

# WAGEINDICATOR COLLECTIVE AGREEMENTS ANNUAL REPORT - 2023

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## WageIndicator Foundation - [www.wageindicator.org](http://www.wageindicator.org)

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WageIndicator started in 2000 to contribute to a more transparent labour market by publishing easily accessible information online. It collects, compares and shares labour market information through online and face-to-face surveys and desk research. It publishes the collected information on national websites in almost 200 countries, thereby serving as an online library for cost of living and wage information, labour law, and career advice, both for workers/employees and employers. The WageIndicator websites and related communication activities reach out to millions of people each month.

By 2023 WageIndicator has offices in Amsterdam (HQ), Bratislava, Buenos Aires, Cairo, Cape Town, Düsseldorf, Jakarta, Islamabad, Maputo, Pune, Sarajevo and Venice. The foundation has a core team of 50 people and some 100 associates - specialists in wages, labour law, industrial relations, data science, data collection, statistics - from all over the world. On a yearly basis, WageIndicator Foundation offers around 150 internships to students from different universities. FLAME University in Pune, India, plays a key role in the intern program.

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This report solely reflects the opinion of the authors and does not necessarily reflect the official opinion of the funders.

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# 1. THE WAGEINDICATOR COLLECTIVE AGREEMENTS DATABASE

## 1.1 What is a collective bargaining agreement?

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When independent labour unions and employers (or employers' organisations) engage in negotiations to establish terms and conditions of employment and regulate their relationship, this process is known as "collective bargaining" (as defined by ILO Convention 154). The resulting written document from these negotiations is called a collective bargaining agreement (CBA). These agreements can be established either at the company level (involving one or multiple companies), at the sector level, or even at an inter-professional level, encompassing all workers within a country.

A CBA sets the terms and conditions of employment, it is effective for a specified duration which is stated in the agreement itself but, unlike regular contracts, the parties' obligations do not end on the expiration date, unless a new CBA is negotiated by the social partners. The significance of collective bargaining agreements is recognized worldwide; however, only a few countries maintain comprehensive databases documenting the provisions agreed upon in these agreements. Moreover, even in cases where such databases exist, such as in the UK, Netherlands, New Zealand, and Brazil, they are not comparable across countries.

Since 2012, the WageIndicator Foundation has been actively collecting and categorising CBAs on a global scale within the WageIndicator Collective Agreements database.

## 1.2 The WageIndicator Collective Agreements Database

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WageIndicator Foundation holds responsibility for the Collective Agreements database. The foundation operates national websites in 206

countries (including territories and overseas areas) across all continents, catering to the general public with labour-related content. As part of Development Aid projects in collaboration with social partners in the global south, WageIndicator began collecting collective agreements in December 2012 with the intention of publishing their complete texts on its websites. The primary goal was to enhance working conditions and attain decent wages by promoting the use and circulation of collective agreements in actual negotiations. In all participating countries, social partners expressed great interest in publishing their CBAs, recognizing it as an effective and cost-efficient method of communicating the outcomes of their bargaining efforts to their constituents and a broader audience. These partners submit the texts of their agreements to WageIndicator to be entered in the database. By the end of 2023 WageIndicator has collected, analysed and published around 2600 collective agreements from 62 countries worldwide (see Figure 1 and Table 1 below). These agreements are available in 27 different languages.

## 1.3 The CBA database as an international tool

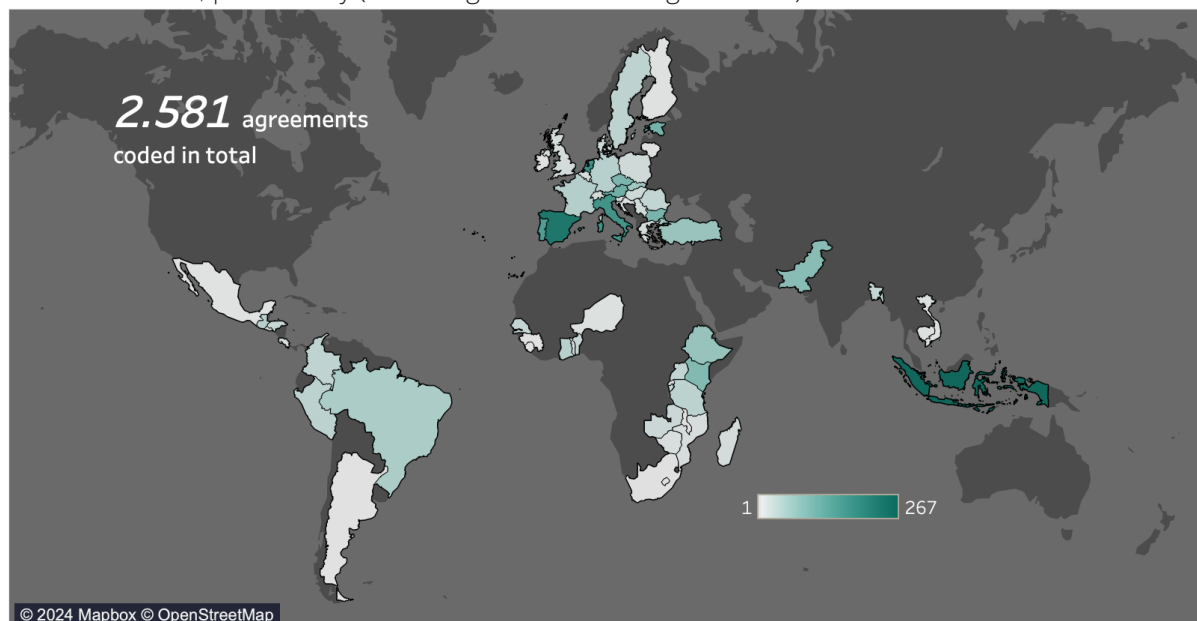
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The WageIndicator CBA database and its related coding scheme have been conceived as an international and comprehensive tool, in order to collect, host, analyse and compare collective agreements from all over the world, at all bargaining levels (national, sectoral, company). CBA sampling is, each time, customised according to specific projects' requirements, in terms of countries, industries (based on NACE codes), coverage, bargaining level and time range. The database allows to conduct reliable and customised statistical analysis, because it is accessible using statistical software. Comparative analysis, in particular, can be performed

at many levels, such as cross-country comparison on some topics/provisions, changes over time in one country/sector/CBA, variations

between different CBA types and qualitative analysis on specific clauses.

