

# Cost of Living, Living Wages, and Minimum Wages in EU-27 countries

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## Cost of Living, Living Wages, and Minimum Wages in EU-27 countries

Study for the Left  
in the European Parliament



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### About Celsi

Central European Labour Studies Institute (CELSI) – [www.celsi.sk](http://www.celsi.sk)  
CELSI is an independent non-profit research institute based in Bratislava, Slovakia. Since 2010 CELSI has been responsible for the management of online Wageindicator surveys of wages and working conditions in 196 countries. CELSI has received over 30 research grants from EC DG Employment in addition to grants from other EU funding schemes, the ILO, Eurofound, OECD, the European Parliament and the World Bank.

### About WageIndicator Foundation

WageIndicator Foundation (StichtingLoonwijzer) – [www.wageindicator.org](http://www.wageindicator.org)  
started in 2000 to contribute to a more transparent labour market. It collects, compares and shares labour market information through (online & face-face) surveys and desk research. It serves as an online library for wage information, Labour Law and career advice.

The WageIndicator Foundation is assisted by world-renowned universities, trade unions and employers' organisations and currently operates in 196 countries. Their international staff consists of some 100 specialists spread over the whole world.

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# Foreword: baskets as tools for decent wages



“A man must always live by his work, and his wages must at least be sufficient to maintain him. They must even upon most occasions be somewhat more; otherwise it would be impossible for him to bring up a family, and the race of such workmen could not last beyond the first generation”. Adam Smith, the pope of all economic liberals, thus tackled the question of wages in 1776. However, it was not until the end of the 19<sup>th</sup> century that the first minimum wages were introduced in New Zealand (1894) and Australia (1896), in a context of unbearable exploitation of workers paid at starvation wages.

In continental Europe, legal minimum wages appeared later, during the post-war recovery and economic boom, and after victorious union fights (France in 1950 with the SMIG, Spain in 1963, the Netherlands in 1969...). Half a century later and after several decades of neoliberalism and declining wages in the name of competitiveness, similar campaigns have started again, demanding that those who produce the wealth can at least live decently from their work. These campaigns often have striking echoes with those of the end of the 19<sup>th</sup> century – with an added internationalist dimension. The “Fight for fifteen” (dollars) of the American trade unions undoubtedly resonates with the “Fight for fourteen” (euros) of the Dutch and Belgian unions.

It is worth noting that the debate encompasses all countries and goes beyond the simple level of remuneration: it concerns the place of workers in the economy and in society. They refuse to be considered any longer as a mere economic “factor of production” or a vulgar tool for the creation of value for society – they ask to be an integral part of the latter. To be able to eat properly, to have decent housing, to take care of themselves, and even to treat themselves and their children from time to time.

However, for once, the European Commission had a good idea – admittedly, prompted by the trade unions. It proposed in autumn 2020 to adopt a European framework for minimum wages, so as to ensure that they are “adequate”, “decent”, that they allow a person to lead a life of dignity. But how do you judge the adequacy of a salary? There are two methods to achieve this.

The first is to determine the minimum wage based on a percentage of real wages (median or average) of the country in question. As such, La France Insoumise considers that the adequate level from this point of view corresponds to 75% of the median salary, so as to be significantly above the poverty line.

The second method assesses the cost of living imposed on workers, measured from a «basket» of goods and services, and deduces the amount below which one cannot live with dignity - and therefore get paid respectively. These baskets of goods and services, sometimes also called “reference budgets”, initially require considerable scientific work, in order to aggregate the current prices for food, housing, healthcare, etc. in a given country or region.

In France, for example, a “Higher Commission for Collective Agreements” used to be responsible for evaluating the composition of the average household budget and that it be taken into consideration to determine the value of the minimum wage; it has since disappeared as such. More recently, the United Kingdom has set up a Living Wage Commission to carry out this survey work on the other side of the Channel. At European level, the European Commission launched in 2013 a project aimed at instituting a methodology and comparable baskets across Member States, without carrying out the project, due to a lack of political will.

This is the whole point of this study. To shed light on the debates on the subject, it seemed important to me that a first proposal of baskets in the 27 member states be available and put forward for discussion.

The study, after explaining the methodological choices made, consists of as many case-studies as there are countries in the European Union. How should we read these case-studies?

- **First, a list of incompressible expenses (or at least measured here as such) for a typical family and a single person is drawn up, presenting a range which takes into account various variations (living in metropolitan areas or in rural or peri-urban areas, individual preferences and lifestyles, etc.).**
- **These expenses are then mirrored with the salaries necessary to cover them, taking into account the automatic pay slip deductions, for both of the aforementioned typical households. These salaries correspond to the estimates of living wages in the country in question.**
- **Finally, these estimates are put in context, by comparing them to the real wages observed for different categories of workers, and to the minimum wages in force when they exist, both in monthly and hourly values.**

## What do we observe?

- **The lowest basket in the EU is in Bulgaria, at € 370-500 per month for a single person and € 485-675 for a family. However, the minimum wage in force in this country is only 335 €;**
- **in almost all cases, minimum wages are lower than the real wages paid to low-skilled workers - despite the fact that among Europeans paid at minimum wage there are also qualified and / or experienced workers;**
- **In many countries, particularly in Eastern Europe, the minimum wages in force are grossly insufficient to cover the essential needs even of an individual living alone, without dependent children (Bulgaria, Slovakia, Poland, etc.) - and a fortiori insufficient to provide for the needs of a family.**
- **Elsewhere, legal minimum wages may be adequate for a single person but not for a family (Belgium, Cyprus, Greece, etc.).**
- **Finally, in a handful of countries, legal minimum wages can cover the needs of a family, on the condition that it tightens its belt severely (lower range of decent wage estimates - Ireland, Lithuania, Luxembourg, etc.).**

This study obviously does not conclude the matter, rather it intends to catalyze further discussion. This is an effort which has the merit of existing but which, for greater accuracy, calls for the involvement of European governments, their national statistical institutes, and of course the workers themselves as well as their representatives.

In addition, any scientific method, however robust it may be, cannot do without democratic debate when it comes to determining living costs and standards. Researchers can determine the cost of a standard basket but are not qualified to establish the legal duration of working time, for example, which is a matter of political choice. The baskets' composition, which also depend on inevitably variable cultural and geographical factors, will always be the result of debates and political compromises between the various actors concerned.

When the “Fight for 15” campaign started in fast food kitchens in the United States in 2012, it was called utopian and mocked. Almost 10 years later, the measure has been adopted by a myriad of American cities and states, and the current President of that country is trying to make it national law. In France Insoumise, we believe that it is high time to ensure that minimum wages are finally decent wages and not poverty wages. This is a necessary condition in the broader goal of upwards social convergence in the EU. There is a battle to be fought with the current proposal for a European directive on the table. It's up to us to win it!

Leila Chaibi

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# 1. Introduction

In the last decade the concept of living wage has received renewed international attention. This report describes the calculation of living wage in the EU-27 countries. The proposed approach is innovative in the way that it uses prices collected through web-surveys in combination with the standard survey data to provide timely, and reasonably accurate estimates of living wage. The calculation is based on approximately 300,000 prices of goods and services and 100,000 housing prices in total. The estimated living wage represents the amount of money sufficient to enable the cultural and social participation in society. Living wage is corrected for income tax, and social contributions to be comparable to minimum wage and real wages which are gross earnings. The living wage is estimated for 27 EU countries and rates are contrasted with the national statutory minimum wages. Because living wage is normatively based it offers an additional metric of economic adequacy that reflects the needs of workers and their cost of living.

## 2. The concept of living wage

The income level necessary to secure a decent standard of living is an important economic yardstick of income adequacy. Since 1919 living wage is recognized by the International Labor Organization (ILO) as a basic human right (ILO, 2008). ILO endorses minimum living wage within a wider concept of Decent work that aims for work in conditions of freedom, equity, security and human dignity. In 1948 the United Nations Universal Declaration of Human Rights officially recognized the need for workers to receive a living wage. The exact definition of living wage however has never been established and each campaign defines living wage differently (see Anker, 2011). *The Global Living Wage Coalition* that brings together certification companies defines living wage as the “remuneration received for a standard work week by a worker in a particular place sufficient to afford a decent standard of living for the worker and her or his family. Elements of a decent standard of living include food, water, housing, education, health care, transport, clothing, and other essential needs, including provision for unexpected events” (Anker and Anker, 2017). *The Clean Clothes* campaign (formerly known as *Asia Floor Wage Alliance*) launched in 2009 “proposes a wage for garment workers across Asia that would be enough for workers to live on. It accounts for the cost of a fair amount of food per day, plus other essential living costs such as healthcare, housing, clothing, childcare, transportation, fuel, education, etc” (Merk, 2009). *The Living Wage Movement Aotearoa New Zealand* launched in 2012 defines a living wage “as the income necessary to provide workers and their families with the basic necessities of life” (King and Waldegrave, 2012). In the US the *Living Wage Calculator* developed by Amy K. Glasmeier from MIT presents local wage rate that allows individuals and families to meet minimum standards of living. Glasmeier defines living wage as “an approximate income needed to meet a family’s basic needs [that] would enable the working poor to achieve financial independence while maintaining housing and food security”. *The Living Wage for Families Campaign* organised locally since 2008 in British Columbia in Canada defines living wage “on the principle that full-time work should provide families with a basic level of economic security, not keep them in poverty” (Richards et al., 2008). In this campaign the living wage is then calculated as “the amount needed for a family of four with two parents working full-time to pay for necessities, support the healthy development of their children, escape financial stress and participate in their communities”.

