

Non-Obligatory Benefits Provided by European Employers in 1955

A preliminary report on an inquiry carried out by the International Labour Office into wages and related elements of labour cost in European industry in 1955 was published in the December 1957 issue of the International Labour Review.¹ The following study examines in greater detail the prevalence of some of the non-obligatory benefits covered by the inquiry, namely non-obligatory social security benefits, benefits paid directly to workers, subsidised facilities for workers, time paid for but not worked and payments in kind.

A great variety of such benefits were provided by European employers during 1955. Although pronounced differences existed from country to country and from one employer to another, on the average the cost of the first three benefits mentioned above amounted to about one-quarter that of obligatory social security contributions and represented between 2 and 4 per cent. of all payments for wages and wage supplements. As for the remaining two, which are more closely associated with the wage itself, time paid for but not worked represented an important item in most of the countries considered, ranging from 6 to 12 per cent. of all time paid for, while payments in kind, usually in the form of food, fuel or lodging, were reported by many employers.

The social benefits provided by employers for their employees have often been discussed exclusively with reference to benefits established by law. This is particularly true of studies covering a number of different countries, which, in the absence of comparable information on the actual practices of employers, must often rely on compilations of laws or on other readily available sources. The desirability of broader information, extending to benefits provided without legal obligation, however, has commonly been noted. Exclusion of non-obligatory benefits may result in a considerable understatement of the importance of wage supplements and may give the impression that no provision is made for certain contingencies which may, in fact, be adequately covered as a result of collective agreements or by voluntary action by employers. Comparisons of labour cost from country to country may be very misleading if non-obligatory benefits are excluded, since some countries rely on compulsory schemes to a much smaller extent than others.

A recent study of labour costs in selected industries in ten European countries obtained information on both legally required and non-obligatory worker benefits. The data already published in the *Inter-*

¹ See "Wages and Related Elements of Labour Cost in European Industry, 1955: A Preliminary Report", in *International Labour Review*, Vol. LXXVI, No. 6, Dec. 1957 pp. 558-587.

national Labour Review ¹ regarding the comparative cost of such benefits to employers in nine of these countries indicated that the cost to employers of the most characteristic forms ² of non-obligatory benefits was in no country as high as the cost of legally required benefits, although in some countries (notably the Federal Republic of Germany and Turkey) non-obligatory benefits cost about three-quarters as much as obligatory. As a rough average, the cost of non-obligatory benefits was about one-quarter the cost of legally required benefits.

The present report supplements these cost data and provides information regarding the *prevalence* of various non-obligatory benefits (i.e. the proportion of employers in the various countries who provided or did not provide specific benefits) and the importance of certain other aspects of employment which are not measured in monetary terms.

CHARACTERISTICS OF THE DATA PRESENTED ³

For purposes of the present discussion, obligatory benefits are benefits towards the cost of which employers are legally required to contribute. For the most part these benefits are extended through established social security agencies. Non-obligatory benefits include benefits which the employer provides by virtue of individual decision, industry agreement among employers, collective agreement, or common custom. These benefits may be provided by established public or private agencies or may consist of direct payments to beneficiaries or of subsidies. Wage payments, bonuses, etc., whether for time worked or time not worked, are not considered in the present report, although payments in kind, sometimes associated with social benefits, are discussed in a later section.

The data presented below were reported by more than 7,000 employers in six manufacturing industries and in coal mining. Because of the limited coverage in some industries, the data for the various manufacturing industries represented in each country have been presented as a single total. Data for coal mining, however, are presented separately since the pattern of social benefits in coal mining differs rather substantially from the pattern in manufacturing. Certain data for coal mines (and for steel) were not available for member countries of the European Coal and Steel Community.

While the establishments supplying information are generally representative of the industries covered in the respective countries, only a limited number of industries were represented and the coverage was not the same from country to country; thus in Belgium, France and Italy three-quarters or more of the reporting establishments were concentrated in the cotton textiles and leather footwear industries, while in Denmark a substantial proportion were in the machine tool industry. Small establishments were commonly excluded from the study and this may have resulted in some tendency to overstate the prevalence of the various non-obligatory benefits, since such benefits are more common among large establishments than among small. On the other hand

¹ "Wages and Related Elements of Labour Cost in European Industry, 1955", op. cit.

² In this comparison, for reasons appearing below, wages in kind and hours paid for but not worked are not considered as non-obligatory social benefits.