Figure 1. Collective agreements included in the WageIndicator Collective Agreements Database in December 2023, per country (excluding transnational agreements).



Source: WageIndicator Collective Agreements Database (2023).

Table 1. Collective agreements included in the WageIndicator Collective Agreements Database in December 2023, per country (excluding transnational agreements).

Country	Number of CBAs	Lithuania	3
Argentina	1	Madagascar	13
Austria	111	Malawi	3
Bangladesh	27	Malta	4
Belgium	9	Mexico	2
Benin	23	Mozambique	11
Brazil	50	Netherlands	179
Bulgaria	101	Niger	6
Burundi	19	Pakistan	82
Cambodia	6	Peru	34
Colombia	31	Poland	17
Costa Rica	9	Portugal	149
Croatia	7	Romania	28
Czech Republic	98	Rwanda	5
Denmark	18	Senegal	28
El Salvador	14	Serbia	16
Estonia	103	Sierra Leone	2
Ethiopia	68	Slovakia	58
Finland	4	Slovenia	8
France	42	South Africa	3
Germany	38	Spain	236
Ghana	39	Sweden	32
Greece	13	Switzerland	14
Guatemala	38	Tanzania	35
Guinea	1	Togo	15
Honduras	23	Turkey	67
Hungary	19	Uganda	30
Indonesia	267	United Kingdom	14
Ireland	1	Vietnam	5
Italy	171	Zambia	22
Kenya	91	Zimbabwe	10
Lesotho	5		

Source: WageIndicator Collective Agreements Database (2023).

Almost all CBAs are published full text on WageIndicator's national webpages (see screenshot 1). Employees, employers, trade unions, employers' associations, NGOs and researchers can freely access these texts. As the texts are coded, web visitors can also

compare the coded CBA information across industries and across countries. The Collective Agreements can be accessed from each country website (see screenshot 1) or from the platform economy webpages.

Screenshot 1. Webpage with list of Collective Agreement Database in France, see <https://votresalaire.fr/droits/conventions-collectives-francaises>, December 2023

Title	Sector	Company or sectoral
<a href="#">Accord national interprofessionnel des voyageurs, représentants, placiers - 2020 - 1982</a>	Conseil juridique et de marché, services fournis principalement aux entreprises	Sectoral / Multiple Employer
<a href="#">ACCORD VALEO SUR LA RESPONSABILITE SOCIALE, 2012 - 2012</a>	Industrie manufacturière	Company / Single Employer
<a href="#">agences de voyages et de tourisme 2013 - 2013</a>	Hospitalité, traiteurs, industrie du tourisme	Sectoral / Multiple Employer
<a href="#">aide et accompagnement 2010 - 2010</a>	Santé, travail social, services à la personne	Company / Single Employer

Source: WageIndicator Collective Agreements Database (2023).

Screenshot 2. Webpage with list of Collective Agreement Database per country, see <https://votresalaire.fr/droits/conventions-collectives-francaises>, accessed 8 DEC 2023

Salaries + Labour Law + About WageIndicator +

Home / Labour Law / Collective Agreements Database / Collective Agreement Database per Country

Collective Agreement Database per Country

Clear	Clear	Clear	Clear
COUNTRY	CONTINENT	LANGUAGE	COLLECTIVE AGREEMENT DATABASE
Argentina	South America	Spanish	<a href="#">Elsalario.com.ar</a>
Austria	Europe	German	<a href="#">Lohnspiegel.org/Osterreich</a>
Bangladesh	Asia	Bengali	<a href="#">Mywage.org.bd</a>
Belgium	Europe	Dutch	<a href="#">Loonwijzer.be</a>

Source: WageIndicator Collective Agreements Database (2023).

### 1.3. The CBAs collection process

The WageIndicator CBA database applies three approaches for gathering the collective agreements:

- Downloading from national registries or official national archives
- Downloading from websites where signatories have published their CBA, using smart Google searches
- Directly asking the bargaining social partners (trade unions and employers' organisations) for full text agreements

Overall, as in recent years, signatories publish their CBAs online more frequently and gathering CBAs has become easier, while for certain countries the collection process keeps being quite problematic and challenging.

### 1.4. Anonymity

When asking for the full text agreements, sometimes signatories are reluctant to share their CBAs. This happens for competitive reasons, or because CBAs are claimed to be available and accessible only for the signatories' parties. The WageIndicator CBA database is able to guarantee total anonymity - if explicitly requested - to both the signatories of the agreements as well as the people who would like to share them with the database team. To ensure anonymity two options are provided:

- The CBA can be fully hidden to the public. This means that the text will not be published on the WageIndicator website and that it will only be coded and analysed internally solely for research purposes.
- The CBA can be published but without showing any sensitive data regarding the signatories. All data regarding the names and affiliations of the signatories are deleted by the team prior to publishing the text of the agreement on the WageIndicator website.

### 1.5. Sampling of CBAs

The number of multi- and single-employer collective agreements throughout the European Union is estimated at slightly over 85,000, based on an inventory of CBA registries in 2020 and updated in 2021/22 (Tijdens et al, 2022). Data regarding the number of CBAs worldwide is missing, but an educated guess would point to double this number. Given these large numbers, it is important to assess how the relatively small number of 2000+ CBAs in the database can be used for generalising findings to the entire labour market. Collective Agreement analysis is also a crucial part of our [DecentWorkCheck](#) Projects, which assess awareness of and compliance with Labour Laws in factories.

Three methods are followed to select which CBAs are entered into the database:

- The collection of CBAs is in part funded from projects and these are determining which CBAs are gathered, e.g. the metal industry
- Other projects aim to gather CBAs from all industries until a threshold is reached, depending on their availability
- A recent project used labour force data to identify which CBAs are to be gathered to achieve a representative sample of CBAs for selected industries

The industry classification of the CBA is an important feature and therefore this report has a chapter about the coding of industries in the CBA database.

