0.9***	***0.9***

Source: NBB (social balance sheets).
(1) Excluding employment activities (NACE-BEL 78), which comprise in particular temporary employment agency activities.
(2) Workers recorded in a firm's staff register and seconded to another firm which is obliged to file a social balance sheet are counted twice.

Annex 7

STAFF COSTS PER FTE (1)

	In €, per year (total population)							Percentage change between 2012 and 2013 (reduced population)
	2006	2007	2008	2009	2010	2011	2012	
Agriculture, forestry and fishing	30 592	30 782	31 158	32 159	32 858	33 328	34 782	*1.9*
Mining and quarrying, manufacturing and other industry	53 953	55 169	57 843	57 065	59 835	62 469	63 763	*2.5*
Mining and quarrying	48 001	50 672	52 480	52 776	53 527	57 423	56 927	*3.6*
Manufacturing	52 806	54 688	56 464	55 520	58 480	60 440	62 285	*2.7*
Electricity, gas, steam and air conditioning supply	89 647	88 061	97 976	92 633	93 488	105 915	98 175	*0.9*
Water supply; sewerage, waste management and remediation activities	47 698	49 114	51 375	53 088	53 489	56 741	57 789	*2.3*
Construction	39 368	40 447	42 505	43 050	43 105	45 563	46 769	*1.0*
Trade, transport and accommodation and food service activities	44 223	45 364	47 372	48 801	48 963	50 074	51 243	*2.4*
Wholesale and retail trade; repair of motor vehicles and motorcycles	45 061	46 409	48 319	49 838	49 931	51 074	52 182	*2.6*
Transportation and storage	46 127	47 141	49 546	50 821	51 157	52 560	53 962	*2.2*
Accommodation and food service activities	29 479	30 070	31 710	33 403	34 270	34 953	36 146	*3.7*
Information and communication	61 912	63 370	66 060	67 933	68 582	70 594	71 209	*2.8*
Financial and insurance activities	70 908	72 829	77 266	78 470	78 416	80 780	84 017	*1.1*
Real estate activities	43 181	43 826	45 972	47 246	47 864	49 669	50 912	*3.6*
Business-related services	49 857	50 850	52 812	52 903	52 518	53 609	54 518	*1.2*
Professional, scientific and technical activities	59 670	61 130	63 752	64 006	64 186	65 468	66 523	*1.7*
Administrative and support service activities (2)	39 160	38 997	40 531	40 897	40 266	41 205	42 032	*0.6*
Human health and social work activities	40 318	39 691	43 061	43 770	44 884	46 164	47 181	*3.3*
Culture, recreation and other services	37 719	40 588	41 697	43 918	44 278	44 790	47 212	*1.7*
Arts, entertainment and recreation	40 426	42 974	43 554	46 965	45 771	46 893	49 475	*0.8*
Other service activities	36 443	39 417	40 810	42 470	43 574	43 850	46 152	*2.3*
Total	**48 648**	**49 479**	**51 865**	**52 203**	**52 980**	**54 544**	**55 791**	***2.2***

Source: NBB (social balance sheets).
(1) Item 1023 / item 1003.
(2) Excluding employment activities (NACE-BEL 78), which comprise in particular temporary employment agency activities.

Annex 8

STAFF COSTS PER HOUR WORKED [1]

