

Comparative study of teachers' pay in Europe

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Introduction

This report presents the findings of a study on teachers' pay in Europe, commissioned by EI/ETUCE/, and conducted by the European Trade Union Institute's research department in the summer of 2008.

The aim of the study is twofold: first, to provide data on teachers' pay, and second, to evaluate trends in teachers' pay and working conditions from the standpoint of teachers' trade unions.

The data of the study is based on a questionnaire circulated to all EI member organisations representing teachers at national level. The trade unions were requested to provide data on the largest group of teachers that they represent (for example primary or secondary school teachers).

A total of 40 questionnaires were completed: by the 27 EU member states, Scotland, as a region of a member state, Turkey, as an EU candidate country, Iceland, as an EEA country, and non-EU countries including Albania, Serbia and Montenegro, as well as Russia and Georgia. Both Spain and Cyprus provided two responses each.

This high response rate made it possible to draw general conclusions about teachers' pay and working conditions across Europe. The returned questionnaires represented a heterogeneous group of countries, as well as different groups of teachers.

It is evident that teachers are a very diverse professional group that are characterised by a wide range of working conditions and salary levels. In this report comparisons of teachers' salaries will thus be presented at several different levels based on four teacher categories – primary school and secondary school teachers¹, teachers at the start and at the end of their career – for the latest available year (generally 2007) expressed in Euros at both exchange rate and purchasing power parities.

It is important to note that the reality of collective bargaining and wage setting is much more complex than the simplified categories in the analysis might indicate. For reasons of comparability and practicality, however, it was vital that *approximate* information was obtained for the predefined categories of teachers.

The data in this report must be used with caution. First and foremost, these are based on respondents' own estimations, based on available information, not necessarily on internationally comparable primary statistical data from provable sources. Secondly, the average and approximate values given in this report does not allow evaluating or analyzing in any detail the situation in regard to salaries and working conditions in any particular country.

Teachers' wages were compared with GDP (Gross Domestic Product) per capita and with those of other professional groups.

☐

¹ Based on ISCED definitions (Eurydice, 2008):

ISCED level 1 (primary education) begins between the ages of four and seven, is compulsory in all cases and lasts five or six years as a rule.

ISCED level 2 (lower secondary education) is compulsory education in all EU countries. The end of this level corresponds often to the end of full-time compulsory education.

Comparison of net wages is beyond the scope of this study. Net wages are determined by a country's tax and social security system. Thus, any comparative approach has to consider an array of complex and interrelated country-specific factors and is therefore not appropriate for direct comparative purposes.

The only further data relating to teachers' net pay included in the study are the average proportions of monthly salary absorbed by income tax, social security and pension contributions; rates of overtime pay; and the value of benefits as a proportion of net salary.

Data was also collected on the proportion of teachers' employed in the public and in the private sectors, as well as the proportion of teachers with civil-servant status, permanent contracts, and fixed-term and part-time contracts. With regard to teachers' working conditions, data was collected on weekly working hours and on the percentage of teachers covered by collective bargaining.

In some sections of the questionnaire, where respondents did not complete several of the questions (for example: the sections on non-wage benefits and most of the questions on net wages) because of lack of available statistical data or published reports, the analysis is less representative and reliable. In order to remedy some of these shortcomings, the information provided by the unions in the questionnaires was complemented by other data sources. For example, an OECD study (relating to teachers' pay in relation to GDP per capita, Eurostat, and national source data were used to cross-check questionnaire replies referring to national economic data. Of course, these statistics are already outdated, considering the impact of the current economic crisis on salaries in many European countries. Thus, the report has its limits both in terms of depth and time – it is the unions' estimation of the situation in Europe in a particular historical context – year 2007, just before the world crisis. As such, it can provide a useful reference for future surveys but much of the data may no longer be relevant.

The context of the survey was very different from today's context. The economies of the countries presented in the survey were still in growth at the time, and teachers' salaries were trying to keep pace with expansion in other sectors. The main trends were the increase in private participation in public education, the search for new means of making profits and the emergence of different forms of public private partnerships (PPPs).

The report, like the questionnaire, is structured into five sections. Section one looks at the main wage trends and patterns for each of the four categories of teachers. Section two covers working time and working conditions of teachers, as well as the institutional structures in which teachers operate. Section three focuses on wage formation, collective bargaining issues and the development of teachers' wages. Section four provides a comparative overview of teachers' remuneration in relation to other important professional groups, and finally, Section five, provides some brief conclusions.

Teachers' wages are considered to be an important factor in attracting new entrants to the teaching profession, as well as in retaining existing teachers. It is hoped that this comparative survey will provide teachers' unions with more arguments in their struggle for better wages and working conditions for teachers at both the national and European level through giving a better and broader international perspective.

Nevertheless, we have to bear in mind that complex structure, such as education systems cannot always be assessed accurately or comprehensively in a series of practical and measurable factors.

If one imposes a set of quantifiable benchmarks, then people will work towards them. This report does not attempt to create such indicators; it is rather a broad picture, expressed in the language of figures.

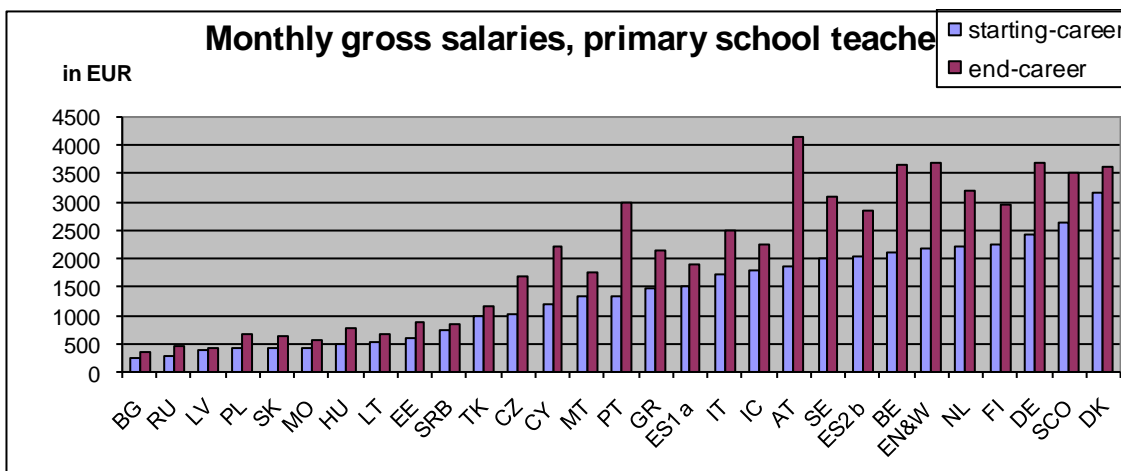
1 Trends in teachers' wages

The remuneration of working teachers varies greatly between the different countries of the broader European region, and also within each country. Wages are largely determined by three main factors: the institutional status of schools, the type of labour contract agreed upon, and the stage a teacher has reached in his or her career.

For beginning primary school teachers, monthly salaries range from €230 in Bulgaria to €3,147 in Denmark (a 14-fold difference). It is important to emphasise at this point that although this study includes also countries outside the European Union (Iceland, Russia, Serbia and Turkey), the lowest and highest wage level differences were between EU countries (cf. F1).

The wage differences between teachers at the start and at the end of their careers at the primary school level are the lowest in Denmark (15 per cent) and the highest in Austria and Portugal (124 per cent and 125 per cent, respectively). End-of-career wages are thus more than double the starting wage levels in these latter two countries.

F1



Source:

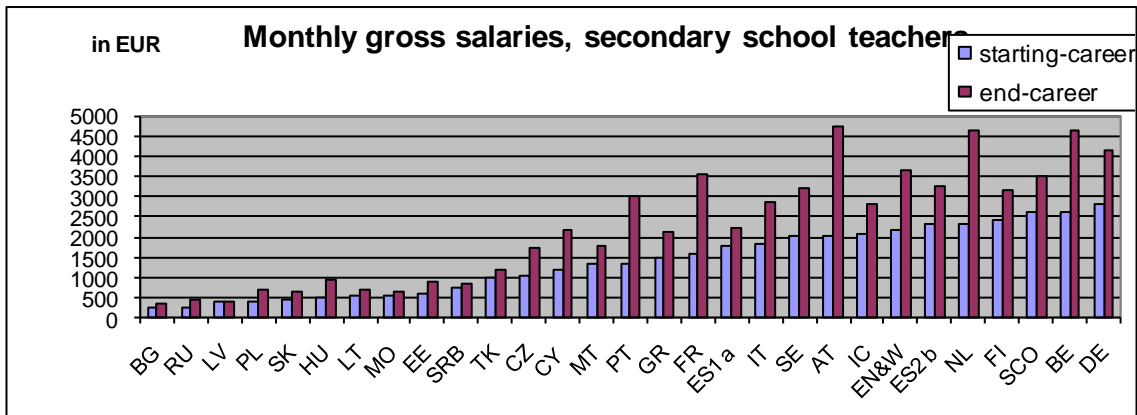
Questionnaire Survey 'Teachers' Pay in Europe', 2008 Notes: ^a ES1: Spain, teachers' wages in the private sector. ^b ES2: Spain, teachers' wages in the public sector.

Looking at the wage levels of secondary school teachers by country, we see a similar range of dispersion (cf. F2). In the case of starting secondary school teachers, Bulgaria has the lowest monthly wage level (€230), while Germany has the highest (€2,835 – a 12-fold difference). End-of-career secondary school teachers in Bulgaria receive the lowest wage (€360), while teachers

in Austria receive the highest monthly wage (€4,741), due also to the high wage differential between end career and start of career wages in Austria.

In geographical terms, it is remarkable that countries representing the so called ‘continental’ version of the European Social Model have the highest wage differentiation among teachers (Austria, Netherlands, France and Belgium). By contrast, the Nordic countries, the Anglo-Saxon countries, Southern European countries (with the exception of Portugal) and the new member states have significantly lower wage differentiation among teachers.

F2



Source:

Questionnaire Survey ‘Teachers’ Pay in Europe’, 2008 Notes: ^a ES1: Spain, teachers’ wages in the private sector. ^b ES2: Spain, teachers’ wages in the public sector.

Further we use the concept of purchasing power parity² (PPP), and hence we rely on a purchasing power standard (PPS) expressed in euros. Taking PPS into account, the differences between countries in teacher wages are not as extreme. In the comparison made using PPS, the stark division in teachers’ salaries between old and new EU member states is not as pronounced as it is in terms of exchange rates. While using PPP exchange rates for income comparison is an improvement over using market exchange rates, it is still imperfect, and comparisons using the PPP method can still be misleading. Comparing standards of living using the PPP method implicitly assumes that the real value placed on goods and the *goods basket* is the same in different countries. In reality, goods which are considered a luxury in one culture could be considered a necessity in another. The PPP method does not account for this (this is not primarily a flaw in the exchange rate methodology, as cultural and interpersonal differences in utility functions are a more fundamental microeconomic problem).