The very comprehensive calculation is developed in Ireland and the UK which define a *Minimum Income Standard* (MIS) based on public views about a minimum standard for different family types (Hirsch, 2013; Collins et al., 2012). Under this approach a negotiated consensus about the cost of goods and services to enable a minimum essential standard is decided by the group of

respondents from a mixture of social and economic backgrounds. The MIS is then calculated as the gross income necessary to afford these expenditures, taking account of the tax liabilities and social welfare entitlements of each family type. *The Living Wage Foundation* in the UK uses MIS as the independently calculated recommend minimum wage in their living wage campaign. The advantage of MIS is that it reflects the real household needs in a very comprehensive way and figures are typically provided for a broad range of household types. An extension of the work on MIS calculates the cost of a minimum acceptable standard for rural households in Scotland (Hirsch et al., 2013). The downside of MIS is the difficulty to understand what it represents and whether a negotiated consensus is understood as a mean, mode or median estimate of basic needs of workers. The other downside of MIS is the high initial cost of development and the monitoring of living standards in the society necessary for regular updating. Therefore the universal applicability of MIS method remains limited.

The calculation of living wage for the large number of countries based on the same methodology is challenging. The first attempt to calculate globally comparable living wages for 100 countries is presented by Guzi (2014) who calculate the cost of living using prices collected through web-surveys on the Numbeo.com website—the information hub for travelers. Prices are obtained from web-visitors who can report market prices of about 50 items which also include 11 food products, rental prices and the cost of public transportation. One drawback of this approach is the limited number of items in the Numbeo database to control for the variation in the food basket and housing quality between countries.

The approach presented in this report is described in Guzi and Kahanec (2019) and WageIndicator (2012a). Calculated living wages are based on the actual price levels and can be regularly updated. The concept of living wage is very dynamic and calculations can be adapted to satisfy different definitions of ‘living wages’. Because there is no such thing as a ‘wrong’ living wage and all living wages presented can always be more refined and adapted to local conditions. The common goal of the many living wage campaigns currently taking place all over the world is to lift minimum wages levels to those of the living wages. In this report living wages are reported together with the lowest rates of minimum wages, with the aim to raise the awareness to differences in levels.

### 3. Data sources

WageIndicator Foundation and Central European Labour Studies Institute (CELSI) maintains one of the largest database of prices worldwide which is at the basis of the living wage calculation. Prices are always tested, cleaned for outliers and harmonized. The following data sources are used in the living wage calculation:

- a) The first important data source is *WageIndicator Cost of Living survey*. Prices are collected through a dedicated Cost of Living-app operated by WageIndicator Foundation since 2014. The Cost of Living-app reaches out to large numbers of people, facilitates data collection on a global scale, and through continuous data collection ensures that the data is always up-to-date. The Cost of Living-app facilitates data collection through laptop, tablet, and smartphone and it can be operated offline to collect prices face-to-face in areas with no or low internet coverage via offline field surveys by trained interviewers or by random shoppers who report the prices for a set of commodities in their neighborhood. The final sample of prices used for calculation is restricted to prices collected between January 2018 and March 2021.
- b) Second important data source is the *Numbeo database* that collects prices through web-surveys on the Numbeo.com website—the information hub for travelers. Prices collected in the last three years are used in the calculation.
- c) *Household Budget Survey* (HBS) is a representative survey of households in the EU countries. The survey is unique and provides detailed information on the household expenditure. In the calculation data relating to households with two adults and two dependent children (below the age of 25) are selected. The expenses for an individual are taken at one quarter of expenses reported for the family. The latest available data from Eurostat is from 2010 (the release of the 2015 HBS data is planned in 2021). The prices are updated to 2021 using CPI (consumption prices index) published by International Monetary Fund in April 2021.<sup>1</sup>
- d) The prices of mobile broadband across the EU are collected by the European Commission for the construction of the Digital Economy and Society Index (DESI). The calculation relies on the most recent prices released in December 2020.<sup>2</sup>

The next table summarizes the source of data for the calculation of different living wage components.

**Table 1 The use of price data in the living wage calculation**

Living wage component	Data sources
Food	Cost-of-living, Numbeo
Housing	Cost-of-living, Numbeo
Healthcare	Cost-of-living, Household Budget Survey
Education	Cost-of-living, Household Budget Survey
Clothing and footwear	Cost-of-living, Household Budget Survey
Public transport	Cost-of-living, Numbeo
Phone	European Commission
Drinking water	Cost-of-living
Personal care	Household Budget Survey
Culture and recreation	Household Budget Survey
Eating out	Household Budget Survey
Household maintenance	Household Budget Survey
Car operation costs	Household Budget Survey

Source: Author

1. <https://www.imf.org/en/Publications/WEO/weo-database/2021/April>

2. <https://digital-strategy.ec.europa.eu/en/library/mobile-and-fixed-broadband-prices-europe-end-2019>

# 4. The calculation of living wage

The definition of living standards can vary between countries but all living wage campaigns aim to ensure that wages are sufficient to support workers and their families. The definition of family is important for the living wage calculation, and it also defines what the living wage represents. The living wage presented in this report is calculated for two household types to respond to different demands for living wage information:<sup>3</sup>

- a) The standard family includes two adults and two children. Standard family living wage indicates the gross monthly income for a full-time equivalent worker at which the total earned family income is sufficient to cover necessary costs. This approach has several advantages. First it provides a global comparison of living wages, focusing on price variation and keeping the family composition constant. Second the approach is adopted by several living wage campaigns (e.g. campaigns in New Zealand or in Vancouver) to which it is directly comparable. Third, the family with two children is required to ensure population replacement and hence living wage should at least be sufficient to support such a household. The family employment rate in a standard family is assumed at 1.8 which means one spouse is a full-time worker and the second spouse works four days per week (i.e. 80% part-time employment). The total disposable income earned by two adults working for a living wage must be sufficient to reach a defined living standard.
- b) Individual living wage represents the gross monthly income to support a household with a single individual without children employed full-time.

The methodology to calculate living wages introduced in this paper is consistent with the previous living wage campaigns reviewed in Anker (2011). The calculation of living wage is composed of different components including food, housing, transportation, health, education, phone, clothing and footwear, personal care, recreation, culture, and restaurant costs. The following is an explanation for each component of the living wage.

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3. The living wage calculation can be easily extended to other family types and different working schedules (e.g. the approach of Glasmeier (2017) distinguishes 12 family compositions).

## 4.1. The calculation of food costs

The cost of food basket is calculated using food consumption patterns and food prices. First the national food consumption patterns in per capita units are taken from the national food balance sheets published by the UN Food and Agriculture Organization (FAO). The FAO food balance sheet presents the consumption of 92 food items measured in kilocalories and in grams per person per day.<sup>4</sup> The measure of food weight is necessary for calculating the cost of daily food consumption. The food consumption patterns differ between countries and hence it is important that these differences are assumed in the calculation. FAO (2013) informs that in the world as a whole per capita food supply rose from about 2,200 kcal/day in the early 1960s to more than 2,800 kcal/day by 2009. Food supply shows a considerable variability across regions, Europe has the greatest average supply at 3,370 kcal/day, closely followed by Americas, and average supply in Africa is the lowest below 2,600 kcal/day. It is important to note that the amount of food actually consumed may be lower due to losses of edible food and nutrients in the household, e.g. during storage, in preparation or cooking.

The food costs calculation assumes that all foods is prepared at home and that ingredients are purchased from supermarkets or at markets at lower-range prices. The cost of the food basket is based on prices from the *WageIndicator Cost of Living Survey* database (the survey questionnaire was deliberately designed to include all food items from the FAO food balance sheet). Each price that enters the calculation has at least 10 observations per item in a given country or region. The daily calorie food intake per capita varies largely in the EU. The lowest daily intake of calories (2,700) is in Cyprus and it exceeds 3,700 in Austria and Belgium.<sup>5</sup> In the calculation the cost of food basket is scaled to provide a daily supply of 2,100 calories per capita or 8,400 calories per family. Children are assumed to have same food requirements as adults. In the calculation the food cost is expressed per person per month.

## 4.2. The calculation of housing costs

Housing costs are the most peculiar kind of costs because dwellings differ from each other and local prices show a substantial variation. The calculation of housing costs should therefore assume the quality criteria and define a minimum acceptable housing quality (e.g. appropriate number of rooms, location). In the *WageIndicator Cost of Living Survey* survey respondents are asked about the house rents and they identify whether electricity, water, garbage collection, Internet, and taxes on housing are included in the reported costs. Respondents also indicate the size (number of rooms) and the location (inside or outside the city center) of their apartments or houses. Based on these characteristics the cost of a reference dwelling is predicted using the state-of-art econometric tools (also Goedemé et al. 2015). The sample of housing prices differs between 550 in Luxembourg to more than 8,000 prices in Czechia, Italy and Poland. The housing equation is estimated separately for each country. The predicted housing cost for a family (an individual) is then a typical rent for a 2-bedroom apartment (1-bedroom apartment) in an average urban area, not centrally located or up-market and outside the city center. The housing cost includes utility and other housing costs.