	In € (total population)							Percentage change between 2012 and 2013 (reduced population)
	2006	2007	2008	2009	2010	2011	2012	
Agriculture, forestry and fishing	19.1	19.0	19.2	20.0	20.1	20.0	21.0	*2.5*
Mining and quarrying, manufacturing and other industry	35.5	36.2	38.2	39.5	40.1	41.7	42.8	*2.7*
Mining and quarrying	32.5	33.8	34.8	36.5	37.2	38.7	39.3	*6.5*
Manufacturing	34.7	35.9	37.3	38.6	39.3	40.4	41.9	*2.8*
Electricity, gas, steam and air conditioning supply	64.1	60.3	66.9	63.2	63.0	72.0	66.0	*3.2*
Water supply; sewerage, waste management and remediation activities	29.9	31.3	32.9	34.2	34.6	36.6	37.7	*2.6*
Construction	27.2	27.9	29.0	30.0	30.4	31.0	32.4	*2.5*
Trade, transport and accommodation and food service activities	28.0	28.8	30.1	31.4	31.4	32.1	32.9	*2.1*
Wholesale and retail trade; repair of motor vehicles and motorcycles	28.3	29.2	30.4	31.6	31.6	32.4	33.2	*2.7*
Transportation and storage	29.5	30.2	31.9	33.3	33.4	34.4	35.1	*0.7*
Accommodation and food service activities	18.8	19.3	20.4	21.8	22.3	22.7	23.5	*4.8*
Information and communication	38.6	39.6	41.2	42.5	42.8	44.3	44.5	*2.9*
Financial and insurance activities	49.8	50.7	53.7	55.0	54.5	56.0	58.2	*1.3*
Real estate activities	27.2	27.6	28.8	30.2	30.7	31.8	32.7	*3.4*
Business-related services	31.4	31.9	32.9	33.7	33.4	34.2	35.1	*1.4*
Professional, scientific and technical activities	36.7	37.5	38.7	39.4	39.4	40.4	41.0	*1.9*
Administrative and support service activities [2]	25.3	25.2	26.0	27.1	26.7	27.2	28.4	*0.8*
Human health and social work activities	27.1	27.1	29.0	29.9	30.5	31.7	32.6	*3.5*
Culture, recreation and other services	24.1	25.7	26.5	28.1	28.3	28.7	30.2	*2.7*
Arts, entertainment and recreation	25.2	26.6	27.1	29.2	28.8	29.3	30.8	*–0.1*
Other service activities	23.6	25.3	26.2	27.5	28.1	28.5	30.0	*4.1*
Total	**31.8**	**32.3**	**33.9**	**34.9**	**35.1**	**36.0**	**37.0**	***2.3***

Source: NBB (social balance sheets).
(1) Item 1023 / item 1013.
(2) Excluding employment activities (NACE-BEL 78), which comprise in particular temporary employment agency activities.

Annex 9

TRAINING ACTIVITIES IN 2013 IN FIRMS IN THE REDUCED POPULATION

	Participants in training activities [1] (in % of average employment)			Hours devoted to training activities (in % of hours worked)				Net training costs [2] (in % of staff costs)			
	Formal [3]	Informal [4]	Initial [5]	Formal [3]	Informal [4]	Initial [5]	Total	Formal [3]	Informal [4]	Initial [5]	Total
Agriculture, forestry and fishing	6.4	8.7	1.6	0.1	0.3	0.3	0.8	0.14	0.46	0.06	0.66
Mining and quarrying, manufacturing and other industry	50.4	29.2	1.4	0.9	0.7	0.1	1.8	1.43	0.70	0.05	2.18
Mining and quarrying	47.4	24.1	0.1	0.7	0.7	0.0	1.5	0.97	0.74	0.01	1.73
Manufacturing	48.0	29.6	1.5	0.8	0.8	0.2	1.8	1.22	0.75	0.05	2.02
Electricity, gas, steam and air conditioning supply	76.0	34.6	0.0	2.2	0.5	0.0	2.8	3.83	0.51	0.00	4.34
Water supply; sewerage, waste management and remediation activities	64.0	16.9	2.7	0.9	0.3	0.1	1.3	1.19	0.28	0.04	1.50
Construction	27.5	13.1	2.1	0.5	0.3	0.8	1.5	0.55	0.29	0.13	0.97
Trade, transport and accommodation and food service activities	36.6	18.1	1.4	0.8	0.4	0.3	1.5	1.24	0.36	0.05	1.65
Wholesale and retail trade; repair of motor vehicles and motorcycles	30.5	15.1	1.8	0.5	0.4	0.5	1.4	0.73	0.42	0.08	1.23
Transportation and storage	53.0	25.4	0.4	1.5	0.3	0.0	1.8	2.20	0.29	0.01	2.49
Accommodation and food service activities	15.5	10.4	2.1	0.3	0.3	0.6	1.1	0.34	0.26	0.10	0.71
Information and communication	53.3	18.4	1.5	1.1	0.3	0.1	1.5	1.60	0.28	0.04	1.92
Financial and insurance activities	65.6	39.3	0.2	1.2	0.9	0.0	2.1	1.92	0.63	0.01	2.55
Real estate activities	18.9	11.8	1.4	0.3	0.2	0.5	0.9	0.34	0.16	0.08	0.58
Business-related services	30.8	18.4	0.9	0.6	0.3	0.2	1.0	0.77	0.31	0.04	1.12
Professional, scientific and technical activities	34.0	17.4	1.1	0.6	0.3	0.2	1.1	0.78	0.29	0.04	1.11
Administrative and support service activities [6]	28.1	19.3	0.7	0.5	0.3	0.2	1.0	0.76	0.34	0.04	1.14
Human health and social work activities	53.2	35.1	0.8	1.3	0.5	0.3	2.2	0.95	0.48	0.18	1.62
Culture, recreation and other services	22.1	14.5	1.5	0.4	0.2	0.6	1.1	0.60	0.19	0.09	0.89
Arts, entertainment and recreation	14.1	7.7	1.6	0.3	0.1	0.3	0.6	0.36	0.11	0.06	0.54
Other service activities	26.1	17.9	1.4	0.5	0.2	0.7	1.4	0.73	0.23	0.10	1.06
Total	**43.9**	**24.9**	**1.2**	**0.9**	**0.5**	**0.3**	**1.7**	**1.23**	**0.49**	**0.07**	**1.78**

