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LABOR COST AND EMPLOYEE BENEFITS IN KOREA FOR FOREIGN INVESTORS

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The labor cost and employee benefits data in this publication are excerpted from the Report on Enterprise Labor Cost Survey by the Ministry of Employment and Labor of Korea released in August 2016. The survey was conducted in mid-2016 on 3,388 enterprises hiring 10 or more permanent employees to collect data for the fiscal year of 2015. Figures in the tables represent monthly averages for the year 2015.

Survey Items and Definitions :

- Permanent employee: An employee with a labor contract of indefinite duration or an employee with a fixed-term contract lasting one year or longer
- Direct labor cost: Regular and overtime payment plus bonus and other special payments
- Regular and overtime payment: Basic pay, regular allowances and premium pay for overtime work and night and holiday work
- Bonus and other special payments: Special payments given to employees in addition to their basic pay depending on business performance or individual employee's performance
- Indirect labor cost: Retirement benefits, mandatory employee benefits, voluntary employee benefits, recruitment cost and education & training cost
- Retirement benefits: Cost of retirement pay in lump sum or annuity, payment in lieu of advance notice of dismissal
- Mandatory employee benefits: Contributions from employers to social insurances mandated by law, such as health insurance, industrial accident compensation insurance, national pension, and employment insurance; levy for mandatory disabled employment; and other mandatory benefit
- Voluntary employee benefits: Housing, medical & health care, canteens & other food services, cost of transportation and communication, support for childcare expenses and other voluntary benefits
- Recruitment cost: Expenses for advertisement for recruitment and employment examination, remuneration to recruiters, expenses paid to employment agencies
- Education & training cost: Direct or indirect costs related to training and education, remuneration to lecturers and instructors belonging to the enterprise, operating & depreciation expenses for equipment, expenses entrusted to others, tuition fee paid to employees

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- 01 Labor Cost by Industry (2015)
- 02 Mandatory Employee Benefits by Industry (2015)
- 03 Voluntary Employee Benefits by Industry (2015)

01 Labor Cost by Industry (2015)

Unit : Thousand Won

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruit- ment cost	Education & Training cost
All (10 or more permanent employees)	All industries	4,781.7	3,786.1	3,059.1	727.0	995.5	438.5	319.0	209.6	4.6	23.8
	Mining and quarrying	4,818.5	3,610.1	3,076.5	533.6	1,208.3	428.0	575.3	202.6	0.1	2.3
	Mining of Coal, Crude Petroleum and Natural Gas	7,902.3	5,015.8	3,374.0	1,641.7	2,886.5	901.4	1,857.4	126.0	0.4	1.3
	Mining of Metal Ores	4,389.4	3,317.0	3,074.1	242.8	1,072.5	413.8	471.0	187.6	0.0	0.1
	Mining of Non-metallic Minerals Except Fuel	4,425.1	3,433.3	3,037.6	395.7	991.8	366.3	409.8	213.1	0.1	2.5
	Manufacturing	5,397.4	4,191.3	3,195.6	995.7	1,206.2	539.7	355.2	280.6	4.8	25.8
	Manufacture of Food Products	3,851.5	2,991.1	2,521.4	469.7	860.3	354.3	262.5	215.7	3.7	24.1
	Manufacture of Beverages	5,800.7	4,523.0	3,285.3	1,237.6	1,277.8	559.1	404.8	289.4	6.4	18.1
	Manufacture of Tobacco Products	7,743.7	6,064.7	4,510.6	1,554.1	1,679.0	812.5	506.8	255.8	8.5	95.4
	Manufacture of Textiles Except Apparel	3,759.4	3,074.6	2,725.7	349.0	684.8	223.0	273.8	179.2	1.5	7.3
	Manufacture of wearing apparel, Clothing Accessories and Fur Articles	3,835.9	3,102.5	2,877.8	224.7	733.4	329.8	272.5	114.9	4.0	12.2
	Tanning and Dressing of Leather, Manufacture of Luggage and Footwear	3,473.2	2,825.5	2,491.6	333.9	647.8	268.8	235.7	136.9	0.9	5.5
	Manufacture of Wood Products of Wood and Cork ; Except Furniture	3,496.2	2,830.2	2,484.4	345.8	666.0	163.3	314.0	184.3	1.1	3.4
	Manufacture of Pulp, Paper and Paper Products	4,954.8	3,970.2	3,185.2	785.0	984.6	392.5	319.3	261.0	0.6	11.1

Source: Report on Enterprise Labor Cost Survey, Ministry of Employment and Labor, 2015

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruit-ment cost	Education & Training cost
All (10 or more permanent employees)	Manufacture of Pharmaceuticals, Medicinal Chemicals and Botanical Products	5,660.8	4,440.4	3,340.8	1,099.6	1,220.5	603.4	369.0	180.4	7.3	60.4
	Manufacture of Rubber and Plastic Products	4,537.6	3,541.4	2,899.8	641.5	996.3	455.3	314.3	214.2	3.6	8.9
	Manufacture of Other Non-metallic Mineral Products	4,989.3	3,878.1	3,058.8	819.3	1,111.2	479.3	352.8	259.5	1.3	18.3
	Manufacture of Basic Metal Products	5,868.8	4,419.7	3,381.4	1,038.3	1,449.1	648.3	411.2	357.2	2.3	30.1
	Manufacture of Fabricated Metal Products Except Machinery and Furniture	4,064.9	3,230.7	2,763.7	467.0	834.2	299.8	302.1	224.0	1.4	6.8
	Manufacture of Electronic Components, Computer, Radio, Television and Communication Equipment and Apparatuses	6,771.5	5,023.5	3,538.6	1,484.9	1,748.0	960.3	387.7	332.9	12.7	54.3
	Manufacture of Medical, Precision and Optical Instruments, Watches and Clocks	3,876.8	3,258.0	2,779.7	478.3	618.8	231.5	251.5	126.3	1.4	8.0
	Manufacture of electrical equipment	4,340.2	3,472.6	2,927.8	544.8	867.6	351.5	296.4	195.9	4.0	19.8
	Manufacture of Other Machinery and Equipment	4,856.1	3,886.8	3,189.7	697.2	969.3	388.2	331.2	231.2	4.3	14.3
	Manufacture of Motor Vehicles, Trailers and Semitrailers	6,413.0	5,091.1	3,435.5	1,655.6	1,321.8	517.9	427.2	358.2	1.9	16.7
	Manufacture of Other Transport Equipment	6,388.4	4,854.5	3,514.2	1,340.2	1,533.9	674.6	440.5	394.2	3.7	21.0
	Manufacture of Furniture	3,892.4	3,179.6	2,725.1	454.5	712.7	266.9	296.8	141.2	0.9	6.9
	Other manufacturing	3,335.4	2,761.2	2,580.7	180.5	574.3	167.1	242.7	159.6	0.8	4.0
	Electricity, gas, steam and water supply	8,076.3	6,463.7	4,782.9	1,680.8	1,612.6	672.4	481.6	307.6	9.4	141.7
	Electricity, gas, steam and air conditioning supply	8,075.8	6,462.9	4,782.4	1,680.6	1,612.9	673.3	481.6	306.7	9.4	141.8
	Water Supply	8,272.4	6,803.6	5,013.8	1,789.8	1,468.8	239.1	473.9	686.2	1.2	68.4
	Sewerage, waste management, materials recovery and remediation activities	3,847.0	3,134.5	2,782.6	351.9	712.4	279.1	287.8	141.5	0.4	3.7
	Sewage, Wastewater and Human Waste Treatment Services	4,167.9	3,430.4	2,911.4	519.0	737.5	261.4	292.2	174.3	0.3	9.2

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruit- ment cost	Education & Training cost
All (10 or more permanent employees)	Waste Collection, Disposal and Materials Recovery	3,771.8	3,065.6	2,750.3	315.3	706.2	282.2	286.6	134.5	0.4	2.5
	Remediation activities and other waste management services	4,907.4	4,025.5	3,685.7	339.8	881.9	473.1	322.5	86.4	0.0	0.0
	Construction	4,728.6	3,753.2	3,356.9	396.3	975.3	399.2	397.7	162.0	1.9	14.4
	General Construction	5,610.2	4,367.8	3,845.6	522.2	1,242.4	529.5	502.8	184.9	3.4	21.9
	Special Trade Construction	3,985.1	3,235.0	2,944.8	290.2	750.1	289.4	309.2	142.7	0.7	8.2
	Wholesale and retail trade	4,434.4	3,586.9	3,141.0	445.9	847.5	376.2	285.0	159.3	6.9	20.0
	Sale of Motor Vehicles and Parts	5,196.9	4,383.1	3,547.6	835.6	813.8	392.6	333.0	80.4	2.4	5.3
	Wholesale Trade and Commission Trade, Except of Motor Vehicles and Motorcycles	4,853.7	3,934.8	3,492.5	442.3	918.9	427.0	301.7	160.2	7.7	22.3
	Retail Trade, Except Motor Vehicles and Motorcycles	3,586.4	2,871.2	2,447.5	423.7	715.2	279.3	250.0	163.5	5.6	16.7
	Transportation	3,548.9	2,866.7	2,420.0	446.7	682.2	284.9	248.1	138.4	1.6	9.2
	Land Transport and Transport Via Pipelines	2,747.2	2,209.3	1,943.6	265.7	537.9	246.6	199.0	87.2	1.1	4.0
	Water Transport	5,787.9	4,766.6	4,241.4	525.2	1,021.3	417.6	312.5	263.2	1.2	26.9
	Air Transport	6,698.7	5,476.4	3,842.3	1,634.1	1,222.2	306.8	491.8	389.0	3.1	31.5
	Storage and support activities for transportation	4,519.3	3,641.8	3,046.8	595.0	877.5	367.0	305.2	188.4	2.4	14.4
	Accommodation and food service activities	3,077.9	2,444.0	2,064.1	379.9	633.9	253.3	223.2	140.9	2.8	13.7
	Accommodation	3,870.0	3,025.3	2,340.2	685.2	844.7	327.1	268.9	222.2	3.1	23.3
	Food and beverage service activities	2,688.4	2,158.2	1,928.4	229.9	530.2	216.9	200.7	101.0	2.6	9.0
	Information and communications	5,141.6	4,184.1	3,645.6	538.6	957.5	369.2	345.9	190.6	7.1	44.7
	Publishing activities	4,657.0	3,810.6	3,424.7	385.9	846.4	339.3	317.4	158.1	5.4	26.2
	Motion picture, video and television program production, sound recording and music publishing activities	4,365.4	3,644.1	3,312.2	331.9	721.3	243.8	310.4	129.2	9.2	28.7
	Broadcasting	6,734.5	5,506.9	4,296.9	1,210.0	1,227.6	493.7	432.9	245.1	8.3	47.6

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruit- ment cost	Education & Training cost
All (10 or more permanent employees)	Telecommunications	6,969.5	5,351.0	4,164.3	1,186.7	1,618.6	508.8	465.7	487.2	9.5	147.3
	Computer programming consultancy and related activities	5,143.9	4,278.0	3,851.4	426.6	865.9	345.5	344.6	121.8	9.9	44.0
	Information service activities	5,124.3	4,184.6	3,534.8	649.8	939.6	420.8	328.2	163.6	5.6	21.5
	Financial and insurance activities	7,937.8	6,178.6	4,402.5	1,776.0	1,759.3	842.0	457.3	390.4	6.2	63.4
	Financial Institutions Except Insurance and Pension Funding	8,331.6	6,313.5	4,578.1	1,735.4	2,018.1	984.6	471.6	490.5	5.6	65.7
	Insurance and Pension Funding	7,368.1	5,675.2	4,160.2	1,515.0	1,692.9	794.9	463.5	339.0	9.5	86.0
	Activities Auxiliary to Financial Service and Insurance Activities	7,556.5	6,319.2	4,222.3	2,096.9	1,237.3	563.7	419.7	211.1	4.7	38.2
	Real estate activities and renting and leasing	3,259.6	2,721.5	2,413.4	308.1	538.1	246.1	206.2	75.4	1.1	9.3
	Real Estate Activities	3,182.2	2,663.7	2,347.6	316.1	518.5	241.4	198.3	68.6	1.1	9.1
	Renting and leasing; except real estate	3,934.2	3,225.2	2,986.3	238.9	709.0	287.2	275.3	134.8	1.1	10.6
	Professional, scientific and technical activities	4,925.2	4,039.0	3,526.8	512.2	886.2	415.1	310.9	126.8	6.2	27.2
	Research and Development	6,283.6	5,116.8	4,510.8	606.0	1,166.8	544.2	369.7	206.7	12.1	34.1
	Professional Services	5,553.2	4,490.3	3,777.7	712.6	1,062.9	513.8	342.4	147.8	11.3	47.6
	Architectural Engineering and Other Scientific Technical Services	4,294.1	3,578.4	3,247.1	331.4	715.6	324.0	281.0	100.7	1.0	8.8
	Professional, scientific and Technical Services n.e.c.	3,625.6	3,072.2	2,824.5	247.7	553.4	206.7	234.6	107.6	1.0	3.5
	Business facilities management and business support services	2,296.6	1,922.7	1,760.4	162.3	373.9	156.9	163.9	45.7	3.7	3.7
	Business Facilities Management and Landscape Services	2,156.2	1,824.2	1,695.2	129.0	332.0	132.6	150.4	45.2	0.9	2.8
	Business Support Services	2,343.3	1,955.4	1,782.1	173.3	387.8	164.9	168.3	45.8	4.7	4.0
	Arts sports and recreation related services	4,308.3	3,419.5	2,895.1	524.4	888.8	326.4	285.2	245.7	3.8	27.6
	Creative Arts and Recreation Related Services	3,670.1	3,031.1	2,911.4	119.7	639.0	215.4	247.9	169.3	1.1	5.4
	Sports activities and amusement activities	4,380.2	3,463.2	2,893.3	570.0	916.9	338.9	289.5	254.4	4.1	30.1

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruit- ment cost	Education & Training cost
All (10 or more permanent employees)	Membership organizations, repair and other personal services	3,517.0	2,873.1	2,587.8	285.3	644.0	260.7	252.0	123.3	1.8	6.3
	Maintenance and Repair Services	3,708.1	3,004.4	2,678.3	326.0	703.7	295.2	268.9	132.3	0.8	6.5
	Other Personal Services Activities	2,839.7	2,407.4	2,266.6	140.9	432.2	138.0	192.0	91.2	5.3	5.6
30 or more permanent employees	All industries	5,054.4	3,977.4	3,139.1	838.4	1,076.9	478.5	335.2	229.4	5.5	28.4
	Mining and quarrying	5,456.7	3,920.7	3,112.2	808.5	1,536.0	598.8	746.9	188.1	0.1	2.1
	Mining of Coal, Crude Petroleum and Natural Gas	7,902.3	5,015.8	3,374.0	1,641.7	2,886.5	901.4	1,857.4	126.0	0.4	1.3
	Mining of Metal Ores	4,504.3	3,380.5	3,093.3	287.2	1,123.8	460.7	472.0	191.0	0.0	0.1
	Mining of Non-metallic Minerals Except Fuel	4,822.2	3,641.7	3,040.4	601.3	1,180.5	521.2	451.6	205.2	0.1	2.4
	Manufacturing	5,771.6	4,451.3	3,310.0	1,141.3	1,320.3	600.2	376.6	307.1	5.7	30.6
	Manufacture of Food Products	4,037.4	3,116.4	2,578.8	537.7	921.0	387.4	273.9	227.3	4.4	28.1
	Manufacture of Beverages	5,800.7	4,523.0	3,285.3	1,237.6	1,277.8	559.1	404.8	289.4	6.4	18.1
	Manufacture of Tobacco Products	7,743.7	6,064.7	4,510.6	1,554.1	1,679.0	812.5	506.8	255.8	8.5	95.4
	Manufacture of Textiles Except Apparel	4,015.9	3,280.4	2,872.8	407.6	735.6	237.1	290.5	197.2	1.9	8.8
	Manufacture of wearing apparel, Clothing Accessories and Fur Articles	4,083.8	3,270.2	3,008.4	261.8	813.6	372.2	285.0	137.1	4.8	14.5
	Tanning and Dressing of Leather, Manufacture of Luggage and Footwear	3,682.7	2,910.6	2,596.1	314.5	772.1	334.0	244.8	186.7	0.5	6.1
	Manufacture of Wood Products of Wood and Cork ; Except Furniture	4,376.4	3,498.0	3,233.1	264.8	878.4	216.8	437.0	214.1	1.8	8.7
	Manufacture of Pulp, Paper and Paper Products	5,655.4	4,588.6	3,591.3	997.3	1,066.8	408.0	361.3	282.6	0.8	14.1
	Printing and Reproduction of Recorded Media	3,689.8	3,022.8	2,819.3	203.5	667.1	294.9	234.5	136.5	0.0	1.3
	Manufacture of Coke, hard-coal and lignite fuel briquettes and Refined Petroleum Products	10,260.6	7,707.8	4,809.4	2,898.4	2,552.8	942.8	595.3	834.4	11.9	168.4
	Manufacture of chemicals and chemical products (except pharmaceuticals, medicinal chemicals)	6,416.7	4,867.4	3,625.4	1,242.0	1,549.2	687.2	403.4	403.2	6.0	49.4