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4. <http://www.fao.org/faostat/en/#data/FBS>

5. Eurostat (table T2020\_RK100)

### 4.3. The calculation of transport costs

Transportation is an important cost for households because most people commute for work or travel for their daily activities (e.g. shopping). Public transport service is commonly available in most urban places, so the price of a regular monthly pass is regarded as the transport cost for an adult. The price of monthly adult pass is sourced from *WageIndicator Cost of Living Survey* and Numbeo database. The cost of public transport for a family is calculated as the price of a monthly pass for two adults. In many places children commuting to schools can travel for free or with a substantial discount. Therefore, in the calculation it is assumed that children use public transportation for free. Many families with children own a car and use a combination of the car and public transportation to get everyone to work and to childcare/school. This also helps them to balancing the work and family demands. The calculation therefore accounts for car operational costs covering expenses related to the car maintenance and repair, and fuel and lubricants.

### 4.4. Health expenses

EU countries provide at least basic public health care services. Yet additional expenses on medication not available from public facilities or on the cost of private health care in emergency situations are often required. The *WageIndicator Cost of Living Survey* asks respondents about the minimal monthly expenses on personal and health care for a family of two adults and two children. The health expenditure is also reported in the HBS by families with two children. Combining both information from both sources the monthly expenditure on health is derived for living wage calculation. Health expenses for an individual are taken at one quarter of expenses reported for a family with two adults and two children.

### 4.5. Education expenses

Education at public schools is provided at relatively low cost but additional costs are related to supplementary materials and fees. Education expenses are typically included in the living wage. The COL survey asks respondents about the minimal monthly expenses on education (assuming that children attend public school) for a family of two adults and two children. Additionally, we include education expenditure reported in the HBS by families with two children. Based on this information the monthly expenditure on education is derived for living wage calculation. Expenses on life-long learning for adults are not directly considered in the living wage. The concept of living wage defines the basic needs for a family and does not provide for family members to participate in advanced education.

### 4.6. Expenses on clothes and footwear

The monthly expenses on clothing and footwear for a family of two adults and two children are taken from *WageIndicator Cost of Living Survey* and HBS.

### 4.7. Phone expenses

Owning a phone is the norm and phone expenses are paid regularly hence it is important to include phone expenses in the calculation. European Commission regularly monitors the prices of mobile broadband across EU. The lower bound price in the calculation represents the price for telephony service providing at least 500 MB data and 30 minutes call. The upper bound price represents the price providing at least 2 GB data and 100 minutes call. Phone expenses are counted for each adult.

### 4.8. Household maintenance

The home requires a maintenance. The costs of services for routine household maintenance are included in the budget.

### 4.9. Personal care

The personal care component includes spending on hairdressing salon and personal grooming services. Expenses for an individual are taken at one quarter of expenses reported for a family with two adults and two children.

### 4.10. Recreational and cultural activities

Living wage should enable workers and their families the cultural and social participation in society. Everyone needs to be able to socialize and interact with others outside the home. Holiday is also viewed in terms of social participation. This component includes expenses on recreational and sporting activities, cultural events (cinema theater, museum, ZOO), and purchases of newspapers and books. Expenses for an individual are taken at one quarter of expenses reported for a family with two adults and two children.

### 4.11. Eating out

The component accounts with spending on eating out in the restaurant, canteen, and café. Expenses for an individual are taken at one quarter of expenses reported for a family with two adults and two children.



## 4. The presentation of living wage for eu-27 countries

### 4.12. Provision for unexpected expenditures

The calculation of living wage accounts for the most relevant expenditures on food, housing, transport, health, education, clothing and footwear, telephone, personal care and leisure activities. Yet it is difficult to come up with a universal basket of goods and services to cover the necessary personal needs in all countries. One solution to this problem is to provide for spending on non-specified discretionary purchases. In addition, the provision for unexpected events (such as illness, accidents or unemployment) is also common in the living wage calculation. *Living Wage for Families Campaign* in Canada assumes the two weeks income from labour as the provision for unexpected events on a yearly basis (i.e. approximately 4% of monthly household expenditure). Following the manual for living wages by Anker and Anker (2017) the 5% margin is added to the final estimate of the cost of living. When the calculation of living costs is more comprehensive in the goods and services covered a lower margin is more appropriate as it does not increase living wage unreasonably.

### 4.13. Mandatory payroll deductions

The living wage is presented as the monthly wage of a full-time worker in gross terms i.e. before relevant deductions have been made (such as tax and health insurance). Living wage is then directly comparable to the gross monthly wage or national minimum wage. The gross living wage is obtained by correcting the net living wage for the personal income tax obtained from the latest national tax summaries (e.g. *Worldwide Tax Summaries* published by PWC). The income tax is required by law and therefore has to be included in the living wage calculation. In many countries the low income is exempted from tax up to a minimum income threshold and tax brackets are set based on income levels. Since taxes are applied to gross pay, the net living wage needs to be 'grossed up' to account for income tax. In some countries income taxes are low but social contributions are high, and elsewhere social services are financed from taxes, and the amount of taxes includes social contributions. Mandatory payroll deductions paid include personal income tax, pension contributions, medical insurance contributions, and social insurance contributions.

### 4.14. The living wage as a full-time worker equivalent

Total family income of a family is earned by two adults. When each adult is paid living wage, or in the case of a part-time work the proportion of living wage, the total income earned by both adults is enough to cover the family expenses. The living wage is always estimated for an equivalent of a full-time worker which makes it comparable to a legal minimum wage or real wages. Living wage campaigns adopt the principle that the living wage should be earned within a standard working hours and therefore calculation does not account for overtime work.

This section shows the calculation of living wage in the EU-27 countries. Living wages are published as a range with the lower and upper bound. The range represents the variation of prices in the survey that is natural and arises for different reasons (e.g. regional difference, volume pricing). The upper bound of living wage is calculated at prices taken at the 50th percentile (median) from the distribution of prices and the lower bound of living wage is calculated at prices taken at the 25th. The lower bound is a rather conservative scenario implying a cost-optimizing household seeking cheaper-than-average housing, food and other expenses compared to the national average (median).

Living wage is family/household-type specific. Here the living wage is calculated for a standard family including two adults and two dependent children and for a household with a single adult without children. This approach emphasizes the price variation between countries while keeping the family characteristics same across countries.

The common goal of the living wage campaigns currently taking place all over the world is to raise minimum wage levels to those of the living wages. Minimum wages are obtained from *WageIndicator Minimum Wage Database* that includes the minimum wage rates of all countries around the world (WageIndicator, 2021b). For each country with a *Statutory Minimum Wage*, the lowest minimum wage rate applicable to an adult person is calculated. The hourly wage rates are calculated taking working hours from *WageIndicator Labour Law database* (WageIndicator, 2021c).

The statutory minimum wages are laid down in laws or government regulations and therefore constitute both a worker's rights and an employer's obligation. By contrast living wages are not prescribed by law and can therefore not be legally enforced. Instead, living wages provide a benchmark for employers who voluntarily commit to pay wages according to the local living standards. The calculated living wage are therefore presented together with the lowest national statutory minimum wage aiming to increase awareness concerning the remaining gaps between these two levels. Both figures are directly comparable as they refer to a gross monthly wage of a full-time worker. The Living Wage calculation follows the methodology outlined in this text with the objective of providing for accountability and stakeholder involvement. There is no manipulation of figures other than standard data cleaning for obvious outliers.

## LIVING WAGE CALCULATION

# Austria

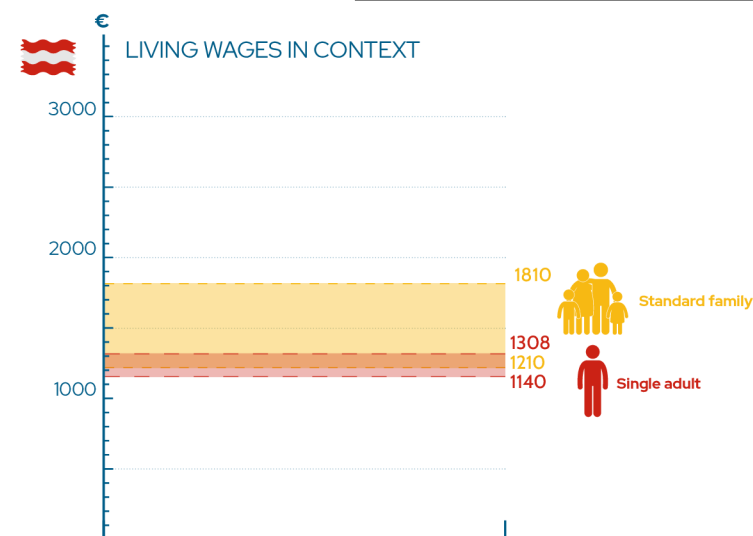
The range of family budget for a two-adult and two-child family is 1793 to 2481 EUR per month (budget for individual is 952 to 1105 EUR). Living Wages are presented in rages. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1210 and 1810 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	319	380	80	95
Housing	690	970	590	620
Healthcare	29	42	7	11
Education	35	55	0	0
Clothing and footwear	84	112	21	28
Public transport	26	44	7	11
Phone	20	21	10	10
Drinking water	26	33	7	8
Personal care	19	29	5	7
Culture and recreation	110	162	28	41
Eating out	82	129	21	32
Household maintenance	12	19	3	5
Car operation costs	256	367	128	184
5% extra expenses	85	118	45	53
<b>Total expenditure</b>	<b>1793</b>	<b>2481</b>	<b>952</b>	<b>1105</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1210	1810	1140	1380
Partner 1 payroll deductions	210	430	186	273
Partner 1 net income	996	1380	952	1110
Partner 2 gross income	940	1380	0	0
Partner 2 payroll deductions	143	272	0	0
Partner 2 net income	797	1100	0	0
<b>Total disposable income</b>	<b>1793</b>	<b>2481</b>	<b>952</b>	<b>1110</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	•	
Living Wage - Standard family	1210	1810
Living Wage - Single adult	1140	1380
Real wage of low-skilled worker	1883	2244
Real wage of medium-skilled worker	2426	3016
Real wage of high-skilled worker	3363	4457

