

# Analysis of the gender pay gap in monetary and non-monetary allowances and bonuses

WITA GPG = With innovative tools against gender pay gap.

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Core of the WITA GPG project are the analyses of the data from the continuous online WageIndicator Salary Survey. Visitors of the national WageIndicator websites are invited to complete this survey. The current report is the final version.

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# 1. The gender gap for monetary and non-monetary allowances and bonuses in Europe

This report is part of Workstream 1 'GPG analytical activities' in the WITA GPG project, and specifically addresses Output 1 in this Workstream. Output 1 aims to methodologically explore the gender pay gap, with a focus on wages and monetary and non-monetary allowances. This is report 1.4 "Analyse the GPG in monetary and non-monetary allowances, such as extra pay, bonuses, payments in kind, social security contribution and entitlement, pay arrears, etc. in EU-28+Turkey".

For the analysis in this report we used the data from the continuous online WageIndicator Salary Survey and its Mini-survey, collected between 2014/01 and 2016/06.<sup>1</sup> In this time frame, WageIndicator did not have a Salary Survey and a Mini-survey in two countries, notably Croatia and Cyprus. Hence, this report presents graphs about the monetary and non-monetary allowances and bonuses for 27 European countries. We selected the data from respondents who had reported to be an employee, thereby excluding the data from the self-employed, the unemployed and the retirees. For all analysis, we used data from countries with a threshold of at least 100 employees with valid data. For three countries this threshold was not met, notably for Latvia, Lithuania, and Turkey. Therefore the graphs do not present information for these countries. For some allowances and bonuses, we had to rely on fewer observations, as will be explained in the sections hereafter. In those cases the graphs will not contain information for these countries too. For most analyses we could use data from more than 500,000 employees.

In section 2 this report discusses the gender gap with respect to allowances and bonuses received in the last wage. This is the wage reported in the survey. Section 3 discusses the gender gap with respect to a set of annual allowances. Section 4 details the gender gap for non-monetary allowances, whereas Section 5 discusses the gender gap in social security contributions. Finally, Section 6 deepens insights into pay arrears.

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<sup>1</sup> See Tijdens, K.G., Van Zijl, S., Hughie-Williams, M., Van Klaveren, M., Steinmetz, S. (2010) Codebook and explanatory note on the WageIndicator dataset, a worldwide, continuous, multilingual web-survey on work and wages with paper supplements. University of Amsterdam, AIAS Working Paper 10-102; Tijdens, K.G., Fabo, B. (2014) Codebook WageIndicator web survey on work and wages. Amsterdam: WageIndicator Foundation; Tijdens KG, Kabina T (2016) Codebook WageIndicator Salary Survey. Amsterdam: WageIndicator Foundation.

## 2. Allowances and bonuses in last wage

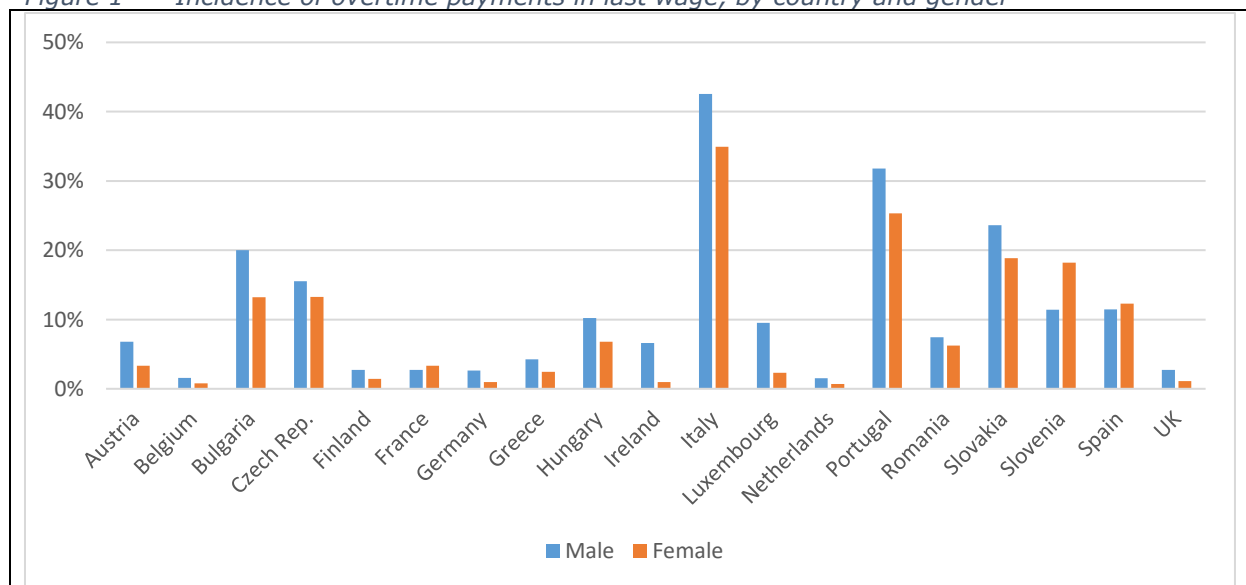
### 2.1. Overtime payment

A person's last wage may include overtime payment. The WageIndicator Salary Survey and Mini-survey ask whether the last wage included overtime payment. For eight of the 27 countries insufficient information was available and therefore the analysis of overtime payments is performed for 19 countries. More than half a million employees reported whether they had or had not received this payment.

The incidence of overtime payments varies largely across countries. Whereas less than 2% of the employees in Belgium, Germany, the Netherlands and the UK reports receiving overtime payment, this is 21% in Slovakia, 29% in Portugal and even 41% in Italy. In nine of the 19 countries the percentages of workers reporting overtime payments range between 2% and 8%. In four countries they range between 12% and 16%, notably in Bulgaria, Czech Republic, Slovenia, and Spain.

Compared to women, men report more often that they have received overtime payment, at least so in 16 countries (see Graph). In 9 of these 16 countries the gender difference is 2 percentage-points or more, notably in Austria, Bulgaria, Czech Republic, Hungary, Ireland, Italy, Luxembourg, Portugal, and Slovakia. The largest gender differences are found in Luxembourg (7%) and in Italy (8%) in favour of men. In three countries the opposite holds, notably in France, Slovenia, and Spain, whereby France and Spain reveal only minor gender differences, but Slovenia does show a 6% difference in favour of women.

Figure 1 Incidence of overtime payments in last wage, by country and gender



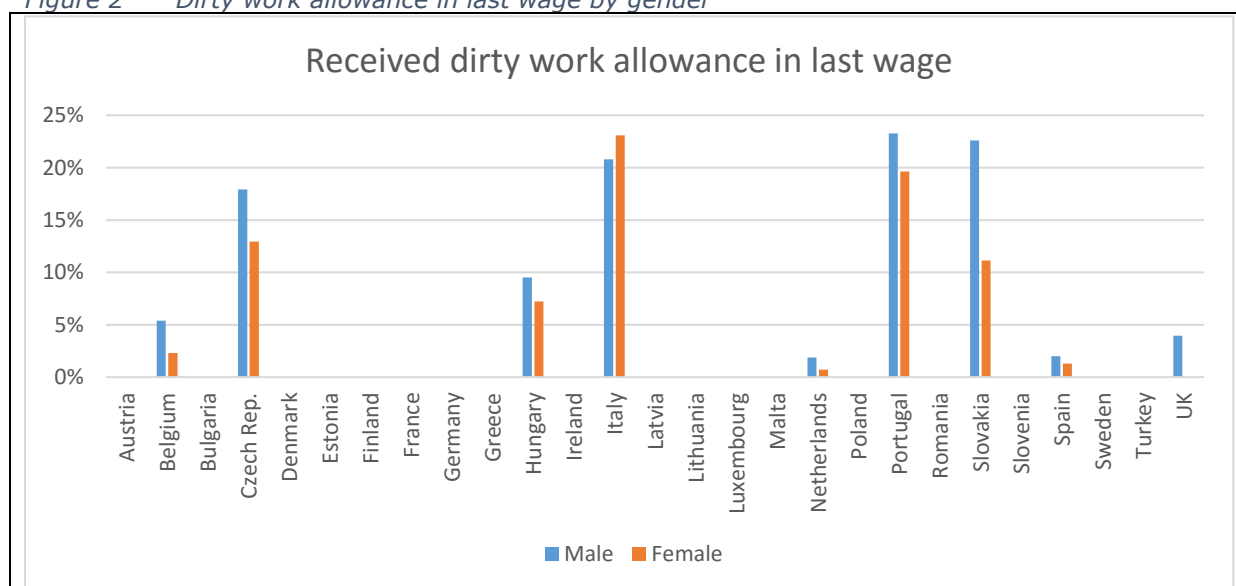
Source: WageIndicator Salary Survey and Mini-survey, 2014/01 - 2016/06, selection employees, N= 562 237