### 1.6. The coding process

Gathered CBAs can have various formats: Word, PDF, JPEG, or even a printed booklet. These formats need to be converted, or 'cracked', through an OCR (Optical Character Recognition) software. In a next step, an HTML editor software is used to assign headings for titles, chapters, and articles. Then, the text can

be uploaded in HTML format in the WageIndicator CBA database. The whole “conversion” process is a time-consuming effort, specifically in case of long full texts, in case of numerous tables and graphs, or in case the original text is in JPEG format.

Once texts are uploaded on the database platform they are ready to be coded. The coding process consists of answering a series of questions and finding, for each question, the appropriate paragraph, the so-called ‘clause’, that answers that specific question. The collective agreements are annotated according to a coding scheme with more than 1000 variables and relate to fourteen macro topics (and related sub-questions):

- General CBA data
- Job titles
- Social security and pensions
- Training
- Employment contracts
- Sickness and disability
- Health and medical assistance
- Work/family balance arrangements

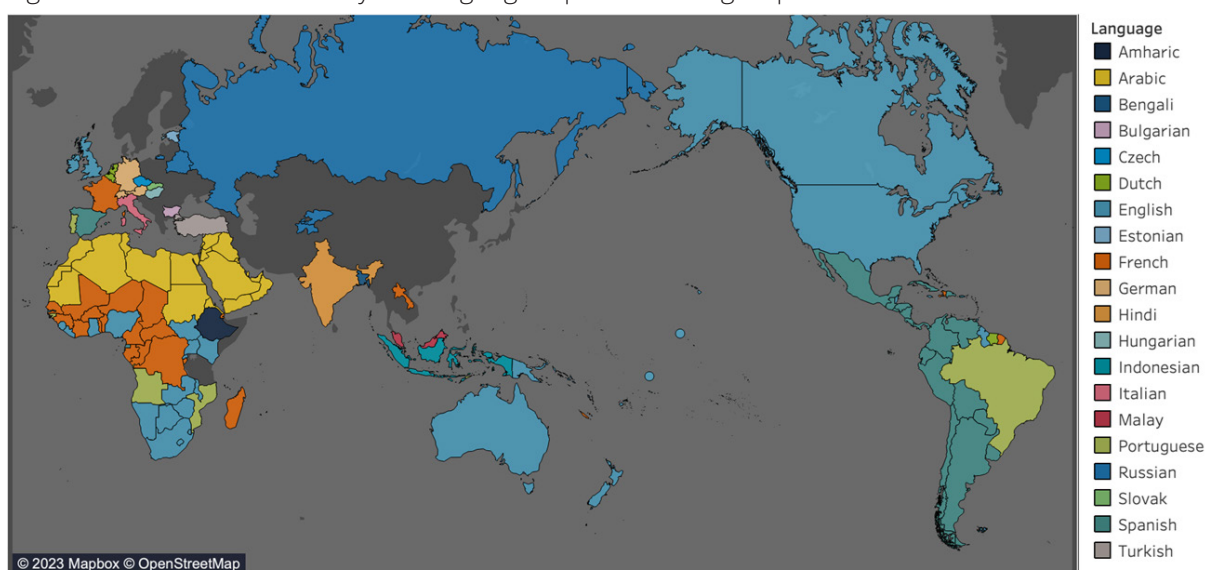
- Gender equality issues
- Wages
- Working hours
- Workers’ Representation & Conflicts
- New Technologies & Green clauses
- Coverage

The coding scheme is updated to incorporate changes in the world of work, such as COVID-19 clauses or remote work. In a few cases CBAs already in the database have been coded backward. The CBA dataset (see next section) allows to identify which coding scheme is used for the CBA. The latest version of the codebook is available here: [Codebook Ceccon and Me-das, 2023](#).

## 1.7. The WageIndicator CBA database team

The annotators working on the CBAs database are skilled and experienced professionals who are able to manage multiple languages. Figure 2 shows the countries potentially covered by all the languages spoken (20) in the group of annotators. If it is necessary, the team can be expanded to include more languages.

Figure 2. Countries covered by the languages spoken in the group of annotators.



Source: WageIndicator Collective Agreements Database (2023).



On top of the linguistic skills, all of the team members have a deep knowledge and understanding in the field of industrial relations and collective bargaining. All annotators can work remotely from different parts of the world, having the chance to instantly connect online with other team members any time by using

an internal communication channel in the database platform. This is used as an opportunity for sharing knowledge, new ideas or doubts regarding the annotation.

# 2. OUTPUT AND OUTCOMES OF THE DATABASE

## 2.1. CBAs Web pages

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The annotated CBAs texts are published on the national WageIndicator websites, in national languages. In these sites users can browse the CBAs in their countries, select relevant clauses, view CBA visualisations and read annotations. The list of countries with related web pages can be found here: [Collective Agreements Database](#).

## 2.2. Model Collective Agreements

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The database with full texts is used to generate model agreements, with the most optimal clauses per country. The CBA team has made model agreements for Burundi, Colombia, El Salvador, Ghana, Guatemala, Kenya, Rwanda, Tanzania, and Uganda, as well as an agreement focused on improved gender clauses. See [Model Collective Agreements](#).

## 2.3. Database with full texts and coded topics

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A file with the full collective agreements' texts; these texts are annotated, indicating the sentences in the texts relevant for the coding of a topic, as selected by the annotator.

A file with the coded topics; the full list of questions is available in the WageIndicator Collective Agreements Database Codebook. See the latest [Codebook Ceccon and Medas, 2023](#).

## 2.4. Monthly data dump for statistical analyses

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Each month a data dump of this file with coded topics is generated for statistical analyses, and used in research projects. The datafiles used for specific projects are stored in the

publicly accessible data archive Zenodo: <https://zenodo.org/records/5651624>

## 2.5. Comparison tool

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The comparison tool permits for easy analysis and comparison of selected topics in collective bargaining agreements captured in the WageIndicator CBAs database, and can easily be accessed through the [national country websites](#).