³ For further information regarding the nature and limitations of the data see "Wages and Related Elements of Labour Cost in European Industry, 1955", op. cit.

a number of establishments not reporting specifically whether or not they extend certain benefits to their workers have been classified as not offering such benefits. Observance of this procedure may have resulted in some off-setting understatement of the prevalence of non-obligatory benefits. All things considered, the representativeness of the reporting establishments leaves something to be desired and this fact must be taken into account in interpreting the data.

The following three sections deal successively with the major classes of non-obligatory social benefits, namely social security benefits, direct benefits to workers, and subsidised facilities for workers. Two succeeding sections discuss aspects of employment relationships which are sometimes associated with social benefits—time paid for but not worked and payments in kind.

NON-OBLIGATORY SOCIAL SECURITY BENEFITS

Legally established social security benefits were supplemented by non-obligatory contributions in all of the countries except Turkey and Yugoslavia. In most cases the financial importance of such benefits was small. Expenditure for both wage earners and salaried workers in covered manufacturing industries amounted to 4.3 per cent. of labour costs in the Federal Republic of Germany, 2.6 per cent. in Denmark and 1.5 per cent. in the United Kingdom, but less than 1 per cent. in the other seven countries studied. In general the countries reporting the greatest expenditures for non-obligatory benefits were those in which employers' contributions to legally established systems were relatively small. The countries in which employers' contributions to obligatory systems were relatively greatest—Yugoslavia, Italy and France—reported small non-obligatory contributions or none at all. This observation, of course, takes no account of important social security contributions by the State or by workers.

The most common non-obligatory schemes, as shown in table I, offered benefits for old age and invalidity, with sickness and maternity running second. These classes of benefit were also most important in cost to employers, though the relatively small number of establishments providing supplementary employment injury insurance in most countries consisted of high-risk establishments where substantial premiums were paid.

While the statistics of prevalence cannot distinguish between wage earners and salaried employees, since establishments merely reported the existence of a scheme without specifying the classes of beneficiaries, cost records show that supplementary old-age benefits were primarily provided for salaried employees. These supplementary benefits were often motivated by a desire for equalisation in cases where the maximum permissible benefits under obligatory schemes provided a lower percentage of final average remuneration for salaried employees than for wage earners. A tendency in the direction of equalisation has also been noted in certain obligatory benefits, e.g. the supplementary pension scheme for "cadres" in France.

Among the sickness benefits the supplementary benefit scheme in Denmark, reported by all establishments, is a fund designed to provide sick-leave pay for wage earners only, and—owing to the scope of the regular sickness funds in Denmark—represents a quantitatively minor portion of the cost of total sickness protection.

TABLE I. NON-OBLIGATORY SOCIAL SECURITY BENEFITS, 1955

Country	Number of establishments in study	Percentage of establishments reporting non-obligatory social security contributions for—				
		Old age and invalidity	Sickness and maternity	Unemployment	Employment injury	Family allowances
A. Manufacturing industries ¹						
Austria	104	28	12	1	6	1
Belgium ²	395	2	1	— ³	2	1
Denmark	236	77	100	—	6	—
France	1,140	30	—	—	3	12
Germany (F.R.)	4,367	49	8	10	6	—
Greece	52	6	6	6	—	—
Italy	588	2	1	— ³	9	—
Turkey	123	—	—	—	—	—
United Kingdom	211	73	10	— ⁴	54	1
Yugoslavia	44	—	—	—	—	—
B. Coal mining						
Austria	14	43	14	—	—	7
Greece	11	—	—	—	—	—
Turkey	51	—	—	—	—	—
Yugoslavia	14	—	—	—	—	—

¹ Percentages are based on unweighted sums of industry data. Industries covered are cotton textiles, leather footwear, radio-electronics, machine tools, shipbuilding, and steel. Country coverage as follows: *Austria*: all covered industries; *Belgium*: excl. steel; *France*: excl. steel; *Germany (F.R.)*: excl. steel; *Greece*: cotton textiles and machine tools only; *Italy*: excl. steel; *Turkey*: excl. leather footwear, radio-electronics, and steel; *United Kingdom*: excl. radio-electronics; *Yugoslavia*: excl. radio-electronics. ² Establishments reported in respect of wage earners only. ³ Less than 0.5 per cent. ⁴ Number of firms reporting unemployment payments not separable from those reporting unspecified "other" contributions.

The remaining types of benefit were less commonly reported. Supplementary unemployment benefits were reported by 10 per cent. of the establishments in the Federal Republic of Germany and were negligible or non-existent in several countries. Supplementary insurance for employment injury was rather rare outside the United Kingdom. Supplementary family allowance funds were significant only in France.