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruit- ment cost	Education & Training cost
30 or more permanent employees	Manufacture of Pharmaceuticals, Medicinal Chemicals and Botanical Products	5,660.8	4,440.4	3,340.8	1,099.6	1,220.5	603.4	369.0	180.4	7.3	60.4
	Manufacture of Rubber and Plastic Products	4,571.4	3,485.9	2,785.7	700.1	1,085.5	515.4	329.9	223.8	4.7	11.8
	Manufacture of Other Non-metallic Mineral Products	5,698.8	4,417.1	3,304.8	1,112.3	1,281.6	554.4	396.2	305.9	1.8	23.4
	Manufacture of Basic Metal Products	6,237.6	4,675.8	3,526.6	1,149.2	1,561.8	705.5	436.4	381.8	2.7	35.3
	Manufacture of Fabricated Metal Products Except Machinery and Furniture	4,281.9	3,392.1	2,833.3	558.9	889.8	317.0	321.3	239.7	2.1	9.8
	Manufacture of Electronic Components, Computer, Radio, Television and Communication Equipment and Apparatuses	7,001.5	5,181.5	3,613.7	1,567.8	1,820.1	1,006.3	397.7	344.6	13.5	58.0
	Manufacture of Medical, Precision and Optical Instruments, Watches and Clocks	3,742.7	3,106.7	2,687.1	419.6	635.9	226.8	242.9	154.3	1.7	10.3
	Manufacture of electrical equipment	4,711.5	3,734.0	3,097.7	636.3	977.4	396.7	321.6	228.0	5.2	26.0
	Manufacture of Other Machinery and Equipment	5,030.7	4,004.1	3,230.7	773.5	1,026.6	404.4	344.9	254.6	5.6	17.1
	Manufacture of Motor Vehicles, Trailers and Semitrailers	6,759.7	5,361.0	3,537.3	1,823.7	1,398.7	548.6	450.2	379.4	2.1	18.4
	Manufacture of Other Transport Equipment	6,622.8	5,026.5	3,589.8	1,436.8	1,596.2	706.2	450.2	413.4	3.9	22.4
	Manufacture of Furniture	4,472.2	3,619.4	2,981.7	637.7	852.8	331.6	335.9	174.0	1.3	10.1
	Other manufacturing	3,745.3	3,092.7	2,790.4	302.3	652.6	189.6	267.0	188.4	1.1	6.4
	Electricity, gas, steam and water supply	8,119.5	6,502.8	4,804.1	1,698.6	1,616.7	669.8	484.8	308.5	9.5	144.2
	Electricity, gas, steam and air conditioning supply	8,119.2	6,502.1	4,803.7	1,698.4	1,617.1	670.7	484.9	307.6	9.5	144.3
	Water Supply	8,272.4	6,803.6	5,013.8	1,789.8	1,468.8	239.1	473.9	686.2	1.2	68.4
	Sewerage, waste management, materials recovery and remediation activities	4,076.3	3,288.8	2,866.0	422.7	787.5	330.5	295.5	156.3	0.4	4.8
	Sewage, Wastewater and Human Waste Treatment Services	4,415.3	3,612.1	3,000.3	611.8	803.2	293.1	304.5	193.2	0.4	11.9
	Waste Collection, Disposal and Materials Recovery	3,975.6	3,192.8	2,826.2	366.6	782.8	341.6	292.8	145.3	0.4	2.7

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30 or more permanent employees	Construction	5,648.9	4,461.9	3,919.9	542.0	1,186.9	479.5	482.8	200.9	3.3	20.4
	General Construction	6,511.4	5,072.2	4,400.0	672.2	1,439.1	583.1	587.4	234.7	5.0	28.9
	Special Trade Construction	4,659.6	3,761.9	3,369.3	392.7	897.7	360.7	362.7	162.2	1.3	10.7
	Wholesale and retail trade	4,647.7	3,727.3	3,177.0	550.3	920.4	406.3	301.9	176.1	9.2	27.0
	Sale of Motor Vehicles and Parts	5,196.9	4,383.1	3,547.6	835.6	813.8	392.6	333.0	80.4	2.4	5.3
	Wholesale Trade and Commission Trade, Except of Motor Vehicles and Motorcycles	5,391.9	4,338.4	3,755.5	582.9	1,053.5	491.7	336.6	179.4	11.9	33.9
	Retail Trade, Except Motor Vehicles and Motorcycles	3,570.1	2,824.0	2,344.3	479.7	746.1	289.4	251.2	180.0	6.1	19.5
	Transportation	3,626.3	2,924.2	2,441.9	482.3	702.0	294.2	251.9	144.1	1.6	10.1
	Land Transport and Transport Via Pipelines	2,821.2	2,263.2	1,984.3	278.9	558.0	258.8	204.5	89.5	1.1	4.1
	Water Transport	6,294.7	5,140.2	4,533.0	607.1	1,154.5	469.8	336.5	313.0	1.4	33.8
	Air Transport	6,698.7	5,476.4	3,842.3	1,634.1	1,222.2	306.8	491.8	389.0	3.1	31.5
	Storage and support activities for transportation	4,724.2	3,808.3	3,097.3	711.0	915.8	382.7	306.3	205.9	2.7	18.2
	Accommodation and food service activities	3,145.1	2,482.2	2,057.6	424.5	663.0	263.2	227.3	153.9	3.0	15.6
	Accommodation	3,958.1	3,079.9	2,349.7	730.2	878.2	342.0	276.6	231.3	3.3	25.0
	Food and beverage service activities	2,700.9	2,155.5	1,898.0	257.5	545.3	220.1	200.3	111.7	2.8	10.5
	Information and communications	5,481.5	4,451.5	3,813.7	637.8	1,030.0	382.0	369.5	217.1	8.1	53.3
	Publishing activities	4,984.1	4,084.7	3,606.9	477.8	899.4	332.3	341.6	186.8	6.3	32.4
	Motion picture, video and television program production, sound recording and music publishing activities	4,786.9	3,904.8	3,357.8	547.0	882.1	298.7	346.3	182.9	11.9	42.1
	Broadcasting	6,734.5	5,506.9	4,296.9	1,210.0	1,227.6	493.7	432.9	245.1	8.3	47.6
	Telecommunications	7,103.4	5,441.4	4,218.0	1,223.4	1,662.0	523.4	473.9	502.6	9.9	152.2
	Computer programming consultancy and related activities	5,363.7	4,468.1	3,996.6	471.5	895.6	352.2	362.3	119.5	10.9	50.6
	Information service activities	5,507.7	4,447.7	3,681.7	766.0	1,060.0	486.9	349.1	192.8	5.9	25.4

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruit- ment cost	Education & Training cost
30 or more permanent employees	Financial and insurance activities	7,956.6	6,172.9	4,400.6	1,772.3	1,783.7	853.6	461.0	398.1	6.2	64.8
	Financial Institutions Except Insurance and Pension Funding	8,335.6	6,303.0	4,570.0	1,733.0	2,032.6	989.6	473.3	497.5	5.5	66.5
	Insurance and Pension Funding	7,370.9	5,676.4	4,158.9	1,517.5	1,694.5	795.6	463.7	339.6	9.5	86.1
	Activities Auxiliary to Financial Service and Insurance Activities	7,611.8	6,338.1	4,227.2	2,110.9	1,273.8	583.9	428.8	216.3	4.7	40.1
	Real estate activities and renting and leasing	3,146.1	2,606.9	2,296.1	310.8	539.2	258.7	198.8	70.2	1.2	10.3
	Real Estate Activities	3,070.3	2,554.0	2,244.3	309.8	516.3	248.3	191.4	65.8	1.2	9.6
	Renting and leasing; except real estate	4,242.5	3,371.4	3,046.2	325.3	871.0	410.3	306.3	132.9	1.5	20.1
	Professional, scientific and technical activities	5,284.5	4,315.2	3,704.1	611.0	969.3	454.7	335.7	136.4	7.2	35.2
	Research and Development	7,623.8	6,128.5	5,398.7	729.8	1,495.3	745.0	435.4	247.1	18.1	49.7
	Professional Services	5,739.9	4,624.8	3,799.7	825.1	1,115.1	526.7	358.7	160.9	11.9	56.8
	Architectural Engineering and Other Scientific Technical Services	4,653.7	3,871.9	3,489.9	382.1	781.8	360.5	306.0	102.2	1.4	11.7
	Professional, scientific and Technical Services n.e.c.	3,622.0	3,063.5	2,800.6	262.8	558.6	230.0	237.9	84.6	1.8	4.3
	Business facilities management and business support services	2,289.5	1,918.0	1,755.8	162.2	371.5	155.4	163.4	44.9	3.9	3.9
	Business Facilities Management and Landscape Services	2,158.0	1,823.2	1,691.7	131.5	334.8	136.2	150.8	44.0	0.9	2.9
	Business Support Services	2,332.9	1,949.4	1,777.0	172.3	383.6	161.7	167.5	45.2	4.9	4.2
	Arts sports and recreation related services	4,573.4	3,609.3	3,001.5	607.9	964.1	352.6	303.2	271.0	4.4	32.9
	Creative Arts and Recreation Related Services	4,053.0	3,328.3	3,192.1	136.1	724.7	235.9	271.7	207.9	0.2	9.1
	Sports activities and amusement activities	4,611.2	3,629.7	2,987.6	642.1	981.5	361.1	305.5	275.5	4.7	34.7
	Membership organizations, repair and other personal services	3,733.1	3,017.6	2,619.2	398.3	715.5	301.6	266.6	135.1	2.9	9.4
	Maintenance and Repair Services	4,002.5	3,212.1	2,752.5	459.6	790.4	340.6	290.0	148.0	1.2	10.6
	Other Personal Services Activities	2,698.7	2,270.7	2,107.5	163.2	428.1	151.9	176.7	85.5	9.4	4.6

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruit- ment cost	Education & Training cost
Small and medium size(10 to 299 permanent employees)	All industries	3,870.8	3,128.7	2,776.7	352.0	742.1	323.5	263.6	144.5	2.7	7.8
	Mining and quarrying	4,403.6	3,411.3	3,043.7	367.6	992.3	343.1	429.2	217.7	0.1	2.2
	Manufacturing	4,004.4	3,179.1	2,765.8	413.3	825.2	356.0	273.5	187.0	2.0	6.6
	Electricity, gas, steam and water supply	7,098.1	5,552.3	3,853.6	1,698.6	1,545.9	703.7	399.4	399.8	3.9	39.1
	Sewerage, waste management, materials recovery and remediation activities	3,764.9	3,069.0	2,751.5	317.5	695.9	275.8	284.6	132.7	0.4	2.4
	Construction	3,960.5	3,167.3	2,915.2	252.0	793.2	329.4	325.6	130.9	0.9	6.4
	Wholesale and retail trade	4,409.8	3,601.3	3,245.2	356.1	808.5	379.5	275.0	131.3	6.6	16.1
	Transportation	2,758.2	2,269.0	2,028.6	240.4	489.1	204.1	193.1	87.2	1.1	3.6
	Accommodation and food service activities	2,807.9	2,285.2	2,120.3	164.9	522.8	215.3	205.6	96.7	1.9	3.2
	Information and communications	4,135.3	3,440.1	3,175.5	264.6	695.1	299.0	282.1	98.6	4.5	10.9
	Financial and insurance activities	7,020.1	5,795.9	4,476.2	1,319.7	1,224.2	567.0	376.0	250.4	7.4	23.4
	Real estate activities and renting and leasing	3,303.1	2,811.7	2,598.3	213.4	491.4	206.5	203.3	75.2	0.8	5.5
	Professional, scientific and technical activities	4,456.8	3,692.5	3,338.7	353.8	764.3	369.3	279.0	100.0	3.9	12.1
	Business facilities management and business support services	2,266.3	1,907.2	1,747.3	159.9	359.2	150.2	155.7	49.9	2.1	1.3
	Arts sports and recreation related services	3,535.8	2,856.9	2,646.8	210.1	678.8	257.3	236.4	179.0	1.1	4.9
	Membership organizations, repair and other personal services	3,392.4	2,800.4	2,541.7	258.7	592.0	231.1	242.2	112.3	1.9	4.6
Large size(300 or more permanent employees)	All industries	5,993.0	4,660.4	3,434.7	1,225.7	1,332.6	591.5	392.6	296.3	7.2	45.0
	Mining and quarrying	7,307.3	4,802.8	3,273.4	1,529.3	2,504.6	937.2	1,451.7	112.3	0.3	3.1
	Manufacturing	7,350.4	5,610.1	3,798.1	1,812.0	1,740.2	797.2	469.8	411.9	8.6	52.7
	Electricity, gas, steam and water supply	8,289.2	6,662.1	4,985.2	1,676.9	1,627.1	665.5	499.5	287.5	10.5	164.0
	Sewerage, waste management, materials recovery and remediation activities	4,679.1	3,798.9	3,097.5	701.4	880.2	313.2	319.6	230.6	0.5	16.2
	Construction	7,106.5	5,567.2	4,724.2	843.0	1,539.2	615.3	621.0	258.5	5.0	39.4
	Wholesale and retail trade	4,478.6	3,560.8	2,953.2	607.6	917.7	370.5	303.0	209.9	7.4	27.1
	Transportation	5,578.1	4,400.3	3,424.4	975.9	1,177.8	492.3	389.3	269.8	2.7	23.7
	Accommodation and food service activities	3,260.5	2,551.5	2,026.0	525.4	709.0	278.9	235.1	170.9	3.3	20.8
	Information and communications	6,591.3	5,255.9	4,322.7	933.2	1,335.5	470.2	437.7	323.2	10.9	93.4

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruit- ment cost	Education & Training cost
Large size(300 or more permanent employees)	Financial and insurance activities	8,106.2	6,248.8	4,389.0	1,859.7	1,857.4	892.4	472.2	416.1	6.0	70.7
	Real estate activities and renting and leasing	3,212.9	2,624.7	2,215.0	409.7	588.2	288.5	209.3	75.7	1.4	13.3
	Professional, scientific and technical activities	5,916.8	4,772.5	3,925.1	847.5	1,144.2	512.1	378.7	183.5	10.9	59.2
	Business facilities management and business support services	2,313.0	1,931.1	1,767.5	163.6	381.9	160.5	168.3	43.4	4.6	5.1
	Arts sports and recreation related services	6,042.2	4,682.1	3,452.4	1,229.7	1,360.1	481.6	394.8	395.4	9.8	78.4
	Membership organizations, repair and other personal services	4,684.0	3,553.6	3,019.0	534.6	1,130.4	537.8	343.7	226.0	0.9	22.0
30 to 299 permanent employees	All industries	4,010.4	3,217.9	2,810.3	407.6	792.5	352.8	271.2	155.1	3.5	9.9
	Mining and quarrying	4,792.4	3,604.0	3,054.3	549.7	1,188.3	477.3	493.9	215.4	0.1	1.7
	Manufacturing	4,190.0	3,290.4	2,821.0	469.3	899.7	402.9	283.3	202.2	2.8	8.5
	Electricity, gas, steam and water supply	7,250.2	5,686.5	3,876.6	1,809.9	1,563.7	691.4	409.8	415.8	4.2	42.5
	Sewerage, waste management, materials recovery and remediation activities	3,972.0	3,200.5	2,826.0	374.5	771.5	333.5	291.3	143.4	0.4	2.8
	Construction	4,592.1	3,660.5	3,336.8	323.8	931.5	381.1	382.5	159.2	2.1	6.7
	Wholesale and retail trade	4,826.3	3,903.1	3,413.4	489.7	923.3	444.1	300.8	140.4	11.1	27.0
	Transportation	2,714.7	2,234.8	1,983.0	251.8	479.8	201.7	187.8	85.5	1.1	3.8
	Accommodation and food service activities	2,882.6	2,324.4	2,129.6	194.9	558.2	227.3	209.6	115.4	2.1	3.8
	Information and communications	4,373.1	3,648.3	3,305.4	342.9	724.9	293.8	301.5	111.2	5.2	13.2
	Financial and insurance activities	6,922.7	5,648.7	4,480.7	1,168.1	1,274.0	585.4	383.1	273.7	7.7	24.0
	Real estate activities and renting and leasing	3,049.7	2,581.1	2,413.2	167.9	468.6	215.8	183.6	62.2	1.0	6.0
	Professional, scientific and technical activities	4,811.1	3,972.8	3,538.7	434.1	838.3	411.8	303.6	101.1	4.5	17.2
	Business facilities management and business support services	2,238.5	1,889.7	1,730.4	159.3	348.8	144.3	152.7	48.2	2.4	1.2
	Arts sports and recreation related services	3,662.3	2,943.8	2,721.7	222.1	718.4	272.6	246.3	193.7	1.0	4.7
	Membership organizations, repair and other personal services	3,541.3	2,909.5	2,538.6	370.9	631.8	254.0	251.1	116.7	3.3	6.8

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruit- ment cost	Education & Training cost
10 to 29 permanent employees	All industries	3,579.1	2,942.4	2,706.5	235.9	636.7	262.4	247.6	122.3	0.9	3.4
	Mining and quarrying	4,066.6	3,244.3	3,034.6	209.7	822.3	226.8	373.1	219.7	0.2	2.5
	Manufacturing	3,545.2	2,904.0	2,629.2	274.8	641.2	240.2	249.2	149.5	0.2	2.0
	Electricity, gas, steam and water supply	5,777.9	4,386.6	3,654.0	732.5	1,391.3	810.1	309.6	260.7	1.4	9.5
	Sewerage, waste management, materials recovery and remediation activities	3,490.3	2,894.6	2,652.8	241.8	595.7	199.2	275.8	118.5	0.3	1.9
	Construction	3,453.0	2,770.9	2,576.5	194.4	682.0	287.9	279.9	108.1	0.0	6.1
	Wholesale and retail trade	3,948.4	3,267.1	3,059.0	208.1	681.3	307.9	246.6	121.1	1.7	4.1
	Transportation	2,977.2	2,441.4	2,258.2	183.2	535.8	215.9	220.0	96.2	1.2	2.5
	Accommodation and food service activities	2,669.5	2,212.4	2,103.1	109.3	457.1	193.1	198.2	62.1	1.5	2.1
	Information and communications	3,593.1	2,965.7	2,879.4	86.3	627.4	310.9	237.9	69.9	2.8	5.8
	Financial and insurance activities	7,383.1	6,344.5	4,459.3	1,885.2	1,038.5	498.4	349.4	163.4	6.3	21.1
	Real estate activities and renting and leasing	3,765.4	3,232.5	2,936.0	296.4	532.9	189.6	239.2	98.9	0.5	4.7
	Professional, scientific and technical activities	3,851.2	3,213.5	2,996.8	216.7	637.7	296.7	236.8	98.0	2.9	3.3
	Business facilities management and business support services	2,421.2	2,004.5	1,841.1	163.4	416.7	183.1	172.3	59.1	0.5	1.7
	Arts sports and recreation related services	3,213.4	2,635.5	2,455.9	179.7	577.9	218.2	211.1	141.6	1.5	5.5
	Membership organizations, repair and other personal services	3,224.9	2,677.6	2,545.2	132.4	547.2	205.3	232.3	107.3	0.3	2.1
30 to 99 permanent employees	All industries	3,857.9	3,108.8	2,768.6	340.1	749.1	329.9	261.2	147.4	3.0	7.6
	Mining and quarrying	4,509.6	3,425.1	3,035.0	390.1	1,084.5	407.3	470.1	206.2	0.1	0.8
	Manufacturing	3,899.4	3,072.6	2,707.2	365.5	826.8	365.8	265.3	186.4	2.2	7.1
	Electricity, gas, steam and water supply	6,451.1	4,915.4	3,857.9	1,057.5	1,535.7	828.6	378.6	291.3	4.2	32.9
	Sewerage, waste management, materials recovery and remediation activities	3,956.7	3,169.4	2,838.2	331.2	787.2	354.2	287.4	142.8	0.5	2.4
	Construction	4,375.6	3,496.0	3,227.3	268.7	879.6	367.3	353.0	151.9	1.5	5.9
	Wholesale and retail trade	4,689.1	3,840.0	3,354.4	485.7	849.0	397.7	290.7	131.9	10.9	17.8
	Transportation	2,554.3	2,122.9	1,896.3	226.6	431.4	164.1	169.2	94.1	0.9	3.1
	Accommodation and food service activities	2,695.8	2,240.6	2,134.9	105.8	455.2	176.6	189.2	86.9	1.3	1.1

