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No. 108

Earnings of Men
and Women Working
in the Private Sector:
Enriched Data for Pensions
and Tax-Benefit Modeling

**Anna Christina D'Addio,
Herwig Immervoll**

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Anna Cristina D'Addio and Herwig Immervoll

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ABSTRACT

The OECD's "Average-Wage" (AW) concept is commonly used as a benchmark for tax-benefit and pension modeling. The purpose of this paper is to examine whether it is possible to use richer sets of earnings data in order to customize these modeling exercises to the situation of different groups of workers, such as high or low-earning men or women. We first take stock of available sources of earnings distribution data and provide a careful assessment of measurement and definitional differences relative to the AW. In a second step, information on the shape of earnings distributions in OECD countries is used to derive synthetic distributions around the AW, distinguishing between the earnings of men and women. We argue that this pragmatic approach yields data that allow extending the scope of tax-benefit and pensions modelling. Moreover, it does so in a way that is consistent with past modeling exercises that relied on the AW. We highlight data quality issues and discuss the potential limitations of the imputed AW-consistent earnings distributions.

RÉSUMÉ

Le concept de salaire moyen de l'OCDE (SM) est couramment utilisé comme référence pour la modélisation des impôts/prestations et des retraites. Le but de ce document est d'examiner s'il est possible d'utiliser de plus grands ensembles de données sur les salaires afin d'adapter ces exercices de modélisation à la situation de différents groupes d'actifs, tels que les hommes et les femmes ayant des revenus élevés ou bas. Dans un premier temps, on utilise les sources disponibles sur la répartition des revenus et on fournit une évaluation précise des différences de mesure et de définition concernant le salaire moyen, en faisant une distinction entre le revenu des hommes et celui des femmes. Selon nous, cette approche pragmatique permet d'obtenir des données qui dépassent le but fixé par la modélisation des impôts/prestation et des retraites. De plus, elle le fait en compatibilité avec les exercices de modélisation précédents qui se fondaient sur le SM. Nous mettons en évidence la question de la qualité des données et discutons des possibles limites de la répartition des revenus imputées sur les salaire moyens.

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EARNINGS OF MEN AND WOMEN WORKING IN THE PRIVATE SECTOR: ENRICHED DATA FOR PENSIONS AND TAX-BENEFIT MODELING

1. Introduction

1. Average-earnings statistics are an important input into a range of OECD indicators based on models of the income situation of individuals and families. For instance, calculations of pension or unemployment-benefit replacement rates relate benefit entitlements to individual earnings for workers earning various proportions of the average wage (AW). The AW is defined roughly as average private-sector wages earned by a full-time, full-year employee.

2. For a number of purposes, it is useful to produce such indicators for different sub-groups or at different points in the earnings distribution (see Box 1). At the same time, these data should be consistent with the AW in order to maintain comparability with other analyses that rely on this widely used concept. A straightforward way of capturing the earnings situation of the group of interest would then be to use appropriate breakdowns from the AW data sources. Such breakdowns are, however, generally not available at this time, and access to the original data sources is limited.

3. This paper utilises information from auxiliary data sources in order to derive synthetic distributions around the AW statistic. The purpose is therefore *not* to propose alternatives to the AW. Instead, it *complements* the AW with information on the levels of earnings for men and women at different points in the earnings distribution. This adds flexibility to the tax-benefit and pension modelling exercises. These data will, for instance, enable calculations of replacement rates at different decile points of the earnings distribution of men and women. Since distributions differ across countries, results calculated on this basis can be more informative and comparable across countries than similar indicators based on selected percentages of the AW. For instance, the results in this paper show that median earnings of full-time employed women in the private sector vary between 50% of the overall average wage in Mexico and Turkey and around 80% in Canada and most Nordic countries.

4. Like the AW, all data and calculations presented in this paper refer to *full-time workers*. Considering part-time employment is clearly relevant in the context of analysing the treatment of different workers by the tax-benefit system, especially for women. In principle, a part-time earnings measure consistent with the AW could be constructed using an approach similar to that used here for full-time workers. This is, however, left to future work: for the majority of OECD countries, consistent and comparable information on part-time earnings is currently not available. In the meantime, as a second-best solution, analysis of the situation of part-time workers could approximate part-time earnings by combining available information of working hours with the data on full-time earnings as derived in this paper (by, for example, using full-time earnings adjusted *pro-rata* for working hours at the lower end of the distribution for women).

5. The next section recalls the definition of the AW. Section 3 lists available sources of earnings-distribution data for most OECD countries. It compares the underlying sampling frame and definitions of total remuneration. Based on these comparisons, we then select the “preferred” source of earnings-distribution data: that is, the source that appears to provide the best match with the definition of the AW in each country. The final section identifies a group of countries for which the distributional data are conceptually reasonably close to the AW. It then presents synthetic earnings distributions for men and

women using the AW as an “anchor”. These synthetic distributions are generated simply by shifting original distributions up or down so that the mean of the distribution matches the national AW figure. We discuss results and point to limitations of the approach, particularly for countries where the measurement concepts and definitions differ significantly between the AW and the available earnings distribution data.

Box 1. Purpose of looking beyond average earnings: two illustrations

The AW provides a useful reference value for comparing tax burdens and benefit entitlements across a range of stylised household situations. Using calculated tax burdens and benefit entitlements at different proportions of the AW, it is possible to derive policy indicators, such as gross and net replacement rates or implicit tax rates, and comparing them between countries or over time. However, such comparisons do not take account of differences in the *distribution* of earnings. *Median* earnings – the middle of the distribution – are typically well below *mean* earnings. In countries with a broad distribution of earnings, there are many people earning, say, 50% or 150% of the mean. But where the earnings distribution is relatively narrow, such cases are comparatively rare. Furthermore, the amount women earn relative to men varies substantially across countries. In consequence, taking the shape of earnings distributions into account is especially relevant when analysing the labour-market situation of women.

More generally, certain policy issues cannot be fully investigated by limiting attention to individuals earning selected proportions of the AW.^a Two ongoing Secretariat projects illustrate the reasons for wanting to complement AW-based policy indicators with similar measures derived from a richer representation of earnings distributions.

Barriers to female employment

In many countries, increasing women's labour-force participation is a key objective to for a range of social and economic reasons. At the same time, financial incentives to work are known to have significant effects on women's work decisions. In contrast, the employment decisions of men are generally less responsive to such incentives. As part of an employment-oriented approach to social policy, it is therefore critical to document in detail the nature and causes of any barriers to women's employment.

For a variety of reasons, women have lower wages than men on average. In addition, while women are more likely to be in low-paid jobs than men, the gender wage gap is typically larger for higher percentiles in the respective earnings distributions (consistent with the well documented concept of "glass ceilings", indicating situations where women face barriers moving into management and other high-paid jobs). These differences shape the incentives to share market and non-market work within households. In addition, since tax liabilities and benefit entitlements depend on earnings, the wage gap also implies that the (dis-)incentives created by the tax-benefit system will be different for men and women.

Continuing OECD work provides policy-relevant data by customising well known work-incentive indicators, such as replacement rates and marginal effective tax rates, to the situation of women. Data about the earnings distribution of men and women are one important input for this analyses.

Women and pensions

The OECD Working Party on Social Policy agreed at its meeting in November 2008 to initiate a project on "Women and Pensions", which addresses a number of issues related to the changing role of women in our economies and societies and how pension systems deal with these changes.

"Average earnings" are an important metric underlying the presentation of pension system parameters and the results of pension modeling. However, a measure of earnings that does not distinguish between men and women fails to capture the impact of wage differentials during working lives on retirement incomes, since pension entitlements in most OECD countries depend on individual earnings. Statistics about the earnings distribution by sex are essential to a proper understanding of the future retirement-income security of men and women.

Retirement income today is a product of past events: it depends on pension rules in place at the time entitlements were built up as well as on the pensioner's job and earnings history. This is an important issue for women because in addition to frequent incomplete careers, they often earn lower wages than men.

Wage differentials during working lives affect heavily the pensions-in-payment received during retirement. The effect of gender pay gaps are different also across the various retirement income systems, and are likely stronger in countries with large occupational pension schemes. In fact, the benefits of occupational pension schemes depend largely upon the length of service and final salary at the time of retirement.

- a. Policy indicators, such as net replacement rates, are often intended to summarise how policy features change over time. For purposes of policy monitoring, or when used as explanatory variables in formal econometric models of labour-market outcomes, there are important arguments for basing such indicators on hypothetical earnings and household situations (such as two-parent and lone-parent families with a worker earning a given fraction of the AW), rather than trying to account for distributional differences (such as the number of lone-parent families or the number of workers earning that fraction of the AW). This is

because the numbers of lone-parent families, or the earnings situation of women, are likely to be endogenous, in the sense that they are partly a result of tax-benefit policies. For investigating such links, it is then preferable to use policy indicators rather than outcome indicators. Policy indicators, such as the net replacement rate of an average earner, are largely independent of changes in the underlying population, while outcome indicators aim at accounting, as closely as possible, for the composition of the population affected by the policies of interest.

2. The average wage as a benchmark for model-based policy indicators

6. Since 2005, the AW has been used as the central earnings benchmark for OECD tax, tax-benefit and pensions modeling work (OECD, 2009a; 2009b; 2007). The choice of the AW reflects considerations of both conceptual issues and data availability. Its adoption was based on an agreement that a broader average wage measure is preferable on conceptual and comparability grounds to the “old” concept of average wages of manual workers in the manufacturing industry (or average production worker wages, APW), as the latter now represents only a small part of the working population in OECD countries. Further, some countries were unable to continue providing data according to the APW definition. AW values are currently reported each year to the OECD Secretariat by Delegates to Working Party No. 2 on Tax Policy Analysis and Tax Statistics of the Committee on Fiscal Affairs.¹

7. The AW is defined as the average gross wage earnings of all adult, full-time, manual and non-manual workers in industrial Sectors C-K (International Standard Industrial Classification of All Economic Activities, Revision 3) of each OECD economy (*i.e.*, most private-sector industries; see Table A.1 in the annex).² AW values are shown in Table 1 for 2006, which is the reference year for the earnings data shown in this document. Data sources and details on the scope of AW measure in each country are reproduced in Tables 2 and 3 below.

8. Average wages can be measured in a range of different ways. It is important to emphasise that the AW concept has been chosen with particular modeling purposes in mind, *i.e.*, as a benchmark for *policy* rather than *outcome* indicators. For other purposes, broader measures of average earnings can be preferable.

9. In the context of OECD’s statistical and modelling work, the aim of indicators such as replacement rates is to capture features of tax and benefit policies in a way that is comparable both between countries and over time. Because the mechanics of social and fiscal policies depend on an individual’s specific circumstances, it is important that the wage benchmark likewise relates to well defined employment situations. More specifically, the scope of the wage concept should mirror that of the tax-and-transfer calculations in the tax-benefit and pensions models. For instance, the reason for excluding public-sector wages is that tax/benefit and pensions modeling generally does not account for specific policies that apply to civil servants and other public-sector workers. It would be misleading to adopt an average that also includes civil servants and other incomes sources, such as self-employment incomes or stock options because the relevant tax-and-benefit rules are outside the scope of the models. Likewise, since full-time and part-time workers may have different entitlements to social benefits, it is important not to mix part-time and full-time earnings (or part-year and full-year employment) when calculating these entitlements. Where part-time employment is important, the AW can therefore be significantly higher than a broader average-wage measure that includes part-time workers as well.

1. This section draws on a document prepared earlier for a meeting of Working Party No. 2 on Tax Policy Analysis and Tax Statistics (OECD document CTPA/CFA/WP2(2006)36).

2. As noted in OECD (2007), not all national statistical agencies use ISIC Rev. 3 to classify industries. However, the Statistical Classification of Economic Activities in the European Community (NACE Rev. 1), the North American Industry Classification System (US NAICS 2002) and the Australian and New Zealand Standard Industrial Classification (ANZSIC 1993) include a classification which broadly conforms with industries C-K in ISIC Rev. 3.