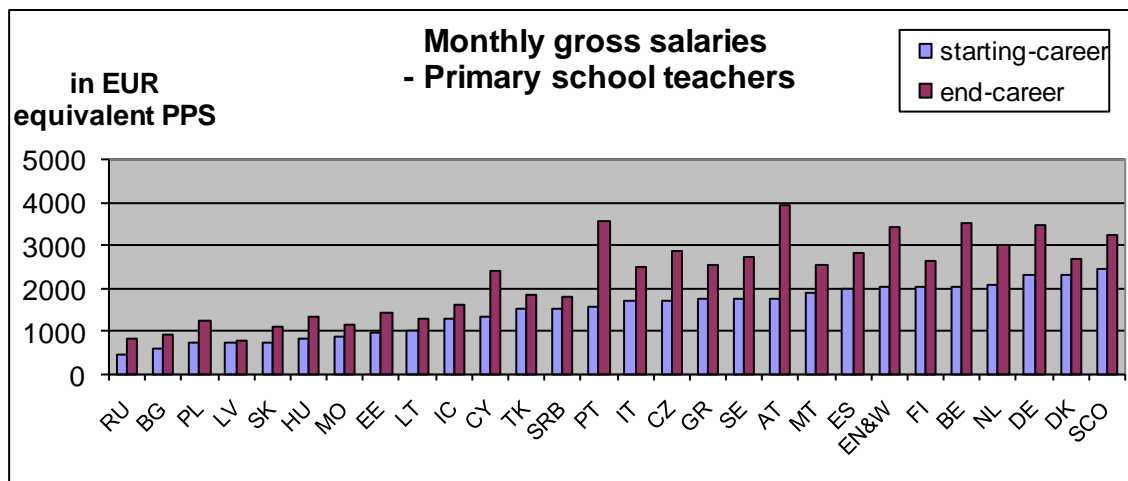
?

² This purchasing power standard rate equalizes the purchasing power of different currencies in their home countries for a given basket of goods. Using a PPP basis is arguably more useful when comparing differences in living standards on the whole between nations because PPP takes into account the relative *cost of living* and the *inflation* rates of different countries, rather than just a nominal gross domestic product (GDP) comparison.

On the basis of PPS, the wages of starting primary school teachers range from €480 in Russia to €2,454 in Scotland (a five-fold difference). With wage differentiation through a career also varying across countries, looking at end-of-career primary school teachers' wages on the basis of PPS, Russia is at the lower end (€824) and Austria at the higher end (€3,958 – almost a five-fold difference).

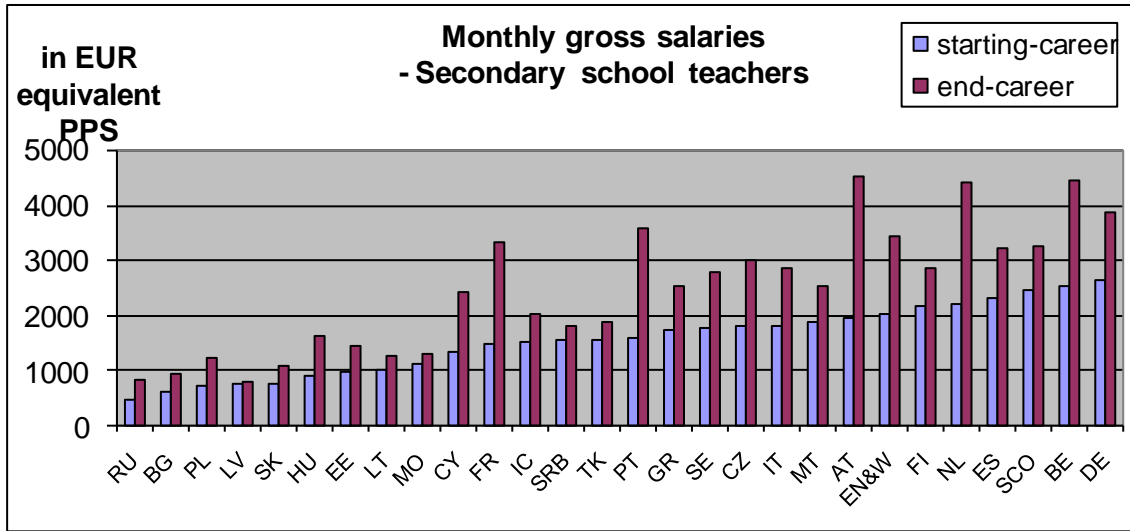
To illustrate the difference in teachers' wages on the basis of PPS, end-of-career teachers in the Czech Republic have higher wages in terms of PPS than teachers of comparable status in Italy and Sweden. Start-of-career teachers in Serbia and Turkey receive the same wages when purchasing power is taken account as their colleagues in Portugal, and both have higher wage levels than start-of-career teachers in Iceland (see F3).

F3



Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008.

In the case of secondary schools, when taking purchasing power differences into account, start-of-career teachers earn the least in Russia (€480) and the most in Germany (€2,663). For end-of-career secondary school teachers wages in Russia remain the lowest (€824), while in Austria they are the highest (€4,518).



Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008.

1.1 Social security contributions and personal income tax in relation to teachers' salaries

Comparison of net wages is beyond the scope of this study. Net wages are determined by a country's tax and social security system. Thus, any comparative approach has to consider an array of complex and interrelated country-specific factors and is therefore not appropriate for direct comparative purposes. In studies aiming at wage comparisons (see OECD 2007a, 2008), gross wages are the chosen indicator due to the comparability of this variable.

Income taxation varies not only between countries but also in accordance with socio-demographic characteristics of individual earners, such as family status and number of children. A common measure of the difference between employers' labour costs and employees' take home pay is the so-called 'tax wedge', which includes personal income tax, employers' and employees' social security contributions and the payroll taxes which exist in a few countries. Tax benefits such as family credits which are related to gross salaries are also considered in determining the tax wedge (OECD 2007b).

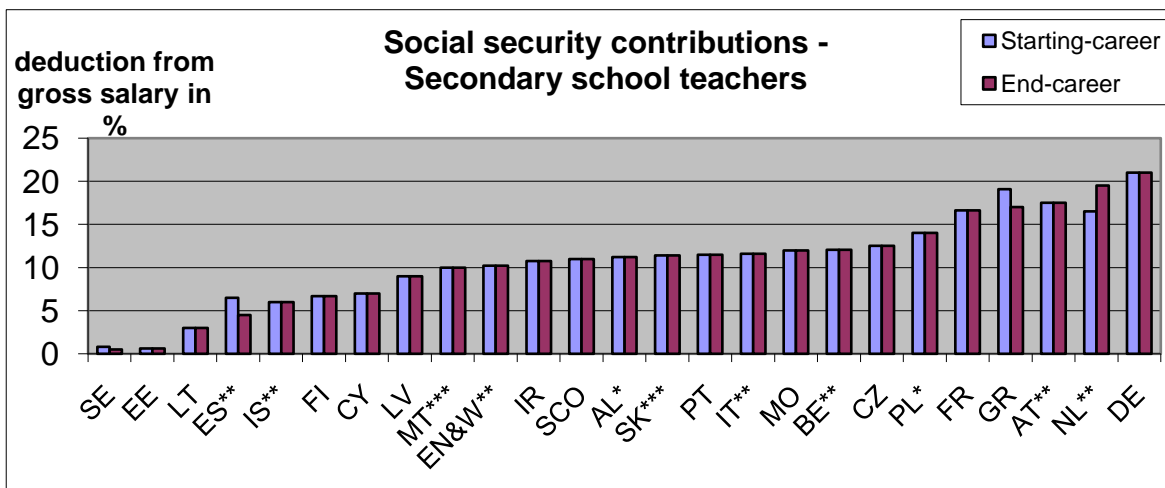
However, the responses do allow us to draw comparative conclusions concerning personal income tax and employees' social security contributions. It should be noted that although the questionnaire provides for the specification of a minimum and a maximum by stating the range of deductions in percentage terms for both starting and end-of-career teachers in primary and secondary schools, in the majority of cases only one value was given, either because a flat-rate system is in use – for example, in Slovakia, Latvia and Lithuania – or an average measure had be

calculated based on different income categories and differing family status, for example, in the case of Germany.³

Figures 5 and 6 give an overview of social security contributions and personal income tax as a percentage of gross wages. It should be noted that for the sake of an instructive comparative presentation one value is included in the figures for each of the two categories of teachers, that is, starting and end-of-career teachers. Thus, if both a minimum and a maximum value have been given in the questionnaire response, an average value has been calculated.⁴ The overview provided by Figures 5 and 6 refers only to secondary school teachers since due to the ‘averaging’ of minimum and maximum values national differences as regards the two educational levels are insignificant. Furthermore, Hungary and Serbia have been excluded from Figure 5 because of data comparability problems.

With regard to the levels of social security contributions (see F5), deductions from teachers’ gross salaries are highest in Germany (21 per cent), the Netherlands (16.5 per cent for starting teachers and 19.5 per cent for end-of-career teachers), Austria (17.5 per cent), France (16.6 per cent) and Poland (14 per cent). In some countries, such as Greece, social security deductions are higher for starting teachers (19.1 per cent) than for end-of-career teachers (17 per cent). The lowest social security contributions are reported for Sweden, where the percentage value is also higher for starting teachers (0.8 per cent) than for end-of-career teachers (0.5 per cent), and for Estonia (0.6 per cent). Furthermore, low social security contributions are reported for Latvia (3 per cent), Spain (6.5 per cent and 4.5 per cent for starting and end-of-career teachers respectively), Iceland (6 per cent), Finland (6.7 per cent) and Cyprus (7 per cent).

F5



* Minimum ** Average *** Maximum Source: Questionnaire Survey ‘Teachers’ Pay in Europe’, 2008.

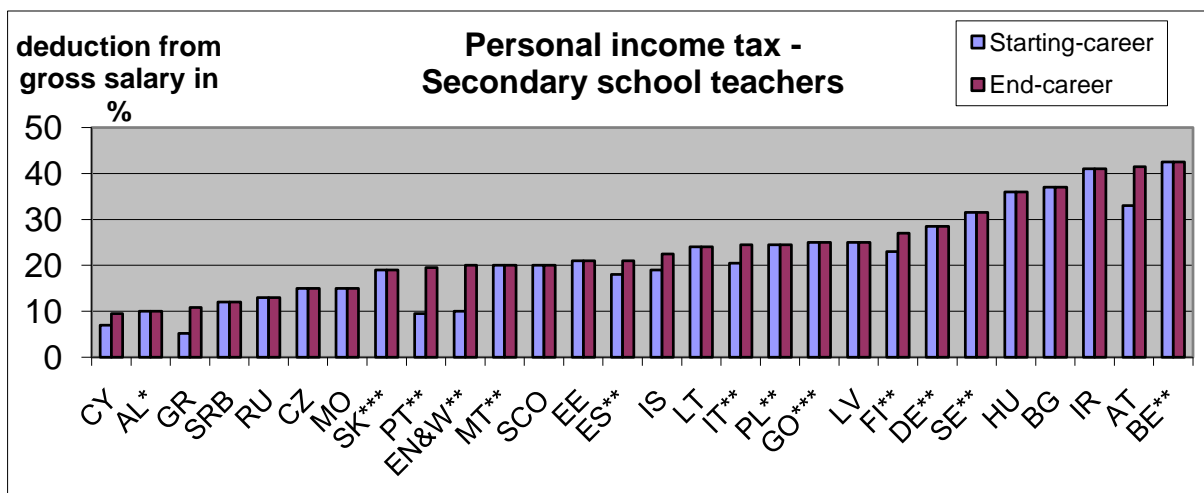
□

³ One respondent – KTOEÖS from Cyprus – reported different levels of social security contributions for men and women.

⁴ The detailed values for minimum, maximum or average percentages of social security contributions and personal income tax are listed in the Annex of this report.

The comparative overview of levels of personal income tax for starting and end-of-career teachers (cf. F6) indicates that deductions from gross wages are highest in Austria, Belgium, Bulgaria, Hungary, Ireland, and Sweden. The lowest levels of personal income tax are reported for starting-career teachers in Greece (5.16 per cent) and Cyprus (7 per cent) and for both categories of teachers in Albania (i.e. 10 per cent), Serbia (12 per cent), Russia (13 per cent), the Czech Republic (15 per cent), Montenegro (15 per cent) and Slovakia (19 per cent). In contrast to the levels of social security contributions where no obvious East–West distinction is observed (between the countries for which data is available), personal income tax levels tend to be lower in the new EU member states and in particular in some of the Eastern European non-EU member states, than Western European EU member states.