## 2.6. CBAs Newsletters

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[Quarterly CBA newsletters](#) are produced to update the readers with the latest news concerning the CBAs related projects.

# 3. UPDATES IN 2023

## New CBAs

In 2023 the number of CBAs in the database increased from 1.998 to 2.591, with 593 new CBAs uploaded and annotated in the database during the year across 68 countries.

## Projects

In 2023 two new projects started.

- Identifying Collective Bargaining Practices on AI in the European services sectors
- Makin Terang - Improving Work and Worker Representation in Indonesia
- Identifying Collective Bargaining Practices on AI in the European services sectors

The ongoing projects are:

- BARMETAL
- BARWAGE

The finalised project in 2023 was:

- BARCOVID
- LEVEL-UP!

Role of the minimum wage in establishing the Universal Labour Guarantee

## Newsletters

In 2023, 4 CBA Database specific newsletters were published that reached a global audience of 337 subscribers.

## Events

In 2023, the WageIndicator teams presented work and research from the CBA database at the following events:

- Side session organised during the 2023 OECD Forum on Due Diligence in the Garment and Footwear Sector, 15 February 2023, Paris, France  
[Workers-Driven Social Responsibility, Compliance and Implementation of Living Wages in Ethiopia and Indonesia's Garment Sector](#)
- ILPC 2023 Conference, 13 April 2023, Glasgow, UK  
[Stabilizing the value of labour via compliance mechanisms: evidence from Ethiopia and Indonesia](#)
- BARCOVID Final conference, 1 June 2023, online  
[Impact of COVID-19 on Collective Agreements across Europe](#)
- 8th Regulating for Decent Work (RDW) Conference - International Labour Organisation (ILO) - July 10-12, 2023, Geneva, Switzerland  
[The Challenges of Understanding the Context of Collective Bargaining - presentations and research by Ceccon, Medas, Besamusca, Guzi, Tijdens, Ngeh Tingung, Pralitasari, Feby, Hamid, Korde, Gandhi, Güler and Sedlakova](#)

## Publications

- In 2023, 25 new publications related to Social Dialogue and Collective Agreements have been published by WageIndicator and its partners:
- Besamusca, J., Guzi, M., & Tijdens, K. (2023) *The interplay of statutory minimum wages and collective wage bargaining across European sectors*. BARWAGE Project report 1. Amsterdam: WageIndicator Foundation. doi: 10.5281/zenodo.8314719 [EN]
- Ceccon, D. , Kahancová, M. , Martišková, M. , Medas, G. and Šumichrast, A. (2023). *LEVEL UP! Support and develop*

- collective bargaining coverage*. CELSI, Bratislava, and WageIndicator Foundation, Amsterdam. [EN]
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# 4. PROJECTS AND THE CBAS DATABASE

The WageIndicator CBA database is used in several Social Dialogue projects in Africa, Asia, North America, South America and Europe. Over time, the database, together with its related coding scheme, have evolved in order to meet the specific requirements and targets of each single project.

## a. Projects related to Social Dialogue and CBAs

[Multi-actor partnership for improved due diligence implementation in the textile sector via worker- and community-based monitoring](#); This Bangladesh-based Decent Work Check project will focus on Ashulia, part of the Dhaka district, which is home to around 1,100 textile factories.; Bangladesh; 2023 - 2026

[Living Wages in Flowers, Garment & Leather in Ethiopia - Phase III](#); WageIndicator Living Wage and Decent Work Check efforts will continue in the garment and flower sectors; moreover, they will expand into a booming adjacent sector, the leather sector, and into the Amhara region.; Ethiopia; 2023 - 2025

[BARTIME](#); BARTIME will examine the rewards for non-standard hours in Collective Agreements.; European Union; 2023 - 2025

[BARSERVICE](#); To support capacity building for collective bargaining in the services sector, BARSERVICE seeks to provide a complex analysis of industrial relations in the services sector.; 6 EU Member States and 3 Candidate Countries; 2023 - 2025

[Identifying Collective Bargaining Practices on AI in the European services sectors](#); Analyse CBA clauses related to AI and algorithmic management for the services sector;

European Union; 2023

[Makin Terang](#); Assessing labour law compliance and worker priorities to improve CBAs in Indonesia's garment factories; 2023 - 2025

[Level-up: support and develop collective bargaining coverage](#); Increase collective bargaining coverage by levelling-up bargaining to the sectoral/multi-employer level.; European Union; 2022 - 2023

[Right to Organise and Negotiate in Health Sector and Commerce Sector](#); The project aims to examine how workers are organised to protect the right to organise.; Asia, Latin America; 2022 - 2023

[BARWAGE](#); To explore the size of four wage-setting arenas: the national level, sector level CBAs, CBAs at the enterprise level, and individual wage-setting; Austria, Bulgaria, Czech, Estonia, Spain, Italy, France, Netherlands, Portugal; 2022 - 2024

[BARMETAL](#); Analysing collective bargaining in the metalworking industry; Czechia, Denmark, France, Germany, Italy, Hungary, Netherlands, Poland, Romania, Slovakia, Serbia, Sweden; 2023 - 2024

[BARCOVID](#); Assessing the impact of COVID-19 on CBAs in Europe; EU 27 and Albania, Montenegro, North Macedonia, Turkey; 2021 - 2023

[Eurofound CBA Database](#); Obtaining minimum wage rates agreed in collective agreements and developing a methodology for data-collection of collectively agreed wages; EU 27; 2021 - 2023

[Mywage.org/Ethiopia: Living Wages in Flowers & Garment](#); In Garment Factories and Flower Farms Collective Agreements

collected for social dialogues with Companies and trade Unions.; Ethiopia; 2021 - 2023

[Pilot Mapping Collective Bargaining Agreements of Palm Oil Plantations](#); Improved labour rights in the palm oil value chain as a result of the existence of a CBA database providing valuable data for different parties to address and mitigate labour rights risks;; West Kalimantan, Indonesia; 2020 - 2021

[Decent Wage Bangladesh, Phase 1](#); Improving insight in actual wages, Cost of Living and Collective Agreements, to strengthen trade unions through improved Collective Agreements; Bangladesh; 2020