10. In short, the term “average wage” gives the impression that it represents an average across *all* wage earners, regardless of the employment situation or the type of remuneration. However, this is not correct: the definitional scope of the AW is, in fact, rather narrow. It does not, nor is it intended to, summarise the earnings situations of all workers. This is one of several reasons why the AW can differ significantly from broad earnings measures such as the average annual wages in the total economy, as reported in the Statistical Annex (Table I) of the OECD’s annual *Employment Outlook*. This is important to keep in mind when using the AW (as well as the earnings statistics presented in this paper), especially in countries where a sizeable part of the workforce is outside the scope of this earnings definition (such as part-time and public-sector workers).

11. At the same time, the AW measure is broader than the APW and this has consequences for the interpretation of resulting tax-burden calculations. The APW concept referred to a narrowly-defined group (a manual full-time worker in manufacturing industry). This had considerable intuitive appeal as the wage level could be interpreted as that of a particular *type* of worker. While not representative of the working population as a whole, this approach had the advantage of relating the tax calculations to a well defined employment situation, which, at the time, reflected the experience of considerable numbers of worker in each country. Contrary to the APW, the AW averages across a broad and diverse range of different jobs, and is therefore more representative. At the same time, it is more difficult to see as the wage level of any particular type of worker. This is also relevant in a longitudinal perspective as, compared to the APW, the AW is more likely to be affected by changes in the composition of the working population. For instance, when some industries grow while others decline, the AW will typically change even if average wages in all industries have remained the same.

12. Due to its broader scope, the AW concept leaves considerably more room for diverging measurement practices than was the case with the APW measure. Due to data limitations, the average wage in Turkey is still based on the APW concept (covering only manual workers in manufacturing). Differences in the way countries have implemented the AW concept are documented in Table 3. As most data sources exclude some types of employees, a broad wage measure referring to a large group of workers is more likely to result in differences in scope than a narrow measure.³ For instance, management workers are excluded in Italy (as well as in Turkey). The wages of part-time employees enter the average wage measure in 12 countries, but are converted to full-time equivalents in all but the Slovak Republic and Turkey.

3. In addition, the consequences of such differences in coverage for the wage measure will be more pronounced in the case of the AW. This is because the dispersion of wages across NACE (Statistical Classification of Economic Activities in the European Community) sectors C-K is likely to be wider than across manual workers in the manufacturing sector.

Table 1. OECD average wage (AW) values, 2006

Annual amounts in national currency and USD at market price and purchasing-power-parity exchange rates

	Average wage (AW) values			USD exchange rate	
	National currency	USD, market rate	USD, PPP	Market rate	PPP
Australia	55 194	41 564	39 075	1.33	1.41
Austria	36 690	46 052	42 570	0.80	0.86
Belgium	37 674	47 288	42 396	0.80	0.89
Canada	40 628	35 817	33 736	1.13	1.20
Czech Republic	234 796	10 396	16 545	22.59	14.19
Denmark	330 900	55 679	39 207	5.94	8.44
Finland	33 543	42 102	34 755	0.80	0.97
France	30 992	38 900	33 883	0.80	0.91
Germany	39 149	49 139	44 986	0.80	0.87
Greece	22 707	28 501	32 297	0.80	0.70
Hungary	1 988 652	9 452	15 394	210.40	129.19
Iceland	3 480 000	49 786	33 953	69.90	102.49
Ireland	39 389	49 440	38 828	0.80	1.01
Italy	24 649	30 939	28 551	0.80	0.86
Japan	4 988 871	42 877	40 083	116.35	124.46
Korea	30 440 171	31 981	39 947	951.82	762.02
Luxembourg	43 621	54 752	45 921	0.80	0.95
Mexico	73 187	6 712	10 141	10.90	7.22
Netherlands	40 800	51 211	45 969	0.80	0.89
New Zealand	42 987	27 884	28 230	1.54	1.52
Norway	397 765	62 007	43 201	6.41	9.21
Poland	29 271	9 432	15 690	3.10	1.87
Portugal	14 893	18 693	21 108	0.80	0.71
Slovak Republic	231 216	7 797	13 501	29.65	17.13
Spain	21 150	26 547	27 337	0.80	0.77
Sweden	324 618	44 026	35 594	7.37	9.12
Switzerland	72 378	57 755	42 217	1.25	1.71
Turkey ¹	15 645	10 941	16 669	1.43	0.94
United Kingdom	31 419	57 820	48 688	0.54	0.65
United States	39 377	39 377	39 377	1.00	1.00
OECD		36 162	32 995		

Note: AW = average wage.; PPP = purchasing power parity. Monetary values for Turkey shown in millions.

1. Average production worker (APW).

Table 2. AW measure: Data sources

Country	Type of sample	Source
Australia	Quarterly survey of firms resulting in a representative sample of wage and salary earners in each industry.	Australian Bureau of Statistics "Average Weekly Earnings, Australia" and "Labour Force, Australia"
Austria	Annual Wage Tax Statistics	"Lohnsteuerstatistik"
Belgium	Data collected or estimated on the basis of an annual establishment survey and social insurance registers of employees	Statistics Division of the Ministry of Economy (Federal Public Service, Economy, SMEs, Self-employed and Energy). Same source as for Eurostat "Annual gross earnings" data.
Canada	Monthly survey of all firms	Statistics Canada, "Survey of Employment Payrolls and Hours"
Czech Republic	Employer survey data	National Statistical Office
Denmark	Danish Employers Confederation survey of earnings	Annual Report Danish Employers Confederation (Dansk Arbejds Giverforening)
Finland	(1) Finnish Employers Federation survey of hourly and monthly earnings; (2) Survey for unorganized employers "Structure of Earnings Statistics" published by the Central Statistical Office	"Wages Statistics" published by the Central Statistical Office
France	Social insurance registers covering all employers.	INSEE, "Déclarations Annuelles des Données Sociales" (DADS)
Germany	Survey carried out by the Federal Statistical Office	Federal Statistical Office
Greece	Survey carried out by National Statistics Service and Social Security Institutions	National Statistical Service Labour Statistics. Same source as for Eurostat "Annual gross earnings" data.
Hungary	Monthly surveys among enterprises with at least five employees.	Central Statistical Office
Iceland	Monthly survey of earnings in the private sector market	Statistics Iceland
Ireland	Annual workplace survey of employers and employees.	Central Statistics Office: National Employment Survey (same source is also used as the basis for Eurostat's Structure of Earnings Survey).
Italy	Quarterly indicators of wages in industry and services (OROS)	National Institute of Statistics
Japan	Basic survey on wage structure of all establishments with more than 10 regular employees	Ministry of Health, Labour and Welfare, Annual Report
Korea	Major Labour Statistics	Ministry of Labour
Luxembourg	Monthly aggregated files of Social security services.	National Statistical Office and Social Security Services.
Mexico	Administrative data from the Mexican Social Security Institute (Instituto Mexicano del Seguro Social (IMSS))	The National Minimum Wage Commission (Comisión Nacional de Salarios Mínimos (CONASAMI))
Netherlands	Survey "Employment and Wages"	Central Bureau of Statistics, Statline
New Zealand	The quarterly employment survey is a sample survey of significant business with an employment count of 1 or more	Statistics New Zealand INFOS
Norway	Sample of enterprises based on published sector statistics for 3rd quarter – except agriculture, forestry and fishing and private households	Statistics Norway Wage
Portugal	April and October survey of earnings	Ministry of Labour
Poland	Estimates for different sectors	Monthly Statistical Bulletin
Slovak republic	Quarterly and annual statistical data	Slovak Statistical Office
Spain	Quarterly survey of firms	Instituto Nacional de Estadística "Encuesta Trimestral de Coste Laboral" (Labour Cost Survey)
Sweden	September survey of Swedish employers	Statistics Sweden
Switzerland	Swiss Statistics Office. Personnes actives occupées selon la branche économique	La vie économique, SECO (Secrétariat d'État à l'économie) table B.8.1, http://www.bfs.admin.ch/bfs/portal/fr/index/themen/03/04.html
Turkey	Annual Manufacturing Industry Survey	Turkish Statistical Institute
United Kingdom	1% sample of PAYE earnings	Office for National Statistics, Annual Survey of Hours and Earnings (ASHE)
United States	Monthly surveys by Department of Labour on the basis of a questionnaire covering more than 40 million non-agricultural wage and salary-workers	Employment, Hours, and Earnings from the Current Employment Statistics Survey

Table 3. Definitions and measurement: AW definition and implementation across countries

	Items included and excluded from the earnings base					Types of worker included and excluded in the average wage measure			Basic method of calculation used
	Sickness ¹	Vacation	Overtime	Recurring cash payments	Fringe benefits	Supervisory workers	Managerial workers	Part-time workers	
Australia	Inc	Inc	Inc	Inc	Exc	Inc	Inc	Exc	Average weekly earnings x 52
Austria	Exc	Inc	Inc	Inc	Taxable value Inc	Inc	Inc	Exc	Average annual earnings
Belgium	Exc	Inc	Inc	Inc	Exc	Inc	Inc	Exc	Monthly earnings in October x 12 (plus recurring bonuses)
Canada	Exc	Inc	Inc	Inc	Exc	Inc	Inc	Inc ⁶	Average weekly hours x average hourly earnings x 52
Czech Republic	Exc	Inc	Inc	Inc	Exc	Inc	Inc	Inc ⁶	Average monthly earnings x 12
Denmark	Exc	Inc	Exc	Inc	Exc	Inc	Inc	Inc ⁶	Hourly earnings x hours worked
Finland	Exc	Inc	Inc	Inc	Exc	Inc	Inc ⁵	Exc	Hourly wages x usual working time or (monthly earnings x months) + vacation payments+ end of year bonuses
France	Exc	Inc	Inc	Inc	Exc	Inc	Inc	Exc	Annual earnings
Germany	Exc	Inc	Inc	Inc	Exc	Inc	Inc	Exc	Annual earnings
Greece	Exc	Inc	Inc	Inc ²	Inc	Inc	Inc	Exc	Hourly earnings x hours worked
Hungary	Exc	Inc	Inc	Inc	Exc	Inc	Inc ⁵	Exc	Average monthly earnings x 12
Iceland	Exc	Inc	Inc	Inc	Exc	Inc	Inc	Exc	Hourly earnings x hours worked x 12
Ireland	Inc	Inc	Inc	Inc	Exc	Inc	Inc	Exc	Average annual gross earnings of employees aged 18+ and with at least 50 weeks of employment during the year
Italy	Exc ³	Inc	Inc	Inc	Exc ⁴	Inc	Exc	Inc ⁶	Average monthly earnings x 12
Japan	Exc	Inc	Inc	Inc	Exc	Inc	Inc	Exc	Monthly earnings in June x 12 plus Annual special cash earnings
Korea	Exc	Inc	Inc	Inc	Exc	Inc	Inc	Exc	Average monthly earnings x 12
Luxembourg	Exc	Inc	Inc	Inc	Exc	Inc	Inc	Exc	Aggregate annual earnings divided by annual average number of full-time employees. Earnings in excess of social contribution ceiling (7 x minimum wage) are not recorded.
Mexico	Exc	Inc	Exc	Inc	Exc	Inc	Inc	Exc	Average monthly earnings x 12
Netherlands	Exc	Inc	Exc	Inc	Exc	Inc	Inc	Exc	Annual gross earnings
New Zealand	Exc	Inc	Inc	Inc	Exc	Inc	Inc ⁵	Inc ⁶	Average weekly earnings in each quarter x 13
	Items included and excluded from the earnings base					Types of worker included and excluded in			Basic method of calculation used

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						the average wage measure			
	Sickness ¹	Vacation	Overtime	Recurring cash payments	Fringe benefits	Supervisory workers	Managerial workers	Part-time workers	
Norway	Exc	Exc	Inc	Inc	Exc	Inc	Inc	Inc ⁶	Annual wages + estimated overtime
Poland	Inc	Inc	Inc	Inc	Exc	Inc	Inc	Inc ⁶	Average monthly earnings x 12
Portugal	Exc	Inc	Inc	Inc	Inc	Inc	Inc	Exc	Weighted monthly average x 12
Slovak Republic	Exc	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Average monthly earnings x 12
Spain	Exc	Inc	Inc	Inc	Exc	Inc	Inc	Exc	Weighted monthly average x 12
Sweden	Exc	Inc	Inc	Inc	Actual value Inc	Inc	Inc	Inc ⁶	Average hourly earnings in September x hours worked; and monthly earnings in September * 12
Switzerland	Exc	Inc	Inc	Inc	Exc	Inc	Inc	Inc ⁶	Monthly earnings x 12
Turkey (APW)	Exc	Inc	Inc	Inc	Actual value inc	Exc	Exc	Inc	Average annual earnings
United Kingdom	Exc	Inc	Inc	Inc	Exc	Inc	Inc	Exc	Average gross annual earnings
United States	Exc	Inc	Inc	Inc ²	Exc	Inc	Inc	Inc ⁶	Average weekly earnings x 52

Note: Exc = Excluded; Inc = Included; '-' = information not available.