F6



* Minimum ** Average *** Maximum

Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008.

Differences of social security contributions and personal income tax between the two categories of teachers, i.e. primary and secondary teachers are not very pronounced according to the findings of the survey⁵.

②

⁵ Since differences with regard to levels of social security contributions and personal income tax are almost non-existent between primary and secondary school teachers (see Annex), figures have been included only for secondary school teachers (cf. F5 and F6).

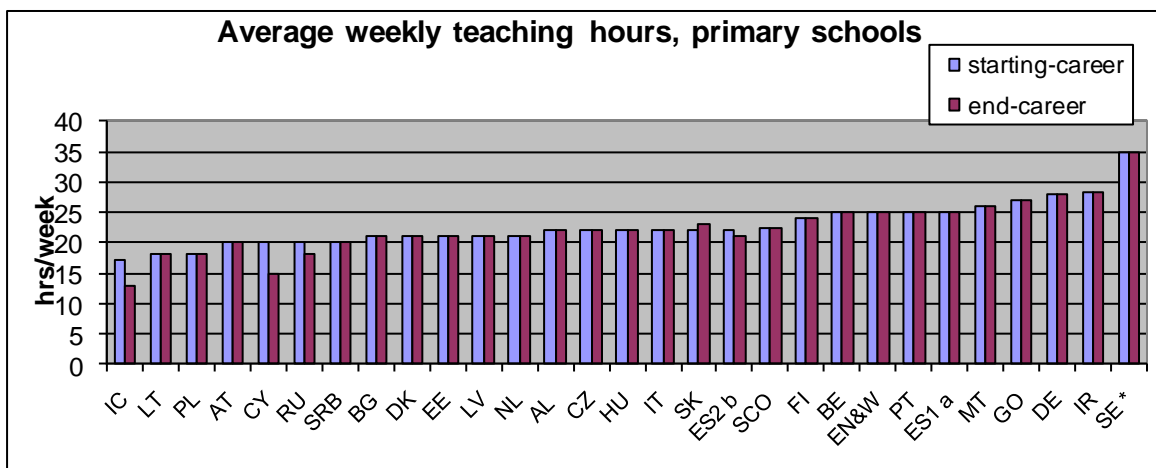
2 Working conditions

In this section we look at teachers' working conditions in a broad sense, covering a wide range of issues. Working time is central, as it determines quality of work to a large extent, particularly in the case of teaching. The institutional framework and contractual forms have a major impact on working conditions and will be examined from a number of different aspects, including gender. Teachers' career opportunities will be also discussed. Teacher shortage and its causes will also be addressed in this section.

2.1 Working time

The question of working time is complex because teaching time, defined as actual contact hours teachers spend in classrooms, can be specified as part of larger total working time or identical with it. In terms of average weekly working time at primary schools, two Nordic countries rank highest and lowest: average working hours per week are highest in Sweden (35 hours for both start-of-career and end-of-career teachers, although teaching time is not specified) while teaching hours - lowest in Iceland (17 hours for start-of-career teachers and 13 hours for end-of-career teachers). For the majority of the countries included in this study, average weekly teaching hours, both at primary and secondary level, are between 20 and 25 hours (cf. F7) and teaching hours at different career stages vary only slightly. The exceptions are Cyprus, Iceland and Russia, where teaching hours are generally higher for start-of-career teachers than for end-of-career teachers. In Slovakia, the opposite is the case.

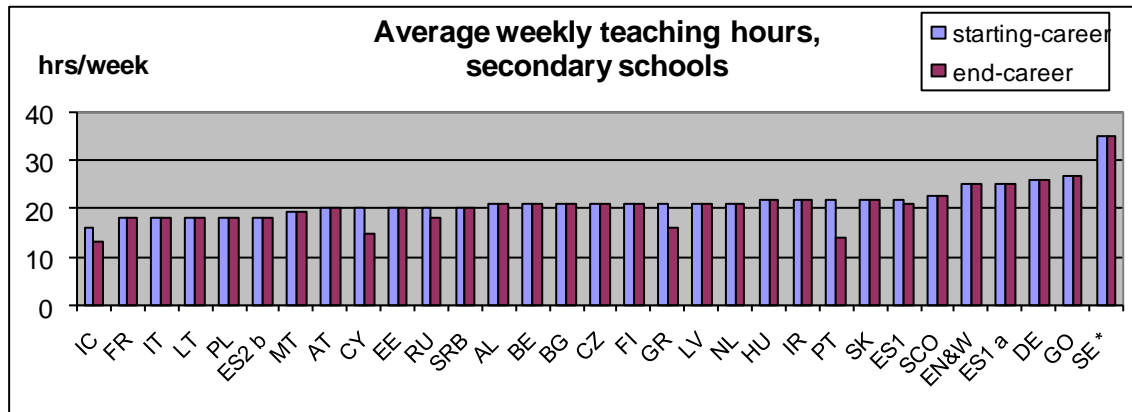
F7



Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008. Notes: ^a ES1: Spain, teachers' wages in the private sector. ^b ES2: Spain, teachers' wages in the public sector. * SE: For Sweden, obligatory weekly teaching hours are not specified.

At the secondary level too, the range of teaching or working hours for start-of-career teachers is between 17 hours per week in Iceland and 35 hours per week in Sweden, while for end-of-career teachers the range is between 13 hours per week in Iceland and 35 hours per week in Sweden (cf. F8).⁶ Teaching hours for both start-of-career and end-of-career teachers are similar across the countries, with the exception of Greece, Portugal and Cyprus, where end-of-career teachers have substantially lower teaching hours than start-of-career teachers.

F8



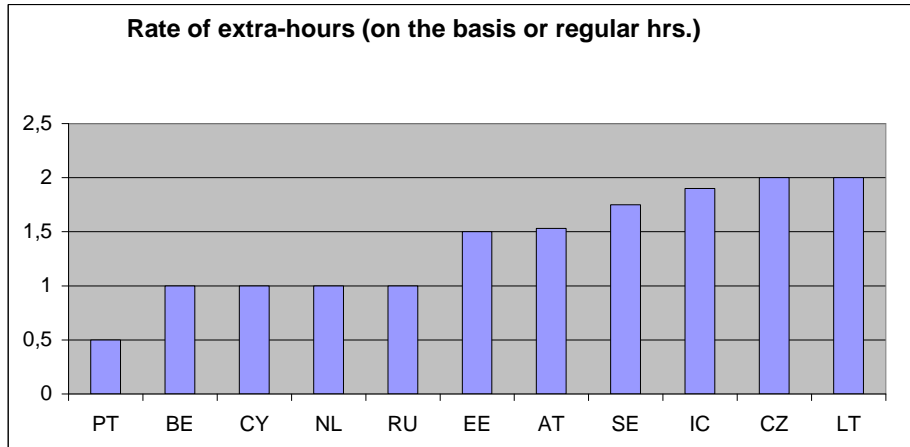
Source: Questionnaire Survey ‘Teachers’ Pay in Europe’, 2008. Notes: ^a ES1: Spain, teachers’ wages in the private sector. ^b ES2: Spain, teachers’ wages in the public sector. * SE: For Sweden, obligatory weekly teaching hours are not specified, rather working hours.

Compensation for extra hours varies from 50 per cent of the regular hourly rate in Portugal (a singular case), to twice the regular hourly rate in the Czech Republic and Lithuania. In Sweden teachers receive one-and-a-half or double time, while in Iceland the rate is between 1.8 and 2 times the regular hourly wage. In several countries – Belgium, the Netherlands, Cyprus and Russia – extra hours are paid at the same rate as regular hours (see F9).

There is no regulation on overtime compensation in England and Wales, whereas in Scotland and Northern Ireland overtime compensation is internally agreed between teachers and their schools. In Latvia, Malta and Spain there are also no regulations on compensation for hours worked overtime.

□

⁶ Teaching hours are not specified in terms of contact hours and general teaching hours in the case of Sweden. Thus, it refers to the basic number of teaching hours, that is, 35 hours a week.

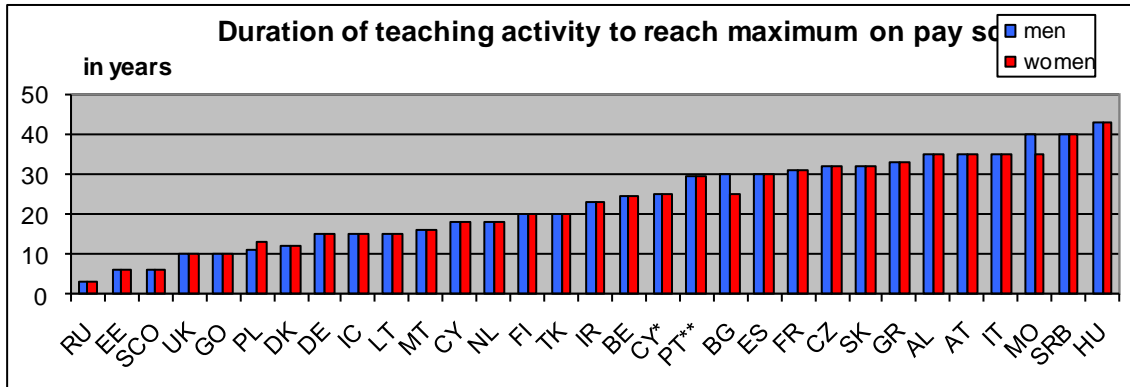


Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008

2.2 *Wages and seniority*

The number of years of seniority required to obtain the maximum wage level varies greatly across the countries included in this study, ranging from three years in Russia to 42 years in Hungary. The average number of years for all the countries is 28 (cf. F10). There generally is no gender discrepancy concerning seniority and maximum wage levels, with the exception of Poland, where women need to complete more years than men to obtain the maximum wage level, and vice-versa in Bulgaria and Montenegro, where men are required to complete more working years than women to obtain the maximum wage level.

F10

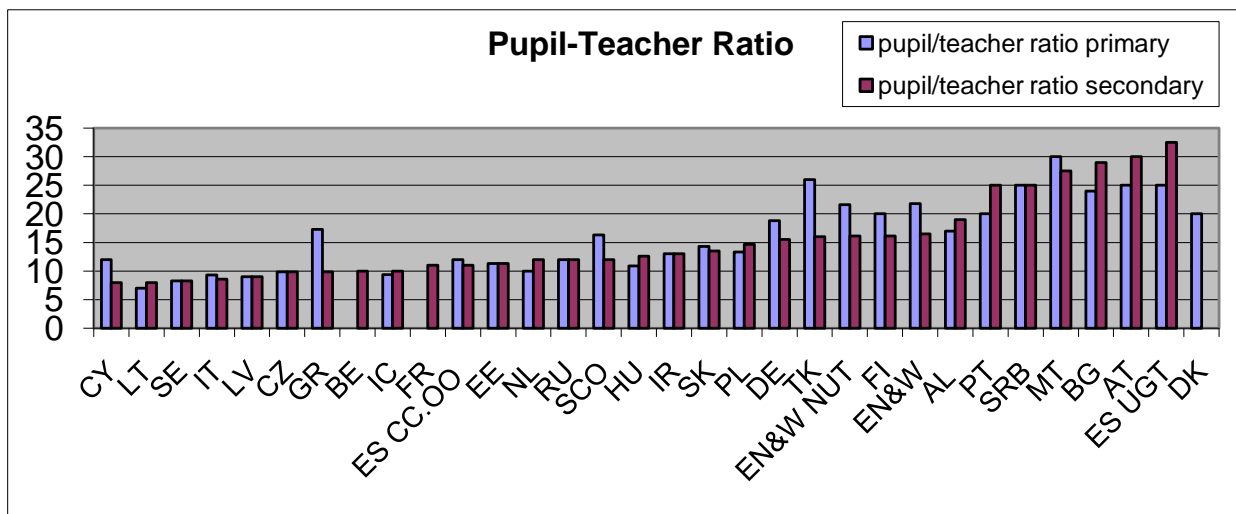


Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008. Notes: * KTOEÖS. ** 29 years in the public sector, 30 years in the private sector.