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruit- ment cost	Education & Training cost
30 to 99 permanent employees	Information and communications	3,989.7	3,352.8	3,105.1	247.7	636.9	262.5	275.9	88.5	1.4	8.6
	Financial and insurance activities	7,042.3	5,831.0	4,675.8	1,155.2	1,211.3	577.0	383.2	224.9	5.5	20.6
	Real estate activities and renting and leasing	2,974.9	2,447.4	2,248.7	198.6	527.5	259.6	198.8	61.5	0.8	6.8
	Professional, scientific and technical activities	4,367.4	3,624.8	3,328.2	296.6	742.6	359.2	274.6	95.8	4.2	8.7
	Business facilities management and business support services	2,416.5	2,025.2	1,816.5	208.7	391.3	160.7	168.6	58.8	2.2	0.9
	Arts sports and recreation related services	3,419.8	2,779.8	2,668.8	110.9	640.1	209.3	229.1	196.5	0.7	4.5
	Membership organizations, repair and other personal services	3,531.6	2,931.1	2,640.5	290.6	600.5	243.2	249.7	98.6	4.1	4.9
100 to 299 permanent employees	All industries	4,197.7	3,351.8	2,861.4	490.4	845.9	380.8	283.6	164.6	4.1	12.7
	Mining and quarrying	5,712.4	4,186.1	3,117.1	1,069.0	1,526.3	704.9	571.4	245.0	0.1	4.9
	Manufacturing	4,559.6	3,567.3	2,965.9	601.4	992.3	450.0	306.3	222.3	3.5	10.2
	Electricity, gas, steam and water supply	7,720.1	6,139.9	3,887.6	2,252.3	1,580.2	610.8	428.1	489.0	4.1	48.2
	Sewerage, waste management, materials recovery and remediation activities	4,028.0	3,314.2	2,781.2	533.0	713.8	257.9	305.5	145.6	0.3	4.5
	Construction	5,035.8	3,997.9	3,561.2	436.7	1,037.9	409.3	443.1	174.1	3.2	8.3
	Wholesale and retail trade	5,065.5	4,012.9	3,516.2	496.7	1,052.6	524.9	318.4	155.2	11.3	42.9
	Transportation	2,836.8	2,320.1	2,049.1	271.0	516.7	230.3	201.9	78.9	1.2	4.4
	Accommodation and food service activities	3,093.8	2,419.2	2,123.6	295.6	674.6	284.6	232.5	147.6	3.1	6.8
	Information and communications	4,814.1	3,988.1	3,535.7	452.3	826.0	329.9	330.9	137.2	9.6	18.4
	Financial and insurance activities	6,818.9	5,490.4	4,311.2	1,179.2	1,328.4	592.8	383.0	316.1	9.6	27.0
	Real estate activities and renting and leasing	3,119.0	2,704.9	2,565.5	139.4	414.1	175.2	169.6	62.9	1.1	5.2
	Professional, scientific and technical activities	5,483.6	4,500.1	3,857.8	642.3	983.4	491.6	347.5	109.2	5.0	30.2
	Business facilities management and business support services	2,116.1	1,796.5	1,671.2	125.3	319.6	133.0	141.8	40.9	2.5	1.4
	Arts sports and recreation related services	4,142.9	3,269.0	2,826.5	442.5	873.8	398.2	280.5	188.2	1.7	5.2
	Membership organizations, repair and other personal services	3,568.0	2,849.7	2,257.2	592.4	718.4	283.8	254.8	166.6	1.1	12.0
300 to 499 permanent employees	All industries	4,501.8	3,579.6	2,941.7	637.9	922.1	405.2	313.9	180.3	5.1	17.7
	Mining and quarrying	5,439.0	4,176.6	3,015.9	1,160.7	1,262.3	798.8	393.3	62.8	0.0	7.4
	Manufacturing	5,154.5	4,002.4	3,144.4	858.1	1,152.1	512.4	355.9	264.5	3.2	16.1

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruit- ment cost	Education & Training cost
300 to 499 permanent employees	Electricity, gas, steam and water supply	8,330.9	6,458.2	4,250.7	2,207.5	1,872.8	860.3	485.5	454.9	3.3	68.8
	Construction	5,441.2	4,348.6	3,831.1	517.5	1,092.6	432.2	471.8	167.2	3.8	17.5
	Wholesale and retail trade	4,763.3	3,824.3	3,372.0	452.3	939.0	396.8	331.9	166.2	20.6	23.5
	Transportation	4,409.1	3,466.9	2,806.9	660.0	942.2	462.8	309.9	156.2	1.2	11.9
	Accommodation and food service activities	3,433.5	2,661.9	2,173.5	488.3	771.6	353.1	248.1	153.7	2.1	14.6
	Information and communications	5,906.6	4,708.7	4,157.3	551.5	1,197.9	539.8	390.9	184.4	19.7	63.0
	Financial and insurance activities	4,625.8	3,847.5	2,849.8	997.7	778.3	254.6	301.4	184.0	9.7	28.5
	Real estate activities and renting and leasing	4,015.1	3,441.8	2,489.7	952.1	573.4	229.3	243.7	91.8	0.8	7.8
	Professional, scientific and technical activities	5,020.5	4,147.3	3,982.6	164.7	873.2	347.8	358.5	125.8	3.3	37.7
	Business facilities management and business support services	2,458.0	2,084.6	1,823.2	261.4	373.5	158.4	180.5	30.9	1.8	1.9
	Arts sports and recreation related services	3,577.6	2,773.3	2,588.5	184.8	804.3	215.1	286.1	266.7	9.7	26.7
	Membership organizations, repair and other personal services	3,323.2	2,613.4	2,417.6	195.8	709.8	387.5	211.6	99.4	0.5	10.8
500 to 999 permanent employees	All industries	5,037.5	4,011.0	3,202.4	808.6	1,026.6	447.8	339.6	208.3	5.4	25.5
	Mining and quarrying	8,026.8	5,043.9	3,372.6	1,671.3	2,982.9	990.5	1,859.2	131.3	0.4	1.5
	Manufacturing	5,981.8	4,650.2	3,505.4	1,144.8	1,331.5	558.1	404.4	332.2	6.1	30.8
	Electricity, gas, steam and water supply	8,896.3	6,853.8	4,440.3	2,413.6	2,042.4	991.4	503.0	452.9	8.7	86.4
	Sewerage, waste management, materials recovery and remediation activities	4,878.9	4,012.8	3,398.2	614.6	866.2	346.9	317.8	191.6	0.9	9.0
	Construction	5,704.9	4,403.2	3,903.9	499.3	1,301.7	512.7	616.1	156.8	1.7	14.4
	Wholesale and retail trade	5,672.1	4,617.9	3,912.9	704.9	1,054.2	428.8	355.4	225.4	8.4	36.1
	Transportation	5,322.3	4,201.5	3,372.8	828.6	1,120.8	559.5	362.7	168.5	2.7	27.3
	Accommodation and food service activities	2,592.2	2,126.3	1,947.6	178.7	465.9	150.8	191.8	111.2	5.6	6.5
	Information and communications	6,068.3	4,951.7	4,151.8	799.9	1,116.6	487.1	382.4	199.7	7.0	40.5
	Financial and insurance activities	7,945.6	6,400.2	4,569.5	1,830.7	1,545.4	783.7	457.4	244.9	10.6	48.8
	Real estate activities and renting and leasing	3,281.4	2,706.1	2,372.9	333.2	575.4	236.9	228.6	81.1	1.2	27.6
	Professional, scientific and technical activities	6,122.0	4,983.0	4,291.8	691.2	1,139.0	542.2	405.1	152.3	10.9	28.4
	Business facilities management and business support services	2,093.2	1,777.5	1,627.3	150.2	315.7	132.6	141.8	36.9	1.8	2.7

Business size	Industry	Labor costs (Total)	Direct labor cost (Subtotal)	Regular & Overtime payment	Bonus & Other special payments	Indirect labor cost (Subtotal)	Retirement benefits	Mandatory employee benefits	Voluntary employee benefits	Recruitment cost	Education & Training cost
500 to 999 permanent employees	Arts sports and recreation related services	4,553.6	3,656.2	3,426.6	229.6	897.4	323.7	308.0	157.8	4.1	103.8
	Membership organizations, repair and other personal services	4,918.0	3,550.4	3,127.9	422.5	1,367.6	755.9	335.8	250.6	1.7	23.5
1000 or more permanent employees	All industries	6,533.0	5,041.0	3,592.4	1,448.6	1,491.9	665.0	421.8	341.6	8.1	55.4
	Manufacturing	8,064.5	6,124.2	3,986.8	2,137.4	1,940.3	902.8	505.6	457.3	10.2	64.5
	Electricity, gas, steam and water supply	8,232.5	6,669.1	5,116.1	1,553.0	1,563.4	615.3	500.8	254.1	11.5	181.6
	Sewerage, waste management, materials recovery and remediation activities	4,627.5	3,743.7	3,019.8	723.9	883.8	304.5	320.1	240.7	0.4	18.1
	Construction	7,577.0	5,934.8	4,988.1	946.7	1,642.3	658.4	642.9	288.5	5.7	46.7
	Wholesale and retail trade	4,156.4	3,273.5	2,661.0	612.5	882.9	352.5	286.0	213.9	4.9	25.6
	Transportation	6,312.0	4,983.3	3,765.7	1,217.6	1,328.6	470.0	444.1	383.4	3.5	27.6
	Accommodation and food service activities	3,295.1	2,573.4	2,003.4	570.0	721.7	277.0	237.0	180.8	3.3	23.6
	Information and communications	6,845.2	5,433.1	4,394.0	1,039.1	1,412.1	452.6	459.4	378.7	10.1	111.3
	Financial and insurance activities	8,258.0	6,315.5	4,419.7	1,895.8	1,942.5	931.7	480.7	449.4	5.2	75.4
	Real estate activities and renting and leasing	2,813.2	2,214.0	2,034.8	179.1	599.2	332.9	186.9	66.3	1.8	11.2
	Professional, scientific and technical activities	6,076.9	4,858.7	3,770.9	1,087.8	1,218.1	544.2	374.0	210.6	12.9	76.5
	Business facilities management and business support services	2,366.9	1,953.5	1,812.8	140.7	413.4	173.4	176.3	49.9	6.7	7.1
	Arts sports and recreation related services	6,648.1	5,130.1	3,582.0	1,548.1	1,517.9	546.5	425.1	453.8	10.8	81.7
	Membership organizations, repair and other personal services	5,464.0	4,346.0	3,355.3	990.8	1,118.0	328.1	466.4	294.4	0.0	29.1

02 Mandatory Employee Benefits by Industry (2015)

Unit : Thousand Won

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
All (10 or more permanent employees)	All industries	319.0	116.2	42.0	114.1	41.6	4.3	0.8
	Mining and quarrying	575.3	119.3	307.0	113.8	34.8	0.1	0.3
	Mining of Coal, Crude Petroleum and Natural Gas	1,857.4	169.3	1,446.2	168.7	73.0	0.2	0.0
	Mining of Metal Ores	471.0	91.5	247.2	107.1	22.7	2.5	0.0
	Mining of Non-metallic Minerals Except Fuel	409.8	113.5	159.2	106.8	30.1	0.0	0.3
	Manufacturing	355.2	129.9	49.0	127.2	44.9	3.5	0.7
	Manufacture of Food Products	262.5	93.0	35.7	98.8	30.9	4.1	0.1
	Manufacture of Beverages	404.8	143.9	41.3	149.2	64.9	5.5	0.0
	Manufacture of Tobacco Products	506.8	205.1	47.0	172.4	82.3	0.0	0.0
	Manufacture of Textiles Except Apparel	273.8	93.7	43.6	102.9	32.7	0.9	0.0
	Manufacture of wearing apparel, Clothing Accessories and Fur Articles	272.5	99.1	26.2	106.7	31.7	8.7	0.0
	Tanning and Dressing of Leather, Manufacture of Luggage and Footwear	235.7	83.4	39.2	87.5	25.3	0.3	0.0
	Manufacture of Wood Products of Wood and Cork ; Except Furniture	314.0	94.6	100.5	94.8	24.1	0.1	0.0
	Manufacture of Pulp, Paper and Paper Products	319.3	117.8	64.0	107.3	30.1	0.0	0.0
	Printing and Reproduction of Recorded Media	243.6	85.5	30.8	101.5	25.8	0.0	0.0
	Manufacture of Coke, hard-coal and lignite fuel briquettes and Refined Petroleum Products	567.1	235.0	53.0	170.3	102.3	6.1	0.2
	Manufacture of chemicals and chemical products (except pharmaceuticals, medicinal chemicals)	385.2	138.4	48.1	138.9	51.9	6.0	1.9

Source: Report on Enterprise Labor Cost Survey, Ministry of Employment and Labor, 2015

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
All (10 or more permanent employees)	Manufacture of Pharmaceuticals, Medicinal Chemicals and Botanical Products	369.0	133.2	34.1	138.1	51.8	11.8	0.0
	Manufacture of Rubber and Plastic Products	314.3	110.7	54.1	112.1	35.1	1.4	0.9
	Manufacture of Other Non-metallic Mineral Products	352.8	121.1	73.8	118.1	37.4	2.4	0.0
	Manufacture of Basic Metal Products	411.2	138.3	79.9	137.2	51.9	1.5	2.2
	Manufacture of Fabricated Metal Products Except Machinery and Furniture	302.1	104.3	61.6	105.6	28.0	2.0	0.6
	Manufacture of Electronic Components, Computer, Radio, Television and Communication Equipment and Apparatuses	387.7	151.9	27.3	147.6	53.9	6.9	0.1
	Manufacture of Medical, Precision and Optical Instruments, Watches and Clocks	251.5	97.7	28.2	97.3	26.5	1.8	0.0
	Manufacture of electrical equipment	296.4	107.6	33.0	116.7	33.8	3.8	1.5
	Manufacture of Other Machinery and Equipment	331.2	119.4	52.3	120.4	36.6	2.1	0.5
	Manufacture of Motor Vehicles, Trailers and Semitrailers	427.2	164.0	55.1	143.0	62.4	1.9	0.8
	Manufacture of Other Transport Equipment	440.5	150.8	84.8	144.5	56.3	1.4	2.6
	Manufacture of Furniture	296.8	92.8	67.3	103.1	31.8	1.4	0.3
	Other manufacturing	242.7	86.7	39.0	89.2	26.3	1.4	0.0
	Electricity, gas, steam and water supply	481.6	195.6	44.7	157.6	81.9	1.5	0.3
	Electricity, gas, steam and air conditioning supply	481.6	195.6	44.7	157.6	82.0	1.5	0.3
	Water Supply	473.9	218.9	50.6	153.8	50.7	0.0	0.0
	Sewerage, waste management, materials recovery and remediation activities	287.8	94.4	66.7	97.7	27.8	0.5	0.6
	Sewage, Wastewater and Human Waste Treatment Services	292.2	94.9	58.0	103.1	33.4	2.8	0.0
	Waste Collection, Disposal and Materials Recovery	286.6	94.2	68.7	96.4	26.5	0.0	0.8
	Remediation activities and other waste management services	322.5	125.7	37.1	124.0	35.6	0.0	0.0

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
All (10 or more permanent employees)	Construction	397.7	112.4	107.8	118.9	49.4	5.8	3.4
	General Construction	502.8	130.5	162.7	131.2	65.3	7.8	5.3
	Special Trade Construction	309.2	97.1	61.6	108.6	35.9	4.1	1.9
	Wholesale and retail trade	285.0	105.2	28.1	110.3	35.5	5.7	0.3
	Sale of Motor Vehicles and Parts	333.0	124.2	30.8	130.4	41.4	6.3	0.0
	Wholesale Trade and Commission Trade, Except of Motor Vehicles and Motorcycles	301.7	112.1	32.4	116.6	35.8	4.5	0.3
	Retail Trade, Except Motor Vehicles and Motorcycles	250.0	90.8	19.8	96.8	34.5	7.9	0.2
	Transportation	248.1	88.6	35.5	89.3	30.0	2.8	1.9
	Land Transport and Transport Via Pipelines	199.0	71.3	32.4	71.3	22.9	0.9	0.2
	Water Transport	312.5	114.6	23.0	116.5	47.3	9.5	1.5
	Air Transport	491.8	184.0	30.1	168.0	70.9	14.1	24.8
	Storage and support activities for transportation	305.2	104.8	49.0	112.9	34.8	3.7	0.0
	Accommodation and food service activities	223.2	79.9	20.7	86.2	31.0	5.4	0.0
	Accommodation	268.9	96.7	24.7	102.1	39.7	5.7	0.0
	Food and beverage service activities	200.7	71.7	18.8	78.3	26.7	5.2	0.0
	Information and communications	345.9	130.6	27.3	133.0	48.9	5.9	0.1
	Publishing activities	317.4	119.8	23.5	126.7	42.2	5.3	0.0
	Motion picture, video and television program production, sound recording and music publishing activities	310.4	123.0	31.7	115.5	34.9	5.2	0.0
	Broadcasting	432.9	167.8	48.6	154.7	55.4	6.3	0.0
	Telecommunications	465.7	178.2	44.9	161.0	76.7	4.8	0.1
	Computer programming consultancy and related activities	344.6	126.7	24.3	134.3	50.7	8.3	0.4
	Information service activities	328.2	126.1	21.6	125.5	49.5	5.4	0.0