1. Usually includes compensation paid by employer whether paid on behalf of the government or as part of a private sickness scheme.
2. In the United States, end of the year bonuses and profit sharing bonuses are excluded.
3. Sickness payments are only included to the extent that they are paid by the employer. For manual workers, this is only the case during the first three days of sick leave, while payments for the fourth day onwards are made by INPS.
4. Partly: the (small) taxable part of fringe benefits is included.
5. Except for top management (Finland); except if income from profits exceeds 50% of total income (Hungary); except for proprietors (New Zealand).
6. Part-time wages are converted to full-time equivalents before calculating the average wage measure.

3. Consistency of available earnings-distribution data with the AW concept

13. Two multi-country earnings databases are available as potential sources for complementing AW averages with distributional data: the OECD database on Earnings Distribution (EDDB) and the Eurostat Structure of Earnings Survey (SES). A number of EU countries are represented in both data sources. This section sets out the relevant definitions and measurement concepts for each of the two sources. The aim is to provide a basis for choosing the data source that is most consistent with the AW concept in each country.

3.1 *The OECD Earnings Distribution Database*

14. The Secretariat has collected earnings distribution data for the majority of OECD countries in the OECD EDDB. This database is used for a range of analytical purposes; selected indicators are published annually in the OECD *Employment Outlook* (Statistical Annex, Table H). The main earnings concept used in the EDDB refers to gross earnings of full-time employees in their main job. The EDDB data are drawn from country specific data sources, often offering a choice of different data for most of the countries. Table 4 below lists a subset of those data sources where measurement concepts and definitions appear broadly consistent with the AW definition (Table A.2 in the Annex provides similar information for the full set of EDDB data).

Table 4. OECD Earnings Distribution Database. Selected countries, where definitions are broadly consistent with the AW definition

	Source	Earnings definition	Original measurement period	Years	Series label in OECD EDDB	Comments
Australia	Household Survey, Australian Bureau of Statistics	Gross weekly earnings in main job (all jobs prior to 1988) of full-time employees	week	1975-2006	GWFO	
Austria	Lohnsteuerdaten, Statistics Austria	Yearly gross income (excluding casual payments) for full-year employees working full-time	year	2000-2003, 2004-2006	GAF0	Deciles for 2004-05-06
Canada	Labour Force Survey, Statistics Canada	Weekly earnings distribution for full-time employees.	week	1997-2006	GWFO	
Czech Republic	Enterprise Survey, Czech Statistical Office	Gross monthly earnings of full-time, full-year employees	month	1996-2006	GMFO	1998, 2000-1: only quartile 2; 2002-6: only quartiles, deciles 1 and 9
Finland	Household survey, Statistics Finland	Gross annual earnings of full-time, full-year employees	year	1977-1980, 1982-2005	GAY0	quartiles not available. 1978, 1979, 1982, 1984: only 5th decile available
France	Déclarations Annuelles des Données Sociales, INSEE	Gross annual earnings of full-time, full-year employees	year	2002-2006	GAE0	
Germany	Household Survey (German Socio Economic Panel)	Gross monthly earnings of full-time employees	month	1984-2006	GMFO	Data refer to current monthly wage plus 1/12 of supplementary payments comprising 13th month pay, 14th month pay, holiday and Christmas allowances.
Hungary	Enterprise Survey, National Labour Centre	Gross monthly earnings of full-time employees in May of each year	month	2000-2006	GMF1	Data include 1/12 of non-regular payments from previous year. Quartiles unavailable
Ireland	Household survey 2000, Central Statistics Office Ireland	Gross weekly earnings of full-time employees	week	1994, 1997, 2000, 2003-2006	GWFO	1994, 2000, 2003-2006: only deciles available.
Japan	Basic Survey of Wage Structure, Ministry of Labour	Scheduled monthly earnings of regular, full-time employees	month	1975-2006	GMFO	The data exclude overtime earnings (except for 1975) and annual special cash earnings.

	Source	Earnings definition	Original measurement period	Years	Series label in OECD EDDB	Comments
Korea	Enterprise Survey, Korean Ministry of Labour	Gross monthly cash earnings, including overtime and one twelfth of annual bonuses, of full-time regular employees	month	2000-2006	GMF0	8th decile not available for "men" in 2003&2004 and "both sexes" in 2004. 9th decile not available for "men" in 2000-2004 and "both sexes" in 2001-2004. The earnings data include 1/12 of annual special payments.
Netherlands	Enterprise Survey, Central Bureau of Statistics	Annual full-time/full-year and full-time equivalent earnings of employees	year	1977-2005	GAE0	1977-1984 & 1991-1993: no quantiles for "men" and "women". Occasional Payments (overtime, holidays etc.) are included.
Poland	Enterprise Survey, Polish Central Statistical Office	Gross monthly earnings of full-time employees	month	1992-1999, 2001-2002, 2004	GMF0	Including monthly equivalent of periodic bonuses.
Sweden	Household Survey, Statistics Sweden	Gross annual earnings of full-year, full-time employees	year	1975-2004	GAY0	quartiles only available in 1998
United Kingdom (Great Britain)	Annual Survey of Hours and Earnings, Office for National Statistics	Gross weekly earnings of all full-time employees (on adult rates of pay)	week	2004-2006	GWF0	Employees on adult rates whose pay for the survey-pay period was not affected by absence.
United States	Household Survey, US Bureau of Labor Statistics	Gross usual weekly earnings of full-time employees aged 16 and over	week	1973-2006	GWF0	

Notes: G=gross, N=net, A=annual, M=monthly, W=weekly, D=daily, H=hourly, Y=full-time full-year, E=full-time (full-year) equivalent, FA=full-time on adult rates pay, F=all full-time, P=all part-time, O=all employees. See Annex for a full listing of available sources in the OECD EDDB.

3.2 *The Eurostat Structure of Earnings Survey*

15. The Structure of Earnings Survey (SES) covers all EU-27 countries. It provides a set of harmonized structural data on gross earnings, hours paid and annual days of paid holiday leave. The full data are collected every four years and three surveys have been carried out to date; in 1995, 2002 and in 2006. The SES 2006 provides detailed information on the level of hourly, monthly and annual remuneration by characteristics of employees (sex, age, highest educational level attained *etc.*), their employers (economic activity, size and economic control of the enterprise) and the job (indefinite, fixed-term or apprentice contract; occupation; length of service and full-time, part-time or reduced hours of work).

16. The SES is based on a common methodology across EU countries. It covers all economic activities in sectors C to K and M to O in NACE (Statistical Classification of Economic Activities in the European Community) revision 1.1. The inclusion of sector L is optional for 2006, as is the inclusion of enterprises with fewer than 10 employees. Mean annual gross earnings cover remuneration *in cash* paid before any tax deductions and social security contributions (payable by wage earners and retained by the employer). They also cover all “non-standard payments”, such as 13th or 14th month payments, holiday bonuses, quarterly or annual company bonuses, as well as annual payments in kind. Hence, annual gross earnings are the total amount of regular payments in cash received by the employee for the work performed during the reference year, including the value of annual payments in kind and all irregular payments (such as quarterly bonuses, 13th or 14th salaries and other gratuities) that are not received in each pay period. All normal and overtime hours worked and remunerated by the employer during the reference period, as well as hours not worked but paid (annual leave, public holidays, paid sick leave, paid vocational training, paid special leave *etc.*) are included. Further details are provided on the Eurostat website at http://epp.eurostat.ec.europa.eu/cache/ITY_SDDS/EN/earn_ses06_esms.htm.

17. According to the SES 2006 questionnaire, full-time employees defined as “those whose regular working hours are the same as the collectively agreed amount (however a 10% difference can be allowed)”. Part-time employees “are considered to be those who, in accordance with a contract with the employer, do not work full days or who do not complete a full week's work within the company”. As it is not clear how this part-time concept has been implemented in different countries, we have chosen not to show separate statistics for part-time workers in this paper. Of course, variations in the way the definition of part-time work has been applied also affects statistics for full-time workers, but to a lesser extent.

18. The data extracted from the Structure of Earnings Survey used in this paper have been provided directly by Eurostat, and may differ definitionally and, hence, quantitatively, from those published elsewhere. They come from the SES 2006, cover sectors C to K, and refer to firms that have at least 10 employees who have worked at least 30 weeks during the reference period. For those working only part of the year (but at least 30 weeks; others are excluded), earnings figures are expressed on a full-year-equivalent basis. In addition to distribution means, decile and quartile points of the earnings distribution are available for all 27 EU member states. In this version of the paper, data are only shown for those EU countries who are also members of the OECD.

4. **A proposal for AW-consistent earnings distribution data**

19. Linking AW values with earnings distribution data requires a good match between the respective data sources. Table 5 compares samples and definitions between the AW on the one hand, and available earnings-distribution data on the other. For the EU countries included in the EDDB, there is a choice between using the EDDB or the SES (Austria, Czech Republic, Finland, France, Germany, Hungary, Ireland, Netherlands, Poland, Sweden and United Kingdom). A few non-EU OECD countries are either not represented in either database (Mexico, New Zealand), or the underlying earnings definition makes the

data unsuitable for comparing against the AW (Iceland, Switzerland). In these cases, data were obtained from country-specific sources as detailed in the table.

20. A simple comparison of definitions and the numerical match between average wages from the different sources suggests that a reasonable correspondence between the AW concept and at least one of the available sources of earnings distribution data exists for most, but not all, countries. The shaded rows in Table 5 indicate the data source that appears to provide the “best match” with the AW concept in each country. Relevant definitional discrepancies or sample differences between the AW concept and the “best match” data source are highlighted in **inverse font colours** in Table 5. The AW, as well as distribution means are **underlined** and shown in the final two columns. Distribution means and medians for men and women are shown alongside the overall means.

- In a few cases, the sources underlying the AW and the selected distribution data appear to be identical (Austria, Belgium, Czech Republic, Finland, France, Greece, Hungary, Iceland, Japan, Spain, United Kingdom). With the exception of Finland, the earnings concepts or selected samples and, hence, average earnings figures, are different nonetheless. Differences between the distribution means are generally small in these cases, but they are substantial for some countries where definitions or selected sample differ considerably (*e.g.*, Japan).
- In most cases, the discrepancies between AW values and mean earnings from the “best match” source go in the direction one would expect. For instance,
 - the inclusion of sickness pay, overtime pay, or fringe benefits in the SES earnings measure tends to increase the respective mean value relative to the AW which mostly does not include these items (Belgium, Denmark, Greece, Ireland, Italy, Luxembourg, Norway, Portugal, Slovak Republic, Sweden).
 - Differences in the underlying sample can also lead to unambiguous effects. For instance, the exclusion of small enterprises (as in the SES) is likely to push up average earnings. Average earnings can be significantly lower if part-time earnings are included on a full-time-equivalent basis and, especially, if they are included without any adjustments. As noted before, this can lead to important differences between the different data sources in countries where part-time work is common (such as Canada, France, Italy, Netherlands, Norway, Poland, United States; Annex Table A.3 shows the extent of part-time employment in OECD countries).
 - In other cases, the consequences of definitional differences are less straightforward. The inclusion of civil servants appears to push up average earnings in some countries (*e.g.* Canada) whereas such a pattern is more difficult to establish in others (*e.g.* United Kingdom). Of course, there can be multiple confounding effects, with different measurement differences pushing average earnings in opposite directions (such as the inclusion of civil servants and both part-time and overtime earnings in the Dutch earnings distribution data, or the inclusion of both apprentices as well as sickness/overtime pay in the SES data).