2.3 Student / teacher ratios

The student/teacher ratio varies greatly across the countries included in the study, from below 10:1 in Latvia, Sweden, Italy and Lithuania to over 25:1 in Malta, Austria and Spain. The average number of students per teacher is 25, and there appears to be no major differences between student/teacher ratios at the primary and secondary levels (with the exception of Greece, Turkey and Spain) (cf. F11).

F11



Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008. Note: * UGT.

3 Institutional framework and contractual forms

3.1 *Qualification of teachers*

The employment of teachers *below official qualification criteria* is found to be a common practice only in Sweden, though it was also found to take place in a large number of other countries (17 in total), including: Cyprus, Czech Republic, Denmark, Estonia, Finland, Germany, Greece, Hungary, Iceland, Lithuania, Malta, Montenegro, the Netherlands, Poland, Romania, Serbia and Turkey.

Employing teachers below officially required qualifications is rare in: Albania, Austria, Belgium, Bulgaria, France, Georgia, Ireland, Italy, Latvia, Portugal, Scotland, Slovakia and Spain.

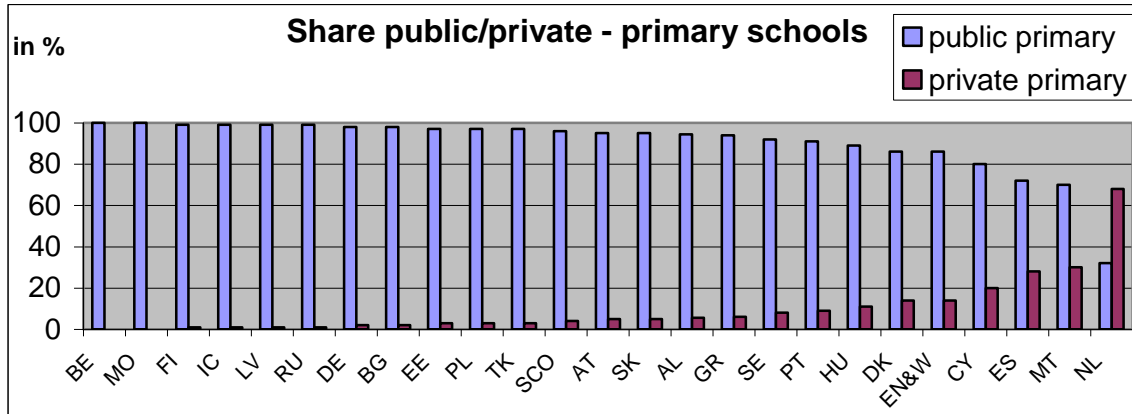
3.2 *Institutional forms of schools*

The institutional status of schools is a strong determinant of the different aspects of teachers' working conditions. The majority of primary schools in the countries included in the study are government schools. Private primary schools make up more than five percent of all primary schools in only a few countries. In Austria, Slovakia, Albania, Greece, Sweden, Portugal and Hungary, for example, the share of private primary schools is below 10 per cent. In Denmark, the UK and Cyprus the share of private primary schools is approaching 20 percent, while in Malta, the Netherlands and Spain private schools make up more than 20 percent of all primary schools. The Netherlands has by far the highest share of private primary schools, at almost 70 percent.⁷ However, this comparison requires great caution, as definitions of what is considered private and what public differ greatly between countries. Legal status in some countries can be defined as private, if schools are established by a legal body independent from government, nevertheless schools can be funded and supervised fully by government, thus actually making them part of public sector. So, in other words, the category of private schools may include really private (for profit) institutions and those of public responsibility. The situation became even more complicated with the advent of many forms of public private partnerships (PPPs), where private providers step into public education, delivering their services that range from building and maintaining schools, or operating them from the office to curriculum or other facilities support. On the other hand, increasingly many public schools, especially in Central Eastern Europe, rely on private funds (sponsorship, fees for services or direct parents contributions) to balance their budgets.

⁷

⁷ The high proportion of private schools in the Netherlands may be due to the respondent's inclusion of municipal schools in the category of private schools.

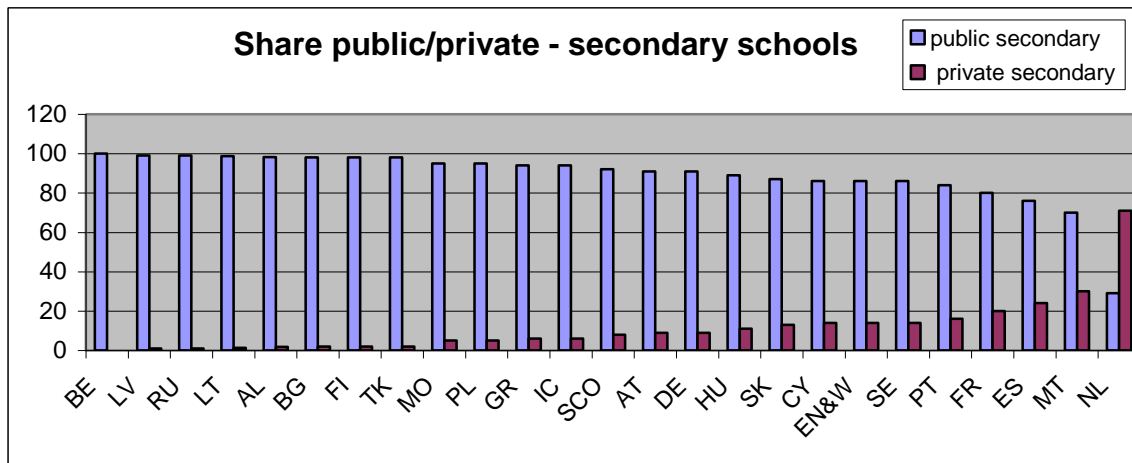
F12



Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008

At the secondary level, the percentage of private schools is slightly higher, but in the majority of countries the total share of private schools at the secondary level is below 10 percent (cf. F13). Countries in which the share of private schools at the secondary level is higher (between 10 per cent and 20 per cent) include: Austria, Cyprus, France, Germany, Hungary, Portugal, Slovakia, Sweden and the UK. In Spain and Malta the number of private secondary schools accounts for over 20 percent, and in the Netherlands this number is highest at 70 per cent (see note 6). It should however be noted that private schools form an integral part of the Dutch school system and are funded by the government according to the same criteria as public schools.

F13



Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008

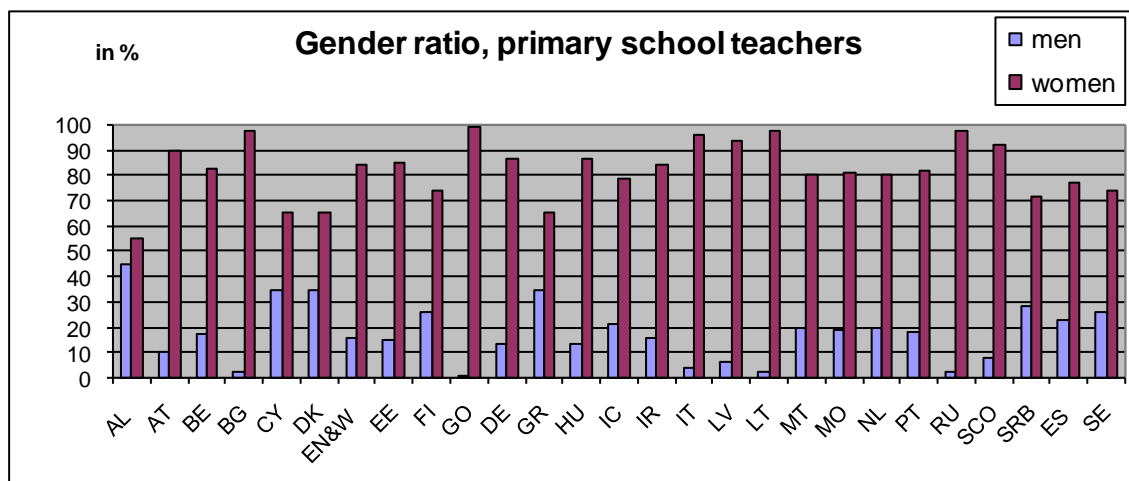
Eleven of the 38 countries reported an increase in private schools in their countries, including Albania, Cyprus, Germany, Hungary, Iceland, Lithuania, Montenegro, Portugal, Slovakia, Spain and Sweden. Hungary reported a particularly high increase in the number of private schools, while Slovakia noted a 20 percent increase during the last ten years. One reason given for the increase in the share of private schools in Portugal was a reduction in the number of state schools. In the case of Spain it is important to note that the increase in the number of private schools has been driven by cost pressures on state budget, while in Germany the increase in school privatisation is largely due to growth in the number of church schools. In Poland teachers in private schools tend to be moonlighting state school teachers.

With regard to the proportion of teachers in state schools subject to different levels of public administration, Hungary, the UK and Slovakia reported a shift towards lower levels of administration – from central to municipal level – while Greece was the only country that reported a strengthening of the central level.

3.3 Gender aspects

Primary school teachers are largely women in most of the countries in the study (cf. F14). The percentage of male teachers is highest in Albania (45 percent), while in Cyprus, Denmark, Greece, Serbia and Sweden male teachers make up between 20 per cent and 40 percent.

F14

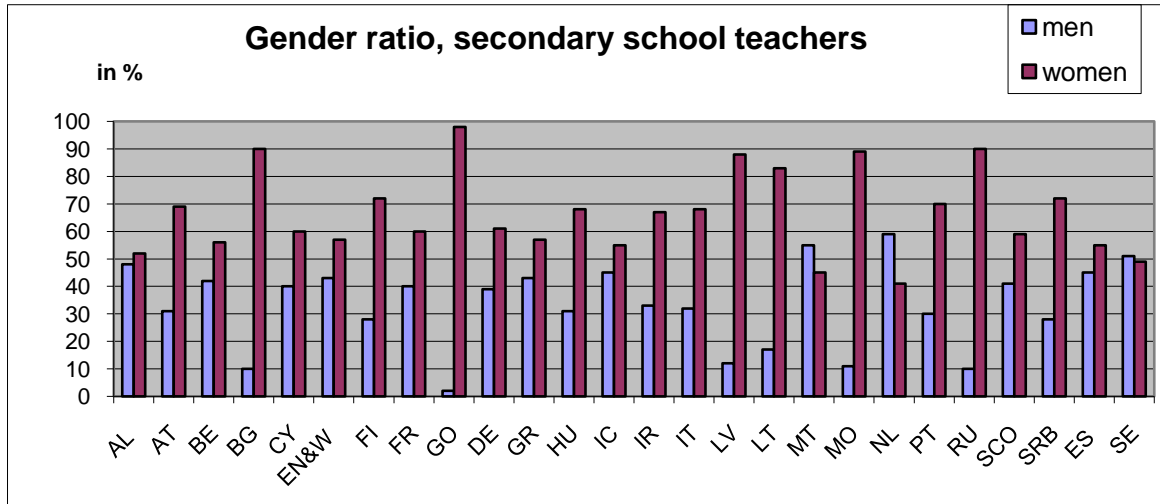


Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008

At the secondary school level, Netherlands, Malta and Sweden are the only countries that reported more male teachers (51 per cent) than female teachers. All the other countries reported

having a female teacher majority, although at this level, the gender distribution is much more balanced compared to the primary level (cf. F15).