## 2.2. Dirty work allowance

The Salary Survey asks whether the last wage included a dirty work allowance. This question was neither asked in a number of countries nor in the Mini-survey. We have data for 8,141 workers in nine countries. In Belgium, Netherlands, Spain, and United Kingdom low percentages of workers report a dirty work allowance (all below 4%). At the other end of the spectrum, percentages vary between 16 and 22% for the Czech Republic, Italy, Portugal, and Slovakia. Hungary is placed in between the two ends of the spectrum.

Do gender differences exist with respect to the dirty work allowance? Yes, in eight of the nine countries male workers more often receive this allowance than female workers. Only in Italy women more often than men report having received this allowance in their last wage (23% versus 21%). In all other countries the difference is in favour of men, reporting to receive this allowance between 1 and 5 percentage-points more often. In Slovakia this difference is much larger, notably 11%.

Figure 2 Dirty work allowance in last wage by gender



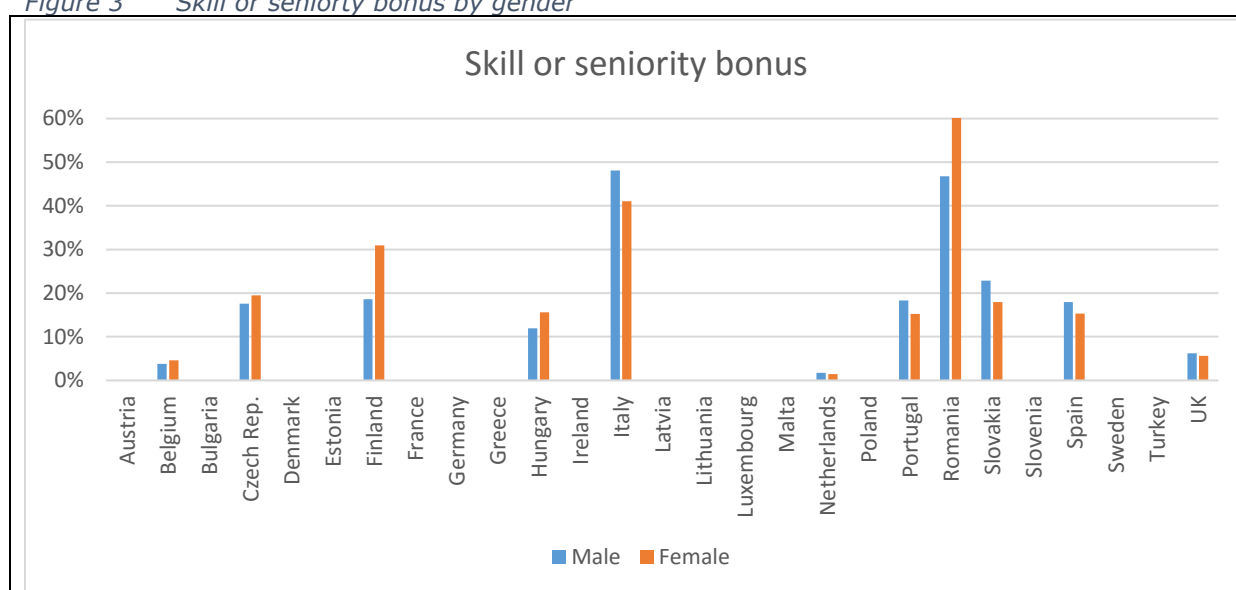
Source: WageIndicator Salary Survey, 2014/01 - 2016/06, selection employees, N= 8 141

## 2.3. Skill or seniority bonus

The Salary Survey asks whether the last wage included a skill or seniority bonus. This question was not asked in all countries. Sufficient observations are available for eleven countries and for almost 25,000 workers. The percentages of workers reporting such a bonus vary widely, from 2% in the Netherlands and 4% in Belgium to 47% in Italy and 55% in Romania.

The gender gap is less outspoken compared to other allowances and bonuses discussed thus far. In six of the eleven countries male workers report receiving a skill or seniority bonus more often, whereas in five of eleven countries female workers report so. Large differences in favour of women are found in Finland (M 18.6%; F 30.9%) and in Romania (M 46.8%; F 61.2%).

Figure 3 Skill or seniority bonus by gender



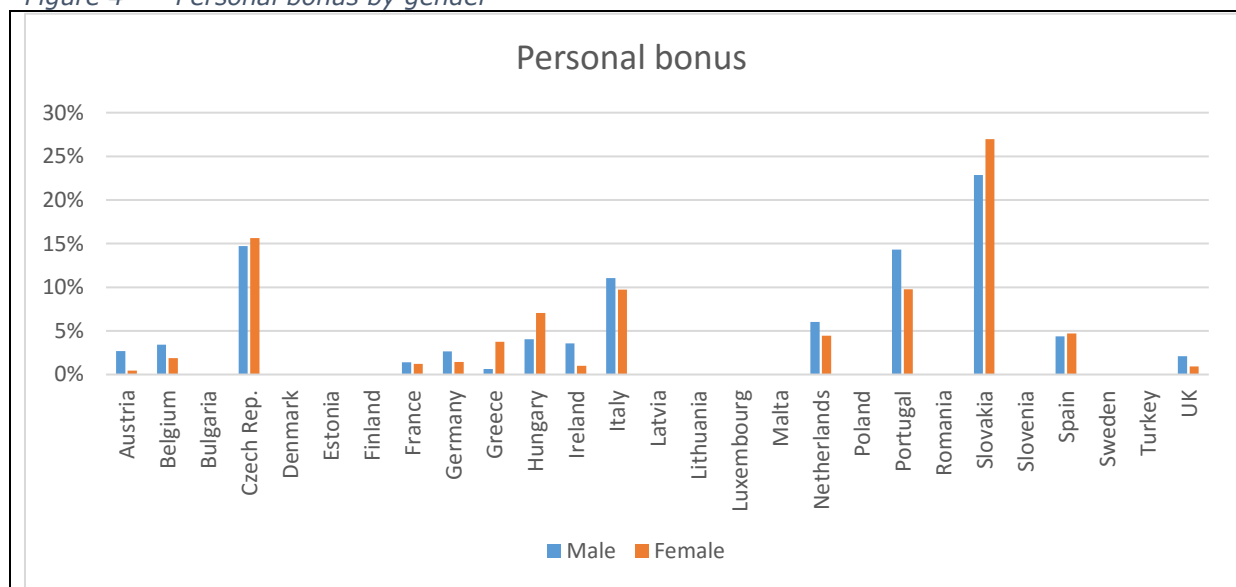
Source: WageIndicator Salary Survey, 2014/01 - 2016/06, selection employees, N= 23 495

## 2.4. Personal bonus

The Salary Survey and the Mini-survey both ask whether the last wage included a personal bonus. We have sufficient observations data for 14 countries and more than 100,000 employees. The percentages of workers reporting such a bonus vary widely, from less than 2% in Austria, France, and United Kingdom to 25% in Slovakia.