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	•	
Minimum wage (hour)	•	•
Living Wage - Standard family	1226	1835
Living Wage - Standard family (hour)	7.1	10.6
Living Wage - Single adult	1156	1399
Living Wage - Single adult (hour)	6.7	8.1



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# Belgium

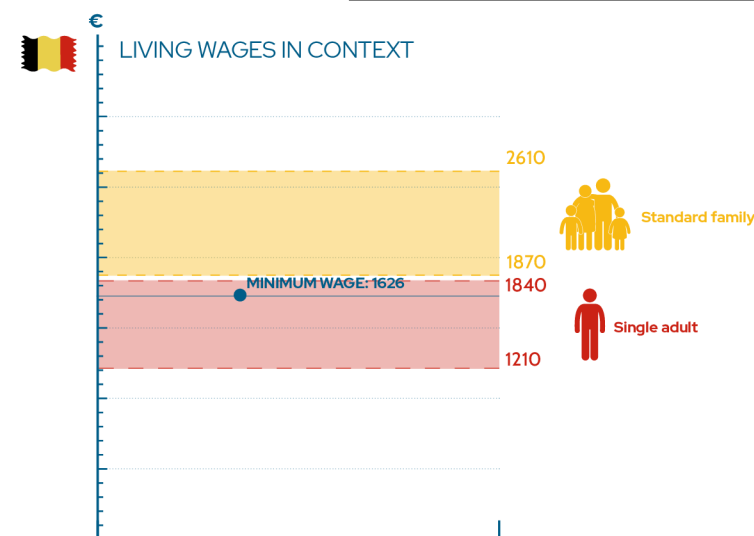
The range of family budget for a two-adult and two-child family is 2085 to 2798 EUR per month (budget for individual is 803 to 1146 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1870 and 2610 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	366	488	91	122
Housing	770	880	413	570
Healthcare	111	164	28	41
Education	35	51	0	0
Clothing and footwear	133	189	33	47
Public transport	22	39	6	10
Phone	26	29	13	15
Drinking water	29	50	7	13
Personal care	34	57	9	14
Culture and recreation	102	159	26	40
Eating out	129	189	32	47
Household maintenance	34	52	9	47
Car operation costs	195	318	98	159
5% extra expenses	99	133	38	55
<b>Total expenditure</b>	<b>2085</b>	<b>2798</b>	<b>803</b>	<b>1146</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1870	2610	1210	1840
Partner 1 payroll deductions	708	1058	408	697
Partner 1 net income	1160	1550	803	1150
Partner 2 gross income	1400	2030	0	0
Partner 2 payroll deductions	471	783	0	0
Partner 2 net income	927	1240	0	0
<b>Total disposable income</b>	<b>1087</b>	<b>2790</b>	<b>803</b>	<b>1150</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	1626	
Living Wage - Standard family	1870	2610
Living Wage - Single adult	1210	1840
Real wage of low-skilled worker	2006	2275
Real wage of medium-skilled worker	2617	3155
Real wage of high-skilled worker	3301	4081

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	1648	
Minimum wage (hour)	10	10
Living Wage - Standard family	1895	2646
Living Wage - Standard family (hour)	11.5	16.1
Living Wage - Single adult	1226	1865
Living Wage - Single adult (hour)	7.4	11.3



## LIVING WAGE CALCULATION

# Bulgaria

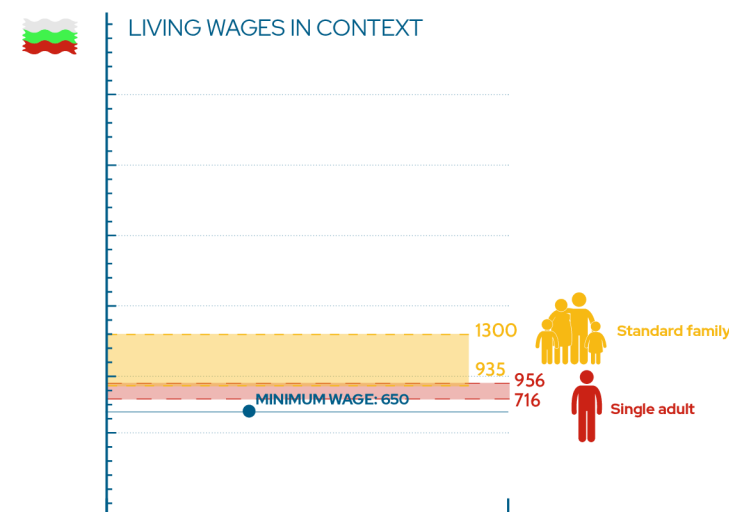
The range of family budget for a two-adult and two-child family is 1332 to 1855 BGN per month (budget for individual is 566 to 756 BGN). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 935 and 1300 BGN. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in BGN, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	479	656	120	164
Housing	570	770	359	457
Healthcare	17	27	4	7
Education	45	58	0	0
Clothing and footwear	30	42	7	10
Public transport	8	13	2	3
Phone	13	40	7	20
Drinking water	13	19	3	5
Personal care	2	4	1	1
Culture and recreation	11	16	3	4
Eating out	23	33	6	8
Household maintenance	10	15	3	4
Car operation costs	48	74	24	37
5% extra expenses	63	88	27	36
<b>Total expenditure</b>	<b>1332</b>	<b>1855</b>	<b>566</b>	<b>756</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	935	1300	716	956
Partner 1 payroll deductions	195	273	150	200
Partner 1 net income	740	1030	566	756
Partner 2 gross income	749	1040	0	0
Partner 2 payroll deductions	157	218	0	0
Partner 2 net income	592	824	0	0
<b>Total disposable income</b>	<b>1332</b>	<b>1854</b>	<b>566</b>	<b>756</b>

Living wages in context (in BGN, per month)	lower bound	upper bound
Minimum wage	650	
Living Wage - Standard family	935	1300
Living Wage - Single adult	716	956
Real wage of low-skilled worker	668	786
Real wage of medium-skilled worker	735	923
Real wage of high-skilled worker	941	1248

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	337	
Minimum wage (hour)	1.9	1.9
Living Wage - Standard family	485	674
Living Wage - Standard family (hour)	2.8	3.9
Living Wage - Single adult	371	495
Living Wage - Single adult (hour)	2.1	2.9



Note: The working week is 40 hours. Exchange rate EUR\BGN=1.93.

## LIVING WAGE CALCULATION

# Croatia

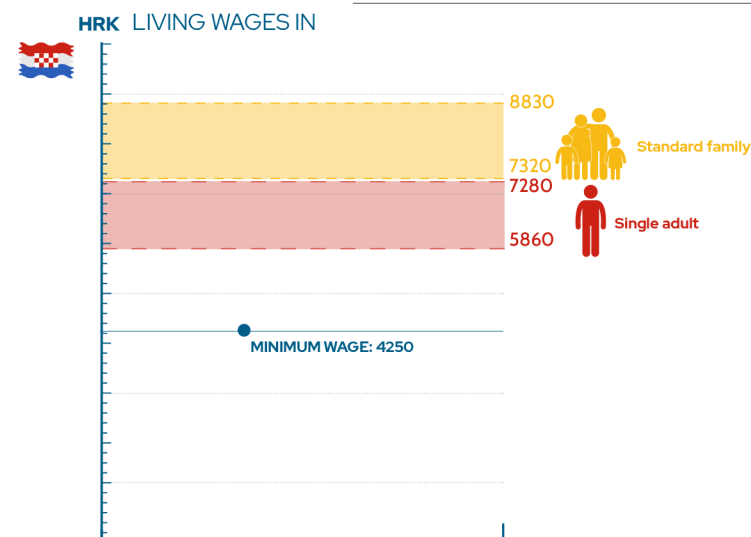
The range of family budget for a two-adult and two-child family is 8339 to 10061 HRK per month (budget for individual is 3710 to 4608 HRK). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 7320 and 8830 HRK. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	3159	3330	790	832
Housing	2680	3250	2030	2560
Healthcare	94	132	23	33
Education	49	76	0	0
Clothing and footwear	353	501	88	125
Public transport	232	346	58	87
Phone	118	124	59	62
Drinking water	85	106	21	27
Personal care	62	78	16	20
Culture and recreation	194	323	49	81
Eating out	116	193	29	48
Household maintenance	123	194	31	49
Car operation costs	677	929	177	219
5% extra expenses	397	479	177	219
<b>Total expenditure</b>	<b>8339</b>	<b>10061</b>	<b>3710</b>	<b>4608</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	7320	8830	5860	7280
Partner 1 payroll deductions	2682	3236	2148	2668
Partner 1 net income	4630	5590	3710	4610
Partner 2 gross income	5850	7060	0	0
Partner 2 payroll deductions	2145	2589	0	0
Partner 2 net income	3710	4470	0	0
<b>Total disposable income</b>	<b>8340</b>	<b>10060</b>	<b>3710</b>	<b>4610</b>

Living wages in context (in HRK, per month)	lower bound	upper bound
Minimum wage	4250	
Living Wage - Standard family	7320	8830
Living Wage - Single adult	5860	7280
Real wage of low-skilled worker	4573	5224
Real wage of medium-skilled worker	5182	6511
Real wage of high-skilled worker	7912	9868

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	569	
Minimum wage (hour)	3.3	3.3
Living Wage - Standard family	979	1181
Living Wage - Standard family (hour)	5.6	6.8
Living Wage - Single adult	784	974
Living Wage - Single adult (hour)	4.5	5.6



Note: The working week is 40 hours. Exchange rate EUR\HRK=7.47.