F15



Source

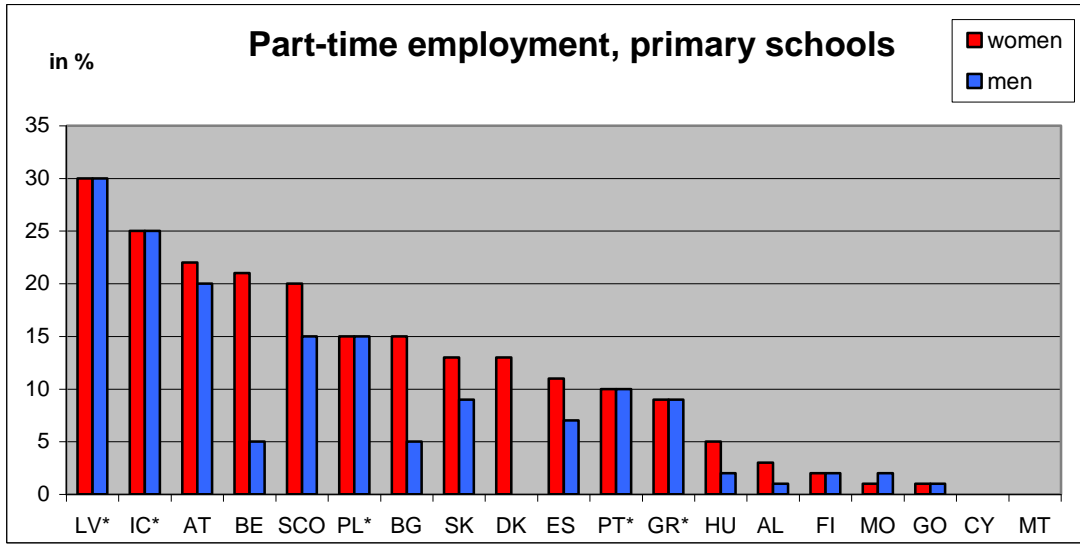
e: Questionnaire Survey 'Teachers' Pay in Europe', 2008

Portugal is the only country surveyed that has experienced an increase in the number of male teachers, compared to half of the other countries - Albania, Belgium, Cyprus, Germany, Denmark, the UK, the Netherlands, Ireland, Italy, Lithuania, Montenegro, Serbia, Slovakia and Spain – that have all reported an increase in the number of female teachers. Nine countries reported no significant shift in the gender balance of teachers in schools.

3.4 Part-time work

In most of the respondent countries the share of part-time teachers in both primary and secondary schools is under 20 percent (see F16 and F17). The exceptions are Latvia and Iceland, with part-time proportions of 30 percent and 25 percent, respectively. In Austria and Belgium the share of part-time female teachers in secondary schools is particularly high, at 25 percent. There is also a significant gender imbalance, with more female teachers working part-time in Denmark and Bulgaria at primary level and in France and Spain at the secondary level.

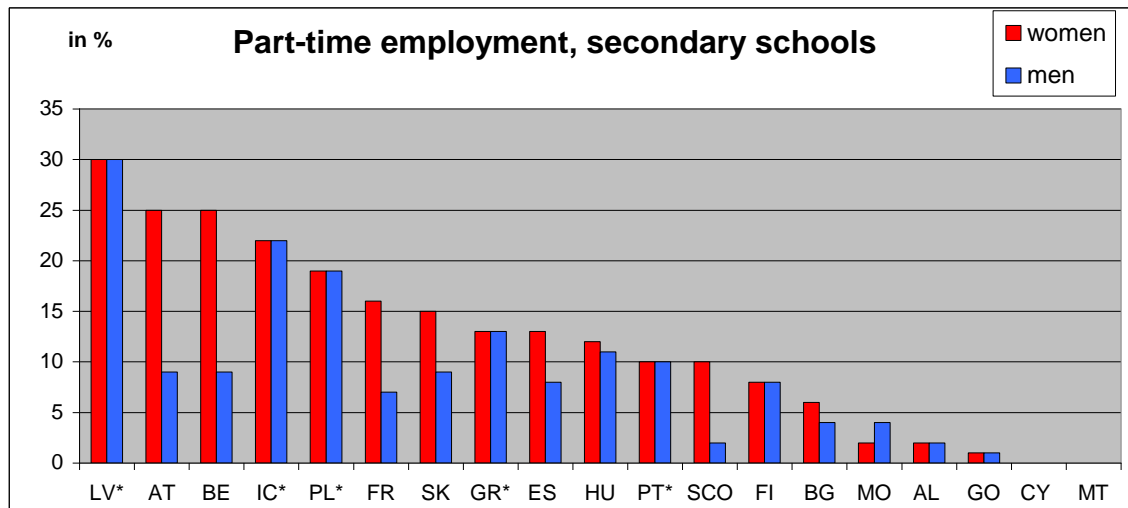
F16



Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008

* No gender-differentiated data for part-time employment.

F17



Questionnaire Survey 'Teachers' Pay in Europe', 2008

Source:

* No gender-differentiated data for part-time employment.

Part-time employment has increased in nine of the countries included in the study, particularly in Portugal and Serbia. In none of the countries has there been a decrease in the number of part-

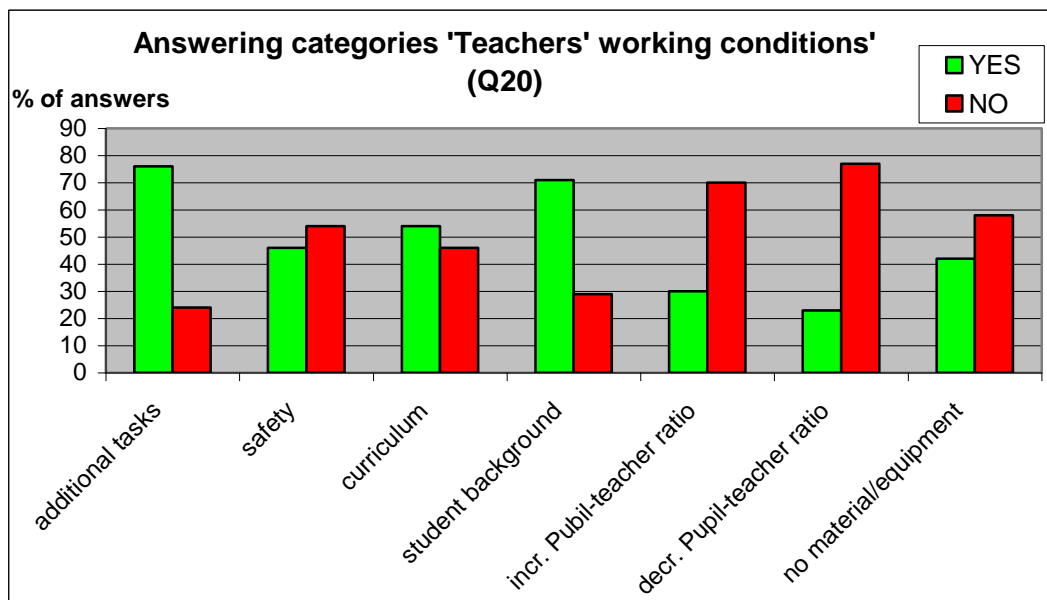
time teachers. In the UK and France concerns were raised about the sustainability of pension schemes with regard to part-time work. In Germany and Hungary it was emphasised that the increase in part-time employment of teachers was not voluntary; in (Eastern) Germany this was associated with a decrease in the number of pupils, while in Hungary no reason was stated.

3.5 Factors with an impact on working conditions

In the survey, it was asked which individual factors affect teachers working conditions the most.

The major changes in working conditions that teachers most frequently reported as affecting them are: additional tasks beyond teaching (76 percent) and difficulties connected to students' domestic living conditions (70 percent) were the most frequently reported answers, but curriculum-related difficulties also played a substantial role (54 per cent). A lack of safety was a concern for 46 per cent of teachers, a particularly high proportion (cf. F18).

F18



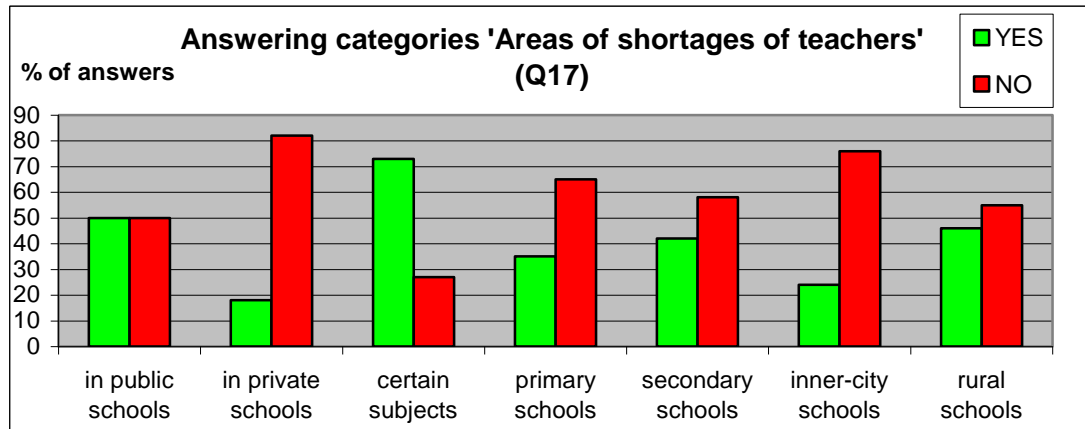
Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008

3.6 Teacher shortages and the reasons for them

A shortage of teachers seems to be a major problem in many of the respondent countries, varying in intensity at the different levels of the school system. Fifty percent of all respondents reported state public schools facing this challenge; seventy percent of respondents mentioned teacher shortages in certain subject areas. Teacher shortages appear to be less of a problem in private

schools and inner city schools, although private schools make up only a small percentage of all schools in most of the countries concerned (cf. F19).

F19



Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008

Teacher shortages are mostly attributed to low wages and unattractive working conditions compared to other professional groups with equal or comparable qualifications. In Austria, for example, teachers trained in technical subjects may find employment in private companies rather than schools. Likewise, in a number of countries, including England and Wales, Estonia, Hungary, Latvia, Lithuania, Poland, Russia, Serbia, Slovakia and Sweden, low wages combined with a high workload and/or high qualification requirements render the teaching profession less attractive. In Turkey, government cuts in expenditure on education and a lack of resources in general are reported to be the main factors accounting for teacher shortages. Further reasons noted include demographic changes, as in the Netherlands, Denmark and Lithuania where the share of older teachers close to retirement is high, and where fewer start-of-career teachers are entering the profession to replace end-of-career teachers. In Iceland population growth has increased the need for qualified teachers. Migration as a reason for teacher shortages is reported in Georgia. The deterioration of the status of the teaching profession and limited career opportunities were reported as factors reducing the attractiveness of the profession in Denmark, Sweden and Slovakia. In some countries, shortages apply to particular categories of teachers, such as special education teachers in Finland, or language teachers in Spain where the number of bilingual state schools has increased.

Only four countries - Bulgaria, Ireland, Portugal and Scotland - reported having no teacher shortages. In Ireland, demand for more teachers exists only in certain subjects. A general lack of qualified teachers is reported in Estonia.