In nine of the fourteen countries the gender gap is in favour of men, though the differences are not extremely large as they vary between 0.2 and 4.6 percentage points. In five countries female workers report more often receiving a personal bonus and here too the differences are not extremely large, varying between 0.3 and 4.1 percentage-points.

Figure 4 Personal bonus by gender



Source: WageIndicator Salary Survey and Mini-survey, 2014/01 - 2016/06, selection employees, N= 110 494

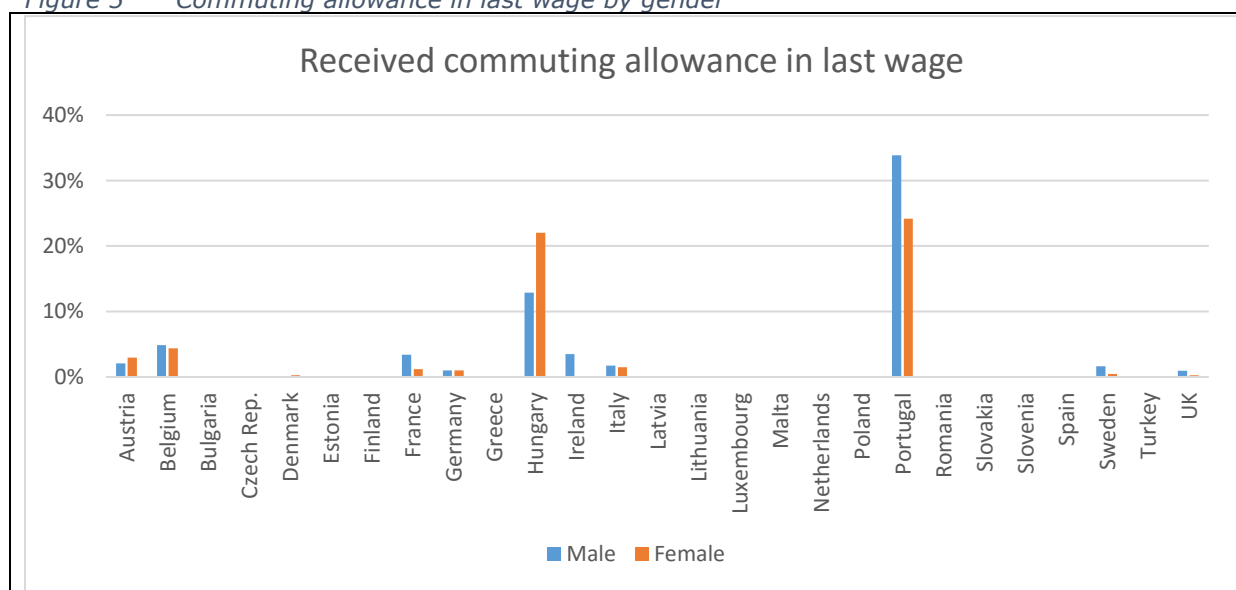
## 2.5. Commuting allowance

Most employees have to travel to their workplace and therefore make monetary costs for their commuting. In some cases employers reimburse these travel costs. Both the Salary Survey and the Mini-survey include a question whether the last wage included a commuting allowance. We have sufficient observations data for eleven countries and for over 100,000 employees.

In eight of the eleven countries less than 3% of the workers report receiving this allowance. In Belgium this is 5%, in Hungary it is 20% and in Portugal even 30%. Note that we measure only monetary allowances for commuting costs. In case the employer provides transportation to and from the job, its monetary value is not included here.

Do gender differences exist with respect to commuting allowances? Yes, but the pattern is not unilaterally in favour of male workers. In Hungary, for example, women receive this allowance much more often than men (F 22.0%; M 12.9%), whereas in Portugal the reverse holds (F 24.2%; M 33.9%). In six countries the gender difference is slightly in favour of men, in Germany no difference exists and in two countries the difference is in favour of women.

Figure 5 Commuting allowance in last wage by gender



Source: WageIndicator Salary Survey and Mini-survey, 2014/01 - 2016/06, selection employees, N= 106 777



## 2.6. Tips

The Salary Survey has a question whether the last wage included tips. Of course, across countries the daily practices concerning tips vary widely, and so do the practices whether and how the tips are distributed among the staff. For 17 of the 27 countries the survey has not provided sufficient observations, but for 10 countries it does, in total for almost 25,000 employees. For these countries the data shows that between 1% and 5% of the employees report having received tips, but in Portugal this is almost 9.5%.

Can we notice gender differences with respect to tips? Yes, in seven of the ten countries men report more often tips than women do, though the gender differences are less than one percentage-point, albeit with the exception of Hungary where men much more often than women report this extra pay (M 4.65%; F 0.87%). In three countries women report receiving tips more often than men, notably in Netherlands, Slovakia, and the United Kingdom, but here too the differences are small.

Figure 6 Tips in last wage by gender



Source: WageIndicator Salary Survey, 2014/01 - 2016/06, selection employees, N= 24 128

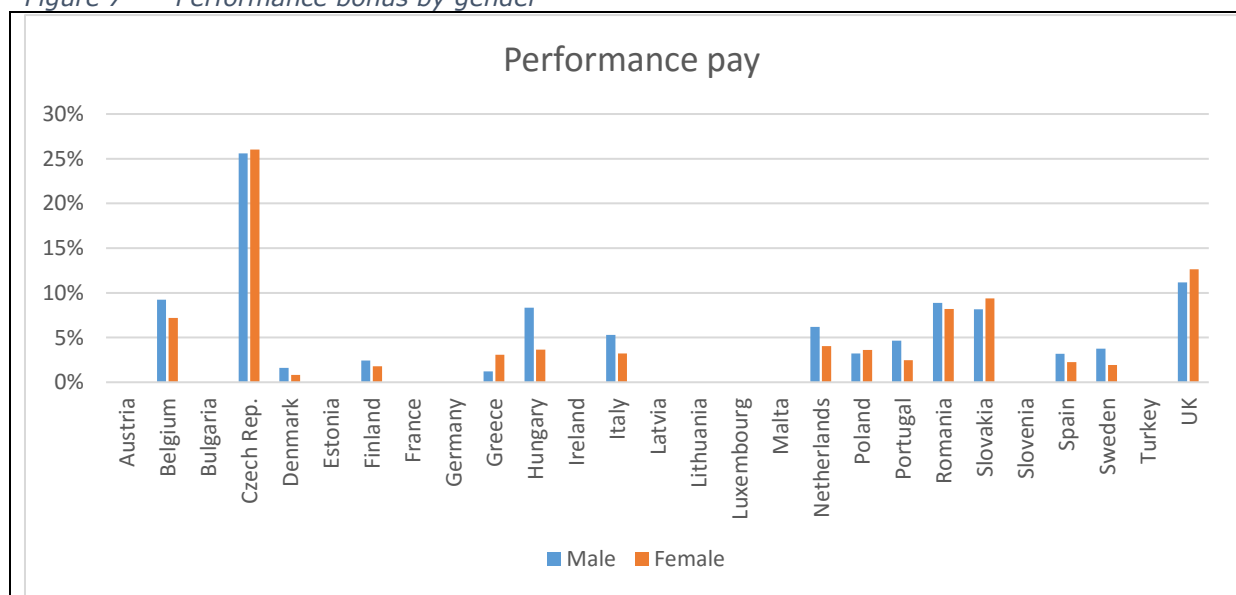
## 2.7. Performance bonus

Both the Salary Survey and the Mini-survey include questions about a performance bonus in the last wage. This bonus can refer to a personal or to a group performance. For 15 countries a sufficient number of observations is available, in total for more than 65,000 workers.