Source: NBB (social balance sheets).

(1) Owing to double counting linked to the fact that the same person may have pursued more than one type of training, no total is calculated here.

(2) Gross costs less subsidies and other financial benefits. The net costs of formal training also include contributions and payments to collective funds.

(3) Courses and practical classes designed and given by training staff responsible for their organisation and content, intended for a group of learners in premises separate from the workplace.

(4) Other apprenticeship activities of which the organisation and content are largely determined by the learners according to their own needs, directly connected with the work or workplace. These activities also include attending conferences or trade fairs as part of the learning process.

(5) Training of a minimum duration of six months, given to workers under schemes alternating training and practical work experience, with a view to acquiring a diploma.

(6) Excluding employment activities (NACE-BEL 78), which comprise in particular temporary employment agency activities.

Annex 10

TRAINING ACTIVITIES IN 2013 IN TRAINING FIRMS IN THE REDUCED POPULATION

	Hours devoted to training (average per participant, in hours)			Net training costs [1] (average per hour of training, in €)		
	Formal [2]	Informal [3]	Initial [4]	Formal [2]	Informal [3]	Initial [4]
Agriculture, forestry and fishing	22	59	302	26.9	30.4	4.3
Mining and quarrying, manufacturing and other industry	26	36	140	66.7	43.0	15.1
Mining and quarrying	21	40	540	54.1	44.8	15.5
Manufacturing	25	37	153	59.7	42.4	14.8
Electricity, gas, steam and air conditioning supply	42	22	200	115.7	65.6	53.6
Water supply; sewerage, waste management and remediation activities	20	30	28	51.8	31.9	28.9
Construction	23	29	529	34.3	36.6	5.5
Trade, transport and accommodation and food service activities	31	28	332	49.7	34.7	5.8
Wholesale and retail trade; repair of motor vehicles and motorcycles	22	37	362	47.8	36.0	5.9
Transportation and storage	40	18	146	51.7	33.3	9.3
Accommodation and food service activities	21	27	301	25.5	26.1	4.5
Information and communication	31	29	113	65.5	37.6	19.1
Financial and insurance activities	24	29	385	94.2	43.0	8.3
Real estate activities	20	21	481	39.7	32.0	5.7
Business-related services	24	22	239	44.7	36.8	9.3
Professional, scientific and technical activities	27	28	225	49.6	38.1	10.3
Administrative and support service activities [5]	22	17	258	38.5	35.2	8.3
Human health and social work activities	28	18	441	23.2	30.2	20.3
Culture, recreation and other services	23	15	484	44.8	36.3	5.0
Arts, entertainment and recreation	24	18	217	43.3	35.4	7.6
Other service activities	23	14	634	45.3	36.5	4.5
Total	**27**	**27**	**304**	**50.8**	**38.1**	**10.1**

Source: NBB (social balance sheets).

(1) Gross costs less subsidies and other financial benefits. The net costs of formal training also include contributions and payments to collective funds.

(2) Courses and practical classes designed and given by training staff responsible for their organisation and content, intended for a group of learners in premises separate from the workplace.