3.7 Reasons for changes in teachers' working conditions

According to the respondents the main reason for the deterioration of teachers' working conditions is a lack of resources and cuts in government spending. This is particularly apparent in Albania, Czech Republic, Cyprus, Germany, Georgia, Greece, Hungary, Poland and Sweden. The general increase in qualification requirements with a continuing comparative deterioration of working conditions is described as a major factor in the worsening of teachers' working conditions in Belgium, Czech Republic, Greece, Hungary, Poland, England and Wales. The growing ethnic diversity of students with immigrant backgrounds was seen as a factor in the deterioration of teachers' working conditions in Austria, Belgium, England and Wales. Teachers in Austria, England and Wales additionally report being burdened by administrative work. In England, this was the case despite an agreement on 'Raising Standards and Teachers' Workload' aimed at reducing teachers' administrative burden. Stress at work has also been reported as a major problem in the teaching profession in Ireland, in response to which appropriate measures have not yet been taken.

A decrease in the number of pupils due to declining birth rates was mentioned as a factor in the improvement of teachers' working conditions by respondents from Spain and Serbia. In Serbia, investment in education by the World Bank in particular was regarded as having a positive influence on teachers' working conditions, as well as cooperation between schools and parents at community level.

4 Wage formation, collective bargaining

In this section we provide an overview of wage setting in different countries, including wage formation and institutional mechanisms for collective bargaining. We also look at questionnaire responses concerning institutional mechanisms and bargaining.

4.1 Developments in teachers' collective bargaining coverage

In a number of the countries included in this study, teachers' wages and working conditions in general, or for particular groups of teachers, are not set by collective bargaining.

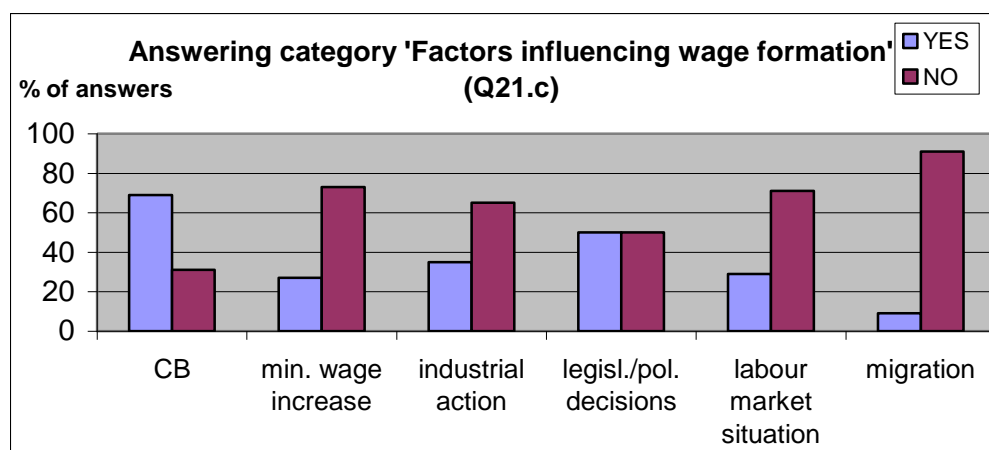
Collective bargaining is the process whereby workers organize together to meet, converse, and compromise upon the work environment with their employers. It is the practice in which union and company representatives meet to negotiate a new labor contract. In various national labor and employment law contexts, collective bargaining takes on a more specific legal meaning. In a broad sense, however, it is the coming together of workers to negotiate their employment.

A collective agreement is a labor contract between an employer and one or more unions. Collective bargaining consists of the process of negotiation between representatives of a union and employers (represented by management, in some countries by employers' organization or local or central government as in case of education) in respect of the terms and conditions of employment of employees, such as wages, hours of work, working conditions and grievance-procedures, and about the rights and responsibilities of trade unions. The parties often refer to the

result of the negotiation as a *Collective Bargaining Agreement (CBA)* or as a *Collective Employment Agreement (CEA)*.

For instance, in Ireland and Scotland, teachers' wages and working conditions are laid down by tripartite public policy boards such as the Teachers' Conciliation and Agreement Scheme and the Scottish Negotiating Committee for Teachers established in 2001 (see F20).

F20



Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008

4.1.1 Collective bargaining coverage

Table 1 shows the level of collective bargaining – negotiations between unions and employers' associations – coverage on the basis of the questionnaire responses by country and type of school.

Table 1

	Private Sector		Public Sector	
	Primary schools	Secondary schools	Primary schools	Secondary schools
AT	100	100	100	100
FI	100	100	100	100
IC	100	95	100	100
IT	100	100	100	100
PT	100	90	100	95

SK	100	100	100	100
ES	100	100	100	100
NL	98	98	98	98
MT	95	95	100	100
SW	90	90	100	100
AL	n.a.	n.a.	100	100
BE	n.a.	n.a.	100	100
BG	n.a.	n.a.	100	100
CY	n.a.	n.a.	n.a.	n.a.
CZ	n.a.	n.a.	20	15
DK	n.a.	n.a.	100	100
GB	n.a.	n.a.	100	100
IR	n.a.	n.a.	100	100
HU	2	3	22	23
PL	3	5	97	95
GO	1	1	1	1
GE	1	1	100	100
GR	0	0	0	0
LV	0	0	60	60
MO	0	0	100	100
RU	0	0	85	85
SC	n.a. ⁸	n.a.	100	100
SER	n.a.	n.a.	100	100
TK	n.a.	n.a.	0 ⁹	0

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⁸ Collective bargaining coverage in the private sector is expected to be very low. Collective agreements are negotiated in tripartite national negotiating bodies involving unions, employers and the Scottish government. The Scottish Negotiating Committee for Teachers was established in 2001.

⁹ Public sector employees are excluded from collective bargaining. The wages and working conditions of public sector teachers are settled exclusively by unilateral decision of the government.

The overall trend characterising teachers' collective bargaining coverage is one of relative stability. No changes in overall collective bargaining coverage have been reported from Austria, Belgium, Denmark, Finland, Georgia, Germany, Hungary, Italy, the Netherlands and Russia. With regard to the composition of teachers covered by collective agreements, changes have occurred in Germany where the number of civil servants among teachers for whom wages and working conditions are set by law has decreased, while the number of teachers covered by collective agreements has increased. Likewise, in the Netherlands the determination of teachers' wages and working conditions is now subject to collective bargaining whereas previously only the government was responsible. Shortcomings with regard to conditions laid down in collective agreements have been reported from Hungary, and problems with government implementation of legal provisions on wage determination have arisen in Greece. Decentralisation of collective bargaining has occurred in Russia where the bargaining level has shifted from the federal to the municipal level over the last 10 years.

Increases in collective bargaining coverage among teachers have been reported from Estonia, Latvia, and Portugal and, in the private sector in Sweden. In Portugal, however, compliance with collective agreements by employers in the private sector is not guaranteed. To counterbalance these shortcomings, the Portuguese government seeks to strengthen labour law as a means of determining the wages and working conditions of teachers, but this tends to downgrade the importance of collective bargaining. In Serbia, the number of collective agreements increased after labour law reforms in 2005.

Collective bargaining coverage has decreased in the Czech Republic as a result of the fall in trade union membership among teachers. In England and Wales a decrease of collective bargaining coverage was reported as a consequence of further privatisation of certain segments of the teaching sector (for example: academies).

4.1.2 Legislative changes and political decisions on wage formation

The implications of legislative reforms and government policy on the determination of wages and working conditions were seen as important in Albania, Austria, Estonia, France, Germany, Greece, Hungary, and England and Wales.

Negative implications were reported from Hungary where the government has implemented a wage freeze since 2005. In Greece, government involvement in wage setting has had a negative impact on the development of teachers' wages, which have decreased in real terms. Likewise in France, wages set by legislative action were below the inflation rate. In Germany, legislative changes in determining the wages of teachers with civil servant status had a negative impact on their remuneration.

State involvement in the wage formation process is considered as positive in England and Wales where improvements in teachers' pay have been achieved through tripartite bargaining. In Austria, a major change occurred with regard to wage setting: wages previously negotiated by the public sector union and the government are now set by law. A positive prospect for the development of teachers' wages is reported from Albania where the government has made promises to increase teachers' wages.

4.2 *Bargaining climate and results*

The conditions for collective bargaining have generally worsened in England and Wales where teachers are increasingly under pressure due to the setting of performance criteria, and from stricter cost efficiency measures. A tense bargaining climate has been reported by respondents from Cyprus where deadlock in negotiations between government and teachers' unions resulted in a pay freeze. Likewise, the bargaining process has been described as 'difficult' in Bulgaria.

In the Czech Republic the CMKOS PS union demanded stronger state involvement in setting teachers' wages. In Germany, the very limited scope of collective wage bargaining in private education prompted demands for a minimum wage in this sector.

The collective bargaining climate has been generally positive in Austria where unions and the government reached a compromise without strike action. Unions in Albania reported attaining improved wage targets in collective bargaining. Likewise, better conditions for teachers in collective agreements have been achieved in Montenegro, Malta and Spain. In Estonia, teachers benefited from the annual increase in minimum wages.

No changes with regard to the collective bargaining climate and outcomes have been reported from Italy, Georgia, France, England and Wales, and Denmark.

4.2.1 *Bargaining results and wage development*

Teachers' real wages fell in Portugal and Greece, whereas an increase was reported in England and Wales, and the Czech Republic. These increases have, however, not been exceptional compared to other professional groups. Growth of teachers' wages has also been reported by respondents in Spain, Serbia and Poland.

For Germany, one positive development was the reduction in the pay gap between Eastern and Western Germany.

4.2.2 *Wage gap by gender*

No detailed information was available concerning the current level of the gender pay gap for teachers; since in all of the countries in the study, pay scales are gender neutral and the gender pay gap does not take the form of official wage differences. Some respondents did, however, indicate income differences between male and female teachers. For example, 18 percent in the Netherlands, 10 percent in the UK and 5 percent in Iceland, while in Estonia a range of 3.5–9 percent was reported.

As for development trends in gender pay differences, 24 countries reported no significant change; only the Netherlands and Iceland claimed that there had been an increase in the wage gap between male and female teachers, while respondents from Estonia, England and Wales reported a decrease.

The case of the Netherlands merits particular attention, as it has the highest reported gender pay gap, with an increasing trend.

Concerning the reasons for the gender pay gap, five countries mentioned different career opportunities for men and women, as women are more likely to make use of maternity leaves or flexible working hours arrangements due to the need to take care of children (England and Wales, Estonia, France, the Netherlands and Ireland). Spain reported difficulties reconciling family and working life. In Iceland male teachers tend to do more overtime, while in Latvia teacher shortages exist in certain subjects dominated by male teachers – for example, mathematics – in response to which wage supplements are offered as a recruitment incentive.

4.2.3 Gender-specific clauses in collective agreements

Gender-specific clauses in collective agreements for teachers, including special clauses guaranteeing the employment security of single parents – in particular single mothers –, were reported by respondents from Hungary. In Belgium the elimination of detrimental effects on career prospects, and wages, arising from pregnancy has been a long-standing goal. Gender-specific aspects are touched upon only to a limited extent in collective agreements in England and Wales with regard to parental leave. In Denmark, the general procedure is for gender-specific clauses to be included in framework agreements, which have to be implemented at the local level and these also apply to teachers.

The fact that no gender-specific clauses are included in collective agreements for teachers is explicitly mentioned by respondents from Italy, Ireland, Iceland, Germany, Georgia, Estonia, Cyprus and the Czech Republic.

4.2.4 Perceptions of teachers' wages

Respondents were asked to comment on the current remuneration of teachers in their countries. Teachers' compensation was found to be insufficient in relation to required job qualifications and responsibilities in a number of countries, including: Bulgaria, Estonia, France, Germany, England and Wales, Latvia, Malta, the Netherlands, Spain and Sweden. Teachers' wages were reported to be lower in comparison to similar professional groups in the private sector in England and Wales, the Netherlands and Sweden. In Germany, respondents have seen the 'feminisation' of the profession as an unfavourable development as regarding wage outcomes.