In the Czech Republic 26% of the employees report receiving a performance bonus and in the UK 12% report so. In the remaining 13 of the 15 countries less than 10% of the employees report having received such a bonus. Slovakia has the highest percentage with 9%, followed by Romania and Belgium with outcomes both slightly above than 8%. In contrast, in Denmark, Finland, and Greece performance bonus is reported by some 2% of the employees.

Our analyses reveals a small gender gap regarding the performance bonus. In 10 of the 15 countries the gap is in favour of men, with the largest difference found in Hungary (M 8.33%; F 3.65%), whereas in the remaining countries the differences vary between 1 and 2 percentage-points. In 5 of the 15 countries the gap is in favour of women, notably in Czech Republic, Greece, Poland, Slovakia, and the United Kingdom, but differences here vary between 0.5% and 2%.

Figure 7 Performance bonus by gender



Source: WageIndicator Salary Survey and Mini-survey, 2014/01 - 2016/06, selection employees, N= 65 777

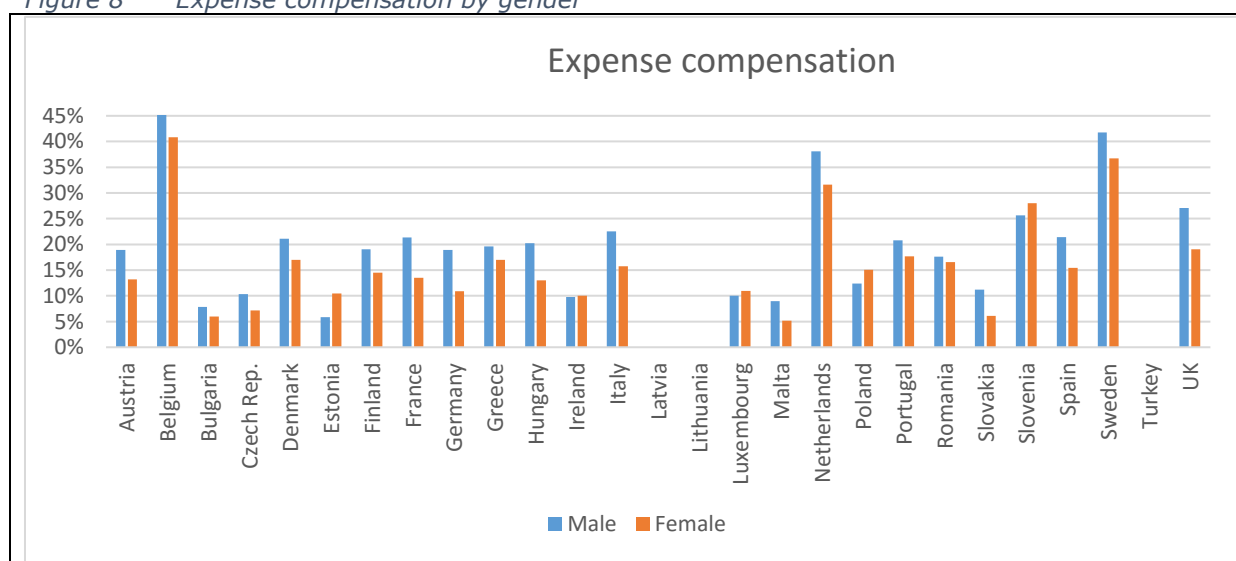
## 2.8. Expense compensation

Finally, in this section we discuss the extent to which employees report having received an expense compensation in their last wage. This can be a compensation for clothing, tools, telephone use, and the like. The WageIndicator Salary Survey and the Mini-survey both have questions related to an expense compensation. For 24 of the 27 countries we have sufficient observations, totaling to more than half a million employees reporting about this compensation.

Expense compensation is widely reported. It ranges from Bulgaria (6.8%) and Malta (7.4%) to Belgium (43.4%) and Sweden (39.6%). In six countries less than 10% of the employees report receiving an expense compensation. In twelve countries the percentages range between 10 and 20%. In another three countries the outcomes are between 20 and 30%, and in two countries between 30 and 40%. Finally, as said, in one country (Belgium) more than 40% of the employees report so.

Regarding the expense compensation the gender differences are quite visible. In 19 of the 24 countries expense compensation is more frequently reported by men compared to women, whereas in only five countries the opposite holds. The gender gap for countries where men more often report an expense compensation ranges between 1 and 8%. The gender gap for countries where women more often report an expense compensation ranges between 0 and 4%.

Figure 8 Expense compensation by gender



Source: WageIndicator Salary Survey and Mini-survey, 2014/01 - 2016/06, selection employees, N= 635 439

### 3. The gender gap for annual payments

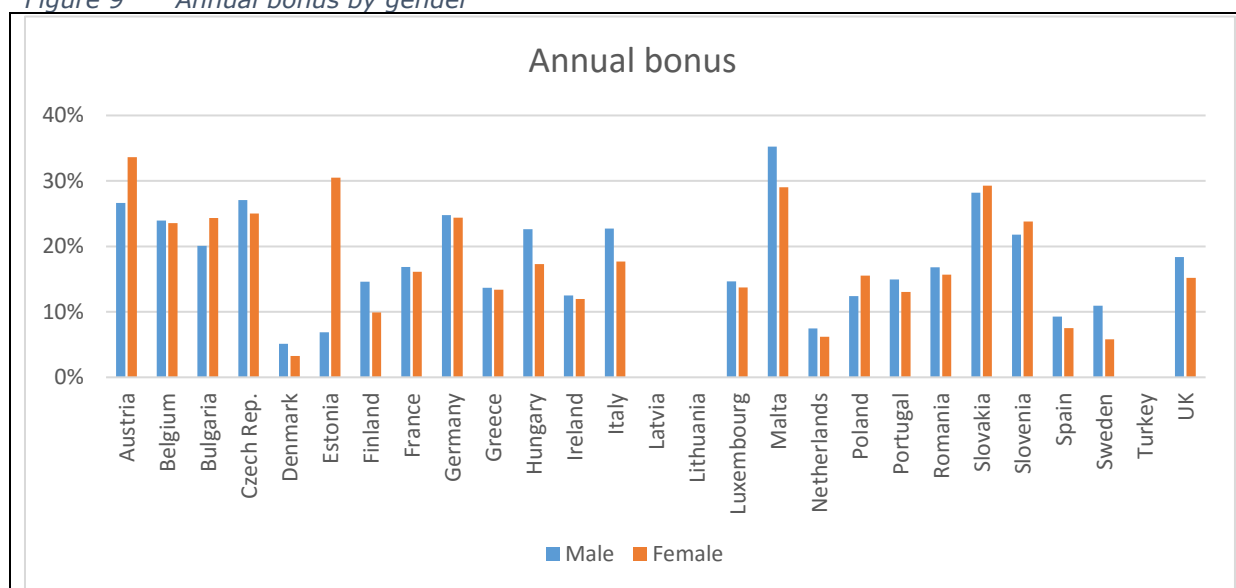
#### 3.1. Annual bonus

The WageIndicator Salary Survey and Mini-survey include a few questions about payments received usually on an annual basis. The annual bonus is the most common of all annual payments. The names of this bonus vary across European countries. Whereas some countries call it a Christmas bonus, others call it the 13<sup>th</sup> month, or just an annual bonus. One may classify the holiday allowance also as an annual bonus, but in this report we have devoted a separate section to the latter, the main reason being that some employees receive both an annual bonus and a holiday allowance. For 24 of the 27 countries sufficient information was available with more than half of million workers reporting about annual payments.

With 4% employees in Denmark, from this country the least frequently receiving an annual bonus is reported, followed by the Netherlands with 7%. In another two countries less than 10% of the employees report an annual bonus. In ten countries between 10% and 20% of the employees report receiving an annual bonus and in nine countries between 20% and 30% do so. At the end of the spectrum, we find Austria (28%) and Slovakia (29%), and even one country with more than 30% of the employees reporting receiving an annual bonus (Malta, 33%).