4.1 Synthetic earnings distributions around the AW: men, women and all full-time workers

21. Using the “best match” earnings-distribution data as proposed in Table 5, it is possible to construct earnings distributions around the AW by shifting all quantile points in the distributions proportionally up or down to make the distribution mean match the AW. The resulting “synthetic” earnings distributions of full-time workers in the private sector are shown in Figure 1 (relative to the AW) and in

Table 6 (in national currencies). The ratio of AW to distribution mean, which is used as the scaling factor for shifting the quantile points, is also shown in Table 6.

Distance between AW and mean of (pre-scaling) earnings distribution data

22. The scaling factors in Table 6 show the discrepancies between AW and distribution means for the total population and are summarised in a condensed format in Figure 2. Along with differences in samples and definitions (Table 5), these discrepancies provide an indication of the suitability of the approach used here for imputing an earnings distribution around the AW.

23. In 23 out of 30 countries, the differences between the distribution mean and the AW amount to less than 10% of the AW:

- around 1% or less in seven countries (Finland, Germany, Iceland, Mexico, Spain, Sweden, United Kingdom);
- 2% to 5% in ten countries (Australia, Austria, France, Hungary, Korea, Netherlands, New Zealand, Norway, Portugal, Turkey);
- 6% to 9% in six countries (Belgium, Canada, Ireland, Luxembourg, Poland and Switzerland).

24. In the remaining seven countries, differences are more sizeable, amounting to between 12% and 16% in Czech Republic, Denmark, Greece, Italy, Slovak Republic and United States. A discrepancy of more than 35% is reported for Japan, indicating that the AW and the available distributional data are based on substantially different samples or earnings concepts (see Table 5). For these seven countries, available earnings distribution data appear to be not very well-suited for deriving reasonable approximations of distributions around the AW. While the information contained in these data provide valuable information about the spread of the distribution and the relative earnings of men and women, the synthetic distributions around the AW should therefore be used cautiously in these cases.

Gender gaps and earnings spread among men and women

25. Figure 1 summarises the distribution of men's and women's earnings in each country using the scaled data. The dispersion can be seen from the width of the upper (lower) box plot in each country. The width of each box shows the spread between the 25th and the 50th percentile (lighter sections of the bars) and between the median and the 75th percentile (darker sections). The thin lines (error bars) on either side of the boxes indicate the distance between the 10th and 90th percentile. Countries are ranked by the gap between men's and women's median earnings. All percentile points are shown relative to the AW.

26. The dispersion to either side of the median varies substantially across countries and between men and women, confirming the importance of accounting for these differences in tax-benefit indicator work. Gender-specific p90/p50 ratios typically range between 2 and 3 for men and between 1.5 and 2 for women. The bottom half of the distribution also tends to be more compressed for women, indicating the importance of minimum wages and non-statutory wage floors for women in particular, which tend to reduce wage differentials at the bottom. France, Greece, Mexico, Poland, Portugal and, especially, Turkey, provide examples for this pattern.

27. A direct comparison of private-sector earnings between men and women reveals an even more varied picture. In Japan and Korea, women's median earnings are as low as two thirds of the median value for men, even among full-time workers. At the other end of the spectrum, the gender earnings gap for full-

time workers is 10% or less in France, Poland, Belgium, Turkey, Luxembourg and Hungary⁴. Perhaps not surprisingly, countries with large gender differences at median earnings levels also show some of the biggest gender gap in the upper parts of the distribution. For instance, the difference between men's and women's p90 values in Korea, Japan, Mexico, United Kingdom, Austria, Greece and the United States amounts to 50% of average earnings or more.

28. But interestingly, and consistent with the well-known notion of a “glass-ceiling”, the upper half of men's earnings distributions can also be much wider than women's in some countries where gender gaps at median earnings levels are relatively modest (*e.g.*, France, Poland, Hungary). Gender earnings gaps are also much larger at the top in a number of countries where female employment rates are very high (Australia, Denmark and Finland). It is important to note that in many EU and OECD countries, women are heavily overrepresented in the public sector, where earnings levels tend to be more compressed. As a result, earnings gaps at the top would likely be *significantly wider* if public-sector workers were included in the earnings data presented here.

29. In a few countries, gender earnings gaps at either end of the distribution are substantially bigger than at median earnings levels. Such a pattern, which is consistent with women's wages being “sticky” at the bottom end and also hitting a ceiling at the top, is found for a number of continental European countries (Czech Republic, Germany, Luxembourg and Austria).

5. Conclusions and limitations

30. Policy indicators – such as income replacement rates from unemployment benefits, social assistance, old-age pensions *etc.* – are commonly reported at average earnings of broadly defined groups, *e.g.*, for all full-time private-sector workers. For a range of analytical purposes, it is desirable to evaluate the effects of policies for more narrowly defined groups, such as men or women at particular points in the earnings distribution. In comparative work, this has so far been inhibited by the lack of conceptually consistent earnings-distribution data.

31. This paper has reviewed available data on the distribution of earnings and has proposed a simple approach to approximate earnings distributions that are definitionally similar across countries. In order to make the resulting distributions conceptually consistent with the AW – the most common earnings benchmark for pensions and tax-benefit analysis – information about the shape of earnings distributions was used to impute synthetic distributions around the AW. This is a pragmatic approach, which allows distributional analyses that are consistent with past studies where the AW was used as the central benchmark. Clearly, however, the suitability of this method depends on the congruence of samples, concepts and definitions used in the underlying data sources.

32. Based on the analysis, one can cautiously conclude that the resulting synthetic earnings distributions are likely to provide a reasonable representation of the distribution of full-time earnings in the private sector. In particular, they provide valuable information about the relative earnings situations of men and women. Caution is, however, needed when using these data in a few countries where available earnings distribution data are not consistent with the AW concept. In addition, the data presented here are not immediately suitable for deriving policy indicators relating to part-time work. Intensified efforts to make earnings data collection exercises more internationally comparable would present a first-best solution to these remaining issues.

4. Interestingly, the data reported in the preferred data source for Hungary (but not in the SES) suggests that women's median earnings (but not distribution means) are slightly *above* those of men.

Table 5. Comparison of definitions and samples: AW and earnings-distribution data

		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)		
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median	
Australia	AW	Y	Y	Y	Y	N	--	Y	Y	N	N	--	Average weekly earnings x 52	5500	--	>21 (adult employees, <21 if paid at adult rate)	C-K	"Average weekly earnings, Australia", "Labour Force, Australia"	55194		
	Men																	ABS Survey of Income and Housing 2005-06 (special tabulations for OECD Secretariat)	57290	47892	
	Women	--	--	--	--	--	--	--	--	--	--	--	Average weekly earnings x 52	---	--	--	C-K		41375	36764	
	Total																		53037	44200	
Austria	AW	N	Y	Y	Y	Taxable value Inc	--	Y	Y	N	N	N	Average annual earnings	2787356	--	--	C-K	Statistik Österreich, Lohnsteuerdaten - Sozialstatistische Auswertungen	36690		
	Men																	Statistik Österreich, Lohnsteuerdaten - Sozialstatistische Auswertungen (special tabulations for OECD Secretariat)	41387	33755	
	Women	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	C-K		28424	24474	
	Total																		37546	31046	
	Men																		SES (2006)	39554	32594
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	1353053	>10	--	C-K		29011	25129	
Total																			37026	30853	

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		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)		
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median	
Belgium	AW	N	Y	Y	Y	N	--	Y	Y	N	N	Y	Monthly earnings in October x 12 (plus recurring bonuses)	--	>10	--	C-K	Statistics Division of the Ministry of Economy, same source as for SES	37674		
	Men																		42779	35854	
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	578212	>10	--	C-K	SES (2006)	37050	32332	
	Total																		41568	35138	
Canada	AW	N	Y	Y	Y	N	--	Y	Y	FTE	N	--	Average weekly hours x average hourly earnings x 52	--	--	--	C-K	"Survey of Employment Payrolls and Hours", Statistics Canada	40628		
	Men																		47434	42494	
	Women	--	--	--	--	--	--	Y	Y	N	Y	Y	Average weekly earnings x 52	50000	No exclusions.	>15	No exclusions.	Labour Force Survey, Statistics Canada (OECD EDDB)	37873	33615	
	Total																		43150	38438	
Czech Republic	AW	N	Y	Y	Y	N	--	Y	Y	FTE	N	--	Average monthly earnings x 12	--	--	--	C-K	Employer Survey Data, National Statistical Office	234796		
	Men																		307117	254271	
	Women	Y	Y	Y	Y	Y	Y	Y	Y	N	N	--	Average monthly earnings x 12	--	>10	>15	Sectors 1000-9000 of ISCO	Enterprise Survey, National Statistical Office (OECD EDDB)	231662	207719	
	Total																		274899	234144	
	Men																			311468	253452
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	2330951	>10	--	C-K	SES (2006)	227585	192671	
	Total																			281794	232517

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		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)		
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median	
Denmark	AW	N	Y	N	Y	N		Y	Y	FTE	N	--	Hourly earnings x hours worked	--	--	--	C-K	Annual Report Danish Employers Confederation	330900		
	Men																		403278	356836	
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	927596	>10	--	C-K	SES (2006)	322487	295477	
	Total																		376565	335025	
Finland	AW	N	Y	Y	Y	N	--	Y	Y ⁵	N	N	--	Hourly wages x usual working time or (monthly earnings x months) + vacation payments+ end of year bonuses	--	--	--	C-K	"Wage Statistics", Statistics Finland	33543		
	Men																		35878	32319	
	Women	N	Y	Y	Y	N	--	Y	Y ⁵	N	N	--	Annual earnings	--	--	--	C-K	Statistics Finland (special tabulations for OECD Secretariat)	29278	26451	
	Total																		33543	30034	
	Men																			39272	34742
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	734087	>10	--	C-K	SES (2006)	30582	27392	
Total																			36250	31873	

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		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)		
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median	
France	AW	N	Y	Y	Y	N	--	Y	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	N	N	Annual earnings	--	--	--	C-K	Déclarations Annuelles des Données Sociales, INSEE	30992		
	Men																		32149	25478	
	Women	--	--	--	--	--	--	--	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	FTE	N	N	Annual earnings	--	--	--	C-K	Déclarations Annuelles des Données Sociales, INSEE (OECD EDDB)	26727	22825
	Total																		30137	24463	
	Men																			34950	27452
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	8776520	>10	--	C-K	SES (2006)	29424	24667	
	Total																			33266	26597
Germany	AW	<input checked="" type="checkbox"/>	Y	Y	Y	<input checked="" type="checkbox"/>	Y	Y	Y	N	N	--	Annual earnings	1800000	>10	--	C-K	National Statistical Office	39149		
	Men													--					40677	34735	
	Women	--	Y	--	Y	--	--	--	--	N	--	N	Monthly earnings including 1/12 of supplementary payments x 12	--	--	>17	--	Household Survey (OECD EDDB)	29330	26381	
	Total													--					36426	31192	
	Men																			42190	36402
	Women	<input checked="" type="checkbox"/>	Y	Y	Y	<input checked="" type="checkbox"/>	--	Y	Y	N	N	Y	Annual earnings	11032621	>10	--	C-K	SES (2006)	32198	29264	
	Total																			39721	34550

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		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)	
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median
Greece	AW	N	Y	Y	Y	Y	--	Y	Y	N	N	Y	Hourly earnings x hours worked	912653	>10	--	C-K	National Statistical Service Labour Statistics. Same source as for SES (2006) ² .	22707	
	Men																		30811	20289
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	912653	>10	--	C-K	SES (2006)	20750	16010
	Total																		27070	18397
Hungary	AW	N	Y	Y	Y	N	--	Y	Y ³	N	--	--	Average monthly earnings x 12	--	--	--	C-K	Enterprise Surveys, Central Statistical Office	1988652	
	Men													--					2181108	1518576
	Women													--					1938552	1542516
	Total	--	--	--	--	--	--	Y	Y	N	--	--	Average monthly earnings including 1/12 of non-regular payments from previous year x 12	--	>5	--	--	Enterprise Survey, National Labour Centre (OECD EDDB)	2061528	1531548
	Men																		2329046	1611864
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	1289389	>10	--	C-K	SES (2006)	1924706	1376304
	Total																		2172233	1504404