Teachers' wages are reported to be widely positive in Cyprus, Portugal and Serbia. In Albania, teachers' wages have improved in the last few years. The status of teachers in Ireland was seen as generally high and reflected in recent pay increases.

No change with regard to teachers' wages was reported by respondents from Italy, Iceland and Greece.

4.2.5 Pension system changes

Reforms of teachers' pension and retirement systems mostly relate to the extension of the retirement age, and how active working years are calculated as a basis for average life-time earnings. Reforms of this type have been carried out in the vast majority of countries in recent years: Albania, Austria, Czech Republic, Cyprus, England and Wales, Germany, Greece, Italy, Montenegro, the Netherlands, Poland, Portugal, Serbia, Slovakia and Sweden. Only a small

number of respondents – Cyprus, Greece and Sweden – have, however, reported disadvantages resulting from pension system reforms; these applied particularly to female teachers and mainly arose from the increase in the statutory retirement age, and the calculation of average earnings that determine the level of pension payments.

Other fundamental deficiencies of the pension system are reported from Russia where pensioners are threatened by poverty, and from Georgia where large sums made available by the World Bank for teachers' pensions disappeared.

Improvements in teachers' pension systems have been reported from Bulgaria where a special pension fund for early retirement has been set up, financed by teachers' contributions. Minor improvements with regard to teachers' benefits and bonuses have been achieved in England and Wales. In Greece, the agreement to set the retirement age at 30 years of active work is regarded by the trade unions as a relatively positive outcome of pension system reform.

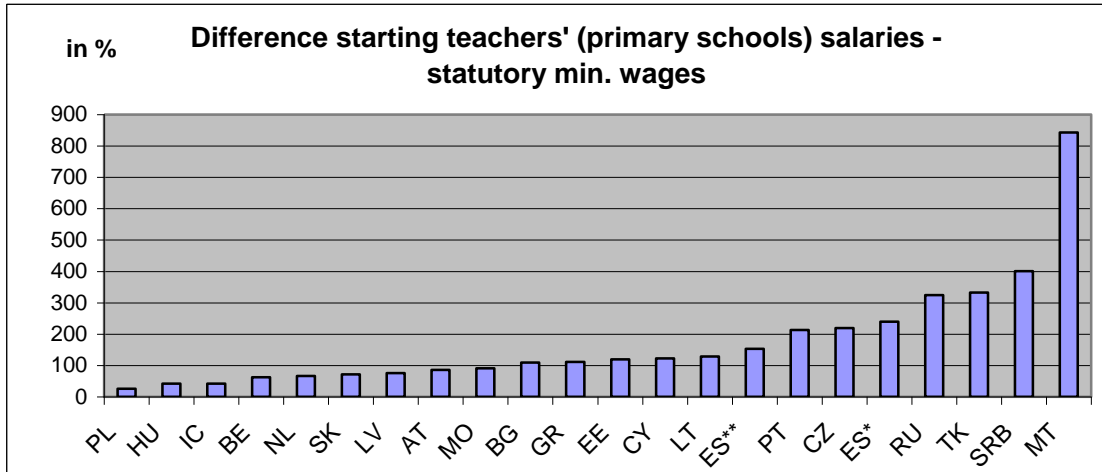
No changes stemming from recent reforms of teachers' pension systems have been reported from Belgium, Hungary and Iceland.

5 Comparing teachers' wages to other economic indicators

In this section we examine the relative position of teachers' wages in the respective economies. Teachers' wages will be compared to the national minimum wage and GDP per capita, and to other professional groups.

Large differences can be observed across countries in terms of the gap between teachers' starting wages in primary schools and the national minimum wage, for countries where this difference exists. Among the 22 respondent countries, starting primary school teachers in Poland and Hungary receive the lowest 'premium' above the national statutory minimum wage – 25 percent and 41 percent, respectively – while in Malta, Serbia, Russia and Turkey starting primary teachers receive wages more than three times above the national minimum (in Malta as much as eight times). In most of the countries, the wages of starting primary school teachers were twice the national minimum wage (cf. F21).

F21

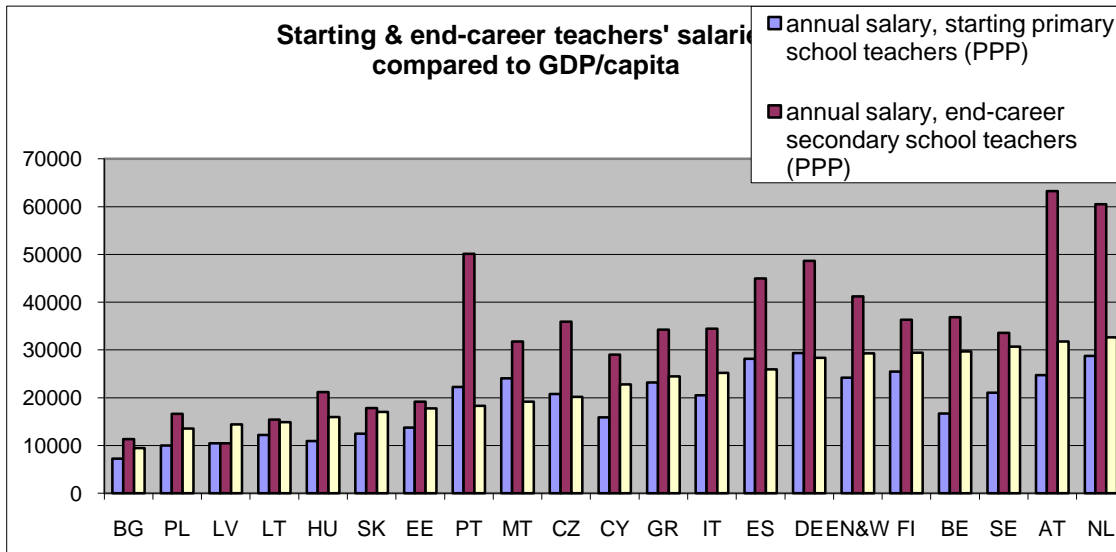


Sources: Questionnaire Survey 'Teachers' Pay in Europe', 2008; Eurostat 2008;

The comparison between teachers' wages and GDP per capita gives an indication of the status of teachers in the different countries. Comparison of teachers' wages with those of other professional groups provides further valuable information on the role of teachers in a given society.

In most countries GDP per capita is higher than starting primary school teachers' salaries, but lower than end-of-career secondary school teachers' salaries (cf. F22).

F22

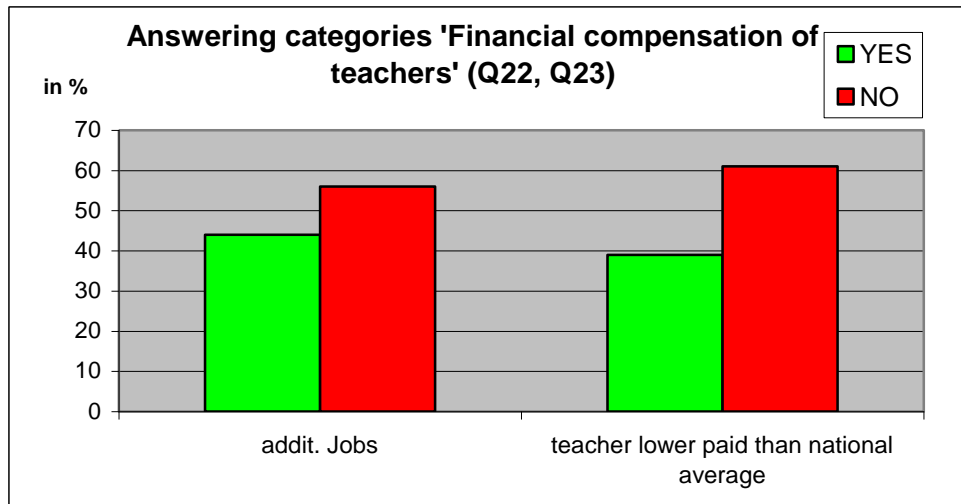


Sources: Questionnaire Survey 'Teachers' Pay in Europe', 2008; AMECO 2008; wiiw 2008.

Only in England and Wales and in Lithuania are both the starting and the end-of-career salaries of teachers lower than GDP per capita. On the other hand, both primary and secondary school teachers have higher salaries than GDP per capita in Portugal, Malta, Czech Republic, Spain, Germany and Denmark.

According to 40 percent of the respondents, teachers are paid less than the national average, and 44 percent of the respondents said that teachers often need to take on an additional job to financially sustain themselves (cf. F23).

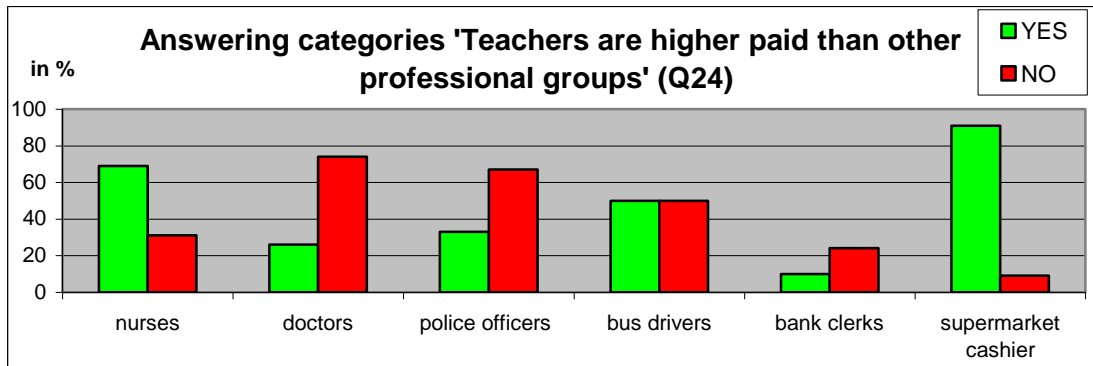
F23



Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008

Comparison of teachers' salaries with those of other professional groups – listed in the questionnaire – gives us an insight into how teachers' work is compensated in a given society.

According to the questionnaire responses, teachers are generally paid more than supermarket cashiers and nurses, but less than doctors, bank clerks and police officers (see F24). It is remarkable, however, that in 30 percent of cases, teachers were reported to receive lower wages than nurses, whereas 20 percent of respondents indicated that teachers receive higher wages than doctors.



Source: Questionnaire Survey 'Teachers' Pay in Europe', 2008

Teachers' wages developed rather modestly compared to national average wages in Ireland. In Hungary, Greece, Serbia, Sweden, Poland and Portugal teachers' wages have not developed less dynamically compared to professional groups with comparable qualifications and responsibilities. In Malta, teachers' wages increased more strongly compared to those of other public sector employees, but fell behind the wages of private sector employees with similar qualifications. This contrasts with the situation in Serbia, where teachers' wages increased but lagged behind those of other public sector employees with comparable qualifications. In Cyprus, the expressed aim of the trade unions is that teachers' wages develop in line with the wages of other public sector employees.

Teachers' wages developed more positively in Iceland due to a benchmarking process, although constant increases are not guaranteed. A 'balanced' development of teachers' wages in relation to wage developments of other comparable professional groups was asserted by respondents from Austria. Likewise, teachers' wages developed rather positively in Latvia.

No major changes with regard to the development of teachers' pay were reported for Belgium, Estonia, Montenegro and Spain.

6 Conclusions

The aim of this study was to evaluate trends in teachers' pay and working conditions *from the viewpoint of their trade unions*. Four categories of 'typical teachers' were applied in the questionnaire. This contributed to the high response rate and a higher degree of comparability in the analysis.