## LIVING WAGE CALCULATION

# Cyprus

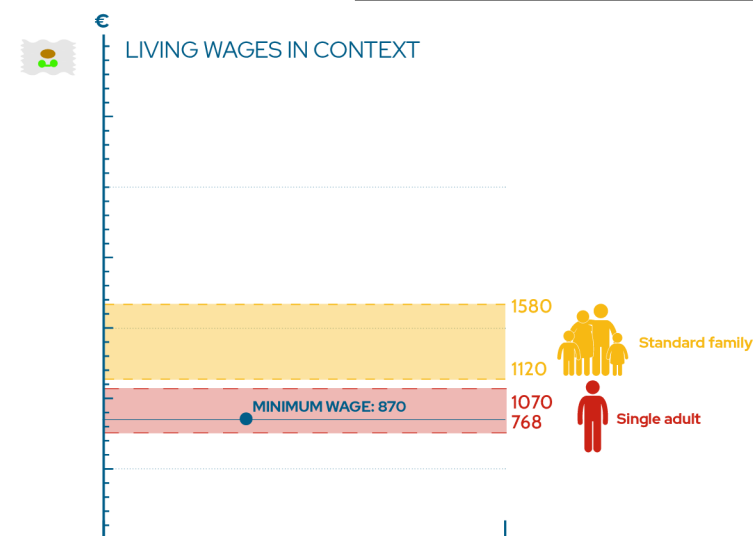
The range of family budget for a two-adult and two-child family is 1875 to 2634 EUR per month (budget for individual is 712 to 989 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1120 and 1580 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	296	386	74	97
Housing	550	770	339	464
Healthcare	98	141	25	35
Education	82	119	0	0
Clothing and footwear	147	183	37	46
Public transport	51	88	13	22
Phone	21	42	10	21
Drinking water	19	20	5	5
Personal care	55	77	14	19
Culture and recreation	72	114	18	29
Eating out	172	256	43	64
Household maintenance	45	65	11	16
Car operation costs	178	248	89	124
5% extra expenses	89	125	34	47
<b>Total expenditure</b>	<b>1875</b>	<b>2634</b>	<b>712</b>	<b>989</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1120	1580	768	1070
Partner 1 payroll deductions	81	114	56	77
Partner 1 net income	1040	1460	712	989
Partner 2 gross income	898	1260	0	0
Partner 2 payroll deductions	65	91	0	0
Partner 2 net income	833	1170	0	0
<b>Total disposable income</b>	<b>1873</b>	<b>2630</b>	<b>712</b>	<b>989</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	870	
Living Wage - Standard family	1120	1580
Living Wage - Single adult	768	1070
Real wage of low-skilled worker	1055	1288
Real wage of medium-skilled worker	1238	1584
Real wage of high-skilled worker	1900	2890

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	882	
Minimum wage (hour)	5.3	5.3
Living Wage - Standard family	1135	1602
Living Wage - Standard family (hour)	6.5	9.2
Living Wage - Single adult	778	1085
Living Wage - Single adult (hour)	4.5	6.3



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# The Czech Republic

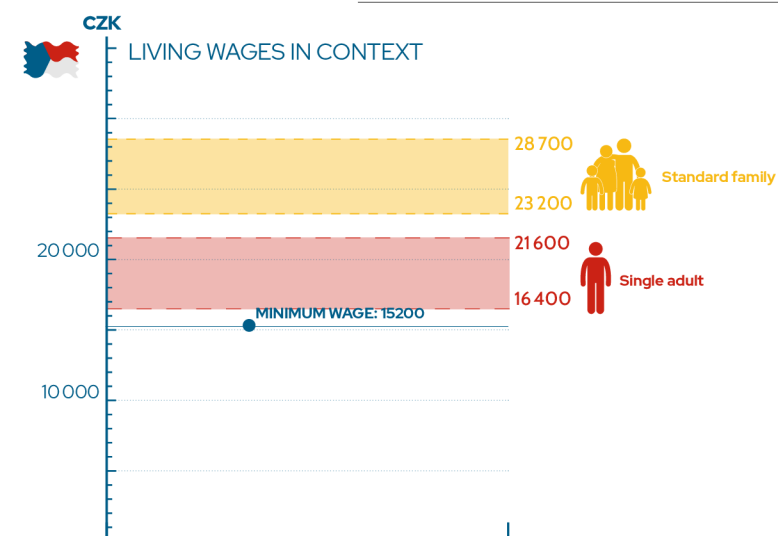
The range of family budget for a two-adult and two-child family is 32528 to 39326 CZK per month (budget for individual is 13351 to 16985 CZK). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 23200 and 28700 CZK. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in CZK, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	4973	5905	1243	1476
Housing	18000	20500	8770	11000
Healthcare	412	599	103	150
Education	126	178	0	0
Clothing and footwear	1399	1820	350	455
Public transport	234	428	59	107
Phone	822	1105	411	553
Drinking water	304	380	76	95
Personal care	149	243	37	61
Culture and recreation	902	1220	226	305
Eating out	1230	1800	308	450
Household maintenance	328	455	82	114
Car operation costs	2100	2820	1050	1410
5% extra expenses	1549	1873	636	809
<b>Total expenditure</b>	<b>32528</b>	<b>39326</b>	<b>13351</b>	<b>16985</b>

Household income based on living wage (in CZK, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	23200	28700	16400	21600
Partner 1 payroll deductions	5129	6826	3009	4642
Partner 1 net income	18100	21900	13400	17000
Partner 2 gross income	18000	22300	0	0
Partner 2 payroll deductions	3506	4862	0	0
Partner 2 net income	14500	17500	0	0
<b>Total disposable income</b>	<b>32600</b>	<b>39400</b>	<b>13400</b>	<b>17000</b>

Living wages in context (in CZK, per month)	lower bound	upper bound
Minimum wage	15200	
Living Wage - Standard family	23200	28700
Living Wage - Single adult	16400	21600
Real wage of low-skilled worker	17490	20301
Real wage of medium-skilled worker	21180	26204
Real wage of high-skilled worker	29154	37009

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	598	
Minimum wage (hour)	3.4	3.4
Living Wage - Standard family	899	1112
Living Wage - Standard family (hour)	5.2	6.4
Living Wage - Single adult	636	837
Living Wage - Single adult (hour)	3.7	4.8



Note: The working week is 40 hours. Exchange rate EUR \ CZK=25.8.

## LIVING WAGE CALCULATION

# Denmark

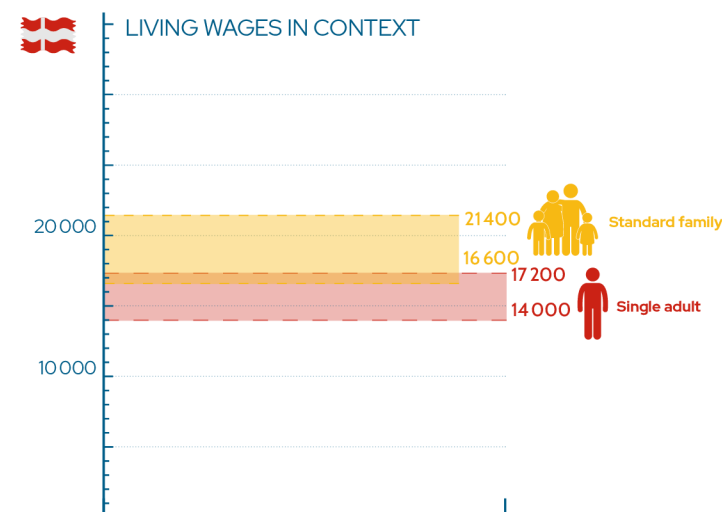
The range of family budget for a two-adult and two-child family is 20245 to 25439 DKK per month (budget for individual is 9695 to 11609 DKK). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 16600 and 21400 DKK. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in DKK, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	2839	3763	710	941
Housing	9710	10000	6380	6800
Healthcare	247	374	62	94
Education	124	191	0	0
Clothing and footwear	1039	1673	260	418
Public transport	516	1050	129	263
Phone	300	300	150	150
Drinking water	480	600	120	150
Personal care	637	996	159	249
Culture and recreation	705	1020	176	255
Eating out	774	1190	194	298
Household maintenance	250	391	63	98
Car operation costs	1660	2680	830	1340
5% extra expenses	964	1211	462	553
<b>Total expenditure</b>	<b>20245</b>	<b>25439</b>	<b>9695</b>	<b>11609</b>

Household income based on living wage (in DKK, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	16600	21400	14000	17200
Partner 1 payroll deductions	5349	7281	4310	5591
Partner 1 net income	11300	14100	9700	11600
Partner 2 gross income	12800	16700	0	0
Partner 2 payroll deductions	3844	5389	0	0
Partner 2 net income	9000	11300	0	0
<b>Total disposable income</b>	<b>20300</b>	<b>25400</b>	<b>9700</b>	<b>11600</b>

Living wages in context (in DKK, per month)	lower bound	upper bound
Minimum wage	•	
Living Wage - Standard family	16600	21400
Living Wage - Single adult	14000	17200
Real wage of low-skilled worker	26501	29517
Real wage of medium-skilled worker	28997	33102

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	•	
Minimum wage (hour)	•	•
Living Wage - Standard family	2263	2917
Living Wage - Standard family (hour)	14.1	18.2
Living Wage - Single adult	1908	2345
Living Wage - Single adult (hour)	11.9	14.6



Note: The working week is 37 hours. Exchange rate EUR \ DKK=7.34.