Among employers in coal mining in Austria (with due reservations for the small number of establishments reporting) the prevalence of non-obligatory social security schemes was greater than in manufacturing industries. The state-operated coal mines in the United Kingdom also provided non-obligatory social security benefits, which accounted for approximately 3 per cent. of total labour cost. In general, social benefits of this nature would be expected to be low in coal mining, since the importance of obligatory schemes—including special schemes for miners—and the relatively high wage level tend to make the need for supplementary benefits less pressing than in other industries.

DIRECT BENEFITS TO WORKERS

By and large, benefits paid directly to workers were more common and more evenly distributed than non-obligatory social security payments. Benefits of the latter types are administered under a formal plan,

usually through an outside agency and often in accordance with insurance principles. Direct benefits, which may or may not be part of a formal scheme, are usually administered by the employing establishment itself. In the case of large firms which choose to pay benefits directly after an actuarial evaluation of risk, however, the scheme can properly be termed "self-insurance".

Though direct benefits are more common than non-obligatory social security, their financial importance is no greater. In respect of wage earners and salaried employees in manufacturing, the sum of all direct benefit payments in 1955 represented 4.1 per cent. of the total of wages and related elements of labour cost in Turkey, 2.5 per cent. in Austria, 2.1 per cent. in Italy, 1.2 per cent. in Greece, and less than 1 per cent. in the remaining countries covered. In coal mining, where their prevalence was greater than in manufacturing, the relative cost of direct benefits was proportionately higher.

Direct payments on the occasion of birth, marriage, and death were most common in Austria, Turkey, Italy and France, but were reported by at least 6 per cent. of reporting establishments in all countries but one (see table II). Except in Turkey, such benefits were more common in coal mining than in manufacturing. In appraising the significance of such payments, however, it should be noted that their financial importance was generally small.

Direct payments to families were far more common than non-obligatory social security payments for the same purpose, except in France, where the system of social-security-type funds is favoured. In

TABLE II. DIRECT BENEFITS TO WORKERS, 1955

Country	Percentage of establishments reporting direct benefits ¹ in respect of—			
	Birth, marriage, and death	Family benefits	Severance (termination of employment)	Employment injury
A. Manufacturing industries ²				
Austria	54	19	47	12
Belgium ³	6	1	4	2
Denmark	3	—	—	—
France	23	—	23	—
Germany (F.R.)	6	73	2	—
Greece	10	87	12	8
Italy	30	3	94	3
Turkey	49	46	52	9
United Kingdom	23 ⁴			
Yugoslavia	14	7	5	20
B. Coal mining				
Austria	71	64	79	43
Greece	27	18	82	64
Turkey	35	33	43	4
Yugoslavia	36	14	7	29

¹ For number of establishments covered by study see table I. ² Data are not weighted by industry. For industry coverage, see table I, note 1. ³ Establishments reported in respect of wage earners only. ⁴ 54 per cent. of establishments reported "other payments" including pensions to former employees and survivors.

Austria and Yugoslavia such payments were more common in coal mining than in manufacturing as a whole. The countries showing the greatest prevalence of direct family payments—the Federal Republic of Germany, Greece, and Turkey—had no obligatory family allowance schemes in 1955, but in Austria, where 19 per cent. of the establishments in manufacturing and 64 per cent. of those in coal mining reported family payments, there was also a high level of employers' contribution to obligatory social security for this purpose.

Severance (termination of employment) benefits were common in manufacturing industries in Italy, Turkey, Austria and France, but rather exceptional elsewhere. These payments sometimes constitute a legal obligation. In most European countries employers are required to give a period of notice when a worker is to be laid off—ranging from one or two weeks up to a full year, depending on seniority and employment status; in addition to the cash which the employer may pay in lieu of notice, there may be a legal obligation to pay a severance indemnity, based principally on length of service. The prevalence of severance benefits in 1955 was greater in coal mining than in manufacturing for all countries providing data covering both areas of employment.

Direct benefits in cases of employment injury were most common in countries reporting small payments or none at all in the form of non-obligatory social security covering this contingency. Except in Turkey, such payments were substantially higher in coal mining than in manufacturing; this difference is not surprising since it is known that coal mining is subject to greater incidence of employment injury than many other activities.

