Cost of Labour

wages

- for workers
  - for working time
    - direct wages
    - indirect wages
  - for time of absence
    - holidays
    - vacation
    - sickness
    - other times of absence

salaries

- for employees
  - for working time
    - productive
    - non-productive
  - for time of absence
    - holidays
    - vacation
    - sickness
    - other times of absence

social costs

- compensation for work
  - compulsory
    - employer's contribution to social insurance
    - insurance against occupational accidents
    - other social charges
  - voluntary
    - increase in pension accruals
    - payments to pension funds
    - direct insurance
    - financial helps

other labour costs

- no compensation for work, but useful for all members of staff
  - canteen
  - company physician
  - occupational safety
  - office parties
  - public charges in case that no sufficient number of disabled persons is employed