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		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)	
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median
Iceland	AW	N	Y	Y	Y	N	-	Y	Y	N	N	-	Hourly earnings x hours worked x 12	--	>10	>18	C-K	Statistics Iceland.	3480000	
	Men																	Statistics Iceland https://www.statice.is/lisalib/getfile.aspx?ItemID=8040	373200 0	3576000
	Women	--	--	--	--	--	--	--	--	--	--	--	Monthly earnings x 12	--	--	--	All private sector		271200 0	2532000
	Total																		3480000 0	3324000
	Men																		508692 1	4374748
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	39996	>10	--	C-K	SES (2006)	367214 2	3315573
Total																		462767 3	3934895	
Ireland	AW	Y	Y	Y	Y	N	--	Y	Y	N	N	--	Annual earnings	--	--	>18	C-K	Central Statistics Office Ireland	39389	
	Men																	Household Survey, Central Statistics Office Ireland (OECD EDDB)	38237	32136
	Women	--	--	--	--	--	--	Y	Y	N	--	--	Weekly earnings*52	--	--	--	--		32519	27503
	Total																		36121	30628
	Men																		46883	39250
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	766403	>10	--	C-K	SES (2006)	33575	28268
Total																		41931	34696	

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		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)	
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median
Italy	AW	N	Y	Y	Y	N	--	Y	N	FTE	N	--	Average monthly earnings x 12	--	--	--	C-K	Quarterly indicators of wages in industry and services, National Institute of Statistics.	24649	
	Men																		30081	25540
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	6602411	>10	--	C-K	SES (2006)	25392	22050
	Total																		28750	24475
Japan	AW	N	Y	Y	Y	N	Y	Y	Y	N	N	--	Monthly earnings in June x 12 + annual special cash earnings	--	>10	--	C-H,U	Basic Survey of Wage Structure, Ministry of Labour	4988871	
	Men																		4053600	3631200
	Women	--	--	N	N	N	Y	Y	Y	N	N	--	Average monthly earnings x 12	--	>10	--	No exclusions	Basic Survey of Wage Structure, Ministry of Labour (OECD EDDB)	2670000	2433600
	Total																		3624000	3175200
Korea	AW	--	--	--	--	--	--	--	--	--	N	--	--	--	--	--	C-K	--	30440171	
	Men																		3348116 2	2868000 0
	Women	--	--	Y	Y	--	--	Y	Y	N	N	--	Average monthly earnings x 12	--	>5	--	L,M exc	Enterprise Survey, Korean Ministry of Labour (OECD EDDB)	2139935 4	1765200 0
	Total																		2971200 <u>0</u>	2428800 0

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		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)	
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median
Luxembourg	AW	N	Y	Y	Y	N	N	Y	Y	N	N	--	Aggregate annual earnings divided by annual avg number of full-time employees. IMPORTANT: only records earnings up to upper social contribution limit (7 x minimum wage)	--	--	--	C-K	Monthly aggregated files of social security services, National Statistical Office and Social Security Services	43621	
	Men																		48425	36840
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	166210	>10	--	C-K	SES (2006)	40867	34700
	Total																		46690	36393
Mexico	AW	N	Y	N	Y	N	--	Y	Y	N	N	--	Average monthly earnings x 12	--	--	--	C-K	The National Minimum Wage Commission	73187	
	Men																		79417	49489
	Women	--	--	--	--	--	--	--	--	--	--	--	Monthly earnings x 12	--	--	--	C-K	IMSS (special tabulations for OECD Secretariat)	63252	40219
	Total																		73403	45656

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		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)		
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median	
Netherlands	AW	N	Y	N	Y	N	--	Y	Y	N	N	--	Annual gross earnings	--	--	--	C-K	"Employment and Wages", Central Bureau of Statistics	2005: 38700 2006: 40800		
	Men																	Enterprise Survey, Central Bureau of Statistics (2005) (OECD EDDB)	40700	35530	
	Women	--	Y	Y	Y	--	--	Y	Y	FTE	Y	Y	Annual earnings	--	--	--	No exclusions		32390	29610	
	Total																		38950	34210	
	Men																			41218	34273
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	2141974	>10	--	C-K	SES (2006)	31702	27498	
Total																			39541	33223	
New Zealand	AW	N	Y	Y	Y	N	--	Y	Y ⁵	FTE	N	--	Average weekly earnings in each quarter x 13	--	>3	--	C-K	Quarterly employment survey, Statistics New Zealand	42987		
	Men																	Quarterly Income Survey, Statistics New Zealand (special tabulations for OECD Secretariat)	48623	41999	
	Women	--	--	--	--	--	--	--	--	--	--	--	Weekly earnings from paid employment x 52	--	--	>15	--		37458	32847	
	Total																		44837	39104	
Norway	AW	N	N	Y	Y	N	Y	Y	Y	FTE	N	--	Annual wages + estimated overtime	--	--	--	C-K	Statistics Norway Wage	397765		
	Men																		427660	379152	
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	920426	>10	--	C-K	SES (2006)	359605	326877	
	Total																		411083	365399	

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		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)	
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median
Poland	AW	Y	Y	Y	Y	N	Y	Y	FTE	--	N	Average monthly earnings x 12	--	--	--	C-K	Monthly Statistical Bulletin	29271		
	Men											Average Monthly earnings x 12	--	>6	--	--	Enterprise Survey, Polish Central Statistical Office (2006) (OECD EDDB)	34844	27055	
	Women	--	--	--	Y	--	--	--	FTE	--	--							28628	23959	
	Total																	31849	25565	
	Men											Annual earnings	4128089	>10	--	C-K	SES (2006)	36871	28310	
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N							Y	29529	22836
	Total																			
Portugal	AW	N	Y	Y	Y	N	N	Y	Y	N	N	Weighted monthly average x 12	--	--	--	C-K	Survey of earnings, Ministry of Labour	14893		
	Men											Annual earnings	1653522	>10	--	C-K	SES (2006)	16703	11680	
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N							Y	12935	8978
	Total																			
Slovak Republic	AW	N	Y	Y	Y	Y	--	Y	Y	Y	N	Average monthly earnings x 12	--	--	--	C-K	Slovak Statistical Office	231216		
	Men											Annual earnings	997504	>10	--	C-K	SES (2006)	297129	231791	
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N							Y	220527	176294
	Total																			

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		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)	
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median
Spain	AW	N	Y	Y	Y	N	--	Y	Y	N	N	--	Weighted monthly average x 12	--	--	--	C-K	Labour Cost Survey, Instituto Nacional de Estadística	21150	
	Men																		25541	20191
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	5873198	>10	--	C-K	SES (2006)	20294	16537
	Total																		24033	19015
	Men																		22664	17513
	Women	--	--	--	--	--	--	--	--	--	--	--	--					C-K	Instituto Nacional de Estadística (2006) (special tabulations for OECD Secretariat)	18368
Total																		21402	16737	
Sweden	AW	N	Y	Y	Y	Actual value Inc	--	Y	Y	FTE	N	--	Monthly earnings in September * 12	--	--	--	C-K	September survey of Swedish employers, Statistics Sweden	2004: 305732 2006: 324618	
	Men																		334826	290037
	Women	--	--	--	--	--	--	Y	Y	N	Y	Y	Annual earnings	--	--	20-64	No exclusions	Household Survey, Statistics Sweden (2004) (OECD EDDB)	268465	246976
	Total																		307616	270989
	Men																		342959	302998
	Women	Y	Y	Y	Y	Y	--	Y	Y	N	N	Y	Annual earnings	1393963	>10	--	C-K	SES (2006)	276082	260362
Total																		325285	292034	

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		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)		
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median	
Switzerland	AW	N	Y	Y	Y	N	--	Y	Y	FTE	N	--	Monthly earnings x 12	--	--	--	C-K	La vie économique, Secrétariat d'Etat à l'économie	72378		
	Men												Monthly earnings including 1/12 of 13th month pay and additional payments x 12	--	--	--	Private (including all sectors) and public sector	Enquête Suisse sur la Structure des Salaires, Statistique Suisse (special tabulations for OECD Secretariat)	86724	72420	
	Women																	65052	56856		
	Total	--	--	--	Y	--	Y	--	--	FTE	--	N									
Turkey (in millions)	APW	<input checked="" type="checkbox"/>	Y	Y	Y	Actual value inc	--	N	N	Y	N	Y	Average annual earnings	--	>10	--	D	Annual Manufacturing Industry Survey, Turkish Statistical Institute	15645		
	Men												Annual earnings	308214	>10	--	D	TurkStat, Structure of Earnings Survey	13942	--	
	Women	Y	Y	Y	Y	Y	Y	--	--	Y	--	Y							11039	--	
	Total																		13327	--	
	Men													Annual earnings	4627694	>10	--	C-K	SES (2006)	15250	8517
	Women	<input checked="" type="checkbox"/>	Y	Y	Y	<input checked="" type="checkbox"/>	--	Y	Y	N	N	Y	14841							7788	
Total												15161	8363								

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		Items included and excluded from the earnings base						Types of worker included and excluded					Basic method of calculation used	Sample Size	Establishment size	Age groups	Sectors	Source	Earnings values (2006 or as indicated)		
		Sickness ¹	Vacations	Overtime	Recurring cash payments	Fringe Benefits	Bonus payments (not recurring)	Supervisory workers	Managerial workers	part-time workers	Civil Servants	Apprentices							Mean	Median	
United Kingdom	AW	<input checked="" type="checkbox"/>	Y	Y	Y	<input checked="" type="checkbox"/>	--	Y	Y	N	<input checked="" type="checkbox"/>	Y	Average gross annual earnings	175000	--	>16	C-K	Annual Survey of Hours and Earnings, Office For National Statistics	<u>31419</u>		
	Men																	Annual Survey of Hours and Earnings, Office For National Statistics (OECD EDDB)	30763	25345	
	Women	N	--	--	--	--	--	Y	Y	N	Y	Y	Average weekly earnings x 52	175000	--	>16	No exclusions	Annual Survey of Hours and Earnings, Office For National Statistics (OECD EDDB)	23587	20114	
	Total																	Annual Survey of Hours and Earnings, Office For National Statistics (OECD EDDB)	27940	23249	
	Men																		SES (2006)	34801	26140
	Women	<input checked="" type="checkbox"/>	Y	Y	Y	<input checked="" type="checkbox"/>	--	Y	Y	N	<input checked="" type="checkbox"/>	Y	Annual earnings	9392083	>10	--	C-K	SES (2006)	24359	18899	
	Total																		SES (2006)	<u>31855</u>	24060
United States	AW	N	Y	Y	Y	N	N	Y	Y	FTE	--	--	Average weekly earnings x 52	>4000000 0	all	--	C-K	Current Employment Statistics Survey	<u>39377</u>		
	Men																		Household Survey, US Bureau of Labour Statistics (OECD EDDB)	50492	38636
	Women	--	--	--	--	--	--	Y	Y	N	Y	Y	Average weekly earnings x 52	--	--	>16	No exclusions	Household Survey, US Bureau of Labour Statistics (OECD EDDB)	38532	31200	
	Total																	Household Survey, US Bureau of Labour Statistics (OECD EDDB)	<u>45240</u>	34892	