In respect of the United Kingdom, details for individual classes of direct payment were not provided. While only 23 per cent. of establishments indicated some or all of the payments shown in table II, however, 54 per cent. of establishments reported a miscellaneous group of "other" payments, which included important pension payments to former employees and survivors.

SUBSIDISED FACILITIES FOR WORKERS

The prevalence of subsidised facilities for workers is shown in table III. These payments are far more homogeneously distributed than either non-obligatory social security or direct benefits; not only are certain types of subsidies extremely common, but the financial importance is a little greater, on the average, than in the case of the types of benefit discussed earlier. Only in Belgium, Greece, Turkey and the United Kingdom did subsidies come to less than 1 per cent. of the sum of wages and related elements of labour cost in manufacturing. For the remaining countries subsidies ranged from 1 to 2 per cent. of wages and related costs in manufacturing, with the exception of Yugoslavia where a particularly important housing subsidy raised the figure above 8 per cent. in both manufacturing and mining.

Educational, cultural, and recreational services were the most commonly reported of all subsidised facilities in Denmark, the Federal Republic of Germany, Greece and Yugoslavia, and were widely reported in other countries as well. But the expenditures of establishments in this field can range from ambitious programmes implying considerable investment and running expenses to the simple provision of a few musical instruments or pieces of sporting equipment.

TABLE III. SUBSIDISED FACILITIES FOR WORKERS, 1955

Country	Percentage of establishments reporting subsidies ¹ in respect of—					
	Medical and health services	Canteens and other food services	Housing funds and other housing services	Credit unions and other credit services	Crèches, vacation homes, other family services	Educational, cultural, and recreational services
A. Manufacturing industries ²						
Austria	21	37	11	3	17	36
Belgium ³ . . .	13	10	1	— ⁴	1	1
Denmark . . .	49	45	4	28	9	86
France	84	16	18	—	16	15
Germany (F.R.)	24	32	22	26	19	56
Greece	2	—	—	—	12	85
Italy	25	15	6	17	28	16
Turkey	20	2	—	4	10	11
United Kingdom	19	68	—	—	27	—
Yugoslavia . .	61	48	45	—	39	66
B. Coal mining						
Austria	29	57	7	—	36	50
Greece	18	18	18	—	—	91
Turkey	29	29	—	4	4	18
Yugoslavia . .	50	29	29	—	21	86

¹ For number of establishments covered by study see table I. ² Data are not weighted by industry. For industry coverage see table I, note 1. ³ Establishments reported in respect of wage earners only. ⁴ Less than 0.5 per cent.

Among the various subsidies medical and health services were most commonly reported in Belgium, France, and Turkey, and were second most common in Denmark, Italy and Yugoslavia. While most subsidised facilities for workers provide services in fields not covered by obligatory or non-obligatory social security, this is not true in the case of medical care. Despite the broad coverage of sickness funds in Denmark and the medical protection provided by obligatory social security in France and Yugoslavia, a high proportion of establishments reported the existence of subsidised medical and health services as well. Even in the United Kingdom, where all residents are covered by the National Health Service, fully 19 per cent. of manufacturing establishments reported medical and health subsidies. This is particularly notable in the light of the fact that establishments were instructed to *exclude* from this heading recruitment examinations and on-the-job medical and health services.

Canteens and other food services were the most common object of subsidy in Austria, and were second in frequency in Belgium and the Federal Republic of Germany. They were fairly common in most countries and were reported by one-third or more of the manufacturing establishments in Austria, Denmark, the Federal Republic of Germany, the United Kingdom and Yugoslavia. In Greece and Turkey the lack of such services was partly compensated by payments in kind in the form of food, as shown in table V.

Housing funds were reported by less than half the establishments in all countries and by less than one-fourth of manufacturing establishments in all countries except Yugoslavia. The extent of housing subsidies

may not be fully reflected in the data for Belgium, France, the Federal Republic of Germany and Italy, since data for the steel industry in these countries were not available and housing subsidies are believed to be common in the steel industry. The impression that housing benefits are common may be misleading, however, because of the publicity often given to individual projects on account of their size or architectural merit; on the average housing subsidies were reported less frequently than might have been expected.

Credits unions and other financial aid services were generally small in importance, and showed greater country-to-country variability than other items in table III.

The prevalence of crèches, vacation homes, and other family services would appear to be more a matter of service to the families of male workers than an adjustment to great numbers of women in the labour force. On the basis of recent census data, Yugoslavia, with the greatest reported prevalence of family services, showed 28 per cent. of wage and salary earners in manufacturing to be females, while in Austria and France, where less than half as many establishments reported family services, about one-third of all workers in manufacturing were female.