## LIVING WAGE CALCULATION

# Estonia

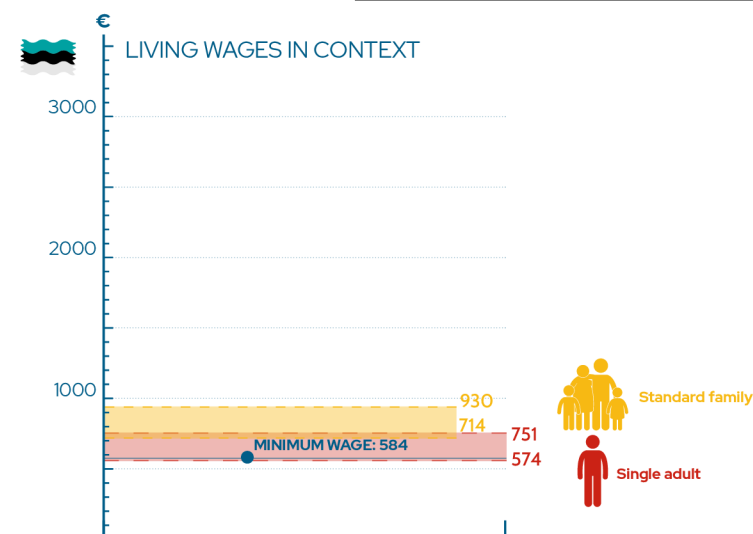
The range of family budget for a two-adult and two-child family is 992 to 1293 EUR per month (budget for individual is 443 to 580 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 714 and 930 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	245	300	61	75
Housing	456	530	278	343
Healthcare	18	26	4	7
Education	20	32	0	0
Clothing and footwear	18	26	5	7
Public transport	15	28	4	7
Phone	11	22	6	11
Drinking water	11	14	3	4
Personal care	19	32	5	8
Culture and recreation	18	31	5	8
Eating out	23	44	6	11
Household maintenance	6	10	2	3
Car operation costs	85	136	43	68
5% extra expenses	47	62	21	28
<b>Total expenditure</b>	<b>992</b>	<b>1293</b>	<b>443</b>	<b>580</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	714	930	574	751
Partner 1 payroll deductions	163	212	131	171
Partner 1 net income	551	718	443	580
Partner 2 gross income	571	745	0	0
Partner 2 payroll deductions	130	170	0	0
Partner 2 net income	441	575	0	0
<b>Total disposable income</b>	<b>992</b>	<b>1293</b>	<b>443</b>	<b>580</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	584	
Living Wage - Standard family	714	930
Living Wage - Single adult	574	751
Real wage of low-skilled worker	688	832
Real wage of medium-skilled worker	826	1080
Real wage of high-skilled worker	1077	1446

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	592	
Minimum wage (hour)	3.4	3.4
Living Wage - Standard family	724	943
Living Wage - Standard family (hour)	4.2	5.4
Living Wage - Single adult	582	761
Living Wage - Single adult (hour)	3.4	4.4



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# Finland

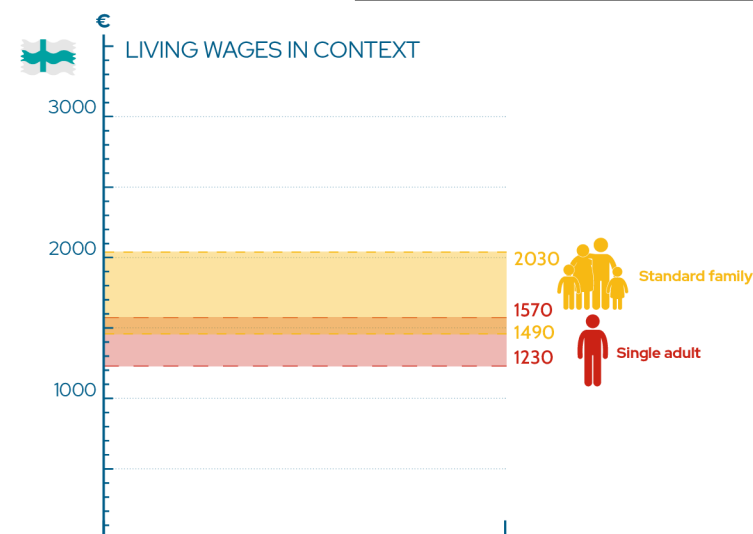
The range of family budget for a two-adult and two-child family is 2172 to 2944 EUR per month (budget for individual is 991 to 1267 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1490 and 2030 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	368	520	92	130
Housing	880	1030	570	650
Healthcare	47	69	12	17
Education	5	6	0	0
Clothing and footwear	96	143	24	36
Public transport	46	83	12	21
Phone	20	38	10	19
Drinking water	38	48	10	12
Personal care	62	105	16	26
Culture and recreation	97	146	24	37
Eating out	101	167	25	42
Household maintenance	23	34	6	9
Car operation costs	286	415	143	208
5% extra expenses	103	140	47	60
<b>Total expenditure</b>	<b>2172</b>	<b>2944</b>	<b>991</b>	<b>1267</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1490	2030	1230	1570
Partner 1 payroll deductions	285	396	234	299
Partner 1 net income	1210	1640	991	1270
Partner 2 gross income	1190	1620	0	0
Partner 2 payroll deductions	228	309	0	0
Partner 2 net income	965	1310	0	0
<b>Total disposable income</b>	<b>2175</b>	<b>2950</b>	<b>991</b>	<b>1270</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	.	.
Living Wage - Standard family	1490	2030
Living Wage - Single adult	1230	1570
Real wage of low-skilled worker	2184	2483
Real wage of medium-skilled worker	2552	3011
Real wage of high-skilled worker	3635	4609

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	.	.
Minimum wage (hour)	.	.
Living Wage - Standard family	1510	2058
Living Wage - Standard family (hour)	8.7	11.9
Living Wage - Single adult	1247	1591
Living Wage - Single adult (hour)	7.2	9.2



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# France

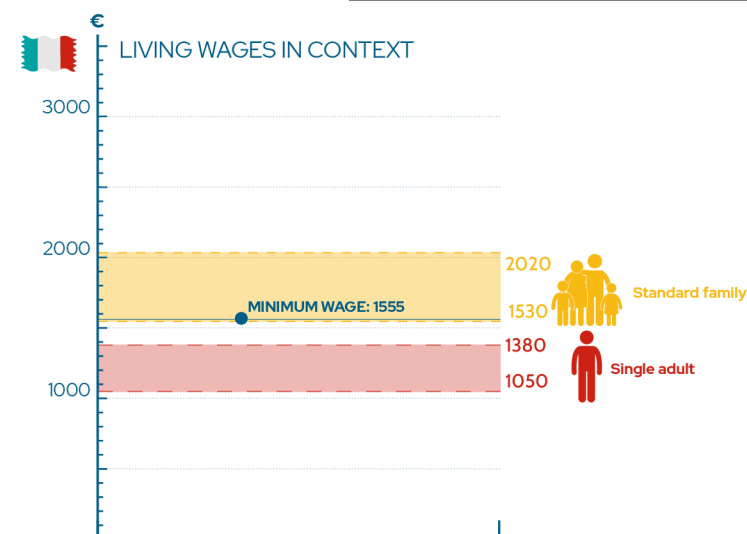
The range of family budget for a two-adult and two-child family is 2174 to 2814 EUR per month (budget for individual is 862 to 1101 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1530 and 2020 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	517	591	129	148
Housing	910	1110	481	580
Healthcare	24	35	6	9
Education	27	39	0	0
Clothing and footwear	83	122	21	31
Public transport	25	45	6	11
Phone	23	30	11	15
Drinking water	31	38	8	10
Personal care	25	38	6	10
Culture and recreation	55	84	14	21
Eating out	126	200	32	50
Household maintenance	23	41	6	10
Car operation costs	201	307	41	52
5% extra expenses	104	134	41	52
<b>Total expenditure</b>	<b>2174</b>	<b>2814</b>	<b>862</b>	<b>1101</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1530	2020	1050	1380
Partner 1 payroll deductions	320	460	183	278
Partner 1 net income	1210	1560	862	1100
Partner 2 gross income	1190	1590	0	0
Partner 2 payroll deductions	224	337	0	0
Partner 2 net income	966	1250	0	0
<b>Total disposable income</b>	<b>2176</b>	<b>2810</b>	<b>862</b>	<b>1100</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	1555	
Living Wage - Standard family	1530	2020
Living Wage - Single adult	1050	1380
Real wage of low-skilled worker	1762	1980
Real wage of medium-skilled worker	1998	2347
Real wage of high-skilled worker	2884	3610

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	1576	
Minimum wage (hour)	10.4	10.4
Living Wage - Standard family	1551	2047
Living Wage - Standard family (hour)	10.2	10.5
Living Wage - Single adult	1064	1399
Living Wage - Single adult (hour)	7	9.2



Note: The working week is 35 hours.