[How Decent is my Factory? Phase 2](#); Workers' driven academic data input on wages and working conditions, enabling stakeholders in the garment industry to check, debate and negotiate factory specific compliance with the labor law and to promote wide application of Collective Agreements.; Indonesia; 2019 - 2022

[How Decent is my Flower Farm?](#); Improving labour conditions through compliance checks in the flower sector in Ethiopia and Uganda.; Ethiopia, Uganda; 2019 - 2021

[Decent Wage Myanmar, Phase 1](#); Contribute wage and cost of living data for the creation of a level playing field in tripartite negotiations and consultations, in preparation of establishing new minimum wage levels in the country; Myanmar; 2019

[COLBAR](#); Improving knowledge about industrial relations and social dialogue, specifically about the content of Collective Agreements in Europe.; Europe 28 and 5 associate countries; 2019 - 2021

[Mywage.org/Ethiopia for living wages in the garment sector](#); This project has a focus on the garment industry. Results will be good insight in living wages, in collective agreements and compliance with the

law in garment factories. On the basis of living wages, analyses of the CBA's and performance of factories the trade unions will use intervention meetings with employers/employees in the factories to improve conditions.; Ethiopia; 2018 - 2021

[Transparency through Mobile Internet](#); Enabling apparel workers and employers to check, debate, negotiate and publish wages and working conditions online; Indonesia; 2017 - 2019

[BARCOM](#); Improving expertise in industrial relations in the commerce sector by analysing the content of collective agreements and relating this to the sectoral bargaining systems; Europe; 2016 - 2018

[Decent Wage Central America](#); Smarter Collective Agreements in Central America; 2014 - 2017

[Living Wage; Collective Agreement Data base for East Africa](#); 2012 - 2017

Decent Wage Africa; Good Company Certificates West Africa and Madagascar; 2012 - 2017

[Enabling Social Dialogue - East/West Africa](#); Organising mini social dialogues in East Africa and Ghana; 2011 - 2017

[WIBAR - 3](#); Industry-level bargaining structures in relation to employment and competitive structures in 23 European countries; 2014 - 2016

**b. For an overview of all WageIndicator projects developed, please follow the link below:**

WageIndicator Foundation (2023). [Projects](#). Amsterdam

# 5. ANNEX 1 Codebook

## Codebook WageIndicator Collective Agreements Database - Version 6 - 2023

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The WageIndicator CBAs database coding scheme has been conceived as an international tool in continuous evolution, updated to incorporate the most recent changes in the labour world, such as COVID-19 clauses, remote work and AI/AM (Artificial Intelligence and Algorithmic Management clauses). In a few cases CBAs already in the database have been coded backward. The CBA dataset allows to identify which coding scheme is used for the CBA.

The full version of the latest codebook (2023) is available here: [Codebook Ceccon and Medas, 2023](#).



## 6. ANNEX 2 Manual with instructions for coding CBAs in COBRA

From 2023, a manual with detailed instructions for coding the CBAs in COBRA is available [Borbely, S., Ceccon, D., Dragstra, F., Medas, & G.,Tijdens, K. \(2023\). The WageIndicator Manual of Instructions for Coding CBAs in COBRA. Amsterdam, WageIndicator Foundation.](#)

The manual provides for clear instructions for each and every question contained in the Codebook. The aim of the manual is to promote a shared understanding of the meaning of the questions within the coders, which is translated in uniformity and consistency of the annotations within the coders along the time.

# 7. APPENDIX I. NACE codes for the coding of sectors

## Coding of industries

A CBA is mostly concluded between an employer or an employer's organisation and a trade union or a workers representative body. It is important to know in which industry the employer or employer organisation is to be classified. The international industry classification used by statistical agencies is called NACE – used in a European context – or ISIC – used in an American and worldwide context. The two classifications overlap to a very large extent. The WageIndicator CBA coding form therefore has questions to identify the industry code of the CBA, using the most recent NACE version (NACE\_REV2).

In case of a single employer CBA the name of the employer, which is usually included in the title of the agreement, needs to be classified in the NACE classification. This requires an understanding of the employer's production processes. In many cases the CBA title indica-

tes the kind of industry, but in other cases the employer's name needs to be searched online to understand the industry at stake. In case of a multi-employer bargaining (MEB) its coverage may not necessarily overlap with the NACE boundaries, requiring a domain identification relative to NACE.

The CBA data entry form therefore has a cascade of questions, starting with a question to identify the broadest industry domain feasible from a list of twenty broad industrial categories (Table 1). The values of these categories refer to the broad NACE 1- or 2-digit categories. After the question which aggregated industry is covered, coders are asked whether they want to specify another aggregate industry. If so, the coding scheme allows selecting a second industry. To facilitate the CBAs covering very broad industries, this question allows a maximum of five sectors to be selected from a list of sectors.

Table 1. Questions in the CBA coding form for identifying the broad sector categories.

<b>SECTOR1</b>	<b>What is the industry covered by the CBA?</b>
SECTOR1_0	Which aggregate industry is covered by the CBA? [one to be selected from list below]
SECTOR1_1	Which aggregate industry is covered by the CBA? [one to be selected from list below]
SECTOR1_2	Which aggregate industry is covered by the CBA? [one to be selected from list below]
SECTOR1_3	Which aggregate industry is covered by the CBA? [one to be selected from list below]
SECTOR1_4	Which aggregate industry is covered by the CBA? [one to be selected from list below]
<b>LIST</b>	<b>List of industries to be selected</b>
-100	Agriculture, forestry, fishing
-600	Construction, technical consultancy
-1300	Education, research
-9200	Entertainment, culture, sports
-300	Extraction, mining, quarrying
-1000	Financial services, banking, insurance

-1400	Healthcare, caring services, social work, personal services
-800	Hospitality, catering, tourism
-7200	ICT services
-7400	Legal and market consultancy, business activities
-400	Manufacturing
-1200	Public administration, police, interest groups
-2200	Publishing, printing, media
-1100	Real estate, renting, call centres
-702	Retail trade
-1700	Security, cleaning, homework
-5000	Trade, fuelling and repair of motor vehicles
-900	Transport, logistics, communication
-500	Waste treatment, sanitation, supply of electricity, gas and water
-701	Wholesale

When the coder has identified one or more broad NACE categories, a question follows whether the industry coverage of the CBA can be specified in greater detail (Table 2). If so, a list of specified industry categories follow. This list consists of 320 options. The list shown to

the coder is however much shorter, because it depends on the options selected in the first question. The values of the selected industry refers to the NACE\_REV2 3- or 4-digit detailed industry. Again, the coders are offered at most five options to indicate the industries.