TIME PAID FOR BUT NOT WORKED

Arrangements for paid public holidays and vacations with pay are almost universal in manufacturing industries in the countries studied. Provisions differ, of course, with the industry and the country referred to, and also according to the seniority, age or other characteristics of the worker. Such periods paid for but not worked are often based on legal minimum requirements and might on that account be regarded as obligatory benefits. But collective agreements and the practices of individual employers often exceed the statutory minimum and, since the non-obligatory element is difficult to isolate, time paid for but not worked is considered here as a whole.

Hours paid for but not worked represent the most important element of employer cost—other than hours actually worked—in Denmark and the United Kingdom, and are second in importance in Austria, Belgium, France, the Federal Republic of Germany, Italy and Turkey. Table IV illustrates country-to-country differences in provisions for time off with pay; it differs from the preceding tables in that time worked and the various classes of time paid for but not worked are expressed as percentages of total time paid for.

The number of hours paid for but not worked forms the lowest percentage of total time paid for in Greece (5.6 per cent.) and is highest in Turkey (12.6 per cent.) and Austria (12.1 per cent.) With the exception of Turkey and Italy, the annual vacation is most important, usually accounting for half or more of all time off with pay. Public holidays are generally next in importance, while the miscellaneous "other" category—which may cover military service, jury duty, union duties, etc.—was second in importance in Austria, Greece and Yugoslavia. Public holidays were not universally granted with pay in 1955.

Provisions for time off with pay in coal mines generally followed the pattern for manufacturing, and the discrepancies between the two are partly explained by the different numbers of wage earners and salaried employees involved, since vacation and holiday provisions tended to vary for the two groups. In Greece and Turkey, "other" time off with

TABLE IV. TIME PAID FOR BUT NOT WORKED, 1955

Country	Percentage distribution of time paid for					
	Total	Time worked	Time not worked			
			Total	Annual vacation	Public holidays	Other
A. Manufacturing industries ¹						
Austria	100.0	87.9	12.1	5.4	3.0	3.7
Belgium ²	100.0	92.6	7.4	3.7	3.4	0.3
Denmark ³	100.0	90.6	9.5	6.5	3.0	0.0
France	100.0	93.3	6.7	5.1	1.1	0.5
Germany (F.R.)	100.0	91.3	8.7	4.8	2.9	1.1
Greece	100.0	94.4	5.6	3.8	0.3	1.6
Italy	100.0	89.2	10.8	4.6	5.6	0.5
Turkey	100.0	87.4	12.6	0.7	11.2	0.7
United Kingdom	100.0	93.8	6.4	6.0		0.3
Yugoslavia ³	100.0	89.7	10.3	4.9	2.3	3.1
B. Coal mining						
Austria	100.0	89.2	10.8	5.9	2.6	2.3
Belgium ²	100.0	93.0	7.0	—	—	—
France ²	100.0	91.5	8.5	—	—	—
Germany (F.R.) ²	100.0	90.5	9.5	—	—	—
Greece	100.0	92.2	8.0	3.1	0.3	4.5
Italy ²	100.0	89.4	10.7	—	—	—
Turkey	100.0	86.2	13.7	0.3	11.4	2.0
United Kingdom	100.0	93.7	6.3	5.8		0.4
Yugoslavia ³	100.0	90.1	9.9	4.4	2.4	3.1

¹ Data are not weighted by industry. For industry coverage see table I, note 1. ² Wage earners only. ³ 1956.

pay was significantly higher in coal mines than in the covered manufacturing industries.

Brief periods for rest and refreshment are allowed once or twice a day by some employers and are usually counted as time worked. Only four countries provided reports on this practice, which appeared to be far from universal. In the United Kingdom two-thirds of manufacturing establishments reported regularly scheduled rest periods, with one-third reporting at least 15 but less than 30 minutes per day, and one-fifth reporting 30 or more. In Austria, one-fifth of the establishments reported such periods, which were typically less than 15 minutes per day. Less than 5 per cent. of establishments reported such rest periods in Belgium and Italy. It is understood that rest periods within the working day, except for underground and continuous shift workers, are also rather uncommon in France and in certain other of the countries included in the study. On the other hand such pauses appear to be common in the steel industry. In the Federal Republic of Germany, for example, the collective agreement of 21 December 1956 for steel workers in North Rhine-Westphalia provides for "short rest periods of reasonable length" within an eight-hour shift, plus a meal break of at least 20 minutes. In Turkey shift workers are entitled to a 30-minute meal break, which is counted as working time. Underground

workers in coal mines usually have paid meal breaks of between 15 and 30 minutes. Typical figures are 20-30 minutes in Italy, 25 minutes in France, and 20 minutes in Belgium. For non-continuous work in most manufacturing industries the meal break is usually not counted as working time.¹