(3) Other apprenticeship activities of which the organisation and content are largely determined by the learners according to their own needs, directly connected with the work or workplace. These activities also include attending conferences or trade fairs as part of the learning process.

(4) Training of a minimum duration of six months, given to workers under schemes alternating training and practical work experience, with a view to acquiring a diploma.

(5) Excluding employment activities (NACE-BEL 78), which comprise in particular temporary employment agency activities.

Annex 11

TYPE AND STRUCTURE OF EMPLOYMENT CONTRACTS BY REGION

	2006	2007	2008	2009	2010	2011	2012	*Percentage change between 2012 and 2013*
	(total population)							*(reduced population)*
Part-time work (in % of employment as at 31 December)								
Single-region firms	26.2	26.6	27.8	29.9	30.6	30.9	31.3	*1.7*
Brussels	23.1	24.2	25.8	28.2	30.1	30.8	31.0	*1.4*
Flanders	26.7	26.8	28.0	30.0	30.7	30.7	31.1	*1.7*
Wallonia	26.0	26.9	28.1	30.3	30.8	31.3	32.0	*1.9*
Multi-region firms	29.3	30.5	30.6	31.8	32.5	32.4	32.3	*0.1*
Total	**27.0**	**27.6**	**28.5**	**30.4**	**31.1**	**31.3**	**32.3**	***1.2***
Temporary work [1] (in % of employment as at 31 December)								
Single-region firms	6.8	6.7	6.9	6.6	7.0	7.4	7.3	*0.4*
Brussels	6.1	6.6	6.7	6.9	7.5	7.5	7.6	*7.6*
Flanders	5.8	5.5	5.5	5.1	5.5	5.7	5.6	*1.4*
Wallonia	9.5	9.6	10.6	10.2	10.5	11.2	11.0	*–2.8*
Multi-region firms	5.5	5.5	5.5	5.0	5.1	5.4	5.1	*2.4*
Total	**6.4**	**6.4**	**6.6**	**6.2**	**6.5**	**6.9**	**5.1**	***1.0***
Agency work in firms filing full-format accounts (in % of average employment expressed in FTEs)								
Single-region firms	4.6	4.8	4.2	3.2	3.7	4.0	3.7	*–4.4*
Brussels	2.8	3.2	2.5	2.6	3.2	3.3	2.9	*–14.7*
Flanders	4.8	5.1	4.5	3.2	3.8	4.2	3.9	*–2.0*
Wallonia	4.5	4.7	4.4	3.2	3.8	3.7	3.2	*–8.4*
Multi-region firms	2.4	2.7	2.7	2.1	2.5	2.9	2.7	*–5.1*
Total	**3.8**	**4.0**	**3.7**	**2.8**	**3.3**	**3.6**	**3.3**	***–4.4***

Source: NBB (social balance sheets).
(1) Fixed-term contracts, substitution contracts and contracts concluded for a specific project.

Annex 12

HOURS WORKED AND STAFF COSTS BY REGION

	2006	2007	2008	2009	2010	2011	2012	*Percentage change between 2012 and 2013*
	(total population)							*(reduced population)*
Hours worked per FTE (in units, per year)								
Single-region firms	1 549	1 544	1 546	1 508	1 522	1 527	1 519	*–0.3*
Brussels	1 577	1 581	1 588	1 563	1 575	1 562	1 564	*–0.2*
Flanders	1 554	1 548	1 547	1 508	1 525	1 529	1 523	*–0.2*
Wallonia	1 523	1 521	1 525	1 484	1 494	1 506	1 494	*–0.7*
Multi-region firms	1 483	1 488	1 489	1 466	1 477	1 474	1 467	*0.2*
Total	**1 531**	**1 530**	**1 531**	**1 497**	**1 510**	**1 513**	**1 506**	***–0.2***
Staff costs per FTE (in €, per year)								
Single-region firms	45 924	47 053	49 123	49 293	49 996	51 422	52 658	*2.3*
Brussels	54 053	55 555	58 714	58 322	58 470	58 166	59 521	*1.6*
Flanders	46 001	47 351	49 289	49 424	50 237	51 883	53 215	*2.2*
Wallonia	42 280	42 857	44 719	45 201	45 955	47 573	48 486	*2.8*
Multi-region firms	56 011	56 301	59 639	60 533	61 499	63 733	65 170	*2.1*
Total	**48 648**	**49 479**	**51 865**	**52 203**	**52 980**	**54 544**	**55 791**	***2.2***
Staff costs per hour worked (in €)								
Single-region firms	29.7	30.5	31.8	32.7	32.8	33.7	34.7	*2.6*
Brussels	34.3	35.1	37.0	37.3	37.1	37.2	38.1	*1.8*
Flanders	29.6	30.6	31.9	32.8	32.9	33.9	35.0	*2.4*
Wallonia	27.8	28.2	29.3	30.5	30.8	31.6	32.5	*3.5*
Multi-region firms	37.8	37.8	40.1	41.3	41.6	43.2	44.4	*2.0*
Total	**31.8**	**32.3**	**33.9**	**34.9**	**35.1**	**36.0**	**37.0**	***2.3***