Table 2. Questions in the CBA coding form for identifying specific industries.

<b>SECTOR2</b>	<b>Do you need to specify above industries more detailed? Yes/No?</b>
<b>IF YES</b>	<b>What is the more detailed industry covered by the CBA?</b>
NACE2004_0	Which detailed industry is covered by the CBA? [one to be selected from a short list below]
NACE2004_1	Which detailed industry is covered by the CBA? [one to be selected from a short list below]
NACE2004_2	Which detailed industry is covered by the CBA? [one to be selected from a short list below]
NACE2004_3	Which detailed industry is covered by the CBA? [one to be selected from a short list below]
NACE2004_4	Which detailed industry is covered by the CBA? [one to be selected from a short list below]

In the CBA dataset one NACE industry is preferred over multiple industries. Therefore, a script has been developed to merge the multiple industries into one at a higher level of aggregation. The CBA dataset includes three

variables relevant for indicating the NACE code. If no industry at a lower aggregation level could be identified, a missing value is assigned. See for the value labels the Appendix.

Table 3. Variables in the dataset.

NACE2000	NACE-rev2.0 industries four groups
NACE2001	NACE-rev2.0 industries 1 digit
NACE2002	NACE-rev2.0 industries 2 digit

## Value labels of NACE2000 (NACE-rev2.0 four groups)

1	Agricult, manufacturing, construction
2	Trade, transport, hospitality
3	Commercial services
4	Public sector, health care, education

## Value labels of NACE2001 (NACE 1-dgt industry codes)

1	A Agriculture, forestry and fishing
2	B Mining and quarrying
3	C Manufacturing
4	D Electricity, gas, steam and air conditioning supply
5	E Water supply; sewerage, waste management and remediation activities
6	F Construction
7	G Wholesale and retail trade; repair of motor vehicles and motorcycles
8	H Transportation and storage
9	I Accommodation and food service activities
10	J Information and communication
11	K Financial and insurance activities
12	L Real estate activities
13	M Professional, scientific and technical activities
14	N Administrative and support service activities
15	O Public administration and defence; compulsory social security
16	P Education
17	Q Human health and social work activities
18	R Arts, entertainment and recreation
19	S Other service activities
20	T Activities of households as employers
21	U Activities of extraterritorial organisations and bodies

## Value labels of NACE2002 (NACE 2-dgt industry codes)

1	Crop and animal production, hunting and related service activities
2	Forestry and logging
3	Fishing and aquaculture
5	Mining of coal and lignite
6	Extraction of crude petroleum and natural gas
7	Mining of metal ores
8	Other mining and quarrying
9	Mining support service activities
10	Manufacture of food products
11	Manufacture of beverages
12	Manufacture of tobacco products
13	Manufacture of textiles
14	Manufacture of wearing apparel



15	Manufacture of leather and related products
16	Manufacture of wood and of products of wood and cork, except furniture manufacture
17	Manufacture of paper and paper products
18	Printing and reproduction of recorded media
19	Manufacture of coke and refined petroleum products
20	Manufacture of chemicals and chemical products
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations
22	Manufacture of rubber and plastic products
23	Manufacture of other non-metallic mineral products
24	Manufacture of basic metals
25	Manufacture of fabricated metal products, except machinery and equipment
26	Manufacture of computer, electronic and optical products
27	Manufacture of electrical equipment
28	Manufacture of machinery and equipment n.e.c.
29	Manufacture of motor vehicles, trailers and semi-trailers
30	Manufacture of other transport equipment
31	Manufacture of furniture
32	Other manufacturing
33	Repair and installation of machinery and equipment
35	Electricity, gas, steam and air conditioning supply
36	Water collection, treatment and supply
37	Sewerage
38	Waste collection, treatment and disposal activities; materials recovery
39	Remediation activities and other waste management services
41	Construction of buildings
42	Civil engineering
43	Specialised construction activities
45	Wholesale and retail trade and repair of motor vehicles and motorcycles
46	Wholesale trade, except of motor vehicles and motorcycles
47	Retail trade, except of motor vehicles and motorcycles
49	Land transport and transport via pipelines
50	Water transport
51	Air transport
52	Warehousing and support activities for transportation
53	Postal and courier activities
55	Accommodation
56	Food and beverage service activities
58	Publishing activities
59	Motion picture, video and television programme production, sound recording and m
60	Programming and broadcasting activities
61	Telecommunications
62	Computer programming, consultancy and related activities
63	Information service activities
64	Financial service activities, except insurance and pension funding
65	Insurance, reinsurance and pension funding, except compulsory social security

66	Activities auxiliary to financial services and insurance activities
68	Real estate activities
69	Legal and accounting activities
70	Activities of head offices; management consultancy activities
71	Architectural and engineering activities; technical testing and analysis
72	Scientific research and development
73	Advertising and market research
74	Other professional, scientific and technical activities
75	Veterinary activities
77	Rental and leasing activities
78	Employment activities
79	Travel agency, tour operator and other reservation service and related activities
80	Security and investigation activities
81	Services to buildings and landscape activities
82	Office administrative, office support and other business support activities
84	Public administration and defence; compulsory social security
85	Education
86	Human health activities
87	Residential care activities
88	Social work activities without accommodation
90	Creative, arts and entertainment activities
91	Libraries, archives, museums and other cultural activities
92	Gambling and betting activities
93	Sports activities and amusement and recreation activities
94	Activities of membership organisations
95	Repair of computers and personal and household goods
96	Other personal service activities
97	Activities of households as employers of domestic personnel
98	Undifferentiated goods- and services-producing activities of private households
99	Activities of extraterritorial organisations and bodies
99999	Other