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
All (10 or more permanent employees)	Financial and insurance activities	457.3	189.1	26.6	152.1	77.9	10.8	0.9
	Financial Institutions Except Insurance and Pension Funding	471.6	193.7	26.6	154.9	82.3	12.8	1.4
	Insurance and Pension Funding	463.5	192.9	25.3	159.2	77.0	9.0	0.0
	Activities Auxiliary to Financial Service and Insurance Activities	419.7	175.5	27.5	139.5	68.9	8.0	0.4
	Real estate activities and renting and leasing	206.2	78.9	30.7	68.5	26.8	1.4	0.0
	Real Estate Activities	198.3	76.5	29.8	64.3	26.4	1.1	0.0
	Renting and leasing; except real estate	275.3	99.5	38.3	104.6	29.6	3.4	0.0
	Professional, scientific and technical activities	310.9	122.1	25.2	118.7	40.7	4.0	0.3
	Research and Development	369.7	154.4	28.1	136.9	45.5	4.8	0.0
	Professional Services	342.4	135.8	28.1	125.6	48.4	4.3	0.1
	Architectural Engineering and Other Scientific Technical Services	281.0	108.7	22.5	111.5	34.2	3.7	0.5
	Professional, scientific and Technical Services n.e.c.	234.6	85.1	21.5	103.7	22.5	1.8	0.0
	Business facilities management and business support services	163.9	59.1	19.9	59.0	21.8	3.9	0.2
	Business Facilities Management and Landscape Services	150.4	56.0	22.4	50.5	19.9	1.7	0.1
	Business Support Services	168.3	60.2	19.1	61.9	22.4	4.6	0.2
	Arts sports and recreation related services	285.2	105.8	30.0	108.4	36.6	4.5	0.0
	Creative Arts and Recreation Related Services	247.9	90.3	34.6	100.2	22.8	0.0	0.0
	Sports activities and amusement activities	289.5	107.5	29.5	109.3	38.1	5.0	0.0
	Membership organizations, repair and other personal services	252.0	86.9	34.0	100.3	29.4	1.5	0.0
	Maintenance and Repair Services	268.9	92.2	37.2	106.5	31.4	1.7	0.0
	Other Personal Services Activities	192.0	68.1	22.6	78.5	22.1	0.7	0.0

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
30 or more permanent employees	All industries	335.2	122.4	42.0	118.8	45.7	5.3	0.9
	Mining and quarrying	746.9	127.2	451.1	124.5	43.4	0.2	0.5
	Mining of Coal, Crude Petroleum and Natural Gas	1,857.4	169.3	1,446.2	168.7	73.0	0.2	0.0
	Mining of Metal Ores	472.0	89.0	252.8	104.3	22.9	3.0	0.0
	Mining of Non-metallic Minerals Except Fuel	451.6	117.2	184.3	113.2	36.2	0.0	0.7
	Manufacturing	376.6	138.5	49.6	133.7	49.8	4.2	0.8
	Manufacture of Food Products	273.9	96.7	36.2	102.5	33.7	4.8	0.1
	Manufacture of Beverages	404.8	143.9	41.3	149.2	64.9	5.5	0.0
	Manufacture of Tobacco Products	506.8	205.1	47.0	172.4	82.3	0.0	0.0
	Manufacture of Textiles Except Apparel	290.5	97.7	49.0	104.8	37.9	1.1	0.0
	Manufacture of wearing apparel, Clothing Accessories and Fur Articles	285.0	102.6	26.3	111.5	34.2	10.4	0.0
	Tanning and Dressing of Leather, Manufacture of Luggage and Footwear	244.8	87.1	43.2	87.1	26.9	0.4	0.0
	Manufacture of Wood Products of Wood and Cork ; Except Furniture	437.0	126.6	133.6	138.6	38.0	0.3	0.0
	Manufacture of Pulp, Paper and Paper Products	361.3	136.5	70.8	118.2	35.6	0.1	0.0
	Printing and Reproduction of Recorded Media	234.5	86.6	21.6	99.6	26.7	0.0	0.0
	Manufacture of Coke, hard-coal and lignite fuel briquettes and Refined Petroleum Products	595.3	247.1	55.1	176.7	109.6	6.6	0.3
	Manufacture of chemicals and chemical products (except pharmaceuticals, medicinal chemicals)	403.4	144.4	50.5	143.5	55.9	6.9	2.2
	Manufacture of Pharmaceuticals, Medicinal Chemicals and Botanical Products	369.0	133.2	34.1	138.1	51.8	11.8	0.0
	Manufacture of Rubber and Plastic Products	329.9	115.8	54.2	118.4	38.5	1.8	1.2
	Manufacture of Other Non-metallic Mineral Products	396.2	137.3	78.5	132.0	45.1	3.4	0.0

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
30 or more permanent employees	Manufacture of Basic Metal Products	436.4	147.7	82.8	145.0	57.3	1.8	1.7
	Manufacture of Fabricated Metal Products Except Machinery and Furniture	321.3	113.2	60.5	112.3	31.2	3.1	0.9
	Manufacture of Electronic Components, Computer, Radio, Television and Communication Equipment and Apparatuses	397.7	156.1	27.5	150.7	56.0	7.4	0.1
	Manufacture of Medical, Precision and Optical Instruments, Watches and Clocks	242.9	94.0	28.2	91.1	27.2	2.4	0.0
	Manufacture of electrical equipment	321.6	115.7	35.9	124.4	38.4	5.1	2.0
	Manufacture of Other Machinery and Equipment	344.9	124.6	51.0	126.1	40.1	2.8	0.3
	Manufacture of Motor Vehicles, Trailers and Semitrailers	450.2	173.8	57.7	147.9	67.9	2.1	0.9
	Manufacture of Other Transport Equipment	450.2	154.3	85.6	147.4	58.6	1.5	2.8
	Manufacture of Furniture	335.9	104.8	69.2	119.7	39.7	2.1	0.4
	Other manufacturing	267.0	96.3	38.5	97.0	32.8	2.5	0.0
	Electricity, gas, steam and water supply	484.8	197.2	44.8	158.3	82.7	1.5	0.3
	Electricity, gas, steam and air conditioning supply	484.9	197.1	44.8	158.3	82.8	1.5	0.3
	Water Supply	473.9	218.9	50.6	153.8	50.7	0.0	0.0
	Sewerage, waste management, materials recovery and remediation activities	295.5	95.7	66.6	101.8	30.4	0.9	0.1
	Sewage, Wastewater and Human Waste Treatment Services	304.5	98.0	55.8	109.3	37.6	3.7	0.0
	Waste Collection, Disposal and Materials Recovery	292.8	95.0	69.8	99.6	28.3	0.0	0.1
	Construction	482.8	130.3	136.4	137.6	62.6	10.0	5.9
	General Construction	587.4	148.8	195.5	145.9	77.9	11.6	7.7
	Special Trade Construction	362.7	109.2	68.5	128.0	45.1	8.2	3.8
	Wholesale and retail trade	301.9	110.5	26.9	115.8	40.2	8.2	0.4
	Sale of Motor Vehicles and Parts	333.0	124.2	30.8	130.4	41.4	6.3	0.0
	Wholesale Trade and Commission Trade, Except of Motor Vehicles and Motorcycles	336.6	125.5	31.9	128.9	42.4	7.4	0.5

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
30 or more permanent employees	Retail Trade, Except Motor Vehicles and Motorcycles	251.2	88.5	19.6	96.3	37.0	9.5	0.2
	Transportation	251.9	90.5	33.9	90.9	31.3	3.2	2.2
	Land Transport and Transport Via Pipelines	204.5	72.9	33.1	73.5	23.8	1.0	0.2
	Water Transport	336.5	124.5	24.2	121.5	52.6	11.9	1.9
	Air Transport	491.8	184.0	30.1	168.0	70.9	14.1	24.8
	Storage and support activities for transportation	306.3	108.3	40.2	115.4	37.4	5.0	0.0
	Accommodation and food service activities	227.3	80.3	20.2	87.5	33.0	6.2	0.0
	Accommodation	276.6	99.0	25.0	104.8	41.6	6.2	0.0
	Food and beverage service activities	200.3	70.1	17.6	78.0	28.3	6.3	0.0
	Information and communications	369.5	139.4	28.8	139.5	54.5	7.2	0.1
	Publishing activities	341.6	128.7	24.4	133.5	48.2	6.8	0.0
	Motion picture, video and television program production, sound recording and music publishing activities	346.3	139.5	35.9	121.8	40.3	8.8	0.0
	Broadcasting	432.9	167.8	48.6	154.7	55.4	6.3	0.0
	Telecommunications	473.9	181.8	45.5	162.7	78.8	5.0	0.1
	Computer programming consultancy and related activities	362.3	131.8	25.2	139.7	55.6	9.8	0.2
	Information service activities	349.1	136.3	22.5	131.6	52.3	6.4	0.0
	Financial and insurance activities	461.0	190.1	26.4	153.2	79.2	11.2	0.9
	Financial Institutions Except Insurance and Pension Funding	473.3	193.7	26.5	155.5	83.2	13.1	1.4
	Insurance and Pension Funding	463.7	193.0	25.3	159.3	77.0	9.1	0.0
	Activities Auxiliary to Financial Service and Insurance Activities	428.8	178.8	27.3	141.8	71.8	8.7	0.4
	Real estate activities and renting and leasing	198.8	74.8	29.4	65.6	27.4	1.7	0.0
	Real Estate Activities	191.4	72.4	28.7	62.3	26.7	1.3	0.0
	Renting and leasing; except real estate	306.3	109.2	39.3	113.6	37.5	6.6	0.0

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
30 or more permanent employees	Professional, scientific and technical activities	335.7	131.0	26.6	126.1	46.4	5.3	0.4
	Research and Development	435.4	185.5	32.4	153.7	56.7	7.1	0.0
	Professional Services	358.7	141.2	28.1	131.0	53.0	5.3	0.1
	Architectural Engineering and Other Scientific Technical Services	306.0	117.0	24.4	119.4	39.4	5.1	0.6
	Professional, scientific and Technical Services n.e.c.	237.9	84.6	29.4	96.9	22.4	4.5	0.0
	Business facilities management and business support services	163.4	58.7	19.6	58.8	22.0	4.1	0.2
	Business Facilities Management and Landscape Services	150.8	56.3	22.2	50.1	20.3	1.8	0.1
	Business Support Services	167.5	59.5	18.7	61.6	22.6	4.9	0.2
	Arts sports and recreation related services	303.2	111.7	31.1	114.2	40.7	5.6	0.0
	Creative Arts and Recreation Related Services	271.7	99.7	41.0	105.7	25.2	0.0	0.0
	Sports activities and amusement activities	305.5	112.5	30.3	114.8	41.8	6.0	0.0
	Membership organizations, repair and other personal services	266.6	91.2	33.2	105.6	34.1	2.6	0.0
	Maintenance and Repair Services	290.0	97.6	37.4	114.2	37.8	2.9	0.0
	Other Personal Services Activities	176.7	66.3	17.1	72.3	19.8	1.2	0.0
Small and medium size (10 to 299 permanent employees)	All industries	263.6	95.2	40.6	98.7	26.6	2.0	0.4
	Mining and quarrying	429.2	113.2	180.0	105.9	29.6	0.1	0.3
	Manufacturing	273.5	97.2	45.5	103.0	25.3	1.8	0.7
	Electricity, gas, steam and water supply	399.4	160.9	44.2	137.8	53.3	3.3	0.0
	Sewerage, waste management, materials recovery and remediation activities	284.6	94.1	67.7	95.9	26.2	0.1	0.7
	Construction	325.6	97.4	80.0	107.0	36.6	3.4	1.2
	Wholesale and retail trade	275.0	104.9	30.1	108.9	28.2	2.7	0.2
	Transportation	193.1	70.4	31.1	70.3	20.2	1.1	0.0
	Accommodation and food service activities	205.6	76.1	22.4	81.3	22.3	3.6	0.0

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
Small and medium size (10 to 299 permanent employees)	Information and communications	282.1	107.9	23.6	115.7	31.3	3.5	0.1
	Financial and insurance activities	376.0	169.2	28.6	127.0	47.1	4.1	0.0
	Real estate activities and renting and leasing	203.3	79.0	34.7	64.1	25.2	0.2	0.0
	Professional, scientific and technical activities	279.0	111.6	24.9	109.7	30.8	1.9	0.1
	Business facilities management and business support services	155.7	59.0	23.7	54.4	17.0	1.5	0.1
	Arts sports and recreation related services	236.4	88.6	28.0	93.9	24.3	1.6	0.0
	Membership organizations, repair and other personal services	242.2	85.7	33.3	96.6	25.8	0.8	0.0
Large size (300 or more permanent employees)	All industries	392.6	144.0	44.0	134.7	61.5	7.3	1.2
	Mining and quarrying	1,451.7	155.7	1,068.8	161.2	65.8	0.2	0.0
	Manufacturing	469.8	175.8	53.9	161.0	72.3	6.0	0.8
	Electricity, gas, steam and water supply	499.5	203.2	44.8	161.9	88.1	1.1	0.4
	Sewerage, waste management, materials recovery and remediation activities	319.6	98.1	56.3	116.3	43.8	5.2	0.0
	Construction	621.0	158.7	194.1	155.9	88.7	13.3	10.2
	Wholesale and retail trade	303.0	105.7	24.4	112.8	48.6	11.1	0.4
	Transportation	389.3	135.2	46.8	138.2	55.0	7.2	6.9
	Accommodation and food service activities	235.1	82.6	19.6	89.5	36.9	6.6	0.0
	Information and communications	437.7	163.3	32.6	157.9	74.4	9.5	0.0
	Financial and insurance activities	472.2	192.8	26.2	156.7	83.5	12.1	1.0
	Real estate activities and renting and leasing	209.3	78.7	26.4	73.2	28.4	2.6	0.0
	Professional, scientific and technical activities	378.7	144.3	25.9	137.9	61.5	8.3	0.7
	Business facilities management and business support services	168.3	59.2	17.8	61.5	24.4	5.2	0.2
	Arts sports and recreation related services	394.8	144.4	34.5	141.0	64.1	10.9	0.0
	Membership organizations, repair and other personal services	343.7	98.1	40.3	135.1	62.5	7.6	0.1

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
30 to 299 permanent employees	All industries	271.2	98.4	39.9	101.2	28.2	3.0	0.6
	Mining and quarrying	493.9	116.9	229.3	111.4	35.4	0.1	0.7
	Manufacturing	283.3	101.1	45.2	106.5	27.2	2.5	0.8
	Electricity, gas, steam and water supply	409.8	166.5	44.6	140.1	55.0	3.6	0.0
	Sewerage, waste management, materials recovery and remediation activities	291.3	95.3	68.4	99.3	28.1	0.1	0.1
	Construction	382.5	109.7	94.5	124.2	43.7	7.6	2.8
	Wholesale and retail trade	300.8	115.5	29.5	119.0	31.3	5.1	0.4
	Transportation	187.8	69.6	27.8	68.8	20.2	1.4	0.0
	Accommodation and food service activities	209.6	75.2	21.5	83.1	24.3	5.5	0.0
	Information and communications	301.5	115.6	25.0	121.1	34.7	5.0	0.1
	Financial and insurance activities	383.1	171.8	27.9	129.0	49.2	5.1	0.0
	Real estate activities and renting and leasing	183.6	69.1	33.6	54.6	25.9	0.4	0.0
	Professional, scientific and technical activities	303.6	121.0	27.2	117.2	35.1	3.0	0.1
	Business facilities management and business support services	152.7	57.7	23.5	52.8	16.9	1.8	0.1
	Arts sports and recreation related services	246.3	91.3	29.0	97.6	26.2	2.3	0.0
	Membership organizations, repair and other personal services	251.1	89.8	31.8	99.6	28.3	1.5	0.0
10 to 29 permanent employees	All industries	247.6	88.5	42.1	93.5	23.2	0.0	0.2
	Mining and quarrying	373.1	110.0	137.3	101.2	24.6	0.0	0.0
	Manufacturing	249.2	87.4	46.3	94.5	20.6	0.0	0.4
	Electricity, gas, steam and water supply	309.6	111.8	40.9	118.3	38.7	0.0	0.0
	Sewerage, waste management, materials recovery and remediation activities	275.8	92.4	66.9	91.3	23.7	0.0	1.5
	Construction	279.9	87.5	68.3	93.1	30.9	0.0	0.0
	Wholesale and retail trade	246.6	93.2	30.9	97.7	24.8	0.0	0.0
	Transportation	220.0	74.3	47.6	77.8	20.3	0.0	0.0
	Accommodation and food service activities	198.2	77.6	24.0	78.0	18.6	0.0	0.0
	Information and communications	237.9	90.5	20.4	103.3	23.4	0.0	0.3