The data reveals substantial gender differences regarding the annual bonus. In 18 countries the gap is in favour of men, and in 6 countries it is in favour of women. In countries favouring men the differences vary between 0.3 and 6.2 percentage-points. In countries favouring women the differences vary between 1.0 and 7.0 percentage points, with the exception of Estonia where the gender gap is very large (M 6.9%; F 30.5%).

Figure 9 Annual bonus by gender



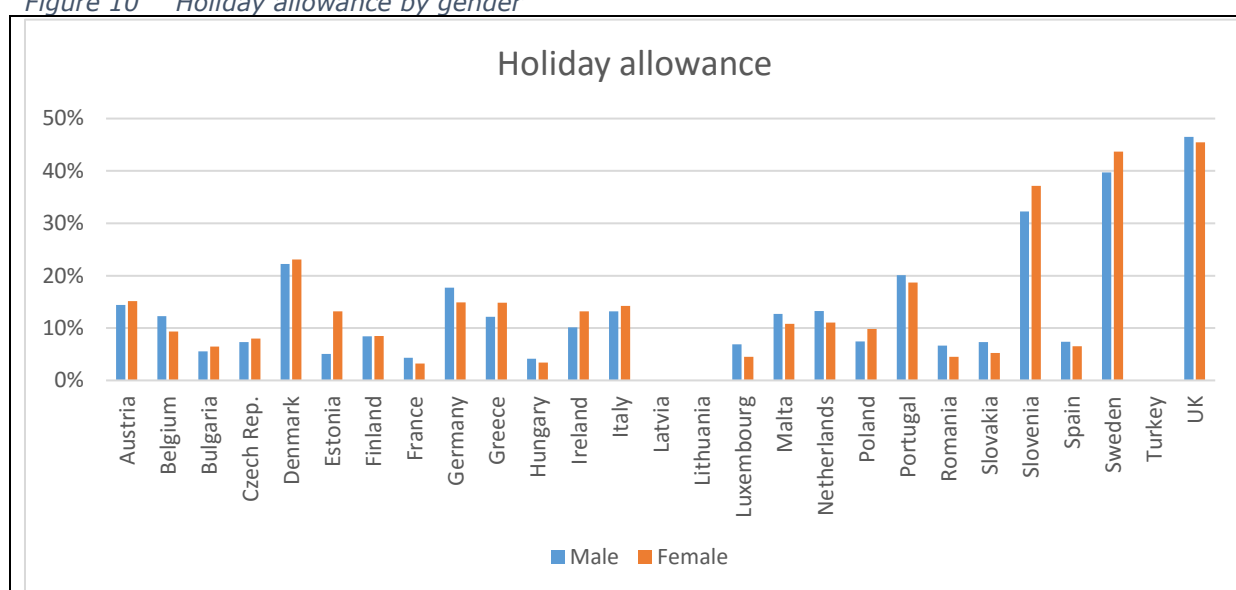
Source: WageIndicator Salary Survey and Mini-survey, 2014/01 - 2016/06, selection employees, N= 645 378

### 3.2. Holiday allowance

Both the Salary Survey and the Mini-survey have a question about a holiday allowance, and again data is available for 24 of the 27 countries. The percentages of employees reporting to receive a holiday allowance vary widely, with France (3.9%) and Hungary (3.5%) at the bottom of the distribution and Sweden (41.2%) and the United Kingdom (46.0%) at the top.

Our analysis reveals hardly a gender gap for the holiday allowance. In 12 of the 24 countries the gap is in favour of men, with gender differences ranging from 0.7 to 2.9 percentage-points. In another 12 countries the difference is in favour of women, with gender differences varying between 0.1 and 4.9 percentage-points except for one outlier, notably Estonia with a difference of 8.1 percentage-points.

Figure 10 Holiday allowance by gender



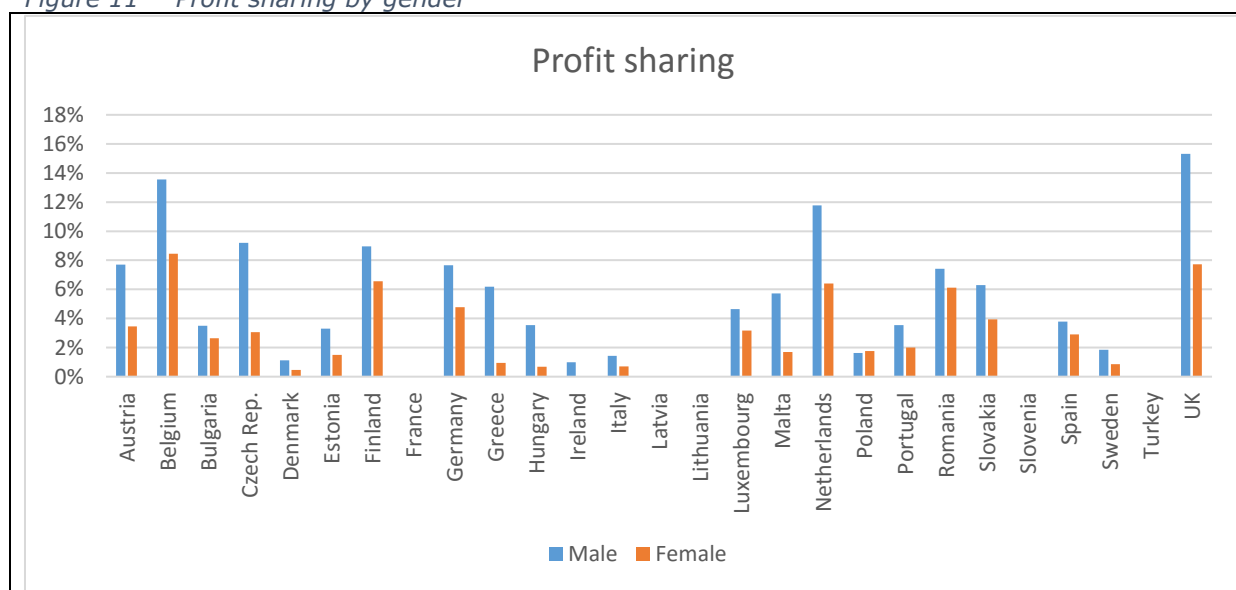
Source: WageIndicator Salary Survey and Mini-survey, 2014/01 - 2016/06, selection employees, N= 658 875

### 3.3. Profit shares and share options

Across Europe a wide range of profit-related pay instruments are in use. In the survey these instruments are captured by a couple of questions, which are sometimes only asked in a few countries. The survey asks for profit share arrangements, for payments from balance surplus in co-operative organisations, and for participation in share options arrangements or in employee stock ownership plans (ESOPs). We've labeled all these pay instruments under the heading of profit shares. In all but five of the 27 countries sufficient observations are available. The percentages of employees reporting that they participate in profit schemes vary widely across the 22 countries. The lowest percentages are found in Denmark, Hungary, Ireland, Italy, and Sweden with around 1%, whereas the highest percentages are encountered in Belgium (11.3%) and in the UK (11.8%).

Gender differences in profit schemes are all in favour of men, with the exception of Poland where a minor difference in favour of women is noticed (M 1.64%; F 1.75%). In all remaining 21 countries male employees report more often that they participate in a profit scheme. The largest gender gap is found in the UK with more than 7 percentage-points (M 15.3%; F 7.7%) and in the Czech Republic with more than 6 percentage-points (M 9.2%; F 3.1%). At the other end of the spectrum only four countries have a gap of less than 1 percentage-point, notably Bulgaria, Denmark, Italy, and Spain. In the remaining countries the gap varies between 1 and 5 percentage-points.