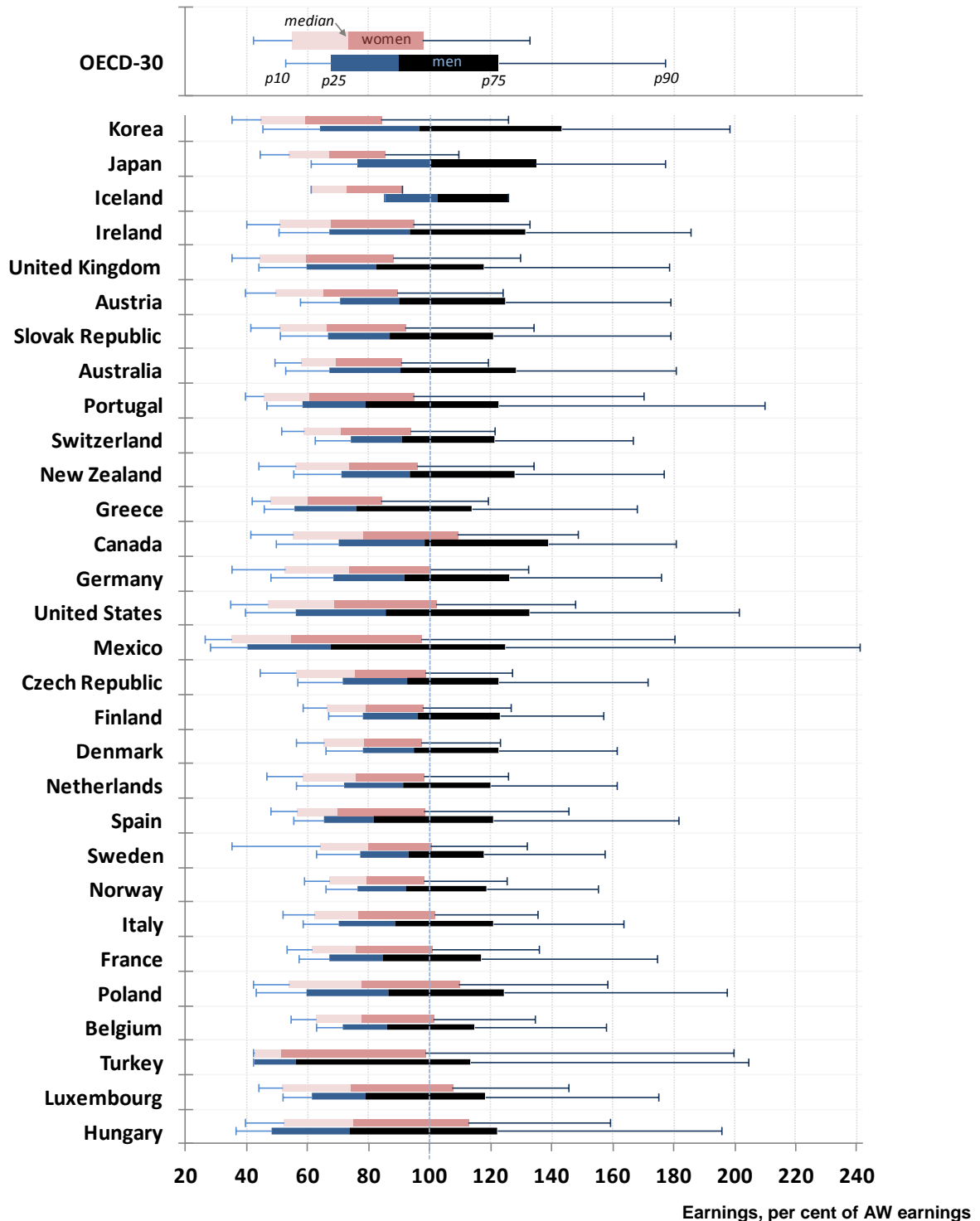
Notes: 'Y' = included; 'N' = excluded; '--' = information not available; 'FTE' = Full-time equivalent of part-time earnings included.

Shaded: Data that appears to provide the best match with the AW definition. Inverse font colours are used to highlight definitional differences between AW and earnings-distribution data. AW values and distribution means are underlined.

1. Usually includes compensation paid by employer whether paid on behalf of the government or as part of a private sickness scheme. 2. Christmas and Easter bonuses are excluded.
3. Sickness payments are only included to the extent that they are paid by the employer. For manual workers, this is only the case during the first three days of sick leave, while payments for the fourth day onwards are made by INPS. 4. Partly: the (small) taxable part of fringe benefits is included. 5. Except for top management (Finland); except if income from profits exceeds 50% of total income (Hungary); except for proprietors (New Zealand).

Figure 1. Earnings dispersion in the synthetic distribution around the AW

Selected points the earnings distributions of men and women (full-time workers in the private sector)
 Percentage of the average wage (AW), 2006 or latest year available



Note: AW is the average wage of all full-time private-sector workers. The width of each box shows the spread between the 25th and the 50th percentile (lighter sections of the bars) and between the median and the 75th percentile (darker sections). The end points of the thin lines (error bars) on either side of the boxes indicate the distance between the 10th and 90th percentile. Countries are ranked by the relative gap between men's and women's median earnings. See Table 6 for full data.

Figure 2. Scaling factors: AW / mean of unscaled distributions

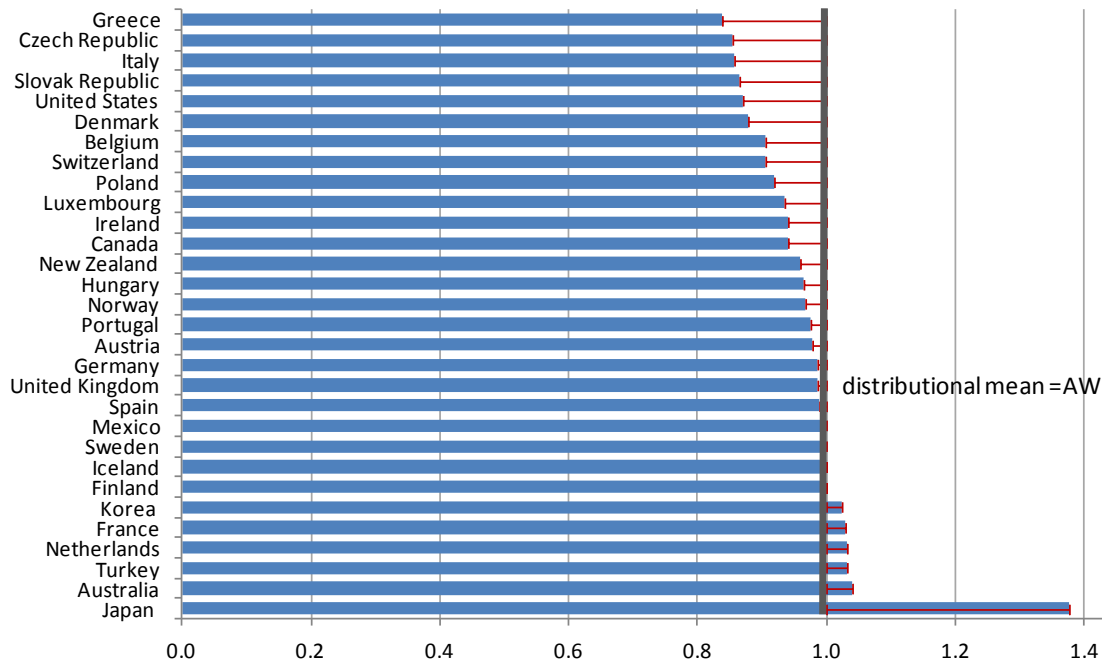


Table 6. A synthetic distribution around the AW: full-time, annual earnings in the private sector

Quantile limits after being shifted by the ratio of distribution mean to AW. All monetary values in national currency,2006

		P10	P20	P25	P30	P40	P50	P60	P70	P75	P80	P90	Adjusted distribution mean	AW	Original distribution mean / AW
Australia	Men	28 951	34 633	[37 042]	39 450	43 617	49 840	56 821	64 938	[70 863]	76 789	99 625	59 620		
	Women	27 057	30 575	[31 847]	33 118	35 716	38 259	41 614	46 485	[50 029]	53 574	65 641	43 058		
	Total	27 328	32 469	[34 633]	36 798	41 127	45 998	52 058	59 635	[65 100]	70 566	92 428	55 194	55 194	1.04
Austria	Men	21 143	24 471	25 850	27 180	29 894	32 985	36 854	42 128	45 701	50 260	65 668	40 443		
	Women	14 408	16 968	18 094	19 222	21 458	23 916	26 713	30 310	32 688	35 656	45 520	27 776		
	Total	17 630	21 623	23 160	24 606	27 362	30 338	33 945	38 783	42 022	46 188	60 159	36 690	36 690	0.98
Belgium	Men	23 604	25 925	26 917	27 971	29 981	32 495	36 017	40 325	43 209	47 238	59 509	38 771		
	Women	20 488	22 726	23 676	24 616	26 811	29 303	32 208	35 778	38 089	41 050	50 657	33 579		
	Total	22 753	25 193	26 250	27 254	29 348	31 846	35 139	39 376	42 100	45 758	57 783	37 674	37 674	0.91
Canada	Men	20 074	25 803	28 476	30 846	35 252	40 011	45 828	51 786	56 491	60 259	73 445	44 662		
	Women	16 647	20 466	22 517	24 481	28 238	31 651	35 785	41 127	44 261	48 021	60 261	35 660		
	Total	18 116	23 494	25 460	27 418	31 570	36 192	41 127	47 081	50 920	56 266	67 811	40 628	40 628	0.94
Czech Republic	Men	132 600	157 277	167 625	177 755	197 342	217 131	240 441	269 529	287 724	312 853	402 604	262 314		
	Women	104 364	123 239	132 047	140 653	158 825	177 416	196 799	218 476	230 717	245 637	297 687	197 867		
	Total	115 808	140 273	150 952	160 875	180 471	199 986	221 008	246 560	262 750	283 826	359 582	234 796	234 796	0.85
Denmark	Men	217 637	246 792	258 158	268 389	289 790	313 563	341 997	379 980	405 202	435 222	533 894	354 372		
	Women	185435	207 674	216 523	224 933	241 640	259 645	280 122	304 701	320 727	340 096	406 631	283 379		
	Total	201605	229 875	241 181	251 931	272 388	294 398	320 406	354 306	376 657	405 707	497 510	330 900	330 900	0.88
Finland	Men	22 357	25 054	26 262	27 432	29 828	32 319	35 281	38 979	41 285	43 955	52 643	35 878		
	Women	19 548	21 433	22 211	23 025	24 642	26 451	28 504	31 055	32 697	34 900	42 445	29 278		
	Total	20 899	23 372	24 445	25 506	27 673	30 034	32 764	36 335	38 580	41 340	49 597	33 543	33 543	1.00
France	Men	17 624	19 825	20 825	21 817	23 873	26 201	29 171	33 362	36 273	40 121	54 113	33 061		
	Women	16 375	18 259	19 043	19 833	21 523	23 473	25 888	29 098	31 187	33 777	42 039	27 485		
	Total	17 090	19 143	20 066	20 995	22 949	25 157	27 903	31 680	34 218	37 482	49 433	30 992	30 992	1.03
Germany	Men	18 745	24 581	26 710	28 559	32 105	35 878	40 282	45 841	49 394	53 841	68 789	41 583		
	Women	13 668	18 610	20 539	22 282	25 749	28 843	32 326	36 567	39 157	42 323	51 782	31 735		
	Total	16 993	22 713	24 968	26 882	30 395	34 053	38 233	43 513	46 843	50 956	64 883	39 149	39 149	0.99