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
10 to 29 permanent employees	Financial and insurance activities	349.4	159.5	31.1	119.5	39.3	0.0	0.0
	Real estate activities and renting and leasing	239.2	97.2	36.7	81.3	23.9	0.0	0.0
	Professional, scientific and technical activities	236.8	95.5	21.0	96.9	23.4	0.0	0.0
	Business facilities management and business support services	172.3	66.6	25.0	63.2	17.5	0.0	0.0
	Arts sports and recreation related services	211.1	81.5	25.6	84.4	19.6	0.0	0.0
	Membership organizations, repair and other personal services	232.3	81.1	35.0	93.2	23.0	0.0	0.0
30 to 99 permanent employees	All industries	261.2	95.9	40.5	98.4	25.4	0.7	0.3
	Mining and quarrying	470.1	117.0	221.8	100.3	29.9	0.2	0.9
	Manufacturing	265.3	96.0	45.8	99.7	23.2	0.3	0.2
	Electricity, gas, steam and water supply	378.6	161.4	41.4	135.2	40.6	0.0	0.0
	Sewerage, waste management, materials recovery and remediation activities	287.4	93.9	68.2	97.7	27.5	0.0	0.1
	Construction	353.0	105.7	84.3	119.5	39.5	3.1	0.9
	Wholesale and retail trade	290.7	112.5	28.7	116.2	30.7	2.1	0.6
	Transportation	169.2	65.7	25.1	61.5	16.9	0.0	0.0
	Accommodation and food service activities	189.2	70.6	20.6	77.2	19.9	1.0	0.0
	Information and communications	275.9	105.1	23.1	116.5	30.2	1.0	0.0
	Financial and insurance activities	383.2	179.9	30.8	126.3	46.2	0.0	0.0
	Real estate activities and renting and leasing	198.8	77.9	35.8	59.2	25.9	0.0	0.0
	Professional, scientific and technical activities	274.6	111.7	26.3	107.4	28.9	0.2	0.2
	Business facilities management and business support services	168.6	62.8	27.6	60.9	16.7	0.5	0.2
	Arts sports and recreation related services	229.1	86.6	26.5	92.6	23.1	0.3	0.0
	Membership organizations, repair and other personal services	249.7	91.0	31.8	99.9	27.0	0.0	0.0
100 to 299 permanent employees	All industries	283.6	101.5	39.0	104.5	31.7	5.9	1.0
	Mining and quarrying	571.4	116.8	253.8	147.2	53.5	0.0	0.2
	Manufacturing	306.3	107.7	44.5	115.0	32.3	5.3	1.5
	Electricity, gas, steam and water supply	428.1	169.6	46.4	142.9	63.4	5.8	0.0

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
100 to 299 permanent employees	Sewerage, waste management, materials recovery and remediation activities	305.5	100.4	69.1	105.4	30.1	0.5	0.0
	Construction	443.1	118.0	115.5	133.9	52.4	16.8	6.6
	Wholesale and retail trade	318.4	120.9	30.9	123.8	32.3	10.4	0.0
	Transportation	201.9	72.5	29.9	74.3	22.7	2.4	0.0
	Accommodation and food service activities	232.5	80.4	22.6	89.8	29.1	10.6	0.0
	Information and communications	330.9	127.6	27.2	126.3	40.0	9.6	0.2
	Financial and insurance activities	383.0	164.8	25.4	131.3	51.8	9.6	0.0
	Real estate activities and renting and leasing	169.6	60.9	31.7	50.4	25.9	0.7	0.0
	Professional, scientific and technical activities	347.5	135.2	28.5	131.9	44.6	7.3	0.0
	Business facilities management and business support services	141.8	54.2	20.6	47.2	17.1	2.7	0.0
	Arts sports and recreation related services	280.5	100.8	33.8	107.5	32.4	6.1	0.0
	Membership organizations, repair and other personal services	254.8	86.3	31.8	98.9	32.1	5.8	0.0
300 to 499 permanent employees	All industries	313.9	111.8	40.1	114.9	39.7	7.1	0.3
	Mining and quarrying	393.3	117.6	107.9	128.4	39.5	0.0	0.0
	Manufacturing	355.9	125.2	49.3	131.3	42.8	7.0	0.3
	Electricity, gas, steam and water supply	485.5	206.6	45.3	156.6	73.6	3.4	0.0
	Construction	471.8	121.2	132.4	140.6	56.8	17.1	3.7
	Wholesale and retail trade	331.9	120.3	28.4	127.6	44.3	11.3	0.0
	Transportation	309.9	107.6	41.3	115.8	42.2	3.0	0.0
	Accommodation and food service activities	248.1	87.7	20.6	98.0	32.2	9.6	0.0
	Information and communications	390.9	150.1	29.6	144.6	52.0	14.6	0.0
	Financial and insurance activities	301.4	116.7	20.3	105.9	46.4	12.2	0.0
	Real estate activities and renting and leasing	243.7	105.5	24.1	81.8	27.8	4.4	0.2
	Professional, scientific and technical activities	358.5	129.1	34.6	136.6	51.2	7.0	0.0
	Business facilities management and business support services	180.5	65.2	24.6	63.9	23.1	3.4	0.3
	Arts sports and recreation related services	286.1	97.4	22.6	125.9	37.0	3.2	0.0
	Membership organizations, repair and other personal services	211.6	81.0	22.4	81.8	24.4	2.0	0.0

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
500 to 999 permanent employees	All industries	339.6	119.8	44.5	118.3	48.3	7.6	1.1
	Mining and quarrying	1,859.2	170.4	1,438.8	173.9	75.9	0.3	0.0
	Manufacturing	404.4	141.3	51.2	147.8	57.0	6.2	0.9
	Electricity, gas, steam and water supply	503.0	218.0	45.3	141.9	95.9	1.9	0.0
	Sewerage, waste management, materials recovery and remediation activities	317.8	117.0	52.1	108.2	38.8	1.6	0.0
	Construction	616.1	133.1	228.5	143.1	76.2	15.6	19.6
	Wholesale and retail trade	355.4	132.5	32.2	126.2	50.7	12.4	1.5
	Transportation	362.7	121.4	59.8	129.8	47.7	4.1	0.0
	Accommodation and food service activities	191.8	68.6	18.1	76.0	25.8	3.4	0.0
	Information and communications	382.4	142.8	30.1	138.4	61.2	9.8	0.0
	Financial and insurance activities	457.4	189.1	28.9	151.7	73.3	14.3	0.1
	Real estate activities and renting and leasing	228.6	84.4	29.9	79.9	31.3	3.0	0.0
	Professional, scientific and technical activities	405.1	153.5	28.5	146.2	62.4	11.5	2.9
	Business facilities management and business support services	141.8	52.3	17.9	46.8	19.3	5.6	0.0
	Arts sports and recreation related services	308.0	113.4	23.8	119.2	50.7	0.8	0.0
	Membership organizations, repair and other personal services	335.8	91.4	48.0	130.6	54.7	11.0	0.2
1000 or more permanent employees	All industries	421.8	156.6	44.6	142.8	69.1	7.3	1.4
	Manufacturing	505.6	192.9	55.4	169.5	81.3	5.7	0.9
	Electricity, gas, steam and water supply	500.8	201.5	44.7	164.2	89.1	0.7	0.5
	Sewerage, waste management, materials recovery and remediation activities	320.1	93.2	57.3	118.4	45.1	6.1	0.0
	Construction	642.9	168.3	197.1	160.2	95.4	12.4	9.5
	Wholesale and retail trade	286.0	97.1	21.9	107.1	48.9	10.7	0.2
	Transportation	444.1	156.9	42.4	154.1	65.6	11.0	14.2
	Accommodation and food service activities	237.0	83.0	19.5	89.1	39.0	6.3	0.0

Business size	Industry	Mandatory employee benefits(Total)	Health insurance	Industrial accident compensation insurance	National pension	Employment insurance	Levy for mandatory disabled employment	Accident compensation
1000 or more permanent employees	Information and communications	459.4	170.5	33.8	164.9	81.8	8.4	0.1
	Financial and insurance activities	480.7	196.1	26.0	159.3	86.4	11.7	1.2
	Real estate activities and renting and leasing	186.9	64.2	26.4	66.9	27.9	1.6	0.0
	Professional, scientific and technical activities	374.0	144.8	22.7	135.2	63.9	7.4	0.0
	Business facilities management and business support services	176.3	60.5	15.8	67.3	27.1	5.4	0.3
	Arts sports and recreation related services	425.1	156.4	38.0	146.8	70.3	13.7	0.0
	Membership organizations, repair and other personal services	466.4	122.7	43.5	186.7	106.4	7.1	0.0

03 Voluntary Employee Benefits by Industry (2015)

Unit : Thousand Won

Business size	Industry	Voluntary employee benefits (Total)	Housing	Cost of medical & health services	Canteens and other food services	Costs of transportation and communication	Support for childcare expenses	Support cost for private insurance	Support for school expenses	Relaxation, recreation etc	Support for employee stock ownership association	Contributions to employee welfare fund	Other Voluntary employee benefits
All (10 or more permanent employees)	All industries	209.6	12.1	13.6	77.7	22.7	1.8	10.7	23.6	10.2	0.1	9.1	28.0
	Mining and quarrying	202.6	5.4	5.0	125.5	22.1	0.1	18.2	16.0	3.5	0.0	0.0	6.8
	Mining of Coal, Crude Petroleum and Natural Gas	126.0	10.8	3.6	55.6	44.3	0.0	0.0	1.5	5.8	0.0	0.0	4.3
	Mining of Metal Ores	187.6	10.3	1.9	117.9	0.0	0.0	32.1	22.2	0.0	0.0	0.0	3.2
	Mining of Non-metallic Minerals Except Fuel	213.1	4.6	5.3	134.9	19.8	0.1	20.2	17.7	3.3	0.0	0.0	7.2
	Manufacturing	280.6	15.4	18.6	115.6	32.0	1.7	12.0	34.3	11.2	0.1	8.5	31.3
	Manufacture of Food Products	215.7	14.8	7.9	84.0	34.1	4.8	8.5	16.4	10.3	0.0	19.1	15.7
	Manufacture of Beverages	289.4	18.0	25.7	61.0	16.5	0.0	13.2	74.2	24.5	0.0	9.7	46.5
	Manufacture of Tobacco Products	255.8	0.0	43.5	149.6	0.0	38.1	0.0	24.7	0.0	0.0	0.0	0.0
	Manufacture of Textiles Except Apparel	179.2	6.8	5.3	88.9	31.3	1.7	5.2	14.4	10.7	0.0	0.0	14.9
	Manufacture of wearing apparel, Clothing Accessories and Fur Articles	114.9	1.4	3.8	60.4	14.3	0.5	4.0	5.1	6.1	0.0	5.9	13.5
	Tanning and Dressing of Leather, Manufacture of Luggage and Footwear	136.9	0.2	4.9	104.4	12.9	0.3	0.1	3.5	3.2	0.0	0.0	7.3
	Manufacture of Wood Products of Wood and Cork ; Except Furniture	184.3	5.1	7.5	129.4	22.3	0.0	8.3	6.8	0.9	0.0	0.0	4.0
	Manufacture of Pulp, Paper and Paper Products	261.0	8.3	3.9	125.2	26.9	1.2	9.6	50.7	3.5	0.0	0.0	31.8
	Printing and Reproduction of Recorded Media	121.3	3.1	1.3	107.6	2.7	0.0	1.9	0.0	0.0	0.0	0.0	4.7
	Manufacture of Coke, hard-coal and lignite fuel briquettes and Refined Petroleum Products	783.2	47.9	67.0	80.7	40.4	5.7	1.4	120.8	31.8	0.0	147.9	239.6

Source: Report on Enterprise Labor Cost Survey, Ministry of Employment and Labor, 2015

Business size	Industry	Voluntary employee benefits (Total)	Housing	Cost of medical & health services	Canteens and other food services	Costs of transportation and communication	Support for childcare expenses	Support cost for private insurance	Support for school expenses	Relaxation, recreation etc	Support for employee stock ownership association	Contributions to employee welfare fund	Other Voluntary employee benefits
All (10 or more permanent employees)	Manufacture of chemicals and chemical products (except pharmaceuticals, medicinal chemicals)	371.1	23.0	18.8	112.8	45.3	2.9	15.3	47.2	16.9	0.0	26.1	62.7
	Manufacture of Pharmaceuticals, Medicinal Chemicals and Botanical Products	180.4	12.6	13.6	57.6	12.4	0.2	8.3	27.1	11.8	0.4	8.4	28.0
	Manufacture of Rubber and Plastic Products	214.2	16.4	7.0	119.1	21.2	1.3	9.4	18.9	8.6	0.0	0.0	12.4
	Manufacture of Other Non-metallic Mineral Products	259.5	14.1	12.3	102.1	33.6	1.1	10.7	25.6	10.9	0.0	27.8	21.3
	Manufacture of Basic Metal Products	357.2	12.2	18.5	113.8	41.5	1.9	21.3	59.8	17.1	0.0	39.5	31.7
	Manufacture of Fabricated Metal Products Except Machinery and Furniture	224.0	10.8	7.2	129.8	24.4	0.5	11.2	17.1	4.4	0.8	2.2	15.6
	Manufacture of Electronic Components, Computer, Radio, Television and Communication Equipment and Apparatuses	332.9	19.9	34.3	131.1	33.5	2.2	10.7	28.9	16.2	0.0	3.5	52.7
	Manufacture of Medical, Precision and Optical Instruments, Watches and Clocks	126.3	3.4	2.2	78.1	6.7	0.3	4.2	9.3	6.4	0.0	1.4	14.3
	Manufacture of electrical equipment	195.9	10.5	7.5	108.9	19.4	0.2	3.2	19.7	9.4	0.0	2.1	14.9
	Manufacture of Other Machinery and Equipment	231.2	17.3	12.9	113.0	23.4	0.9	16.0	21.4	10.9	0.0	0.9	14.6
	Manufacture of Motor Vehicles, Trailers and Semitrailers	358.2	13.9	27.7	142.1	53.5	1.7	10.1	68.5	6.3	0.0	3.8	30.5
	Manufacture of Other Transport Equipment	394.2	29.1	34.4	121.1	35.9	1.8	31.2	61.9	16.9	0.3	4.8	56.9
	Manufacture of Furniture	141.2	7.0	7.2	61.4	11.6	2.0	22.5	10.5	6.7	0.0	1.4	11.0
	Other manufacturing	159.6	1.1	7.9	119.2	7.6	0.0	6.8	4.5	9.4	0.0	0.0	3.0
	Electricity, gas, steam and water supply	307.6	26.9	17.2	28.3	22.2	3.8	10.6	35.3	18.1	0.1	106.0	39.1
	Electricity, gas, steam and air conditioning supply	306.7	26.6	17.2	28.2	22.2	3.8	10.5	35.1	18.0	0.0	106.2	39.0

Business size	Industry	Voluntary employee benefits (Total)	Housing	Cost of medical & health services	Canteens and other food services	Costs of transportation and communication	Support for childcare expenses	Support cost for private insurance	Support for school expenses	Relaxation, recreation etc	Support for employee stock ownership association	Contributions to employee welfare fund	Other Voluntary employee benefits
All (10 or more permanent employees)	Water Supply	686.2	141.0	42.8	88.5	14.2	0.0	43.8	166.8	52.9	31.3	0.0	104.9
	Sewerage, waste management, materials recovery and remediation activities	141.5	6.9	4.6	83.3	12.2	0.8	13.6	6.0	4.5	0.0	0.0	9.6
	Sewage, Wastewater and Human Waste Treatment Services	174.3	9.1	9.0	98.0	10.4	2.9	12.9	12.5	3.5	0.0	0.0	15.9
	Waste Collection, Disposal and Materials Recovery	134.5	6.5	3.6	80.1	12.6	0.3	13.8	4.6	4.7	0.0	0.0	8.3
	Remediation activities and other waste management services	86.4	0.0	0.0	86.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Construction	162.0	20.4	8.2	56.8	20.0	1.8	9.2	18.6	5.9	0.0	5.8	15.2
	General Construction	184.9	22.5	11.8	49.8	29.4	2.7	6.2	33.5	6.5	0.0	7.3	15.4
	Special Trade Construction	142.7	18.7	5.2	62.7	12.1	1.1	11.7	6.1	5.4	0.0	4.6	15.1
	Wholesale and retail trade	159.3	8.4	9.4	65.2	16.9	1.3	9.4	10.4	10.8	0.1	2.7	24.9
	Sale of Motor Vehicles and Parts	80.4	2.9	2.9	34.1	8.9	0.0	5.4	12.1	0.3	0.0	0.0	13.8
	Wholesale Trade and Commission Trade, Except of Motor Vehicles and Motorcycles	160.2	9.6	9.1	57.7	20.3	1.3	10.6	11.8	10.9	0.0	3.6	25.3
	Retail Trade, Except Motor Vehicles and Motorcycles	163.5	6.6	10.4	81.5	11.0	1.3	7.3	7.7	11.4	0.4	1.1	24.9
	Transportation	138.4	7.2	3.5	58.0	16.2	2.9	4.6	16.1	5.8	0.0	3.0	21.0
	Land Transport and Transport Via Pipelines	87.2	3.5	1.8	48.7	4.8	0.4	2.6	7.7	3.6	0.1	2.6	11.3
	Water Transport	263.2	9.0	8.0	131.5	15.2	0.6	9.1	27.9	8.9	0.0	0.0	53.1
	Air Transport	389.0	43.9	5.1	72.1	65.6	28.9	6.4	71.8	6.2	0.0	0.0	89.1
	Storage and support activities for transportation	188.4	6.5	7.1	67.6	34.7	2.4	9.3	21.3	12.0	0.0	5.3	22.2
	Accommodation and food service activities	140.9	13.4	4.8	68.2	12.7	0.6	4.4	9.8	7.8	0.0	1.1	18.1
	Accommodation	222.2	19.5	8.2	106.5	11.0	0.9	8.9	21.1	11.6	0.0	1.9	32.6
	Food and beverage service activities	101.0	10.4	3.1	49.4	13.5	0.4	2.2	4.2	6.0	0.0	0.7	11.0