Figure 11 Profit sharing by gender



Source: WageIndicator Salary Survey and Mini-survey, 2014/01 - 2016/06, selection employees, N= 147 806

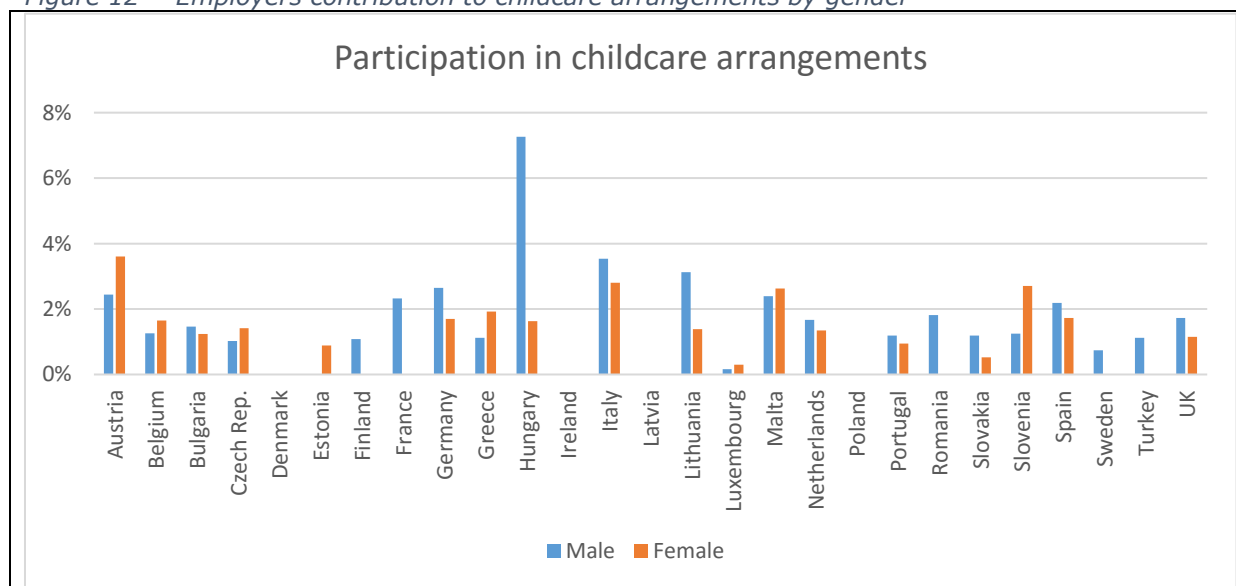
## 4. The gender gap for non-monetary allowances

### 4.1. Contributions to childcare arrangements

Next to allowances employers may contribute to the costs of their employees' childcare arrangements. This question is asked in the Salary Survey but not in the Mini-survey. Data are available for 23 countries, in total for more than 50,000 employees. For Denmark, Ireland, Latvia, and Poland no data are available. In the majority of countries less than 1% of the employees report that the employer contributes to their childcare arrangements, but in Austria, Germany, Hungary, Italy, Malta, Poland, and Spain this share varies between 2% and 3%. Note that these percentages should be interpreted with caution because only employees with young children and with partners with a job use these childcare arrangements. Note also that employers' contributions could both have a monetary or a non-monetary character.

What about the gender gap in contributions to childcare arrangements? In eleven of the 23 countries male workers report this contribution more often than female workers do, but the gender difference is small with less than 2 percentage-points difference in all eleven countries, except for Hungary with a difference of slightly over 5 percentage-points in favour of men. In eight countries women report more often these contributions, but the gender difference is very small. Note that among all working women, the women with young children are underrepresented because they are more likely to be temporarily without a job. This may explain why female employees hardly report participation in childcare arrangements in Finland, France, Romania, Sweden and Turkey.

Figure 12 Employers contribution to childcare arrangements by gender



Source: WageIndicator Salary Survey, 2014/01 - 2016/06, selection employees, N = 58 534

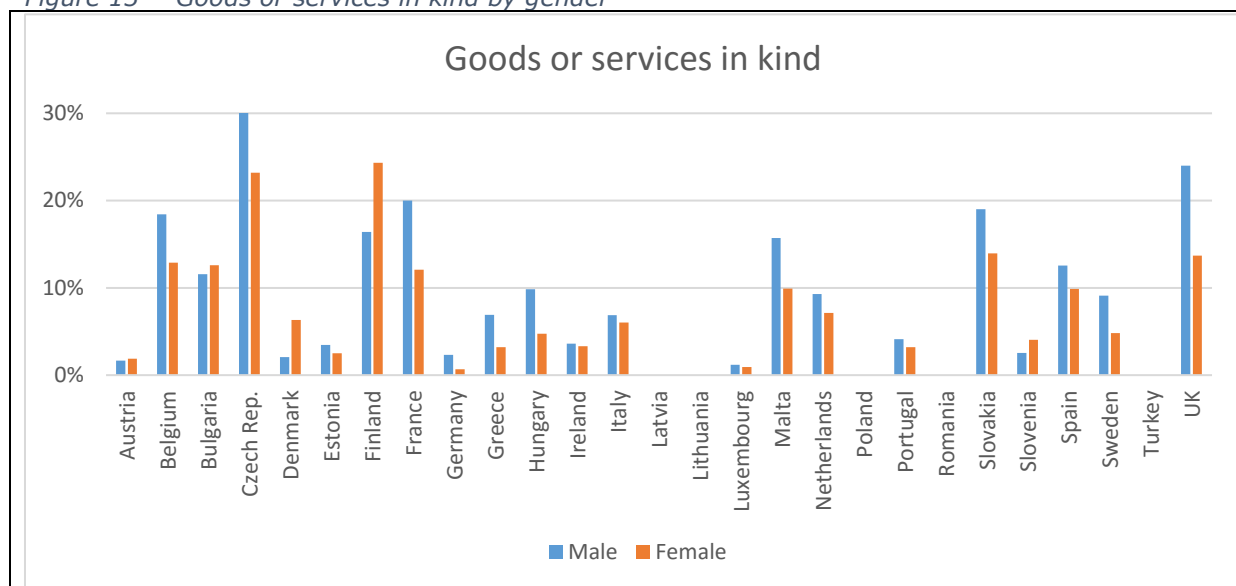
## 4.2. Goods or services in kind

The Salary Survey has a question asking whether in the past 12 months employees had received any benefits in kind from their employer, such as vouchers or discounted goods or services. This question is not asked in the Mini-survey. For 22 of the 27 countries a sufficient number of observations is available, in total for over 50,000 employees.

The percentage of employees reporting to receive vouchers or discounts varies widely across countries, with Luxembourg (1.1%) and Germany (1.6%) at the one tail and Sweden (41.2%) and the Czech Republic (26.7%) at the other end of the spectrum.

Our analysis reveals a substantial gender gap for vouchers, discounts or in kind payments. In 17 of the 22 countries the gap is in favour of men, with gender differences ranging from 0.3 percentage-points in Ireland to 10.3 percentage-points for the United Kingdom. Only in five countries the difference is in favour of women, with gender differences varying between 0.2 percentage-points in Austria and 7.9 percentage-points in Finland.