Regarding *teachers' wage levels* in the countries covered by the survey, wage levels in the EU-15 countries (and Iceland) – at market exchange rates – were found to be far higher than in the new EU member states, South-East and Eastern Europe. For start-of-career primary school teachers the highest monthly salary (Denmark) was almost 14 times higher than the lowest (Bulgaria). It was a significant result that, although the survey goes beyond the borders of the

European Union – to encompass Russia, Serbia and Albania – both the highest *and the lowest* wage levels were reported from EU countries.

Wage differentiation among teachers in the course of their career showed a great variety among countries, but no specific characteristics attributable to geographical location or country group. There were countries with high wage differences between starting and end-of-career teachers among the EU-15 (Austria, the Netherlands, Portugal) and among new member states alike (Hungary, Cyprus). Countries with low wage differences between teachers at different career stages were found in various country groups (Finland, Scotland, Latvia, and Serbia).

Interestingly, many countries considered representatives of the continental model of a social market economy – generally characterised by moderate income differentiation – showed the highest wage differences among teachers (Austria, Netherlands, France, Belgium), while Anglo-Saxon countries and the new member states (traditionally thought of as countries with higher wage differentiation in general) had significantly lower wage differentiation between teachers at different stages of their career.

Cross-country wage differences were substantially lower when wages were calculated at purchasing power standards (PPS), due to lower price and cost levels in the poorer countries. With wage differentiation through the career also varying across countries, in the case of end-of-career primary school teachers we found Russia at the lower end and Austria at the higher end, with almost a fivefold difference.

Surprisingly, some of the new member states performed rather well with regard to wage levels expressed in PPS: for example, the Czech Republic when measured at PPS had a higher wage level for end-of-career teachers in both primary and secondary schools than Finland, Italy and Sweden. It is also remarkable that starting teachers in Serbia and Turkey receive the same wages when purchasing power is taken account as their colleagues in Portugal, and both have higher wage levels than career starters in Iceland.

Comparing teachers' wages to other economic indicators, in most countries GDP per capita is higher than starting primary school teachers' salary, but lower than end-of-career secondary school teachers' salary, in line with previous expectations. Countries in which end-of-career secondary school teachers' salary is nearly twice or above twice GDP per capita include Estonia, Portugal, the Czech Republic, Spain, Germany and the Netherlands.

Among the 22 respondent countries, starting primary school teachers in all cases earn more than the national minimum wage. On the other hand, starting primary school teachers in Russia, Turkey, Serbia and Malta receive wages more than three times the national minimum.

One clear and somewhat surprising finding of this study is that we can no longer speak of a clear-cut East–West divide in Europe as regards wage levels or wage dispersion among teachers. This is also true of net wages, even if these are difficult to compare due to very different tax and social security systems. Previous expectations concerning high-tax rich countries and low-tax new member states were not verified. We find rich EU-15 countries with low tax rates and low social security burdens (Ireland, Finland and Italy) and poorer new member states or South-East European countries with high tax rates (for example, Hungary and Serbia). Qualitative indicators concerning working conditions and job quality did not show an East–West divide either.

Concerning gender differences in wages, most respondents emphasised that official wages and pay rates are gender-neutral. Nevertheless, a number of countries still identified gender wage

gaps of between 3.5 and 18 per cent. The reasons brought forward to explain this include different career advancement opportunities for men and for women, higher overtime by male teachers and, in certain cases, a higher incidence of male teachers in subjects where there is a shortage.

Looking at average weekly teaching hours at primary schools, two Nordic countries take the highest and lowest positions: average working hours are the highest in Sweden (35 hours for both categories without specification how many actual teaching hours) and the lowest in Iceland (17 hours for career starters and 13 hours for end-of-career teachers).

Privatisation or changes in the institutional status of schools did not prove to be decisive factors in determining the working conditions of teachers in general, partly because of the limited extent of such changes, partly because of the lack of correlation between schools' institutional forms and working conditions. The share of private elementary schools in Denmark, the UK and Cyprus was below 20 per cent; only Spain, Malta and the Netherlands had higher levels, but these countries did not report lower levels or a deterioration of working conditions among teachers. Among these countries only the Netherlands reported high wage differentiation and also the highest gender wage gap.. Concerning the reason for any deterioration of working conditions, respondents cited a lack of resources and cuts in government spending.

The employment of teachers below the officially required qualification criteria was widespread only in Sweden, though it does occur to some extent in a large number of countries. Indeed, Sweden showed comparatively different results in many respects, including high levels of overtime, deterioration of working conditions and increasing decentralisation of collective bargaining.

As regards the part-time employment of teachers, primary and secondary schools show similar characteristics: for most respondent countries the share of part-time teachers tends to be under 20 per cent. Exceptions are Latvia and Iceland, with part-time shares of 30 per cent and 25 per cent, respectively. For Austria and Belgium the share of female part-time teachers in secondary schools is particularly high, at 25 per cent.

Respondents did not give a clear indication of the incidence of fixed-term contacts, so report is unable to verify whether certain types of school are characterised by more precarious employment.

Teacher shortages were identified as a major problem: 50 per cent of all state schools were reported as facing this challenge; indeed, in some subjects, 70 per cent of respondents mentioned a teacher shortage. Such shortages were generally seen as a consequence of lower wages and less attractive working conditions compared to other professional groups with equal, comparable or even lower qualifications. Demographic change as a reason for teacher shortages appeared in the Netherlands, Denmark and Lithuania, where the share of teachers close to retirement age is high. In contrast, in Iceland it was rather the growth of population that had increased the need for qualified teachers, so giving rise to a shortage. Migration as a reason for shortages was reported from Georgia, but also Latvia, Lithuania and Poland.

Overall, the report provided a glance at teachers' pay in Europe in 2007. As it is a comparative report, it cannot provide a detailed picture of each country where national characteristics are taken into account. Nevertheless the study gives a valuable overview of the main trends in

teachers pay and working conditions across Europe. While diversity in all aspects can be named as the overarching feature of teacher's situation in Europe, the report also shows some common trends. If part time employment, non-competitive salaries at least for beginning teachers, second jobs and chronic shortage of qualified teachers in particular subject areas, is becoming norm for teaching profession in Europe, education could be in a long-term decline. Although the study addressed the development of certain characteristics over time, the real trends can be identified and proofed only after repeat surveys. Nevertheless, it is expected that this report will provide EI and its member organisation with valuable information and necessary perspective to be used in policy and advocacy development.

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Abbreviations of countries

Abbreviation	Country	Abbreviation	Country
AL	Albania	IR	Ireland
AT	Austria	IT	Italy
BG	Belgium	LV	Latvia
BG	Bulgaria	LT	Lithuania
CZ	Czech Republic	MT	Malta
CY	Cyprus	NL	Netherlands
DK	Denmark	PO	Poland
EN&W	England and Wales	PT	Portugal
EE	Estonia	RU	Russia
FI	Finland	TK	Turkey
FR	France	SCO	Scotland
GO	Georgia	SRB	Serbia
DE	Germany	SK	Slovakia
GR	Greece	ES	Spain
HU	Hungary	SE	Sweden
IC	Iceland		

Annex

Social security contributions and income tax rates

	Primary school teachers		Secondary school teachers	
	Start-of-career	End-of-career	Start-of-career	End-of-career
AL				
Social security contributions	Min. 11.2%	Min. 11.2%	Min. 11.2%	Min. 11.2%
Personal income tax	Min. 10%	Min. 10%	Min. 10%	Min. 10%
AT				
Social security contributions	17–18%	17–18%	17–18%	17–18%
Personal income tax	33%	33–50%	33%	33–50%
BE				
Social security contributions	11.05–13.07%	11.05–13.07%	11.05–13.07%	11.05–13.07%
Personal income tax	35–50%	35–50%	35–50%	35–50%
BG				
Social security contributions				
Personal income tax	37%	37%	37%	37%
CZ				
Social security contributions	12.5%	12.5%	12.5%	12.5%
Personal income tax	15%	15%	15%	15%
CY¹⁰				
Social security contributions	7%	7%	7%	7%

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¹⁰ KTOEÖS.

Personal income tax	7%	7–12%	7%	7–12%
DK				
Social security contributions	n.a.	n.a.	n.a.	n.a.
Personal income tax	45–65%	45–65%	n.a.	n.a.
GB				
Social security contributions	9.4–11%	9.4–11%	9.4–11%	9.4–11%
Personal income tax	0–20%	0–40%	0–20%	0–40%
EE				
Social security contributions	0.6%	0.6%	0.6%	0.6%
Personal income tax	21%	21%	21%	21%
FI				
Social security contributions	6.15–7.25%	6.15–7.25%	6.15–7.25%	6.15–7.25%
Personal income tax	22–24%	25–27%	22–24%	26–28%
FR				
Social security contributions	n.a.	n.a.	16.61%	16.61%
Personal income tax	n.a.	n.a.	n.a.	n.a.
GO				
Social security contributions	n.a.	n.a.	n.a.	n.a.
Personal income tax	Max. 25%	Max. 25%	Max. 25%	Max. 25%
GE				
Social security contributions	21%	21%	21%	21%
Personal income tax	n.a.	15–42%	15–42%	15–42%
GR				

Social security contributions	19.1%	17.2%	19.1%	17.2%
Personal income tax	5.16%	10.8%	5.16%	10.8%
HU				
Social security contributions	43.5%	43.5%	43.5%	43.5%
Personal income tax	36%	36%	36%	36%
IC				
Social security contributions	4–8%	4–8%	4–8%	4–8%
Personal income tax	16–18%	19–21%	18–20%	21–24%
IR				
Social security contributions	10.75%	10.75%	10.75%	10.75%
Personal income tax	41%	41%	41%	41%
IT				
Social security contributions	11.15–12%	11.15–12%	11.15–12%	11.15–12%
Personal income tax	17–22%	21–26%	18–23%	22–27%
LV				
Social security contributions	9%	9%	9%	9%
Personal income tax	25%	25%	25%	25%
LT				
Social security contributions	3%	3%	3%	3%
Personal income tax	24%	24%	24%	24%
MT				
Social security contributions	Max. 10%	Max. 10%	Max. 10%	Max. 10%

Personal income tax	15–25%	15–25%	15–25%	15–25%
MO				
Social security contributions	12%	12%	12%	12%
Personal income tax	15%	15%	15%	15%
NL				
Social security contributions	9–23%	11–28%	10–23%	9–30%
Personal income tax	n.a.	n.a.	n.a.	n.a.
PL				
Social security contributions	Min. 14%	Min. 14%	Min. 14%	Min. 14%
Personal income tax	19–30%	19–30%	19–30%	19–30%
PT				
Social security contributions	11.5%	11.5%	11.5%	11.5%
Personal income tax	7–12%	16–23%	7–12%	16–23%
RU				
Social security contributions	n.a.	n.a.	n.a.	n.a.
Personal income tax	13%	13%	13%	13%
SC				
Social security contributions	Max. 11%	Max. 11%	Max. 11%	Max. 11%
Personal income tax	20%	20%	20%	20%
SER				
Social security contributions	35.8%	35.8%	35.8%	35.8%
Personal income tax	12%	12%	12%	12%
SK				

Social security contributions	Max. 11.4%	Max. 11.4%	Max. 11.4%	Max. 11.4%
Personal income tax	Max. 19%	Max. 19%	Max. 19%	Max. 19%
ES^{II}				
Social security contributions	5–6%	4–5%	6–7%	4–5%
Personal income tax	16–18%	19–21%	17–19%	20–22%
SW				
Social security contributions	0.8%	0.5%	0.8%	0.5%!!!
Personal income tax	30–33%	30–33%	30–33%	30–33%
TK				
Social security contributions	n.a.	n.a.	n.a.	n.a.
Personal income tax	n.a.	n.a.	n.a.	n.a.

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¹¹ Public sector