Business size	Industry	Voluntary employee benefits (Total)	Housing	Cost of medical & health services	Canteens and other food services	Costs of transportation and communication	Support for childcare expenses	Support cost for private insurance	Support for school expenses	Relaxation, recreation etc	Support for employee stock ownership association	Contributions to employee welfare fund	Other Voluntary employee benefits
All (10 or more permanent employees)	Information and communications	190.6	8.5	13.9	44.4	27.1	2.5	12.8	21.5	12.5	0.0	16.6	31.0
	Publishing activities	158.1	6.6	11.7	42.4	20.7	2.4	10.3	14.3	10.8	0.0	3.8	35.1
	Motion picture, video and television program production, sound recording and music publishing activities	129.2	8.3	12.3	22.5	29.9	0.8	9.8	5.4	11.6	0.0	13.7	15.0
	Broadcasting	245.1	22.3	18.4	100.4	26.9	7.1	8.1	22.2	11.3	0.0	12.6	15.9
	Telecommunications	487.2	8.2	31.1	74.0	97.6	3.8	23.4	72.5	18.7	0.0	108.7	49.3
	Computer programming consultancy and related activities	121.8	12.0	9.9	30.1	9.7	1.5	9.3	18.8	9.8	0.0	1.9	18.7
	Information service activities	163.6	3.9	12.2	35.2	13.7	2.9	27.5	7.5	23.2	0.0	10.0	27.5
	Financial and insurance activities	390.4	16.8	38.7	23.1	13.1	6.1	37.0	57.6	30.1	0.3	62.3	105.2
	Financial Institutions Except Insurance and Pension Funding	490.5	17.5	43.8	27.2	11.7	6.8	29.3	69.4	44.8	0.6	92.2	147.2
	Insurance and Pension Funding	339.0	25.7	26.3	17.3	18.5	7.8	67.6	50.6	8.8	0.0	48.1	68.3
	Activities Auxiliary to Financial Service and Insurance Activities	211.1	7.5	38.3	19.0	11.5	3.1	27.2	37.0	15.8	0.0	8.0	43.5
	Real estate activities and renting and leasing	75.4	4.4	3.2	36.5	5.6	0.4	3.0	5.2	6.8	0.0	0.2	10.2
	Real Estate Activities	68.6	4.2	3.0	32.7	4.7	0.2	2.5	4.8	6.8	0.0	0.2	9.5
	Renting and leasing; except real estate	134.8	5.8	5.6	69.5	13.3	2.0	7.3	9.1	6.6	0.0	0.0	15.6
	Professional, scientific and technical activities	126.8	8.0	8.9	52.7	13.3	2.0	8.1	7.8	8.7	0.0	0.1	17.3
	Research and Development	206.7	12.4	15.1	80.0	16.5	0.0	15.4	13.4	12.2	0.0	0.0	41.6
	Professional Services	147.8	5.3	13.2	60.3	13.9	3.5	9.1	8.1	10.6	0.0	0.0	23.7
	Architectural Engineering and Other Scientific Technical Services	100.7	10.7	4.7	42.2	11.8	0.8	6.8	7.6	6.6	0.0	0.2	9.5
	Professional, scientific and Technical Services n.e.c.	107.6	0.4	1.1	61.5	21.9	0.0	3.4	0.0	9.6	0.0	0.0	9.7

Business size	Industry	Voluntary employee benefits (Total)	Housing	Cost of medical & health services	Canteens and other food services	Costs of transportation and communication	Support for childcare expenses	Support cost for private insurance	Support for school expenses	Relaxation, recreation etc	Support for employee stock ownership association	Contributions to employee welfare fund	Other Voluntary employee benefits
All (10 or more permanent employees)	Business facilities management and business support services	45.7	3.0	2.6	17.7	6.0	0.4	2.6	2.3	3.1	0.0	0.6	7.5
	Business Facilities Management and Landscape Services	45.2	2.9	2.4	21.5	3.0	0.2	2.4	1.2	2.4	0.0	0.1	9.3
	Business Support Services	45.8	3.0	2.6	16.4	7.0	0.5	2.6	2.7	3.3	0.0	0.8	6.9
	Arts sports and recreation related services	245.7	22.6	10.1	104.1	32.9	4.5	10.7	8.9	8.5	0.0	21.0	22.2
	Creative Arts and Recreation Related Services	169.3	3.9	8.2	83.8	19.1	3.0	13.0	16.3	8.9	0.0	0.0	13.0
	Sports activities and amusement activities	254.4	24.7	10.4	106.4	34.5	4.7	10.5	8.0	8.5	0.0	23.4	23.2
	Membership organizations, repair and other personal services	123.3	5.7	5.1	59.1	14.8	0.5	8.5	8.0	4.7	0.0	3.1	13.5
	Maintenance and Repair Services	132.3	4.9	6.5	58.9	16.2	0.7	10.1	10.1	5.5	0.0	4.0	15.4
	Other Personal Services Activities	91.2	8.8	0.2	59.9	10.1	0.0	2.8	0.4	2.0	0.0	0.0	6.9
30 or more permanent employees	All industries	229.4	13.0	16.1	78.6	24.8	2.2	11.5	28.3	11.3	0.1	11.2	32.5
	Mining and quarrying	188.1	5.6	6.7	98.5	23.7	0.0	16.2	25.8	4.6	0.0	0.0	6.9
	Mining of Coal, Crude Petroleum and Natural Gas	126.0	10.8	3.6	55.6	44.3	0.0	0.0	1.5	5.8	0.0	0.0	4.3
	Mining of Metal Ores	191.0	3.3	2.2	118.8	0.0	0.0	37.9	26.3	0.0	0.0	0.0	2.6
	Mining of Non-metallic Minerals Except Fuel	205.2	4.3	7.8	109.5	19.1	0.0	19.8	32.5	4.4	0.0	0.0	7.8
	Manufacturing	307.1	16.1	21.8	118.8	35.6	2.0	12.6	40.9	12.5	0.1	10.2	36.5
	Manufacture of Food Products	227.3	15.8	9.2	83.1	36.4	5.6	6.4	19.2	11.7	0.0	22.4	17.6
	Manufacture of Beverages	289.4	18.0	25.7	61.0	16.5	0.0	13.2	74.2	24.5	0.0	9.7	46.5
	Manufacture of Tobacco Products	255.8	0.0	43.5	149.6	0.0	38.1	0.0	24.7	0.0	0.0	0.0	0.0
	Manufacture of Textiles Except Apparel	197.2	7.7	6.5	86.9	36.8	0.6	6.9	19.3	14.3	0.0	0.0	18.2

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30 or more permanent employees	Manufacture of wearing apparel, Clothing Accessories and Fur Articles	137.1	1.7	4.5	72.1	17.1	0.6	4.8	6.1	7.3	0.0	7.0	16.1
	Tanning and Dressing of Leather, Manufacture of Luggage and Footwear	186.7	0.2	6.6	142.5	17.6	0.4	0.2	4.8	4.4	0.0	0.0	10.0
	Manufacture of Wood Products of Wood and Cork ; Except Furniture	214.1	4.8	18.7	139.5	0.0	0.0	27.9	6.8	3.0	0.0	0.0	13.3
	Manufacture of Pulp, Paper and Paper Products	282.6	3.5	5.4	123.7	26.5	1.7	11.3	70.0	2.1	0.0	0.0	38.5
	Printing and Reproduction of Recorded Media	136.5	4.6	2.0	115.8	4.1	0.0	2.9	0.0	0.0	0.0	0.0	7.0
	Manufacture of Coke, hard-coal and lignite fuel briquettes and Refined Petroleum Products	834.4	51.9	72.6	77.7	40.1	6.2	0.8	130.8	34.4	0.0	160.2	259.6
	Manufacture of chemicals and chemical products (except pharmaceuticals, medicinal chemicals)	403.2	25.0	21.3	113.3	51.0	3.3	17.4	52.6	18.6	0.0	29.7	71.0
	Manufacture of Pharmaceuticals, Medicinal Chemicals and Botanical Products	180.4	12.6	13.6	57.6	12.4	0.2	8.3	27.1	11.8	0.4	8.4	28.0
	Manufacture of Rubber and Plastic Products	223.8	13.1	7.8	118.5	23.8	1.7	10.2	24.6	9.7	0.0	0.0	14.2
	Manufacture of Other Non-metallic Mineral Products	305.9	14.7	15.8	109.5	40.6	1.5	13.4	35.7	8.6	0.0	39.6	26.4
	Manufacture of Basic Metal Products	381.8	13.2	21.5	108.0	46.0	2.3	21.4	69.6	19.5	0.0	46.5	34.0
	Manufacture of Fabricated Metal Products Except Machinery and Furniture	239.7	9.3	7.5	128.9	29.5	0.8	8.2	24.9	5.3	1.2	3.4	20.6
	Manufacture of Electronic Components, Computer, Radio, Television and Communication Equipment and Apparatuses	344.6	19.8	36.5	133.6	34.8	2.3	10.7	30.9	16.5	0.0	3.7	55.7

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30 or more permanent employees	Manufacture of Medical, Precision and Optical Instruments, Watches and Clocks	154.3	4.5	1.8	93.7	8.9	0.5	5.5	12.3	8.5	0.0	1.8	16.8
	Manufacture of electrical equipment	228.0	12.4	8.4	120.5	22.6	0.3	4.3	26.3	10.9	0.0	2.8	19.4
	Manufacture of Other Machinery and Equipment	254.6	16.9	16.0	118.7	26.9	0.8	18.1	26.7	11.9	0.0	1.2	17.2
	Manufacture of Motor Vehicles, Trailers and Semitrailers	379.4	14.2	30.5	145.7	55.6	1.9	11.1	75.5	7.0	0.0	4.2	33.6
	Manufacture of Other Transport Equipment	413.4	31.2	36.8	121.3	38.5	1.9	33.4	66.3	17.5	0.3	5.1	61.1
	Manufacture of Furniture	174.0	10.2	10.6	89.9	17.0	2.9	0.0	15.4	9.9	0.0	2.0	16.1
	Other manufacturing	188.4	2.0	12.9	121.7	10.1	0.0	12.1	8.0	16.8	0.0	0.0	4.8
	Electricity, gas, steam and water supply	308.5	27.2	17.1	27.3	21.3	3.9	10.4	35.2	18.3	0.1	107.9	39.6
	Electricity, gas, steam and air conditioning supply	307.6	27.0	17.0	27.2	21.4	3.9	10.3	34.9	18.3	0.0	108.2	39.4
	Water Supply	686.2	141.0	42.8	88.5	14.2	0.0	43.8	166.8	52.9	31.3	0.0	104.9
	Sewerage, waste management, materials recovery and remediation activities	156.3	7.1	6.2	86.3	13.6	0.8	14.7	8.8	6.0	0.0	0.0	12.6
	Sewage, Wastewater and Human Waste Treatment Services	193.2	11.7	11.6	101.7	7.4	3.7	16.6	16.1	4.5	0.0	0.0	19.9
	Waste Collection, Disposal and Materials Recovery	145.3	5.8	4.6	81.7	15.4	0.0	14.2	6.7	6.4	0.0	0.0	10.5
	Construction	200.9	29.8	11.5	58.7	23.9	2.5	9.8	30.0	6.1	0.0	10.0	18.6
	General Construction	234.7	29.3	15.6	60.2	31.8	3.9	8.9	47.8	7.8	0.0	10.7	18.6
	Special Trade Construction	162.2	30.3	6.7	56.9	14.9	1.1	10.8	9.6	4.1	0.0	9.2	18.6
	Wholesale and retail trade	176.1	10.4	12.6	63.6	18.4	1.8	10.6	12.9	13.0	0.2	3.9	28.7

Business size	Industry	Voluntary employee benefits (Total)	Housing	Cost of medical & health service	Canteens and other food services	Costs of transportation and communication	Support for childcare expenses	Support cost for private insurance	Support for school expenses	Relaxation, recreation etc	Support for employee stock ownership association	Contributions to employee welfare fund	Other Voluntary employee benefits
30 or more permanent employees	Sale of Motor Vehicles and Parts	80.4	2.9	2.9	34.1	8.9	0.0	5.4	12.1	0.3	0.0	0.0	13.8
	Wholesale Trade and Commission Trade, Except of Motor Vehicles and Motorcycles	179.4	12.7	13.9	48.7	23.3	2.2	13.0	15.7	14.0	0.0	6.0	30.0
	Retail Trade, Except Motor Vehicles and Motorcycles	180.0	7.9	11.6	86.9	12.5	1.6	7.6	9.2	12.6	0.5	1.3	28.2
	Transportation	144.1	7.6	3.7	58.5	16.6	3.2	4.8	17.6	5.9	0.0	3.4	22.8
	Land Transport and Transport Via Pipelines	89.5	3.6	1.9	49.7	4.7	0.4	2.8	8.2	3.7	0.0	2.9	11.7
	Water Transport	313.0	8.5	10.0	150.7	18.8	0.8	11.4	35.0	11.2	0.0	0.0	66.7
	Air Transport	389.0	43.9	5.1	72.1	65.6	28.9	6.4	71.8	6.2	0.0	0.0	89.1
	Storage and support activities for transportation	205.9	6.9	8.5	66.7	38.8	2.8	10.2	25.5	12.7	0.0	7.1	26.8
	Accommodation and food service activities	153.9	13.9	5.5	73.3	13.5	0.5	5.1	11.3	8.8	0.0	1.3	20.7
	Accommodation	231.3	20.3	8.9	107.8	11.2	0.9	9.6	22.9	12.4	0.0	2.1	35.1
	Food and beverage service activities	111.7	10.5	3.6	54.5	14.7	0.3	2.7	4.9	6.8	0.0	0.8	12.8
	Information and communications	217.1	8.9	16.4	47.7	30.4	2.9	15.0	25.8	13.3	0.0	20.2	36.5
	Publishing activities	186.8	6.4	14.9	47.5	23.1	2.7	12.8	18.1	12.5	0.0	4.9	43.8
	Motion picture, video and television program production, sound recording and music publishing activities	182.9	13.9	15.7	17.4	50.2	1.3	13.0	9.0	19.4	0.0	23.0	20.0
	Broadcasting	245.1	22.3	18.4	100.4	26.9	7.1	8.1	22.2	11.3	0.0	12.6	15.9
	Telecommunications	502.6	8.5	32.2	75.7	100.1	3.9	24.2	75.0	19.4	0.0	112.5	51.0
	Computer programming consultancy and related activities	119.5	12.2	10.8	25.7	8.4	1.8	10.0	21.3	6.4	0.0	2.3	20.6
	Information service activities	192.8	4.6	14.3	41.5	16.2	3.4	32.4	8.8	27.4	0.0	11.8	32.4

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30 or more permanent employees	Financial and insurance activities	398.1	17.2	39.4	22.2	13.1	6.3	37.7	59.0	30.6	0.3	64.5	107.8
	Financial Institutions Except Insurance and Pension Funding	497.5	17.8	44.1	27.0	11.6	6.9	29.8	70.2	45.5	0.6	94.3	149.6
	Insurance and Pension Funding	339.6	25.8	26.3	17.3	18.6	7.8	67.7	50.7	8.8	0.0	48.2	68.4
	Activities Auxiliary to Financial Service and Insurance Activities	216.3	7.3	40.8	15.2	11.4	3.3	27.9	40.1	15.9	0.0	8.8	45.6
	Real estate activities and renting and leasing	70.2	4.6	3.5	31.5	5.3	0.3	2.8	4.8	6.6	0.0	0.2	10.5
	Real Estate Activities	65.8	4.6	3.2	30.2	4.6	0.2	2.6	4.2	6.4	0.0	0.2	9.7
	Renting and leasing; except real estate	132.9	4.9	7.4	51.4	15.0	1.4	6.0	14.5	9.9	0.0	0.0	22.4
	Professional, scientific and technical activities	136.4	8.0	11.4	51.9	13.3	2.6	9.2	9.9	9.4	0.0	0.1	20.6
	Research and Development	247.1	8.4	22.4	86.4	19.1	0.0	20.5	20.1	16.1	0.0	0.0	54.2
	Professional Services	160.9	5.3	15.6	62.8	14.2	4.3	10.6	9.2	11.7	0.0	0.0	27.2
	Architectural Engineering and Other Scientific Technical Services	102.2	11.1	6.2	37.8	11.6	1.2	6.9	10.2	6.1	0.0	0.2	10.9
	Professional, scientific and Technical Services n.e.c.	84.6	1.1	2.2	34.2	17.1	0.0	7.1	0.0	14.2	0.0	0.0	8.7
	Business facilities management and business support services	44.9	2.8	2.6	16.9	6.0	0.4	2.4	2.3	3.2	0.0	0.6	7.7
	Business Facilities Management and Landscape Services	44.0	3.1	2.5	20.2	2.9	0.2	1.8	1.2	2.6	0.0	0.1	9.5
	Business Support Services	45.2	2.7	2.6	15.9	7.0	0.5	2.6	2.7	3.4	0.0	0.8	7.1
	Arts sports and recreation related services	271.0	25.4	12.0	110.6	34.4	5.6	12.1	10.0	9.5	0.0	26.1	25.2
	Creative Arts and Recreation Related Services	207.9	0.0	13.8	87.0	30.2	5.5	21.7	30.4	8.6	0.0	0.0	10.7
	Sports activities and amusement activities	275.5	27.2	11.9	112.3	34.7	5.6	11.4	8.5	9.5	0.0	28.0	26.3

Business size	Industry	Voluntary employee benefits (Total)	Housing	Cost of medical & health service	Canteens and other food services	Costs of transportation and communication	Support for childcare expenses	Support cost for private insurance	Support for school expenses	Relaxation, recreation etc	Support for employee stock ownership association	Contributions to employee welfare fund	Other Voluntary employee benefits
30 or more permanent employees	Membership organizations, repair and other personal services	135.1	6.5	8.1	50.6	14.5	0.9	9.5	12.9	6.6	0.0	5.4	20.0
	Maintenance and Repair Services	148.0	7.5	10.2	47.1	16.9	1.2	11.4	16.1	7.3	0.0	6.8	23.5
	Other Personal Services Activities	85.5	2.7	0.2	63.7	5.4	0.0	2.4	0.7	3.8	0.0	0.0	6.6
Small and medium size(10 to 299 permanent employees)	All industries	144.5	9.3	4.6	78.4	17.8	0.5	7.8	7.6	6.3	0.0	1.1	11.2
	Mining and quarrying	217.7	4.8	5.2	139.4	19.9	0.1	21.3	16.2	3.3	0.0	0.0	7.4
	Manufacturing	187.0	11.0	4.7	112.4	23.5	0.3	8.9	9.8	6.2	0.0	1.1	9.1
	Electricity, gas, steam and water supply	399.8	18.5	33.0	93.6	58.3	1.6	24.9	63.4	36.9	0.4	38.0	31.3
	Sewerage, waste management, materials recovery and remediation activities	132.7	5.9	3.4	80.2	12.8	0.3	12.8	4.9	4.4	0.0	0.0	8.1
	Construction	130.9	17.8	4.7	61.5	15.7	0.8	8.9	5.6	4.7	0.0	0.0	11.3
	Wholesale and retail trade	131.3	5.7	5.5	58.4	17.1	0.8	8.4	7.0	8.7	0.2	0.1	19.4
	Transportation	87.2	3.3	1.9	48.9	9.9	0.2	3.6	5.6	4.1	0.1	0.7	9.1
	Accommodation and food service activities	96.7	10.7	1.7	56.1	11.8	0.3	0.7	3.8	3.4	0.0	0.8	7.4
	Information and communications	98.6	7.8	5.4	33.6	14.2	0.9	6.7	5.6	9.2	0.0	0.8	14.3
	Financial and insurance activities	250.4	27.5	23.1	36.7	13.5	2.9	19.4	23.0	24.4	0.6	22.6	56.6
	Real estate activities and renting and leasing	75.2	4.3	2.1	41.1	5.2	0.3	2.2	5.3	6.7	0.0	0.0	8.0
	Professional, scientific and technical activities	100.0	8.0	4.1	46.1	11.0	0.7	7.7	4.0	6.9	0.0	0.0	11.4
	Business facilities management and business support services	49.9	2.8	2.1	27.6	5.4	0.1	2.8	1.7	2.0	0.0	0.8	4.6
	Arts sports and recreation related services	179.0	17.9	3.8	103.2	28.1	0.4	4.7	6.0	4.9	0.0	1.7	8.3
	Membership organizations, repair and other personal services	112.3	5.0	4.3	60.6	14.1	0.6	7.8	4.1	4.4	0.0	3.4	8.0