Figure 13 Goods or services in kind by gender



Source: WageIndicator Salary Survey, 2014/01 - 2016/06, selection employees, N= 56 155



## 5. The gender gap in social security contributions

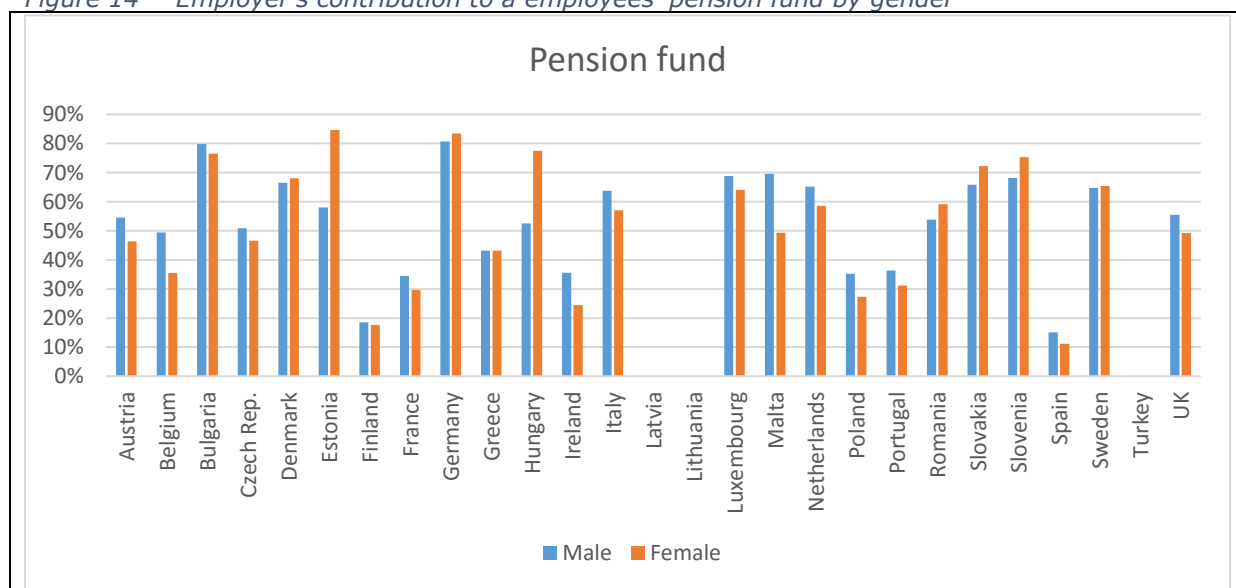
### 5.1. Employer's contribution to a pension fund

The Salary Survey and its Mini-survey have a question asking whether the employer contributes to the employees' pension fund. For 24 of the 27 countries a sufficient number of observations is available, in total for more than half a million employees.

The percentage of employees reporting the pension fund contribution varies widely from Spain (13.6%) and Finland (18.1%) at the one tail to Germany (81.9%) and Lithuania (82.5%) at the other end of the spectrum.

Our analysis reveals a substantial gender gap for pension contributions. In 15 of the 24 countries the gap is in favour of men, with gender differences ranging from 0.9 percentage-points in Finland up to 20.2 percentage-points in Malta. In 9 countries the difference is in favour of women, with gender differences varying between 0.1 percentage-points in Greece and 26.6 percentage-points for Estonia.

Figure 14 Employer's contribution to a employees' pension fund by gender



Source: WageIndicator Salary Survey and Mini-survey, 2014/01 - 2016/06, selection employees, N= 627 798

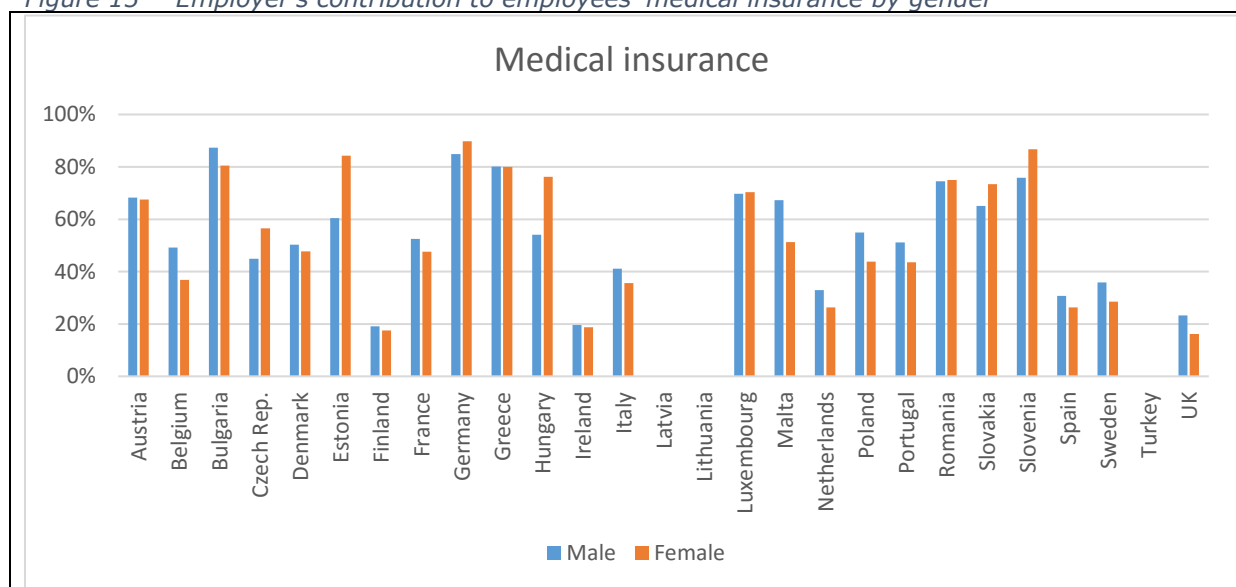
## 5.2. Employer's contribution to medical insurance

The Salary Survey and the Mini-survey have a question asking whether the employer contributes to the employees' medical insurance. For 24 of the 27 countries a sufficient number of observations is available, in total for more than half a million employees.

The percentage of employees reporting the employer's contribution to medical insurance varies widely from Finland (18.4%) and Ireland (19.2%) at the one tail of the distribution to Germany (87.0%) and Lithuania (88.5%) at the other end of the spectrum.

Our analysis reveals a substantial gender gap for medical insurance contributions. In 16 of the 24 countries the gap is in favour of men, with gender differences ranging from 0.1 percentage-points in Greece to 15.9 percentage-points in Malta. In 8 countries the difference is in favour of women, with gender differences varying between 0.4 percentage-points in Romania and 23.9 percentage-points for Estonia.

Figure 15 Employer's contribution to employees' medical insurance by gender



Source: WageIndicator Salary Survey and Mini-survey, 2014/01 - 2016/06, selection employees, N= 623 861

## 6. The gender gap in pay arrears

Across European countries pay arrears are reported in the WageIndicator Salary Survey. The survey asks employees whether they had received their last wage on time. From the 27 countries in the survey, we excluded data for four countries with less than 100 observations, notably Latvia, Lithuania, Poland, and Turkey. Hence, the analyses relate to 23 countries.

Almost nineteen in twenty employees reported having received that wage on time (93.1%). This percentage varies across countries, with Belgium (79%) and Greece (83%) at the bottom, while four countries - Estonia, Finland, Hungary, and Sweden - are among the best performing ones with close to 99% workers reporting payment on time.

Are female workers more vulnerable to pay arrears than male workers? Yes, they indeed are, though the differences are minor between the two genders. With one percentage-point higher, men have received their last wage more often on time than women (M: 93.5%; F: 92.6%). The difference is significant. However, the gender difference is not consistent across countries. In Greece, male workers report receiving their wage on time to a much larger extent than female workers (M: 76.7%; F: 88.7%). In Ireland, male workers do so as well (M: 94.4%; F: 100.0%). In another seven countries male workers report slightly higher pay arrears than female workers. For Slovenia and Germany we find no gender differences in this respect, but in twelve other countries pay arrears are reported more often by women compared to men. In six of twelve countries the difference is less than 2 percentage-points, but in the remaining six countries the gender differences vary between 2.3% for Portugal and 6.4% in Bulgaria.