## Value labels of NACE2004 (NACE 3 / 4-dgt industry codes)

110	Growing of crops, market gardening, horticulture
120	Growing of fruit, nuts, beverage and spice crops
130	Plant propagation
140	Farming of animals
150	Mixed farming
160	Support activities to agriculture and post-harvest crop activities
170	Hunting, trapping and related service activities
200	Forestry and logging
240	Support services to forestry
310	Fishing
320	Fish farming and fish related services
510	Mining of hard coal
520	Mining of lignite

610	Extraction of crude petroleum
620	Extraction of natural gas
710	Mining of iron ores
721	Mining of uranium and thorium ores
729	Mining of other non-ferrous metal ores
811	Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate
812	Quarrying of sand and clay
891	Mining of chemical and fertiliser minerals
892	Extraction of peat
893	Extraction of salt
899	Other mining and quarrying
910	Support activities for petroleum and natural gas extraction
990	Support activities for other mining and quarrying
1000	Manufacture of food products
1100	Manufacture of beverages
1200	Manufacture of tobacco products
1300	Manufacture of textiles
1400	Manufacture of wearing apparel
1500	Manufacture of leather and related products
1600	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
1700	Manufacture of paper and paper products
1811	Printing of newspapers
1812	Other printing
1813	Pre-press and pre-media services
1814	Binding and related services
1820	Reproduction of recorded media
1900	Manufacture of coke and refined petroleum products
2000	Manufacture of chemicals and chemical products
2100	Manufacture of basic pharmaceutical products and pharmaceutical preparations
2200	Manufacture of rubber and plastic products
2300	Manufacture of bricks, tiles, glass, ceramic goods, and alike
2350	Manufacture of cement, lime and plaster
2400	Manufacture of basic metals
2401	Auction
2500	Manufacture of fabricated metal products, except machinery and equipment
2600	Manufacture of computer, electronic and optical products
2700	Manufacture of electrical equipment
2800	Manufacture of machinery and equipment
2900	Manufacture of motor vehicles, trailers and semi-trailers
3000	Manufacture of water, air and railway transport equipment as well as of bicycles and motorcycles
3100	Manufacture of furniture
3200	Manufacture of medical, precision and optical instruments, watches and clocks
3299	Other activities from manufacturing
3300	Repair and installation of machinery and equipment
3511	Production of electricity

3512	Transmission of electricity
3513	Distribution and trade of electricity
3521	Extraction or manufacture of gas
3522	Distribution and trade of gaseous fuels through mains
3530	Steam and air conditioning supply, district heating
3600	Water collection, treatment and supply
3700	Sewerage
3811	Collection of non-hazardous waste
3812	Collection of hazardous waste
3821	Treatment and disposal of non-hazardous waste
3822	Treatment and disposal of hazardous waste
3831	Dismantling of wrecks
3832	Recovery of sorted materials
3900	Remediation activities and other waste management services
4110	Development of building projects
4120	Construction of residential and non-residential buildings
4211	Construction of roads and motorways
4212	Construction of railways and underground railways
4213	Construction of bridges and tunnels
4221	Construction of utility projects for fluids
4222	Construction of utility projects for electricity and telecommunications
4291	Construction of water projects
4310	Demolition and site preparation
4313	Test drilling and boring
4321	Electrical installation
4322	Plumbing, heat and air conditioning installation
4329	Insulation work activities
4331	Plastering
4332	Joinery installation
4333	Floor and wall covering
4334	Painting and glazing
4391	Roofing activities
4511	Sale of cars and light motor vehicles
4519	Sale of other motor vehicles
4520	Maintenance and repair of motor vehicles
4531	Wholesale trade of motor vehicle parts and accessories
4532	Retail trade of motor vehicle parts and accessories
4540	Sale, maintenance and repair of motorcycles and related parts and accessories
4610	Wholesale on a fee or contract basis
4620	Wholesale of agricultural raw materials and live animals
4630	Wholesale of food, beverages and tobacco
4640	Wholesale of household goods
4650	Wholesale of information and communication equipment
4660	Wholesale of other machinery, equipment and supplies
4670	Other specialised wholesale
4690	Non-specialised wholesale trade
4710	Department stores and supermarkets



4720	Retail sale of food, beverages and tobacco in specialised stores
4730	Petrol station
4740	Retail sale of information and communication equipment in specialised stores
4751	Retail sale of textiles in specialised stores
4752	Retail sale of hardware, paints and glass in specialised stores
4753	Retail sale of carpets, rugs, wall and floor coverings in specialised stores
4754	Retail sale of electrical household appliances in specialised stores
4759	Retail sale of furniture, lighting equipment and other household articles in specialised stores
4761	Retail sale of books in specialised stores
4762	Retail sale of newspapers and stationery in specialised stores
4763	Retail sale of music and video recordings in specialised stores
4764	Retail sale of sporting equipment in specialised stores
4765	Retail sale of games and toys in specialised stores
4771	Retail sale of clothing in specialised stores
4772	Retail sale: shoes and leather goods
4773	Dispensing chemist in specialised stores
4774	Retail sale of medical and orthopaedic goods in specialised stores
4775	Retail sale of cosmetic and toilet articles in specialised stores
4776	Retail sale of flowers, plants, seeds, fertilisers, pet animals and pet food in specialised stores
4777	Retail sale of watches and jewellery in specialised stores
4779	Retail sale of second-hand goods in stores
4780	Retail sale via stalls and markets
4791	Retail sale via mail order houses or via Internet
4910	Passenger rail transport, interurban
4920	Freight rail transport
4931	Urban and suburban passenger land transport
4932	Taxi operation
4941	Freight transport by road
4942	Removal services
4950	Transport via pipeline
5010	Sea and coastal passenger water transport
5020	Sea and coastal freight water transport
5030	Inland passenger water transport
5040	Inland freight water transport
5110	Passenger air transport
5121	Freight air transport
5122	Space transport
5210	Warehousing and storage
5221	Service activities incidental to land transportation
5222	Service activities incidental to water transportation
5223	Service activities incidental to air transportation
5224	Cargo handling
5310	Postal activities under universal service obligation
5320	Other postal and courier activities
5510	Hotels and similar accommodation