Business size	Industry	Voluntary employee benefits (Total)	Housing	Cost of medical & health service	Canteens and other food services	Costs of transportation and communication	Support for childcare expenses	Support cost for private insurance	Support for school expenses	Relaxation, recreation etc	Support for employee stock ownership association	Contributions to employee welfare fund	Other Voluntary employee benefits
Large size(300 or more permanent employees)	All industries	296.3	15.8	25.7	76.7	29.2	3.6	14.6	45.0	15.3	0.1	19.8	50.4
	Mining and quarrying	112.3	9.2	3.7	42.1	35.3	0.0	0.0	14.4	4.4	0.0	0.0	3.2
	Manufacturing	411.9	21.6	38.1	119.9	43.8	3.7	16.3	68.8	18.1	0.2	18.8	62.4
	Electricity, gas, steam and water supply	287.5	28.7	13.8	14.1	14.3	4.3	7.5	29.2	14.0	0.0	120.7	40.8
	Sewerage, waste management, materials recovery and remediation activities	230.6	17.2	16.6	115.0	5.7	5.7	21.7	17.3	5.6	0.0	0.0	25.9
	Construction	258.5	28.7	19.2	42.3	33.6	5.1	10.1	58.8	9.7	0.0	23.7	27.4
	Wholesale and retail trade	209.9	13.3	16.3	77.3	16.4	2.2	11.2	16.6	14.6	0.0	7.3	34.6
	Transportation	269.8	17.5	7.5	81.5	32.5	9.7	7.3	43.3	10.4	0.0	8.7	51.4
	Accommodation and food service activities	170.9	15.3	6.9	76.4	13.3	0.7	6.9	13.8	10.8	0.0	1.3	25.4
	Information and communications	323.2	9.6	26.1	59.9	45.7	4.8	21.4	44.4	17.2	0.0	39.3	54.9
	Financial and insurance activities	416.1	14.9	41.6	20.6	13.1	6.7	40.2	63.9	31.1	0.3	69.6	114.1
	Real estate activities and renting and leasing	75.7	4.5	4.4	31.5	6.0	0.5	3.8	5.2	6.9	0.0	0.4	12.5
	Professional, scientific and technical activities	183.5	7.9	18.9	66.5	18.0	4.7	9.0	15.7	12.6	0.0	0.2	29.8
	Business facilities management and business support services	43.4	3.1	2.8	12.3	6.3	0.6	2.4	2.7	3.7	0.0	0.4	9.1
	Arts sports and recreation related services	395.4	33.3	24.3	106.3	43.7	13.8	24.4	15.3	16.6	0.0	64.4	53.4
	Membership organizations, repair and other personal services	226.0	13.0	12.7	45.6	22.1	0.0	15.5	44.5	7.5	0.0	0.0	65.2
30 to 299 permanent employees	All industries	155.1	9.8	5.5	80.6	19.9	0.5	8.0	9.8	6.8	0.0	1.6	12.5
	Mining and quarrying	215.4	4.4	7.8	118.7	19.6	0.0	22.1	29.9	4.6	0.0	0.0	8.3
	Manufacturing	202.2	10.6	5.4	117.8	27.4	0.2	9.0	12.9	6.8	0.0	1.5	10.5
	Electricity, gas, steam and water supply	415.8	19.8	34.1	95.1	57.4	1.7	25.3	65.8	40.4	0.4	42.4	33.3
	Sewerage, waste management, materials recovery and remediation activities	143.4	5.4	4.5	81.3	15.0	0.0	13.5	7.4	6.1	0.0	0.0	10.3

Business size	Industry	Voluntary employee benefits (Total)	Housing	Cost of medical & health service	Canteens and other food services	Costs of transportation and communication	Support for childcare expenses	Support cost for private insurance	Support for school expenses	Relaxation, recreation etc	Support for employee stock ownership association	Contributions to employee welfare fund	Other Voluntary employee benefits
30 to 299 permanent employees	Construction	159.2	30.5	5.9	70.5	17.0	0.7	9.6	9.2	3.5	0.0	0.1	12.2
	Wholesale and retail trade	140.4	7.4	8.6	49.2	20.5	1.5	9.9	9.1	11.2	0.4	0.2	22.5
	Transportation	85.5	3.1	2.0	47.8	9.1	0.1	3.6	5.6	3.8	0.0	0.8	9.5
	Accommodation and food service activities	115.4	10.8	2.3	66.4	13.9	0.1	1.1	5.5	4.2	0.0	1.3	9.9
	Information and communications	111.2	8.2	6.8	35.5	15.2	1.0	8.6	7.3	9.4	0.0	1.2	18.1
	Financial and insurance activities	273.7	32.8	24.7	33.0	13.3	3.5	20.6	25.0	27.1	0.7	28.7	64.4
	Real estate activities and renting and leasing	62.2	4.9	2.1	31.6	4.2	0.0	1.4	4.3	6.2	0.0	0.0	7.5
	Professional, scientific and technical activities	101.1	8.0	5.7	40.9	9.7	1.1	9.4	5.5	7.0	0.0	0.0	13.7
	Business facilities management and business support services	48.2	2.1	2.1	27.1	5.2	0.1	2.3	1.6	2.1	0.0	1.0	4.5
	Arts sports and recreation related services	193.7	20.5	4.4	113.3	28.7	0.6	4.4	6.7	5.0	0.0	2.4	7.7
	Membership organizations, repair and other personal services	116.7	5.2	7.2	51.6	13.0	1.1	8.3	6.5	6.4	0.0	6.4	10.9
10 to 29 permanent employees	All industries	122.3	8.4	2.6	73.8	13.4	0.4	7.2	2.8	5.3	0.0	0.0	8.4
	Mining and quarrying	219.7	5.2	3.0	157.4	20.2	0.2	20.5	4.4	2.2	0.0	0.0	6.7
	Manufacturing	149.5	11.9	2.9	99.3	13.9	0.4	8.8	2.0	4.7	0.0	0.0	5.6
	Electricity, gas, steam and water supply	260.7	6.9	23.0	80.5	66.4	0.0	20.6	42.5	6.5	0.0	0.0	14.3
	Sewerage, waste management, materials recovery and remediation activities	118.5	6.6	1.9	78.6	10.0	0.6	11.8	1.7	2.1	0.0	0.0	5.0
	Construction	108.1	7.5	3.8	54.2	14.6	0.8	8.3	2.8	5.6	0.0	0.0	10.6
	Wholesale and retail trade	121.1	3.8	2.1	68.6	13.4	0.0	6.6	4.6	5.9	0.0	0.0	16.1
	Transportation	96.2	4.3	1.7	54.2	13.6	0.7	3.3	5.3	5.5	0.4	0.0	7.2
	Accommodation and food service activities	62.1	10.5	0.5	37.0	7.9	0.7	0.0	0.7	2.0	0.0	0.0	2.7
	Information and communications	69.9	6.9	2.1	29.3	11.8	0.8	2.6	1.8	8.7	0.0	0.0	5.7

Business size	Industry	Voluntary employee benefits (Total)	Housing	Cost of medical & health services	Canteens and other food services	Costs of transportation and communication	Support for childcare expenses	Support cost for private insurance	Support for school expenses	Relaxation, recreation etc	Support for employee stock ownership association	Contributions to employee welfare fund	Other Voluntary employee benefits
10 to 29 permanent employees	Financial and insurance activities	163.4	7.6	17.5	50.1	14.3	0.9	15.1	15.5	14.5	0.0	0.0	27.8
	Real estate activities and renting and leasing	98.9	3.2	2.1	58.4	7.0	0.9	3.6	7.1	7.8	0.0	0.0	8.8
	Professional, scientific and technical activities	98.0	8.0	1.4	54.9	13.3	0.0	4.7	1.5	6.7	0.0	0.0	7.5
	Business facilities management and business support services	59.1	6.5	1.9	30.2	6.7	0.0	5.4	2.0	1.5	0.0	0.0	5.0
	Arts sports and recreation related services	141.6	11.2	2.3	77.4	26.6	0.0	5.2	4.3	4.7	0.0	0.0	9.8
	Membership organizations, repair and other personal services	107.3	4.7	1.1	70.8	15.2	0.0	7.2	1.3	2.3	0.0	0.0	4.7
30 to 99 permanent employees	All industries	147.4	8.3	4.5	82.0	18.4	0.6	9.3	6.5	6.3	0.0	0.2	11.2
	Mining and quarrying	206.2	4.8	5.1	132.4	18.5	0.0	27.3	7.9	4.1	0.0	0.0	6.2
	Manufacturing	186.4	7.8	4.3	116.4	23.8	0.1	11.4	8.3	6.0	0.0	0.1	8.1
	Electricity, gas, steam and water supply	291.3	21.4	16.9	108.2	35.0	0.6	10.2	37.5	19.7	1.2	18.1	22.7
	Sewerage, waste management, materials recovery and remediation activities	142.8	4.8	4.4	83.8	12.5	0.0	15.2	6.3	5.2	0.0	0.0	10.6
	Construction	151.9	28.8	5.2	69.0	18.8	1.0	10.6	3.2	3.1	0.0	0.0	12.2
	Wholesale and retail trade	131.9	5.3	7.6	48.6	17.4	2.3	9.1	7.3	10.9	0.0	0.0	23.6
	Transportation	94.1	3.4	1.2	50.7	12.5	0.3	4.7	4.1	3.6	0.0	1.1	12.6
	Accommodation and food service activities	86.9	13.1	1.6	55.5	9.0	0.2	0.4	0.8	2.0	0.0	0.0	4.4
	Information and communications	88.5	9.2	2.9	34.2	12.6	0.2	4.8	2.2	8.6	0.0	0.0	13.7
	Financial and insurance activities	224.9	18.6	22.2	32.7	14.5	1.2	16.1	24.6	24.1	1.1	4.1	65.7
	Real estate activities and renting and leasing	61.5	4.8	1.2	32.4	3.5	0.0	2.0	5.2	4.8	0.0	0.0	7.6
	Professional, scientific and technical activities	95.8	6.9	4.8	42.6	11.1	1.5	9.4	4.6	7.4	0.0	0.0	7.4
	Business facilities management and business support services	58.8	2.2	2.7	33.7	5.4	0.2	4.4	2.5	2.3	0.0	0.0	5.6

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30 to 99 permanent employees	Arts sports and recreation related services	196.5	21.6	3.6	120.3	32.8	0.9	1.1	3.5	5.4	0.0	0.0	7.2
	Membership organizations, repair and other personal services	98.6	2.3	8.1	49.8	10.1	1.5	6.7	3.1	5.5	0.0	0.0	11.5
100 to 299 permanent employees	All industries	164.6	11.6	6.6	79.0	21.6	0.4	6.5	13.8	7.5	0.1	3.3	14.1
	Mining and quarrying	245.0	3.0	16.8	74.2	23.0	0.0	5.0	101.3	6.6	0.0	0.0	15.1
	Manufacturing	222.3	14.2	6.8	119.5	32.1	0.4	5.9	18.7	7.9	0.0	3.3	13.6
	Electricity, gas, steam and water supply	489.0	18.9	44.2	87.4	70.6	2.4	34.3	82.5	52.6	0.0	56.7	39.5
	Sewerage, waste management, materials recovery and remediation activities	145.6	7.6	4.6	72.2	24.1	0.0	7.3	11.1	9.1	0.0	0.0	9.6
	Construction	174.1	34.0	7.2	73.7	13.2	0.2	7.7	21.5	4.3	0.0	0.2	12.1
	Wholesale and retail trade	155.2	11.1	10.3	50.2	25.9	0.0	11.4	12.1	11.9	1.0	0.6	20.6
	Transportation	78.9	2.8	2.6	45.6	6.6	0.0	2.8	6.7	3.9	0.0	0.7	7.2
	Accommodation and food service activities	147.6	8.3	3.2	78.7	19.4	0.0	1.9	10.8	6.7	0.0	2.7	16.1
	Information and communications	137.2	7.0	11.2	36.9	18.2	1.8	12.9	13.0	10.3	0.0	2.6	23.2
	Financial and insurance activities	316.1	45.2	26.8	33.4	12.2	5.4	24.6	25.3	29.6	0.4	50.0	63.2
	Real estate activities and renting and leasing	62.9	4.9	3.0	31.0	4.9	0.0	0.9	3.4	7.4	0.0	0.0	7.4
	Professional, scientific and technical activities	109.2	9.7	7.1	38.3	7.5	0.4	9.5	6.9	6.5	0.0	0.0	23.3
	Business facilities management and business support services	40.9	2.1	1.7	22.6	5.1	0.0	0.9	1.0	2.0	0.0	1.6	3.8
	Arts sports and recreation related services	188.2	18.3	6.0	99.4	20.5	0.0	11.0	12.9	4.3	0.0	7.1	8.7
	Membership organizations, repair and other personal services	166.6	13.3	4.7	56.5	21.1	0.0	12.8	15.9	8.8	0.0	24.2	9.2
300 to 499 permanent employees	All industries	180.3	8.7	10.5	72.2	21.5	0.6	6.2	21.3	8.3	0.0	8.9	22.1
	Mining and quarrying	62.8	2.4	5.0	7.3	0.5	0.0	0.0	47.7	0.0	0.0	0.0	0.0
	Manufacturing	264.5	11.4	11.4	113.1	35.7	0.5	6.6	30.4	12.1	0.0	16.9	26.4

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300 to 499 permanent employees	Electricity, gas, steam and water supply	454.9	12.1	42.0	96.1	66.5	5.3	27.7	75.2	34.6	0.0	33.2	62.1
	Construction	167.2	18.4	12.2	36.2	20.2	3.1	9.3	48.0	6.8	0.0	0.0	13.0
	Wholesale and retail trade	166.2	9.5	14.6	55.4	14.5	0.3	9.8	18.2	7.9	0.0	1.9	34.2
	Transportation	156.2	9.3	4.5	69.9	13.7	0.0	2.2	19.1	3.6	0.0	8.2	25.6
	Accommodation and food service activities	153.7	9.6	7.1	77.8	3.7	0.0	1.1	20.0	8.6	0.0	6.7	19.1
	Information and communications	184.4	5.0	8.7	75.9	23.9	0.8	14.9	19.3	6.2	0.0	0.0	29.6
	Financial and insurance activities	184.0	2.9	40.0	31.8	11.2	3.9	5.6	12.6	10.4	0.0	24.1	41.5
	Real estate activities and renting and leasing	91.8	1.6	7.2	43.3	7.4	0.6	4.9	1.9	11.3	0.0	0.0	13.6
	Professional, scientific and technical activities	125.8	9.3	29.4	34.5	11.8	0.4	9.4	12.9	3.0	0.0	0.0	15.1
	Business facilities management and business support services	30.9	3.1	1.7	10.6	1.0	0.3	1.9	5.0	1.8	0.0	0.0	5.3
	Arts sports and recreation related services	266.7	25.1	14.4	62.2	120.7	4.1	1.6	6.1	11.6	0.0	0.0	20.9
	Membership organizations, repair and other personal services	99.4	0.8	1.9	0.0	16.2	0.0	14.1	9.4	13.7	0.0	0.0	43.4
500 to 999 permanent employees	All industries	208.3	11.1	14.0	60.3	24.0	2.3	9.0	29.5	12.8	0.1	12.4	32.8
	Mining and quarrying	131.3	11.8	3.2	55.6	48.7	0.0	0.0	1.6	6.0	0.0	0.0	4.4
	Manufacturing	332.2	17.5	17.3	108.7	39.1	2.0	12.6	49.0	18.8	0.2	20.7	46.4
	Electricity, gas, steam and water supply	452.9	24.8	28.6	36.1	82.6	20.0	20.2	36.2	7.6	0.0	90.8	106.0
	Sewerage, waste management, materials recovery and remediation activities	191.6	11.1	15.1	102.4	0.2	0.0	15.1	15.5	9.3	0.0	0.0	22.9
	Construction	156.8	16.1	12.3	20.3	26.2	0.5	8.1	48.5	7.7	0.0	6.5	10.6
	Wholesale and retail trade	225.4	18.6	12.5	53.0	35.9	6.0	12.5	18.9	11.5	0.0	19.5	37.0
	Transportation	168.5	5.4	7.0	70.5	8.0	1.9	6.0	32.2	9.5	0.0	0.2	27.9
	Accommodation and food service activities	111.2	15.2	12.2	45.0	20.9	0.0	0.6	7.4	7.2	0.0	0.0	2.7
	Information and communications	199.7	3.0	19.0	41.3	23.2	4.0	8.7	28.5	16.5	0.0	26.6	28.8