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		P10	P20	P25	P30	P40	P50	P60	P70	P75	P80	P90	Adjusted distribution mean	AW	Original distribution mean / AW
Greece	Men	10 169	11 741	12 417	13 180	14 884	17 019	19 788	23 367	25 467	28 089	37 576	25 845		
	Women	9 269	10 243	10 678	11 177	12 172	13 430	15 047	17 174	18 797	20 695	26 614	17 406		
	Total	9 723	11 022	11 625	12 232	13 680	15 432	17 774	21 021	23 102	25 463	33 527	22 707	22 707	0.84
Hungary	Men	723 487	868 185	[960 791]	1 053 397	1 246 991	1 464 894	1 736 369	2 134 009	[2 426 072]	2 718 135	3 886 202	2 104 005		
	Women	785 175	952 688	[1 035 547]	1 118 407	1 287 958	1 487 987	1 727 143	2 034 353	[2 232 635]	2 430 917	3 162 125	1 870 023		
	Total	752 427	917 034	[1 003 662]	1 090 289	1 271 103	1 477 407	1 736 369	2 083 087	[2 318 423]	2 553 759	3 500 520	1 988 652	1 988 652	0.96
Iceland (in 000s)	Men	--	--	2 964	--	--	3 576	--	--	4 368	--	--	3 732		
	Women	--	--	2 124	--	--	2 532	--	--	3 168	--	--	2 712		
	Total	--	--	2 628	--	--	3 324	--	--	4 116	--	--	3 480	3 480	1.00
Ireland	Men	19 922	24 393	26 472	28 361	32 508	36 870	41 389	47 820	51 807	56 723	73 068	44 040		
	Women	15 772	18 611	19 965	21 258	23 683	26 554	29 828	34 499	37 211	40 786	52 268	31 540		
	Total	17 820	21 644	23 270	24 983	28 498	32 592	37 362	42 942	46 770	51 258	66 573	39 389	39 389	0.94
Italy	Men	14 379	16 353	17 296	18 195	19 894	21 897	24 382	27 687	29 734	32 262	40 341	25 790		
	Women	12 800	1 4506	15 302	15 889	17 266	18 905	20770	23 273	24 972	26 858	33 375	21 770		
	Total	13 833	1 5748	16 539	17 416	19 108	20 984	23 281	26 466	28 426	30 825	38 591	24 649	24 649	0.86
Japan (in 000s)	Men	3 049	3 570	3 799	4 024	4 487	4 999	5 574	6 276	6 714	7 252	8 826	5 580		
	Women	2 210	2 537	2 684	2 813	3 079	3 350	3 654	4 027	4 250	4 543	5 455	3 676		
	Total	2 612	3 091	3 307	3 505	3 917	4 371	4 928	5 603	6 026	6 548	8 116	4 989	4 989	1.38
Korea (in 000s)	Men	13 683	17 855	19 535	21 319	25 165	29 383	34 228	40 207	43 656	47 860	60 303	34 302		
	Women	10 659	12 742	13 634	14 528	16 261	18 085	20 299	23 468	25 535	28 181	38 222	21 924		
	Total	12 134	15 301	16 732	18 136	21 142	24 883	29 406	35 210	38 899	43 002	55 323	30 440	30 440	1.02
Luxembourg	Men	22 524	25 437	26 738	28 074	30 831	34 418	39 449	46 735	51 570	57 622	76 234	45 241		
	Women	19 156	21 241	22 603	23 874	27 387	32 419	37 236	43 358	46 696	50 961	63 491	38 180		
	Total	21 316	24 424	25 848	27 289	30 292	34 000	38 960	45 716	50 295	55 840	72 979	43 621	43 621	0.93
Mexico	Men	20 372	25 675	29 374	32 570	40 057	49 344	61 026	78 242	91 187	106 688	176 458	79 183		
	Women	19 106	23 173	25 561	28 258	33 598	40 101	48 684	61 626	70 912	84 725	131 995	63 066		
	Total	20 027	24 513	27 907	30 778	36 989	45 521	56 282	72 088	83 703	98 062	158 632	73 187	73 187	1.00
Netherlands	Men	22 415	26 555	28 119	29 573	32 435	35 365	39 063	44 229	47 701	52 005	66 979	42 531		
	Women	17 557	20 487	21 828	23 086	25 669	28 374	31 522	35 511	38 005	41 406	51 940	32 712		
	Total	21 112	25 150	26 846	28 349	31 264	34 281	37 807	42 760	46 009	50 202	64 800	40 800	40 800	1.03

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		P10	P20	P25	P30	P40	P50	P60	P70	P75	P80	P90	Adjusted distribution mean	AW	Original distribution mean / AW
New Zealand	Men	23 744	28168	30 493	32 492	36 491	40 266	44 989	49 988	54 987	59 985	75 931	46 617		
	Women	19 995	23 074	24 838	25 986	28 843	31 492	34 991	38 349	40 489	43 142	57 305	35 912		
	Total	21 995	25 993	27 993	29 992	33 555	37 491	41 225	46 989	49 988	54 987	69 028	42 987	42 987	0.96
Norway	Men	260 879	291 978	304 117	315 999	340 098	366 868	399 774	443 588	472 103	507 531	616 713	413 805		
	Women	233 922	257 312	267 435	277 440	296 689	316 287	339 701	369 796	389 161	414 124	497 416	347 955		
	Total	251 325	281 637	293 613	304 896	328 130	353 561	384 154	424 792	452 247	485 752	592 715	397 765	397 765	0.97
Poland	Men	11 597	15 463	16 979	18 637	21 649	24 865	28 686	33 578	36 922	41 024	55 230	32 024		
	Women	11 387	14 106	15 365	16 502	19 139	22 020	25 300	29 104	31 834	34 089	43 379	26 311		
	Total	11 477	14 664	16 108	17 490	20 395	23 495	26 963	31 305	34 415	37 403	49 543	29 271	29 271	0.92
Portugal	Men	6 700	7 899	8 439	8 983	10 049	11 398	13 284	15 789	17 720	20 180	30 325			
	Women	5 692	6 296	6 582	6 948	7 836	8 761	9 963	12 117	13 640	16 099	24 603			
	Total	6 085	7 070	7 589	8 135	9 106	10 321	12 040	14 620	16 360	18 757	28 180	14 893	14 893	0.98
Slovak Republic	Men	117 779	143 902	154 598	163 867	181 498	200 750	225 155	256 431	279 086	310 946	413 589			
	Women	95 514	110 325	117 293	124 164	137 550	152 686	171 095	195 435	212 256	234 943	310 103			
	Total	104 362	125 915	135 476	144 745	163 219	181 985	204 510	235 365	254 973	281 096	378 035	231 216	231 216	0.87
Spain	Men	11 691	13 210	13 815	14 369	15 627	17 306	19 643	23 143	25 543	28 598	38 347			
	Women	10 093	11 379	11 983	12 451	13 528	14 789	16 436	18 823	20 718	22 796	30 722			
	Total	11 056	12 576	13 207	13 802	15 022	16 540	18 646	21 839	24 079	26 946	36 217	21 150	21 150	0.99
Sweden	Men	204 095	239 282	250 577	261 392	281 313	302 379	327 056	359 676	381 638	410 785	510 519			
	Women	113 282	190 685	207 669	220 257	241 166	259 831	281 959	307 708	325 154	348381	427 446			
	Total	181 902	226 611	239 254	250 032	270 600	291 435	315 595	347 125	367 766	395 574	489 979	324 618	324 618	1.00
Switzerland	Men	45 220	51 204	53 620	56 035	60 573	65 665	72 106	81 083	87 856	94 629	120 470			
	Women	36 983	40 955	42 483	44 012	47 222	51 552	56 775	63 358	67 743	72 128	87 905			
	Total	40 976	46 558	49 055	51 552	56 460	61 443	67 351	75 327	81 458	87 589	111 037	72 378	72 378	0.91
Turkey (in 000,000s)	Men	6 575	6 575	6 612	6 703	7 372	8 789	11 324	15 072	17 710	21 200	31 977			
	Women	6 575	6 576	6 653	6 744	7 247	8 036	9 729	13 084	15 404	18 619	31 249			
	Total	6 575	6 575	6 625	6 707	7 321	8 630	11 023	14 644	17 288	20 653	31 865	15 645	15 645	1.03
United Kingdom	Men	13 769	17 197	18 654	19 983	22 760	25 782	29 359	33 955	36 832	40 814	55 859			
	Women	10 962	12 950	13 905	14 795	16 623	18 640	21 230	25 139	27 469	30 478	40 584			
	Total	12 456	15 435	16 773	18 134	20 759	23 731	27 251	31 669	34 521	38 096	52 111	31 419	31 419	0.99
		P10	P20	P25	P30	P40	P50	P60	P70	P75	P80	P90	Adjusted	AW	Original

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													distribution mean	distribution mean / AW	
United States	Men	15 524	20 272	22 087	24 436	29 252	33 629	40 803	48 167	52 231	59 541	79 252	43 948		
	Women	13 533	17 190	18 376	20 327	23 536	27 157	31 909	37 924	40 192	45 030	58 160	33 538		
	Total	14 438	18 792	20 141	22 237	26 364	30 370	36 657	43 410	46 483	52 715	69 928	39 377	39 377	0.87

Note: Values shown in brackets are interpolated (Australia, Hungary).

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ANNEX

Table A.1. International standard industrial classification of all economic activities, Revision 3.1 (ISIC Rev. 3.1)

<u>A</u>	<i>Agriculture, hunting and forestry</i>
<u>B</u>	<i>Fishing</i>
<u>C</u>	<i>Mining and quarrying</i>
<u>D</u>	<i>Manufacturing</i>
<u>E</u>	<i>Electricity, gas and water supply</i>
<u>F</u>	<i>Construction</i>
<u>G</u>	<i>Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods</i>
<u>H</u>	<i>Hotels and restaurants</i>
<u>I</u>	<i>Transport, storage and communications</i>
<u>J</u>	<i>Financial intermediation</i>
<u>K</u>	<i>Real estate, renting and business activities</i>
<u>L</u>	<i>Public administration and defence; compulsory social security</i>
<u>M</u>	<i>Education</i>
<u>N</u>	<i>Health and social work</i>
<u>O</u>	<i>Other community, social and personal service activities</i>
<u>P</u>	<i>Activities of private households as employers and undifferentiated production activities of private households</i>
<u>Q</u>	<i>Extraterritorial organizations and bodies</i>

Table A.2. OECD Database on Earnings Distribution: Sources and definitions

Country	Definition	Earnings definition	Latest data available	Period available	Reference period	Available break-downs		Source	Comments
						FT/PT	Gender		
Australia	GWF0	Gross weekly earnings in main job (all jobs prior to 1988) of full-time employees.	2006	1975-2006	week	FT	Y	Household Survey, Australian Bureau of Statistics	1996 not available
Austria	GMO0	Gross daily earnings, standardized to a monthly basis, taking into account the recorded number of days of insurance contributions (excluding civil servants).	1996	1996	day	All	Y	Social Security Data, Statistics Austria	Figures include special payments such as holiday and Christmas remunerations.
	GMO3	Gross daily earnings, standardized to a monthly basis, taking into account the recorded number of days of insurance contributions (excluding civil servants).	1999	1980, 1987-1999	day	All	Y	Social Security Data, Statistics Austria	deciles until 1994; 1987, 1989, 1991: no quartiles available; after 1994: only quartiles. Figures include special payments such as holiday and Christmas remunerations.
	GAF0	Yearly gross income (excluding casual payments) for full-year employees working full-time	2006	2000-2003, 2004-2006	year	FT	Y	Lohnsteuerstatistik, Statistics Austria	quartiles only until 2003
	GAO1	Standardised yearly gross income of employees	2004	1999-2004	year	All	Y	Lohnsteuerstatistik, Statistics Austria	The series is not published after 2004.
	GAO0	Yearly gross income of employees	2006	1999-2006	year	All	Y	Lohnsteuerstatistik, Statistics Austria	
	GAP0	Yearly gross income (excluding casual payments) for full-year employees working part-time	2006	2000-2006	year	PT	Y	Lohnsteuerstatistik, Statistics Austria	2000 and 2001 data only for women; 2000-2003: quartiles only
Belgium	GWF0	Gross weekly earnings of full-time workers (including civil servants).	1995	1985-1995	week	FT	Y	Social security data, Belgium Institut national d'assurance maladie-invalidité	9th decile not available for "Men" 1985 & 1991-1995 and for "both sexes" 1985 & 1994-1995. Mean not available.
Canada	GAF0	Gross annual earnings of full-time, full-year workers.	1994	1967, 1973, 1981, 1986, 1988, 1990-1994	year	FT	Y	Household Survey, Statistics Canada	only deciles, quartiles not available. Mean only until 1990 available.