Source: NBB (social balance sheets).

Annex 13

FORMAL TRAINING IN ALL FIRMS: BREAKDOWN BY REGION (1) (2)

	2006	2007	2008	2009	2010	2011	2012	*Percentage change between 2012 and 2013*
	(total population)							*(reduced population)*
Participants in training activities (in % of average employment)								
Single-region firms	26.3	26.0	26.6	27.8	29.1	29.8	31.8	*3.8*
Brussels	26.6	24.7	25.8	26.9	27.2	27.3	28.3	*–0.4*
Flanders	27.9	27.9	27.7	28.9	30.2	31.3	33.9	*3.5*
Wallonia	21.9	21.9	24.3	25.8	27.2	27.5	28.2	*6.3*
Multi-region firms	61.5	61.4	54.6	56.4	58.7	58.9	61.5	*0.6*
Total	**35.7**	**35.2**	**33.8**	**35.2**	**36.7**	**37.1**	**39.1**	***2.1***
Hours devoted to training activities (in % of hours worked)								
Single-region firms	0.53	0.55	0.50	0.53	0.55	0.56	0.60	*0.1*
Brussels	0.56	0.54	0.50	0.52	0.53	0.54	0.54	*–4.4*
Flanders	0.57	0.57	0.53	0.55	0.57	0.59	0.65	*0.5*
Wallonia	0.43	0.50	0.42	0.46	0.52	0.49	0.52	*0.7*
Multi-region firms	1.47	1.55	1.42	1.38	1.28	1.26	1.34	*12.3*
Total	**0.77**	**0.80**	**0.73**	**0.74**	**0.73**	**0.73**	**0.78**	***5.3***
Net training costs (3) (in % of staff costs)								
Single-region firms	0.70	0.71	0.71	0.66	0.72	0.77	0.82	*–2.1*
Brussels	0.70	0.73	0.67	0.61	0.75	0.77	0.73	*2.7*
Flanders	0.73	0.73	0.73	0.67	0.69	0.78	0.85	*–4.6*
Wallonia	0.60	0.67	0.66	0.68	0.78	0.74	0.77	*2.8*
Multi-region firms	2.27	2.35	2.17	1.98	2.01	2.00	2.01	*–0.7*
Total	**1.19**	**1.20**	**1.15**	**1.06**	**1.11**	**1.13**	**1.16**	***–1.8***
Training firms (in % of all firms)								
Single-region firms	6.1	6.5	10.9	11.6	12.1	11.6	14.0	*3.9*
Brussels	6.9	7.1	10.7	11.3	11.8	11.0	13.3	*1.0*
Flanders	6.7	7.1	11.4	12.2	12.4	12.1	14.7	*5.9*
Wallonia	4.5	4.9	9.9	10.6	11.5	10.7	12.8	*–0.5*
Multi-region firms	43.4	42.0	50.0	52.8	55.9	57.1	60.8	*2.3*
Total	**6.7**	**7.0**	**11.5**	**12.2**	**12.7**	**12.2**	**14.6**	***3.8***

Source: NBB (social balance sheets).
(1) The introduction of a new social balance sheet form applicable to financial years ending on or after 1 December 2008 causes a break in the series between data for years from 2008 onwards and those relating to previous years.
(2) Courses and practical classes designed and given by training staff responsible for their organisation and content, intended for a group of learners in premises separate from the workplace.
(3) Gross costs less subsidies and other financial benefits, plus contributions and payments to collective funds.