Business size	Industry	Voluntary employee benefits (Total)	Housing	Cost of medical & health services	Canteens and other food services	Costs of transportation and communication	Support for childcare expenses	Support cost for private insurance	Support for school expenses	Relaxation, recreation etc	Support for employee stock ownership association	Contributions to employee welfare fund	Other Voluntary employee benefits
500 to 999 permanent employees	Financial and insurance activities	244.9	8.5	48.4	14.4	16.4	6.3	20.6	38.2	17.4	0.0	16.6	58.2
	Real estate activities and renting and leasing	81.1	3.0	2.9	28.9	8.0	0.9	3.4	9.6	3.9	0.0	1.8	18.9
	Professional, scientific and technical activities	152.3	3.7	12.0	48.4	9.8	2.4	6.9	19.7	27.2	0.0	1.0	21.4
	Business facilities management and business support services	36.9	3.4	2.3	10.4	6.3	0.3	1.1	1.9	0.7	0.0	0.1	10.4
	Arts sports and recreation related services	157.8	20.9	14.9	4.3	0.0	16.0	13.5	7.6	12.3	0.0	0.0	68.3
	Membership organizations, repair and other personal services	250.6	17.6	11.6	45.0	27.2	0.0	18.8	58.5	9.0	0.0	0.0	62.9
1000 or more permanent employees	All industries	341.6	18.4	31.7	81.7	32.0	4.6	17.7	53.6	17.3	0.1	23.9	60.6
	Manufacturing	457.3	24.4	47.7	123.6	46.4	4.7	19.0	80.4	19.2	0.2	18.8	72.8
	Electricity, gas, steam and water supply	254.1	30.9	9.3	2.8	2.5	2.9	4.1	23.4	12.2	0.0	133.3	32.8
	Sewerage, waste management, materials recovery and remediation activities	240.7	18.8	17.0	118.2	7.1	7.2	23.4	17.8	4.7	0.0	0.0	26.6
	Construction	288.5	32.3	21.3	46.8	36.7	6.1	10.5	62.0	10.4	0.0	30.0	32.3
	Wholesale and retail trade	213.9	12.8	17.5	86.7	12.3	1.6	11.1	15.8	16.5	0.0	5.4	34.1
	Transportation	383.4	28.3	9.3	93.6	55.7	18.8	10.6	61.7	14.4	0.0	13.7	77.5
	Accommodation and food service activities	180.8	16.5	6.3	79.4	14.5	1.0	8.8	13.2	11.7	0.0	0.3	29.1
	Information and communications	378.7	12.0	31.2	60.9	55.1	5.7	25.6	52.9	19.5	0.0	50.0	65.8
	Financial and insurance activities	449.4	16.3	40.7	21.1	12.7	6.9	44.3	69.5	33.9	0.3	79.0	124.9
	Real estate activities and renting and leasing	66.3	6.3	3.6	26.7	4.7	0.4	3.4	5.3	5.8	0.0	0.1	10.0
	Professional, scientific and technical activities	210.6	9.1	18.8	81.9	22.8	6.8	9.6	15.0	9.7	0.0	0.0	36.9
	Business facilities management and business support services	49.9	3.0	3.4	13.6	7.9	0.7	3.2	2.3	5.6	0.0	0.7	9.6
	Arts sports and recreation related services	453.8	36.5	27.4	129.7	39.8	14.8	29.5	17.9	18.0	0.0	84.5	55.6
	Membership organizations, repair and other personal services	294.4	16.1	23.5	84.6	19.4	0.0	11.7	52.4	0.0	0.0	0.0	86.9



APPENDIX

- 01 Summary of the Korean Employment Law for Foreign Investors
- 02 Investment Consulting Center

Appendix 01

Summary of the Korean Employment Law for Foreign Investors

This summary is intended to acquaint foreign investors with the major points of the Korean employment law. By reading this summary, foreign investors opening a business in Korea will acquire the basic information that is necessary for managing HR issues in compliance with law. The contents of this summary are based on answers to the most frequent questions from foreign investors that the Investment Consulting Center of the Korea Trade-Investment Promotion Agency has received from 2011 to 2016.

1. Employment contract

1-1 Signing a contract of employment

When a contract of employment is concluded or modified, the employer should draw up a written contract and hand it to the employee concerned. Especially, the employer should specify, in the written contract, the components of wage, the methods of calculation and payment of wage, contractual working hours, weekly holidays, and paid annual leave.

If a contract of employment contains provisions that are lower than the standards of the Labor Standards Act (LSA), those provisions are deemed invalid and replaced by the corresponding provisions of the LSA

1-2 Effective period of the employment contract

An employer can conclude a contract of employment with an employee for a definite or an indefinite term. In the case where a contract of employment provides for a fixed term of contract, the contract period can be freely determined within the legal limit (two years) given for a fixed-term job. Under a fixed-term contract, the employment relationship under the contract is automatically terminated upon maturity of the fixed term.

1-3 Probationary period

An employer is allowed to have a probationary period for a certain period of time for an employee after signing a contract of employment, during which the employee may improve his job competency and adaptability to the workplace.

An employer may not dismiss the probationary employee without a justifiable reason. However, before the elapse of three months during the probationary period, the employer may dismiss the employee without 30 days advance notice so long as there is a justifiable reason for such dismissal.

2. Holidays

2-1 Weekly holidays with pay

An employer should grant a weekly holiday with pay at least once a week on average, provided that the employee concerned has worked all of the contractual working days (as determined in the rules of employment, etc.) for the week. An employee who was absent from work on a working day may use the weekly holiday without pay. Weekly holidays, which are not necessarily but usually Sundays, should be stated in the rules of employment.

An employee who has worked on a weekly holiday should be paid 150% (including 50% as premium wage for holiday work) of the ordinary wage for the hours worked in addition to 100% of the ordinary wage that an employee is already entitled to because weekly holidays are paid holidays regardless of whether an employee worked or not on those holidays.

2-2. Contractual holidays

The statutory holidays that should be granted to workers by law are weekly holidays and Labor Day (May 1st). Additionally, an employer may provide his/her employees with contractual holidays by specifying them in the rules of employment or a collective agreement. Examples of such contractual holidays are company foundation day, public holidays, etc. Whether those additional holidays will be paid or unpaid is determined by the rules of employment or a collective agreement.

Most companies adopt public holidays as contractual holidays by referring to the Regulation on Closure Days for Public Offices. The list of public holidays based on the regulation is as follows:

- January 1st (New Year's Day)
- December 31st, January 1st and 2nd on the lunar calendar (Lunar New Year's Day holiday)
- March 1st (Independence Movement Day)
- May 5th (Children's Day)
- April 8th of the lunar calendar (Buddha's Birthday)
- June 6th (Memorial Day)
- August 15th (Independence Day)
- August 14th, 15th and 16th on the lunar calendar (Chuseok Holiday)
- October 3rd (National Foundation Day)
- October 9th (Korean Alphabet Day)
- December 25th (Christmas)
- Election days based on the Public Official Election Act
- Other days temporarily designated by the government

2-3. Substitute holiday system

The Regulation on Closure Days for Public Offices stipulates substitute holidays for Lunar New Year's Day holiday (Dec.31, Jan. 1 and 2 on the lunar calendar), Chuseok holiday (August 14, 15 and 16 on the lunar calendar), and Children's Day (May 5).

Based on the system, the overlapping of Lunar New Year's Day holiday (three days) or Chuseok holiday (three days) with Sunday or other public holidays makes the first working day immediately following the successive holidays as a substitute holiday. The overlapping of Children's Day with Saturday, Sunday, or other public holidays makes the first working day immediately following May 5 as a substitute holiday.

3. Annual leave with pay

3-1. 15 days of leave after the first year

An employer should grant 15 days of annual leave with pay to an employee who has recorded 80% or higher in attendance in the previous year.

An employer should grant one day of leave with pay per month of full attendance to his employees who have worked less than one year since joining the company. The number of leave days that was already used in the first year should be deducted from 15 days that an employee is entitled to in the second year.

3-2. Annual leave accrues up to 25 day

For an employee who has worked for three years or longer, the employer should grant an additional one day of paid leave on the fourth year, and should add one additional day every two years thereafter. The total number of annual leaves with pay is limited to 25 days.

4. Minimum wage

The minimum wage is determined and made public on an annual basis by the Minister of Employment and Labor.

* Statutory minimum wage rate for the period of Jan. 1 to Dec. 31, 2017

- 6,470 won per hour / 51,760 won per day (8-hour workday) / 1,352,230 won per month (40 hour workweek)

An employer should remunerate his employees at least at the minimum wage rate. When a contract of employment provides for a wage rate lower than the minimum rate, the provision is deemed invalid.

Minimum wage is applied to "a worker" as defined by the Labor Standard Act, regardless of the type of employment or nationality. Therefore, the minimum wage rate applies not only to regular workers but also to temporary, daily, hourly workers and foreign workers.

5. Fixed-term employee

5-1. Term of fixed-term contract

An employer can conclude a contract of employment with an employee for a definite or an indefinite term. In the case where a contract of employment provides for a fixed term of contract, the contract period can be freely determined within the limit given for a fixed-term job (two years). Under a fixed-term contract, the employment relationship is automatically terminated upon maturity of the fixed term.

An employer may not use a fixed-term employee for longer than two years. A fixed-term employee who has been hired for a term exceeding two years is deemed as having signed a contract of an indefinite term.

5-2.Exceptions for the maximum two years' term

A fixed-term contract exceeding two years is exceptionally allowed for the following reasons:

- The employer has pre-determined a period of time required to complete a particular business or task
- Since an employee is on leave or dispatched to another workplace, there is a need to hire a substitute to replace the employee until he returns to work
- An employee takes schooling or vocational training and he sets a period of time required to complete the schooling or training
- The employer hires workers with professional knowledge or skills that are legally specified*.

* The cases in which a job requires professional knowledge and skills as prescribed by law are as follows:

- Where a person holding a doctoral degree (including doctoral degrees earned in a foreign country) is engaged in the relevant field
- Where a person holding a national technical qualification of technician grade under the National Technical Qualifications Act is engaged in the relevant field
- Where a person holding a professional qualification such as a lawyer, certified public accountant, medical doctor, etc. is engaged in the relevant field

6. Part-time employee

6-1. Definition of a part-time employee

The definition of a part-time employee by law is an employee whose contractual working hours per week are shorter than those of a full-time employee engaged in the same kind of job in the same workplace. This legal definition does not use certain work hours, for example 35 hours per week, as a criterion for determining someone as a part-time employee. However, a part-time employee with very short work hours is exempt from certain social insurance obligations and some articles of the Labor Standards Act as shown below.

6-2. Social insurance schemes for part-time employees

An employer should enroll in mandatory social insurance schemes for part-time employees. However, part-time employees with very short working hours are excluded from some of the schemes as shown below.

National pension: An employer is not obligated to enroll in the pension scheme for a part-time employee whose contractual working hours per month are less than 60 hours.

Health insurance: The same as national pension.

Employment insurance: An employer is not obligated to enroll in the insurance scheme for a part-time employee whose contractual working hours per month are less than 60 hours or those with contractual weekly working hours of less than 15 hours. However, the employer should enroll in the scheme if a part-time employee with the above-mentioned work hours provides labor for three months or more to earn a primary income.

Worker's compensation: A part-time employee, regardless of his working hours, is covered by the system.

6-3. Restriction on overtime work

When an employer wishes to require a part-time employee to work overtime, he should obtain the content of the employee. The weekly overtime hours should not exceed 12 hours. A part-time employee may refuse to work overtime, if the employer orders him to work overtime without obtaining his consent.

An employer should pay 50 percent or more of the ordinary wage for overtime work in excess of the contractual working hours. Even if the contractual working hours of a part-time employee are shorter than the statutory working hours (40 hours per week), the employer should still pay the overtime wage.

6-4. Other working conditions for part-time employees

Weekly holidays and paid annual leave apply to part-time employees. However, these conditions do not apply to a part-time employee whose average weekly contractual work hours for four weeks (in cases where his working period is less than four weeks, a weekly average of such working period) are less than 15 hours.

7. Dismissal

7-1. The need for justifiable reasons

An employer may not dismiss an employee or take a disciplinary measure against him, without giving reasonable justification. An employer may dismiss an employee or take a disciplinary measure against an employee, only when he can give a societally acceptable reason for doing so. For example, an employee has failed to comply with the contract of employment or the employee has caused a disturbance in the management.

It is advisable that justifiable reasons for dismissal and other disciplinary measures should be stated in the rules of employment or collective agreements.

7-2. Procedures for dismissal

An employer who intends to dismiss his employee should make a written notice on the reason for dismissal, the date of dismissal, etc. If the employer dismisses the employee without giving such written notification, the dismissal becomes null and void. If the 30-day advance notice in the following section is given in writing and includes the date of dismissal and the reason for dismissal, it is deemed that the employer has given a written notice of dismissal.

If the rules of employment or collective agreement specify a set of procedures for disciplinary measures, the employer should follow the procedures when he dismisses an employee. A dismissal or disciplinary measure may be invalidated, if the required procedures are not fully observed.

7-3. Advance notice of dismissal

An employer who intends to dismiss his employee should give 30 days advance notice to the employee or pay him 30 days' ordinary wage (payment in lieu of advance notice of dismissal).

However, the employer does not have to give the above mentioned prior notice to the following employees:

- A worker who has been employed on a daily basis for less than three consecutive months
- A worker who has been employed for a fixed period not exceeding two months

- A worker who has been employed for seasonal work for a fixed period not exceeding six months
- A worker in a probationary period not exceeding three months

An employer does not have to give prior notice in the following cases:

- It is impossible for the employer to continue his business due to national disaster, war or any other unavoidable reason.
- An employee has caused the employer a severe business problem or a massive property loss on purpose by taking actions such as disclosing business secrets to competitors, stealing products or materials, etc.

8. Retirement benefit

Each and every employer should adopt either a retirement pay system or a retirement pension system as retirement benefit for employees. The retirement benefit schemes do not apply to an employee who has worked for less than a year or whose given working hours per week averaged over four weeks is less than 15 hours.

Although officially called the retirement benefit system, the system not only applies to a worker who stops working completely but also to those who terminate employment relations after working more than one year.

8-1. Retirement pay

An employer who adopts a retirement pay scheme should provide a departing employee with 30 days' average wage for every year of consecutive service. If an employer does not decide which retirement benefit system to adopt, he will be deemed as having chosen a retirement pay system.

Retirement pay should be given to an employee regardless of how his employment contract is terminated. For example, the causes for termination necessitating retirement pay may include the employee's resignation, the company's extinction, and arrival of the retirement age or even disciplinary dismissal.

Although officially called the retirement benefit system, the system not only applies to a worker who stops working completely but also to those who terminate employment relations after working more than one year.

8-2. Retirement pension

Under a retirement pension program, the employer entrusts an outside financial institution to manage a fund from which a departing employee receives an annuity or a lump-sum pay. An employee, who is aged 55 or over and has subscribed to the pension for 10 years or longer, can receive an annuity. An employee who does not meet the above-mentioned requirements can receive a lump-sum pay. Those who meet the requirements for annuity can still opt for a lump-sum pay. There are two different plans of retirement pension: defined benefit (DB) and defined contribution (DC). An employer should choose at least one among DB retirement pension, DC retirement pension or retirement pay.

Defined benefit (DB) plan: The amount of pension benefit payable to the employee is predetermined, while the contribution to be covered by the employer may vary depending on the outcome of the fund management. The amount of pension benefits is the same as retirement pay (average wage of 30 days for one year of service). Pension benefits are paid as an annuity or as lump-sum payment.

Defined contribution (DC) plan: The amount to be covered by the employer is predetermined, while the amount of pension benefit payable to the employee may vary depending on the outcome of the fund management. The amount of the contribution is 1/12 of the annual total wage. Pension benefits are paid as an annuity or as lump-sum payment.

Before adopting a retirement pension program, the employer should obtain the consent of a majority union or a majority of the employees if there is no such union, draw up the rules of retirement pension and report it to the competent labor office.

9. Rules of Employment

9-1. Definition of the rules of employment

The rules of employment is a set of rules that are unilaterally devised by an employer and concern contractual working conditions or work rules generally binding to his employees. A company employing 10 persons or more should set the rules of employment.

9-2. Drawing up and amending the rules of employment

When an employer intends to devise or revise the rules of employment, he/she should consult a trade union representing a majority of his employees or, if there exists no such union, a majority of his employees. In the case the rules of employment are to be revised to the disadvantage of the employees, the employer must obtain the consent of the majority union or a majority of the employees.

The employer should report the rules of employment to the competent local labor office. When reporting the rules of employment, the employer should submit a statement or a written consent signed by his employees.

Appendix 02

Investment Consulting Center

The Investment Consulting Center (ICC) provides one-stop consulting services free of charge to foreigners who wish to invest in Korea. The services span throughout the entire investment process, from consulting services in the early stage of investment to administrative assistance in the investment implementation stage and post-investment settlement support.

At the ICC, private sector experts and government officials provide consulting on taxation, accounting and law, assist in visa application, and issue certification of completion of investment-in-kind and business registration certificate.

Investment Consulting

- Consulting in the early investment stage
- Consultations by experts in various fields such as investment notification & registration, tax, law, accounting and labor

Administrative Assistance

Ministry of Trade, Industry & Energy (ICC)

- Foreign investment notification
- Registration of foreign-invested companies
- Application for the review of specification of imported capital goods

National Tax Service

- Consultation on tax incentives, business registration

Korea Customs Service

- Issuance of the confirmation of the completion of the investment in kind
- Consultation on customs duty

Ministry of Justice

- Issuance of residence permits to investors (D-8) and their accompanying dependents (F-3) and household assistants (F-1)
- Alien registration, declaration of change of residence

Ministry of Employment & Labor

- Consultation on labor relations for foreign-invested companies

Korea Industrial Complex Corp.

- Assistance for business location search

Korea Transportation Safety Authority

- Exchange of a foreign driver's license into a Korean one

Settlement Service

- Provision of information and consultation on life in Korea, including housing, education, medical services and getting a driver's license
- Reservation service for hospital appointments, restaurants and art performances

How to Receive ICC's Services

- Walk-in (reservation available)
- Phone consulting (including consultation via FAX)
- On-line consulting (www.investkorea.org)

ICC information

- Hours: Mon. thru Fri.: 9:00-18:00 (lunch break: 12:00-13:00)
- Address : Investment Consulting Center, KOTRA, #7 Heolleung-ro, Seocho-gu, Seoul, Republic of Korea
- Tel: +82-2-1600-7119
- Website: www.investkorea.org

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