Figure 16 Received last wage on time by gender



Source: WageIndicator Salary Survey and Mini-survey, 2014/01 - 2016/06, selection employees, N= 60 504

## 7. Conclusion

This study aims to explore the gender pay gap focusing on wages and monetary and non-monetary allowances. For the analysis we used the data from the continuous online WageIndicator Salary Survey and its Mini-survey, collected between 2014/01 and 2016/06 in 27 of the 29 targeted countries (EU28 plus Turkey). For most analyses we could use data from more than 500,000 employees. The analysis covers the gender gaps in eight allowances included in the last reported wage: three annual payments; two non-monetary allowances; two employer contributions to employees' social security, as well as pay arrears.

The eight allowances in the last reported wage refer to overtime payment; dirty work allowance; skill or seniority bonus; personal bonus; commuting allowances; tips; performance bonus; and expense compensation. Compared to female employees, the dirty work allowance and the expense compensation are by far the most often mentioned by male employees. In almost all countries, men report these payments more frequently. In contrast, overtime payment, the skill or seniority bonus, the personal bonus, and the performance bonus are also frequently reported by female employees. Though in the majority of countries all these payments are reported more often by men, in a – sometimes substantial – minority of countries women report these payments more often.

The three annual payments refer to the annual bonus, to the holiday allowance, and to profit shares and share options. The annual bonus is reported more often by male employees in 18 countries, whereas in 6 countries this is in favour of women. The holiday allowance is reported more often by male employees in 12 countries, whereas in another 12 countries it is in favour of women. The profit schemes are all in favour of men, with the exception of Poland where a minor difference in favour of women is noticed.

The two non-monetary allowances refer to employers' contributions to employees' childcare arrangements, and to vouchers, discounts or payments in kind. In 17 of the 22 countries the gap is in favour of men. The childcare contribution is reported in half of all countries more frequently by men and in the other half more frequently by women. Our study reveals a substantial gender gap for vouchers, discounts or in payments in kind, as in 17 of 22 countries the gap is in favour of men.

The two employer contributions to employees' social security refer to contributions to a pension fund and to medical insurance. Our analysis reveals a substantial gender gap for pension contributions, as in 15 of 24 countries the gap is in favour of men. A similar substantial gender gap is revealed for medical insurance contributions: in 16 of 24 countries the gap is in favour of men.

Finally, the study of pay arrears does not reveal large gender differences; here, in most countries the differences are small. A couple of countries shows no gender gap at all, and in the remaining countries the gender gap is about equally in favour of men or of women.

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## Appendix Variables used in this report

Section in report	Variable name and label
2.1	waover61 Overtime bonus in last wage
2.1	Mini-survey_waovrtm Salary check Mini-survey - Overtime payment
2.1	wageotim How is overtime paid - if hours agreed
2.1	waovrtm Amount: Overtime bonus in last wage
2.2	wadirt61 Dirty/dangerous work allowance in last wage
2.2	wadirty Amount: dangerous work allowance
2.3	wasenior Amount: seniority bonus
2.3	waseni61 Seniority bonus in last wage
2.3	waskil61 Skill bonus in last wage
2.3	waskill Amount: skill bonus
2.4	Mini-survey_waperson Salary check Mini-survey - Personal allowance
2.4	wapers62 Personal allowance in last wage
2.4	waperson Amount: personal allowance
2.5	frcar61 Schemes in past 12 months: Transport arrangements (lease car, company car, commu
2.5	frcar65 Arrangement regarding transportation expenses
2.5	frcar66 Amount gas expenses private car use compensated by employer
2.5	frputr65 Amount compensation public transport
2.5	Mini-survey_wacommute Salary check Mini-survey -Transportation allowance
2.5	wacomm61 Commuting / public transport allowance in last wage
2.5	wacommute Amount: commuting/public transport allowance
2.6	watips Amount: tips in last wage
2.6	watips61 Tips in last wage
2.7	Mini-survey_waperf Salary check Mini-survey - Performance bonus or allowance
2.7	wagrou61 Group performance allowance in last wage
2.7	wagroupb Amount: group performance allowance
2.7	waperf61 Performance bonus or allowance
2.7	waperfom Amount: performance allowance
2.7	watarget Amount: target-related bonus
2.8	frmobi65 Arrangement regarding your mobile phone - if schemes
2.8	frexpe61 Schemes in past 12 months: Arrangements regarding expences
2.8	frexpe65 Amount fixed compensation of expenses - if schemes
2.8	frtele65 Amount compensation expenses telephone use at home - if schemes
2.8	frwphm65 Amount Contribution to home office furnishings and fittings - if schemes
2.8	Mini-survey_frexp61 Salary check Mini-survey - Receives expense allowance
3.1	frn12m61 Received annual bonus: 13.5th month
3.1	frn13m61 Received annual bonus: 13th month
3.1	frn14m61 Received annual bonus: 14th month
3.1	frnend61 Received annual bonus: End-of-year bonus
3.1	frnext61 Extra month payment
3.1	frnfes61 Received annual bonus: Festival bonus
3.1	frnoth61 Received annual bonus: Other annual bonus
3.1	frnoth61_SELECT DEU Received annual bonus: Other annual bonus
3.1	frnoth65 Percentage: other annual bonuses - if bonus
3.1	frnoth66 Amount: other annual bonuses - if bonus
3.1	frnxma61 Received annual bonus: Christmas bonus
3.1	frnxma61_SELECT DEU Received annual bonus: Christmas bonus
3.1	frnxma65 Percentage Christmas bonus - if bonus

Section in report	Variable name and label
3.1	frnxma66 Amount of Christmas bonus - if bonus
3.1	Mini-survey_waendy Salary check Mini-survey - End of year bonus
3.1	wa13mn61 Annual bonus (13th 14th or 15th month)
3.1	wa13mnth Amount: Annual bonus (13th 14th or 15th month)
3.1	waannu61 Annual bonus in last wage
3.1	waannual Amount: annual bonus
3.1	wayear61 End-of-year bonus Christmas bonus in last wage
3.1	wayearnd Amount: end-of-year bonus
3.2	frnhol61 Received annual bonus: Holiday allowance
3.2	frnhol61_SELECT DEU Received annual bonus: Holiday allowance
3.2	frnhol65 Percentage holiday allowance - if bonus
3.2	frnhol66 Amount of holiday allowance - if bonus
3.2	Mini-survey_wahollid Salary check Mini-survey - Holiday allowance
3.2	waholi61 Holiday allowance in last wage
3.2	wahollid Amount: holiday allowance
3.3	frshar65 In what way have you participated in a share options arrangement? - if participa
3.3	fresop61 Employee stock ownership plan (ESOP)
3.3	frncoo61 Received annual bonus: Payments from balance surplus in co-operatives
3.3	frnpro61 Received annual bonus: Profit share
3.3	frnpro61_SELECT DEU Received annual bonus: Profit share
3.3	frnpro65 Percentage profit share - if bonus
3.3	frnpro66 Amount of profit share - if bonus
3.3	frshar61 Schemes in past 12 months: Share options arrangements
3.3	Mini-survey_waprof Salary check Mini-survey - Profit share arrangement
3.3	waprof61 Profit sharing in last wage
3.3	waprofit Amount: profit sharing
4.1	frdayc61 Schemes in past 12 months: Childrens day-care arrangements
4.1	frdayc65 How much does your employer contribute to Childrens day-care costs? - if partici
4.2	frgdik61 Schemes in past 12 months: Benefits in kind (vouchers and discounted goods and s
5.1	frpen651 Checkbox: Contribution to company pension scheme - if participation in pension scheme
5.1	frpens61 Schemes in past 12 months: Pension schemes
5.1	Mini-survey_frpens61 Salary check Mini-survey - Employer contributes to pension plan
5.1	wagetaxpension Do you yourself or your employer contribute to your social security: Pension fund
5.2	frmedi61 Schemes in past 12 months: Health insurance arrangements
5.2	Mini-survey_frmedi61 Salary check Mini-survey - Employer contributes to medical plan
5.2	wagetaxmedical Do you yourself or your employer contribute to your social security: Medical insurance
6	wageonti Matrix: Received latest wage on time