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Country	Definition	Earnings definition	Latest data available	Period available	Reference period	Available break-downs		Source	Comments
	GWO0	Weekly earnings distribution for full-time & part-time workers.	2006	1997-2006	week	All	Y	Labour Force Survey, Statistics Canada	mean not available
	GWF0	Weekly earnings distribution for full-time workers.	2006	1997-2006	week	FT	Y	Labour Force Survey, Statistics Canada	mean not available
	GWP0	Weekly earnings distribution for part-time workers.	2006	1997-2006	week	PT	Y	Labour Force Survey, Statistics Canada	mean not available
Czech Republic	GMYO	Gross monthly earnings of full-time, full-year employees.	2006	1996-2006	month	FT	Y	Enterprise Survey, Czech Statistical Office	1998, 2000, 2001: only 2nd quartile; 2002-2006: only 1st and 9th deciles, quartiles
Denmark	GHO0	Gross hourly earnings.	2006	1996-2006	hour	All	Y	Tax registers and social security data, Centre for Labour Economics, Aarhus Business School	
	GHO0	Gross hourly earnings.	1990	1980-1990	hour	All	N	Tax registers and social security data, Centre for Labour Economics, Aarhus Business School	quartiles not available, mean not available
Finland	GAY0	Gross annual earnings of full-time, full-year workers.	2005	1977-1980, 1982-2005	year	FT	Y	Household survey, Statistics Finland	quartiles not available. 1978, 1979, 1982, 1984: only 5th decile available
France	NAE0	NET annual earnings of full-time, full-year workers.	2005	1950-2005	year	FT	Y	Déclarations Annuelles des Données Sociales, INSEE	no quantiles available for 1951-1954, 1956-1959, 1961-1964, 1966-1969, 1971-1974; only 1st, 5th & 9th decile available for 1950, 1955, 1960, 1965, 1970, 1975; only 1st&9thdecile and quartiles available for 1976-1998; no quartiles available for 2000-2005. Mean for 1999 missing.
	GAE0	Gross annual earnings of full-time, full-year workers.	2005	2002-2005	year	FT	Y	Déclarations Annuelles des Données Sociales, INSEE	no quantiles available for 2002 and 2003. No quantiles available for 2005.
Germany (Western Germany)	GMF0	Gross monthly earnings of full-time workers.	2005	1984-2005	month	FT	Y	Household Survey	Data refer to current monthly wage plus 1/12 of supplementary payments comprising 13th month pay, 14th month pay, holiday allowances and Christmas allowances.
Hungary	GMF0	Gross monthly earnings of full-time employees in May of each year.	2006	1986, 1989, 1992-2006	month	FT	Y	Enterprise Survey, National Labour Centre	1986 and 1997: only 1st, 5th and 9th decile for "both sexes" available. 1989, 1992-1996, 1998-1999: only 1st, 5th and 9th decile available, 2000-2006: no quartiles available. Data include 1/12 of non-regular payments from previous year.
	GMF1	Gross monthly earnings of full-time employees in May of each year.	2006	2000-2006	month	FT	Y	Enterprise Survey, National Labour Centre	Data include 1/12 of non-regular payments from previous year.

Country	Definition	Earnings definition	Latest data available	Period available	Reference period	Available break-downs		Source	Comments
						FT	Y		
Ireland	GWF0	Gross weekly earnings of full-time employees.	2006	1994, 1997, 2000, 2003-2006	week	FT	Y	Household survey 2000, Central Statistics Office Ireland	1994,2000,2003-2006: only deciles available. Mean only available for 1997.
	GHF0	Gross hourly earnings of full-time employees.	2006	2000, 2003-2006	hour	FT	Y	Household survey 2000, Central Statistics Office Ireland	no quartiles available, mean not available
	GHO0	Gross hourly earnings of all employees.	2006	2000, 2003-2006	hour	All	Y	Household survey 2000, Central Statistics Office Ireland	no quartiles available, mean not available
Italy	GMF0	Gross monthly earnings of full-time employees.	1996	1986-1996	month	FT	Y	Social security data, INPS	no quartiles available
	NMF1	NET monthly earnings of full-time employees.	2000	1986-87, 1989, 1991, 1993, 1995, 1998, 2000	month	FT	Y	Household Survey, Bank of Italy	only quantiles available: 1st, 5th and 9th decile for 1986-87, 1989, 1991, 1993, 1995, mean not available
	NMO0	NET monthly earnings of all workers.	2000	1977-84, 1986-87, 1989, 1991, 1993, 1995, 1998, 2000	month	All	N	Household Survey, Bank of Italy	no quartiles available, mean not available
Japan	GMF0	Scheduled monthly earnings of regular, full-time employees.	2006	1975-2006	month	FT	Y	Basic Survey of Wage Structure, Ministry of Labour	The data exclude overtime earnings (except for 1975) and annual special cash earnings.
Korea	GMF1	Gross monthly cash earnings, including overtime and one twelfth of annual bonuses, of full-time regular workers	2000	1975-2000	month	FT	Y	Enterprise Survey, Korean Ministry of Labour	1975-1983: no quantiles available. 1984, 1986-1991: only 1st, 5th and 9th decile of "both sexes" available. The earnings data include 1/12 of annual special payments.
	GMF0	Gross monthly cash earnings, including overtime and one twelfth of annual bonuses, of full-time regular workers	2006	2000-2006	month	FT	Y	Enterprise Survey, Korean Ministry of Labour	8th decile not available for "men" in 2003&2004 and "both sexes" in 2004. 9th decile not available for "men" in 2000-2004 and "both sexes" in 2001-2004. The earnings data include 1/12 of annual special payments.
Netherlands	GAE0	Annual earnings of full-time, full-year equivalent workers.	2005	1977-2005	year	FT	Y	Enterprise Survey, Central Bureau of Statistics	1977-1984 & 1991-1993: no quantiles available for "men" and "women". Occasional Payments (overtime, holidays etc.) are included.
New Zealand	GWF0	Gross weekly earnings of full-time employees.	1997	1984, 1986, 1988, 1990, 1992, 1994-	week	FT	Y	Household Survey, New Zealand Department of Labour	No quartiles available.

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Country	Definition	Earnings definition	Latest data available	Period available	Reference period	Available break-downs		Source	Comments
				1997					
	GHF0	Gross hourly earnings of full-time employees.	2007	1984, 1986, 1988, 1990, 1992, 1994-2007	hour	FT	Y	Household Survey, New Zealand Department of Labour	No quartiles available until 1996.
	GHO0	Gross hourly earnings of all employees.	2007	1997-2007	hour	All	Y	Household Survey, New Zealand Department of Labour	
	GHP0	Gross hourly earnings of part-time employees.	2007	1997-2007	hour	PT	Y	Household Survey, New Zealand Department of Labour	
Norway	GMO0	Gross monthly earnings for all employees.	2002	1997-2002	month	all	N	Enterprise surveys	No quartiles available. The data are average earnings within each decile and not a decile cut-off.
	GMF0	Gross monthly earnings for full-time workers.	2002	1997-2003	month	FT	N	Enterprise surveys	No quartiles available. The data are average earnings within each decile and not a decile cut-off.
	GMP0	Gross monthly earnings for part-time workers.	2002	1997-2002	month	PT	N	Enterprise surveys	No quartiles available. The data are average earnings within each decile and not a decile cut-off.
Poland	GMF0	Gross monthly earnings of full-time employees.	2004	1992-1999, 2001-2002, 2004	month	FT	Y	Enterprise Survey, Polish Central Statistical Office.	Including monthly equivalent of periodic bonuses.
	NMF1	NET monthly earnings of full-time employees.	1989	1980-1989	month	FT	N	Enterprise Survey, Polish Central Statistical Office.	1980-1984, 1985-1987: no quartiles available. Including monthly equivalent of periodic bonuses. Mean not available.
Spain	GAO0	Gross annual earnings of all employees.	2002	1995, 2002	year	all	Y	Enterprise Survey, Instituto Nacional de Estadística	only 1st&9th deciles and quartiles available
	GAF0	Gross annual earnings of full-time employees.	2002	1995, 2002	year	FT	Y	Enterprise Survey, Instituto Nacional de Estadística	only 1st&9th deciles and quartiles available for "men", "women" in both years and for "both sexes" in 2002.
	GAP0	Gross annual earnings of part-time employees.	2002	1995, 2002	year	PT	Y	Enterprise Survey, Instituto Nacional de Estadística	only 1st&9th deciles and quartiles available
Sweden	GAY0	Gross annual earnings of full-year, full-time workers.	2004	1975-2004	year	FT	Y	Household Survey, Statistics Sweden	quartiles only available in 1998
Switzerland	NMF0	NET monthly earnings of full-time workers (Salaire mensuel net pour les personnes des secteurs privé et public (Confédération) ensemble travaillant à temps complet.	2006	1996, 1998, 2000, 2002, 2004, 2006	month	FT	Y	Statistique Suisse	No quartiles available. Gross wage (non standardised) without compulsory social contributions and parts of these exceeding the minimum rate : gross wage in October (including benefits in kind, recurring bonus payments, bonus payments), team work bonus, Sunday or night shift bonus, 1/12 of 13th wage, 1/12 of special annual payments and overtime payments. Family benefits and child benefits are excluded. No mean available.

Country	Definition	Earnings definition	Latest data available	Period available	Reference period	Available break-downs		Source	Comments
United Kingdom (Great Britain)	GWF2	Gross weekly earnings of all full-time workers (<i>i.e.</i> on adult or junior rates of pay).	2003	1970-2003	week	FT	Y	Enterprise Survey, the UK Department of Employment	The data refer to employees whose pay was not affected by absence and include overtime and other supplementary payments.
	GWF1	Gross weekly earnings of all full-time workers (<i>i.e.</i> on adult rates of pay).	2004	1997-2004	week	FT	Y	Annual Survey of Hours and Earnings, Office for National Statistics	Employees on adult rates whose pay for the survey-pay period was not affected by absence.
	GWF0	Gross weekly earnings of all full-time workers (<i>i.e.</i> on adult rates of pay).	2006	2004-2006	week	FT	Y	Annual Survey of Hours and Earnings, Office for National Statistics	Employees on adult rates whose pay for the survey-pay period was not affected by absence.
United States	GWF0	Gross usual weekly earnings of full-time workers aged 16 and over.	2006	1973-2006	week	FT	Y	Household Survey, US Bureau of Labor Statistics	

G=gross, N=net, A=annual, M=monthly, W=weekly, D=daily, H=hourly, Y=full-time full-year, E=full-time (full-year) equivalent, FA=full-time on adult rates pay, F=all full-time, P=all part-time, O=all employees, 0=principal definition, 1=alternative definition 1, 2=alternative definition 2, 3=alternative definition 3

Table A.3. Incidence of part-time employment^a

2006, Percentages

	All	Men	Women
Australia ^{b, c}	27.1	16.0	40.7
Austria	17.3	5.4	31.4
Belgium	19.3	6.7	34.7
Canada	18.1	10.9	31.9
Czech Republic	3.3	1.6	5.6
Denmark	18.1	11.4	25.6
Finland	11.4	8.1	14.9
France	13.3	5.1	22.9
Germany	21.9	7.6	39.2
Greece	7.5	4.0	12.9
Hungary	2.7	1.5	4.2
Iceland	16.0	7.6	26.0
Ireland	19.9	7.7	34.9
Italy	14.9	5.3	29.4
Japan ^{b, d}	24.5	12.8	40.9
Korea ^b	8.8	6.3	12.3
Luxembourg	12.7	1.5	27.2
Mexico
Netherlands	35.5	15.8	59.7
New Zealand	21.3	10.1	34.5
Norway	21.1	10.6	32.9
Poland	10.8	6.5	16.3
Portugal	9.3	5.9	13.2
Slovak Republic	2.5	1.3	4.1
Spain	11.1	3.9	21.4
Sweden	13.4	8.4	19.0
Switzerland ^c	25.5	8.8	45.7
Turkey	7.9	4.4	17.8
United Kingdom	23.4	9.9	38.8
United States ^e	12.6	7.8	17.8
EU-15 ^f	18.0	7.1	31.7
EU-19 ^f	16.6	6.7	29.0
OECD Europe ^f	16.0	6.5	28.7
Total OECD ^f	16.1	8.1	26.4

a. Part-time employment refers to persons who usually work less than 30 hours per week in their main job. Data include only persons declaring usual hours. b. Data are based on actual hours worked. c. Part-time employment based on hours worked in all jobs. d. Less than 35 hours per week. e. Data are for wage and salary workers only. f. For above countries only.

Sources and definitions: OECD database on Labour Force Statistics. For Austria, Belgium, Denmark, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain and the United Kingdom, data are from the European Union Labour Force Survey. See OECD (1997), "Definition of Part-time Work for the Purpose of International Comparisons", Labour Market and Social Policy Occasional Paper No. 22, available on Internet (www.oecd.org/els/workingpapers).

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