## LIVING WAGE CALCULATION

# Germany

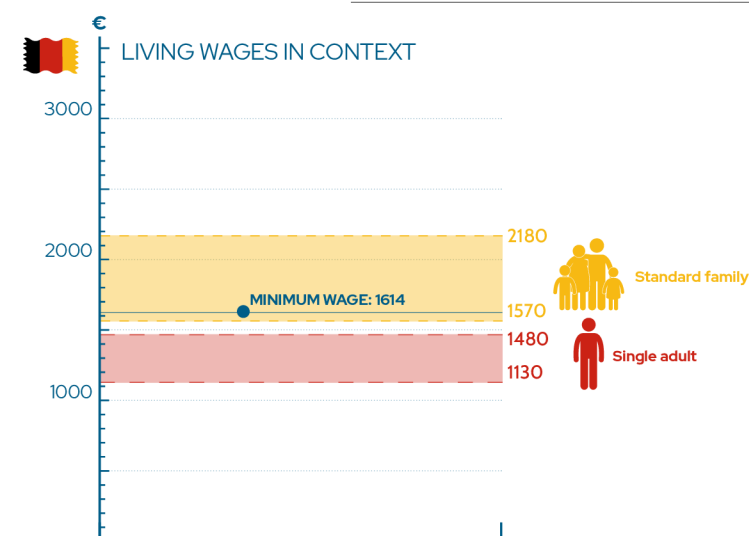
The range of family budget for a two-adult and two-child family is 2239 to 3024 EUR per month (budget for individual is 921 to 1173 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1570 and 2180 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	376	580	94	145
Housing	1000	1200	540	620
Healthcare	29	42	7	11
Education	62	89	0	0
Clothing and footwear	119	167	30	42
Public transport	26	44	7	11
Phone	11	22	6	11
Drinking water	30	30	8	8
Personal care	19	29	5	7
Culture and recreation	110	162	28	41
Eating out	82	129	21	32
Household maintenance	12	19	3	5
Car operation costs	256	367	128	184
5% extra expenses	107	144	44	56
<b>Total expenditure</b>	<b>2239</b>	<b>3024</b>	<b>921</b>	<b>1173</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1570	2180	1130	1480
Partner 1 payroll deductions	330	498	204	302
Partner 1 net income	1240	1680	921	1170
Partner 2 gross income	1230	1710	0	0
Partner 2 payroll deductions	233	368	0	0
Partner 2 net income	995	1340	0	0
<b>Total disposable income</b>	<b>2235</b>	<b>3020</b>	<b>921</b>	<b>1170</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	1614	
Living Wage - Standard family	1570	2180
Living Wage - Single adult	1130	1480
Real wage of low-skilled worker	2329	2767
Real wage of medium-skilled worker	2662	3254
Real wage of high-skilled worker	3517	4452

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	1636	
Minimum wage (hour)	9.6	9.6
Living Wage - Standard family	1591	2210
Living Wage - Standard family (hour)	9.2	12.7
Living Wage - Single adult	1145	1500
Living Wage - Single adult (hour)	6.6	8.7



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# Greece

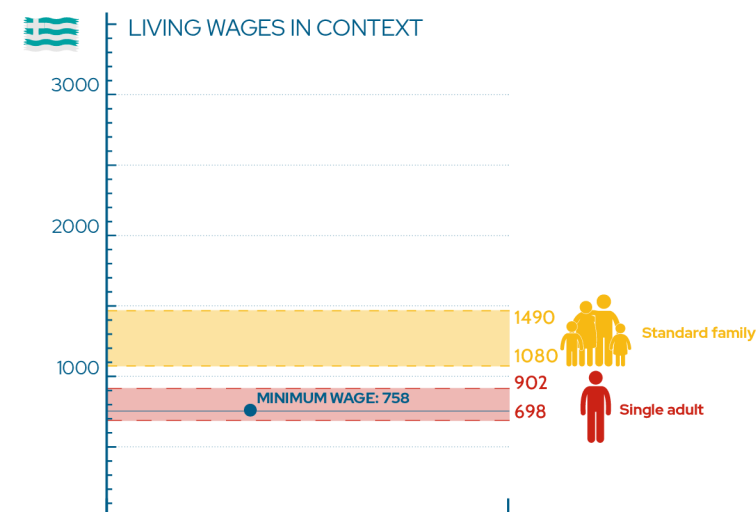
The range of family budget for a two-adult and two-child family is 1503 to 2002 EUR per month (budget for individual is 548 to 708 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1080 and 1490 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	451	493	113	123
Housing	350	478	225	275
Healthcare	46	72	11	18
Education	54	79	0	0
Clothing and footwear	78	110	19	28
Public transport	19	33	5	8
Phone	20	40	10	20
Drinking water	12	17	3	4
Personal care	13	21	3	5
Culture and recreation	25	44	6	11
Eating out	190	263	48	66
Household maintenance	34	52	9	13
Car operation costs	139	205	70	103
5% extra expenses	72	95	26	34
<b>Total expenditure</b>	<b>1503</b>	<b>202</b>	<b>548</b>	<b>708</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1080	1490	698	902
Partner 1 payroll deductions	246	381	150	194
Partner 1 net income	835	1110	548	708
Partner 2 gross income	851	1160	0	0
Partner 2 payroll deductions	183	272	0	0
Partner 2 net income	668	890	0	0
<b>Total disposable income</b>	<b>1503</b>	<b>2000</b>	<b>548</b>	<b>708</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	758	
Living Wage - Standard family	1080	1490
Living Wage - Single adult	698	902
Real wage of low-skilled worker	885	1061
Real wage of medium-skilled worker	1033	1279
Real wage of high-skilled worker	1383	1704

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	758	
Minimum wage (hour)	4.4	4.4
Living Wage - Standard family	1095	1510
Living Wage - Standard family (hour)	6.3	8.7
Living Wage - Single adult	708	914
Living Wage - Single adult (hour)	4.1	5.3



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# Hungary

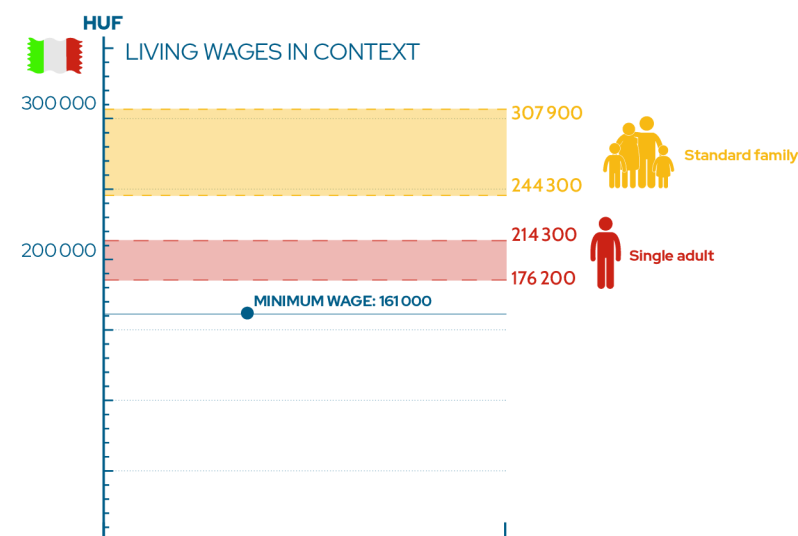
The range of family budget for a two-adult and two-child family is 315428 to 397552 HUF per month (budget for individual is 126376 to 153727 HUF). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 244300 and 307900 HUF. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in HUF, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	75547	96497	18887	24124
Housing	144300	159500	75500	82100
Healthcare	5239	7793	1310	1948
Education	1512	2425	0	0
Clothing and footwear	8139	11871	2035	2968
Public transport	8300	13300	2075	3325
Phone	4327	13532	2164	6766
Drinking water	4294	5353	1074	1338
Personal care	3350	5280	838	1320
Culture and recreation	9020	12100	2255	3025
Eating out	12000	18100	3000	4525
Household maintenance	3880	5870	970	1468
Car operation costs	20500	27000	10250	13500
5% extra expenses	15020	18931	6018	7320
<b>Total expenditure</b>	<b>315428</b>	<b>397552</b>	<b>126376</b>	<b>153727</b>

Household income based on living wage (in HUF, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	244300	307900	176200	214300
Partner 1 payroll deductions	69064	87046	49807	60586
Partner 1 net income	175200	220900	126400	153700
Partner 2 gross income	195400	246300	0	0
Partner 2 payroll deductions	55251	69637	0	0
Partner 2 net income	140200	176700	0	0
<b>Total disposable income</b>	<b>315400</b>	<b>397600</b>	<b>126400</b>	<b>153700</b>