5520	Holiday and other short-stay accommodation
5530	Camping grounds, recreational vehicle parks and trailer parks
5590	Other accommodation
5610	Restaurants and mobile food service activities
5621	Event catering activities
5629	Other food service activities
5630	Beverage serving activities
5811	Publishing of books
5812	Publishing of directories and mailing lists
5813	Publishing of newspapers
5814	Publishing of journals and periodicals
5821	Publishing of computer games
5829	Publishing of software
5911	Motion picture, video and television programme production activities
5912	Motion picture, video and television programme post-production activities
5913	Motion picture, video and television programme distribution activities
5914	Motion picture projection activities
5920	Sound recording and music publishing activities
6010	Radio broadcasting
6020	Television programming and broadcasting activities
6110	Wired telecommunications activities
6120	Wireless telecommunications activities
6130	Satellite telecommunications activities
6201	Computer programming activities
6202	Computer consultancy activities
6203	Computer facilities management activities
6209	Other information technology and computer service activities
6311	Data processing, hosting and related activities
6312	Web portals
6391	News agency activities
6411	Central banking
6419	Banking
6420	Activities of holding companies
6430	Trusts, funds and similar financial entities
6491	Financial leasing
6492	Other credit granting
6499	Other financial service activities, except insurance and pension funding
6511	Life insurance
6512	Non-life insurance
6520	Reinsurance
6530	Pension funding
6611	Administration of financial markets
6612	Security and commodity contracts brokerage
6619	Other activities auxiliary to financial services, except insurance and pension funding
6621	Risk and damage evaluation
6622	Activities of insurance agents and brokers

6630	Fund management activities
6810	Buying and selling of own real estate
6820	Renting and operating of own or leased real estate
6831	Real estate agencies
6832	Management of real estate on a fee or contract basis
6910	Legal activities
6920	Accounting, bookkeeping and auditing activities; tax consultancy
7010	Activities of head offices
7021	Public relations and communication activities
7022	Business and management consultancy activities
7111	Architectural activities
7112	Engineering activities and related technical consultancy
7120	Technical testing and analysis
7211	Research and experimental development on biotechnology
7219	Other research and experimental development on natural sciences and engineering
7220	Research and experimental development on social sciences and humanities
7311	Advertising agencies
73111	Marketing consultancy
7312	Media representation
7320	Market research and public opinion polling
7410	Specialised design activities
7420	Photographic activities
7430	Translation and interpretation activities
7490	Other professional, scientific and technical activities
7500	Veterinary activities
7711	Renting and leasing of cars and light motor vehicles
7712	Renting and leasing of trucks
7720	Renting and leasing of personal and household goods
7731	Renting and leasing of agricultural machinery and equipment
7732	Renting and leasing of construction and civil engineering machinery and equipment
7733	Renting and leasing of office machinery and equipment (including computers)
7734	Renting and leasing of water transport equipment
7735	Renting and leasing of air transport equipment
7739	Renting and leasing of other machinery, equipment and tangible goods
7740	Leasing of intellectual property and similar products, except copyrighted works
7810	Activities of employment placement agencies
7820	Temporary employment agency activities
7830	Payroll/business services
7911	Travel agency activities
7912	Tour operator activities
8010	Private security activities
8020	Security systems service activities
8030	Investigation activities
8110	Combined facilities support activities
8121	General cleaning of buildings

8122	Industrial cleaning
8129	Cleaning of vehicles, streets, other cleaning
8130	Landscape service activities
8211	Combined office administrative service activities
8219	Photocopying, document preparation and other specialised office support activities
8220	Call centre activities
8230	Organisation of conventions and trade shows
8291	Activities of collection agencies and credit bureaus
8292	Packaging activities
8411	Public administration
84111	Municipalities
84112	Regional administration
8412	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security
8413	Regulation of and contribution to more efficient operation of businesses
8421	Foreign affairs
8422	Defence activities
8423	Justice and judicial activities
8424	Police
8425	Fire service activities
8430	Compulsory social security activities
8510	Pre-primary education
8520	Primary education
8531	General secondary education
8532	Technical and vocational secondary education
8541	Post-secondary non-tertiary education
8542	Tertiary education
8551	Sports and recreation education
8552	Cultural education
8553	Driving school activities
8559	Other activities of education and technical consultancy
8560	Educational support activities
8610	Hospital activities
8621	General medical practice activities
8622	Specialist medical practice activities
8623	Dental practice activities
8710	Residential nursing care activities
8720	Residential care activities for mental retardation, mental health and substance abuse
8730	Residential care activities for the elderly and disabled
8810	Social work activities without accommodation for the elderly and disabled
8891	Child day-care activities
8899	Social work activities without accommodation
9001	Performing arts
9002	Support activities to performing arts
9003	Artistic creation

9004	Operation of arts facilities
9101	Library and archives activities
9102	Museums activities
9103	Operation of historical sites and buildings and similar visitor attractions
9104	Botanical and zoological gardens and nature reserves activities
9200	Gambling and betting activities
9311	Operation of sports facilities
9312	Activities of sport clubs
9313	Fitness facilities
9319	Other sports activities
9321	Activities of amusement parks and theme parks
9329	Other amusement and recreation activities
9411	Activities of business and employers membership organisations
9412	Activities of professional membership organisations
9420	Activities of trade unions
9491	Activities of religious organisations
9492	Activities of political organisations
9499	Activities of other membership organisations
9510	Repair of computers and communication equipment
9520	Repair of personal and household goods
9601	Washing and (dry-)cleaning of textile and fur products
9602	Hairdressing and other beauty treatment
9603	Funeral and related activities
9604	Physical well-being activities
9609	Other activities of personal services
9700	Domestic staff employed by private households
97001	Security staff employed by private households
97002	Child care staff employed by private households
97003	Gardening staff, stablemen employed by private households
97004	Other staff employed by private households
9811	Homework: assembly work
9820	Homework: service work
98112	Homework: other manufacturing work
9900	Activities of extraterritorial organisations and bodies
99999	Other