PAYMENTS IN KIND

Payments in kind are more closely associated with the wage than with social benefits, and in some countries are included in statistics of average earnings. But they serve many of the same purposes as social benefits: for example, payments in the form of food are an alternative to subsidised meals; payments in fuel or lodging may be equivalent to subsidised housing facilities, etc. In some countries, where payments in kind vary with the size of the worker's family, they provide an indirect type of family allowance. For this reason payments in kind have been included in the present report, and are shown in table V.

The prevalence of payments in kind varies widely from country to country, ranging from only 2 per cent. of reporting manufacturing establishments in the Federal Republic of Germany to two-thirds or more in Turkey. The financial importance of such payments varied from 5.4 per cent. of the sum of wages and related costs for wage earners

TABLE V. PAYMENTS IN KIND, 1955

Country	Percentage of establishments reporting specified payments in kind ¹			
	Food	Fuel	Lodging	Other
A. Manufacturing industries ²				
Austria	20	18	38	13
Belgium ³	2	4	9	1
Denmark	13	4	18	33
France	7	14	42	11
Germany (F.R.)			2	
Greece	8	—	6	10
Italy	33	5	9	1
Turkey	67	21	29	48
United Kingdom			23	
Yugoslavia	7	2	2	55
B. Coal mining				
Austria	7	100	93	36
Greece	18	36	45	—
Turkey	43	43	18	18
Yugoslavia	—	36	21	79

¹ For number of establishments covered by study see table I. ² Data are not weighted by industry. For industry coverage see table I, note 1. ³ Establishments reported in respect of wage earners only.

¹ Most of the data cited are taken from I.L.O.: *Hours of Work*, Report VIII, International Labour Conference, 42nd Session, Geneva, 1958 (Geneva, 1958), and High Authority of the European Coal and Steel Community: *Informations au sujet de la durée du travail dans les industries de la Communauté* (Luxembourg, January 1958).

and salaried employees in Turkey to less than 0.05 per cent. in the Federal Republic of Germany, and was between 0.1 and 1.0 per cent. in the remaining countries.

In manufacturing industries payments in the form of food were rather common, but constituted the chief type of payment in kind only in Turkey, where 67 per cent. of all establishments reported such payments. Italy ranked second with 33 per cent. It will be recalled that establishments in some countries, notably Austria and Denmark, reported subsidised canteens or other food services in addition to wage payments in the form of food.

Payments in the form of fuel were made only by a minority of establishments in manufacturing industries. Such payments were common in coal mines in most countries, but only Austria reported all covered mining establishments as making such payments. Data on the prevalence of such payments were not reported by mines operating under the European Coal and Steel Community, but it is known that payments in kind are common in these mines. The single enterprise producing coal in the United Kingdom—the National Coal Board—also reported payment in the form of fuel.

Payments in fuel do not necessarily represent solid combustibles, since it is the practice in some countries to provide nearby workers' homes with electricity, gas, or hot water when these are conveniently available as by-products of the production process.

In Austria and France, where more than one-third of manufacturing establishments reported housing as a payment in kind, 11 and 18 per cent. respectively reported the existence of housing funds and other housing services. In Turkey, where 29 per cent. of establishments reported lodging as a payment in kind, no subsidised housing services were reported. Housing subsidies were particularly common in Yugoslavia and the Federal Republic of Germany as well, though very few establishments in these countries reported payments in the form of lodging.

Manufacturing establishments in Austria and France and mines in Greece most commonly gave payments in kind in the form of housing. About two-fifths of the French and Austrian manufacturing employers reported such payments, but it cannot be assumed that all employees of these employers benefited. This observation also applies to the mining industry in which 93 per cent. of all Austrian employers made some payments in the form of housing.

The miscellaneous "other" category of payments, which ranged from 1 per cent. of manufacturing establishments in Belgium and Italy to 48 per cent. in Turkey and 55 per cent. in Yugoslavia, comprises products of the establishments, payments in the form of tools or work clothing or uniforms (which in some countries are reported as overhead expense rather than labour cost), and minor items such as Christmas parcels.