Living wages in context (in HUF, per month)	lower bound	upper bound
Minimum wage	161000	
Living Wage - Standard family	244300	
Living Wage - Single adult	176200	214300
Real wage of low-skilled worker	170188	196153
Real wage of medium-skilled worker	183386	216446

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	444	
Minimum wage (hour)	2.6	2.6
Living Wage - Standard family	674	849
Living Wage - Standard family (hour)	3.9	4.9



# LIVING WAGE CALCULATION

## Ireland

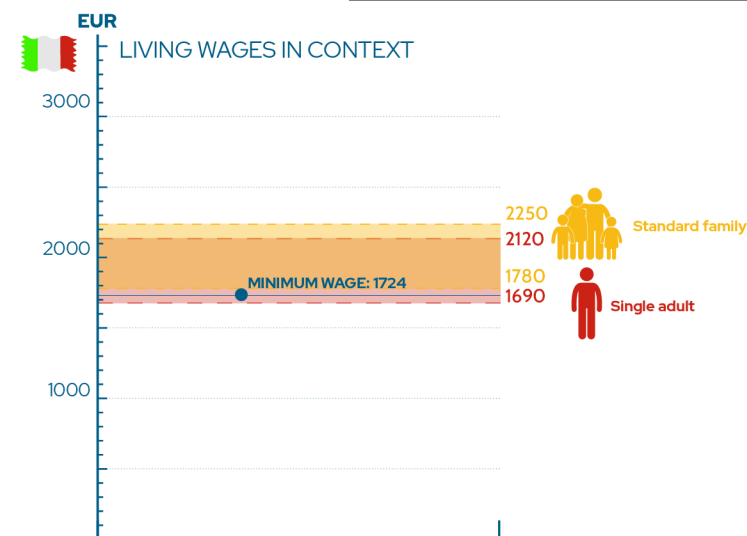
The range of family budget for a two-adult and two-child family is 2438 to 3082 EUR per month (budget for individual is 1284 to 1613 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1780 and 2250 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	263	308	66	77
Housing	1270	1480	910	1110
Healthcare	38	58	9	15
Education	38	59	0	0
Clothing and footwear	111	161	28	40
Public transport	32	53	8	13
Phone	51	51	26	26
Drinking water	35	44	9	13
Personal care	34	52	9	13
Culture and recreation	111	159	28	40
Eating out	139	226	35	57
Household maintenance	20	32	5	8
Car operation costs	180	252	90	126
5% extra expenses	116	147	61	77
<b>Total expenditure</b>	<b>2438</b>	<b>3082</b>	<b>1284</b>	<b>1613</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1780	2250	1690	2120
Partner 1 payroll deductions	424	535	401	504
Partner 1 net income	1350	1710	1280	1610
Partner 2 gross income	1420	1800	0	0
Partner 2 payroll deductions	339	429	0	0
Partner 2 net income	1080	1370	0	0
<b>Total disposable income</b>	<b>2430</b>	<b>3080</b>	<b>1280</b>	<b>1610</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	1724	
Living Wage - Standard family	1780	2250
Living Wage - Single adult	1690	2120
Real wage of low-skilled worker	2136	2584
Real wage of medium-skilled worker	2396	3070
Real wage of high-skilled worker	3496	4756

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	1747	
Minimum wage (hour)	10.3	10.3
Living Wage - Standard family	1804	2281
Living Wage - Standard family (hour)	10.4	13.2
Living Wage - Single adult	1713	2149
Living Wage - Single adult (hour)	9.9	12.4



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# Italy

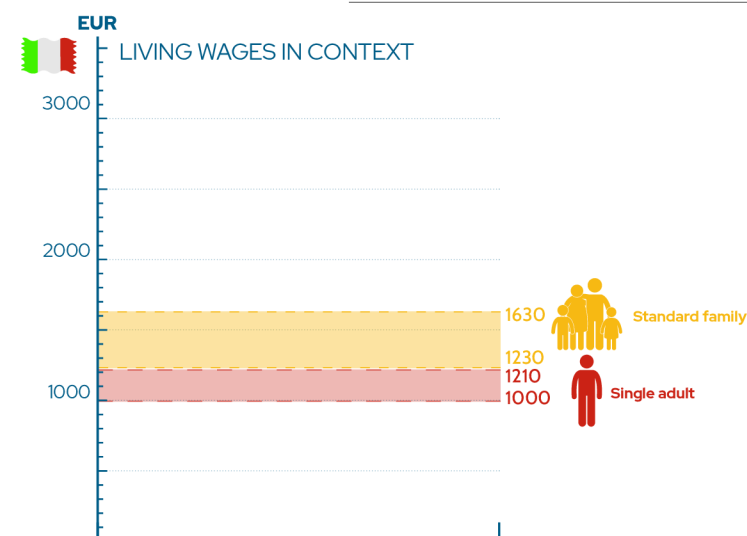
The range of family budget for a two-adult and two-child family is 1545 to 2046 EUR per month (budget for individual is 700 to 846 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1230 and 1630 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	330	428	82	107
Housing	455	492	383	398
Healthcare	51	74	13	19
Education	72	107	0	0
Clothing and footwear	133	197	33	49
Public transport	32	51	8	13
Phone	25	25	12	12
Drinking water	18	20	4	5
Personal care	46	68	12	17
Culture and recreation	44	69	11	17
Eating out	73	127	18	32
Household maintenance	23	38	6	10
Car operation costs	169	253	85	127
5% extra expenses	74	97	33	40
<b>Total expenditure</b>	<b>1545</b>	<b>2046</b>	<b>700</b>	<b>846</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1230	1630	1000	1210
Partner 1 payroll deductions	367	488	300	363
Partner 1 net income	858	1140	700	846
Partner 2 gross income	981	1300	0	0
Partner 2 payroll deductions	294	390	0	0
Partner 2 net income	687	909	0	0
<b>Total disposable income</b>	<b>1545</b>	<b>2049</b>	<b>700</b>	<b>846</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	•	
Living Wage - Standard family	1230	1630
Living Wage - Single adult	1000	1210
Real wage of low-skilled worker	1877	2135
Real wage of medium-skilled worker	2042	2384
Real wage of high-skilled worker	2302	2867

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	•	
Minimum wage (hour)	•	•
Living Wage - Standard family	1247	1652
Living Wage - Standard family (hour)	7.2	9.5
Living Wage - Single adult	1014	1226
Living Wage - Single adult (hour)	5.8	7.1



Note: The working week is 40 hours.



## LIVING WAGE CALCULATION

# Latvia

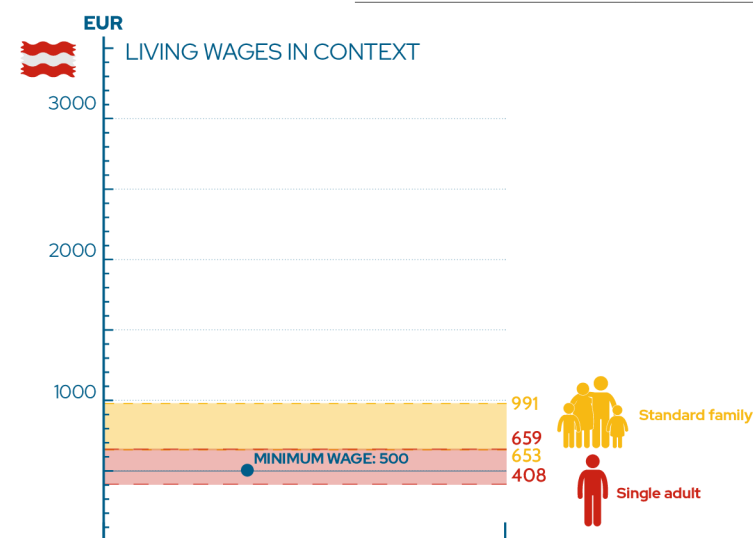
The range of family budget for a two-adult and two-child family is 846 to 1285 EUR per month (budget for individual is 294 to 475 EUR). Living Wages are presented in rages. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 653 and 991 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	338	399	84	100
Housing	200	434	120	238
Healthcare	16	23	4	6
Education	54	70	0	0
Clothing and footwear	25	39	6	10
Public transport	21	34	5	9
Phone	19	25	9	13
Drinking water	7	8	2	2
Personal care	14	18	4	5
Culture and recreation	11	18	3	5
Eating out	26	43	7	11
Household maintenance	8	13	2	3
Car operation costs	67	100	34	50
5% extra expenses	40	61	14	23
<b>Total expenditure</b>	<b>846</b>	<b>1285</b>	<b>294</b>	<b>475</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	653	991	408	659
Partner 1 payroll deductions	183	277	114	184
Partner 1 net income	470	714	114	184
Partner 2 gross income	522	793	0	0
Partner 2 payroll deductions	146	222	0	0
Partner 2 net income	376	571	0	0
<b>Total disposable income</b>	<b>846</b>	<b>1285</b>	<b>294</b>	<b>475</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	500	
Living Wage - Standard family	653	991
Living Wage - Single adult	408	659
Real wage of low-skilled worker	516	633
Real wage of medium-skilled worker	623	820
Real wage of high-skilled worker	876	1189

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	507	
Minimum wage (hour)	2.9	2.9
Living Wage - Standard family	662	1004
Living Wage - Standard family (hour)	3.8	5.8
Living Wage - Single adult	414	668
Living Wage - Single adult (hour)	2.4	3.9



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# Lithuania

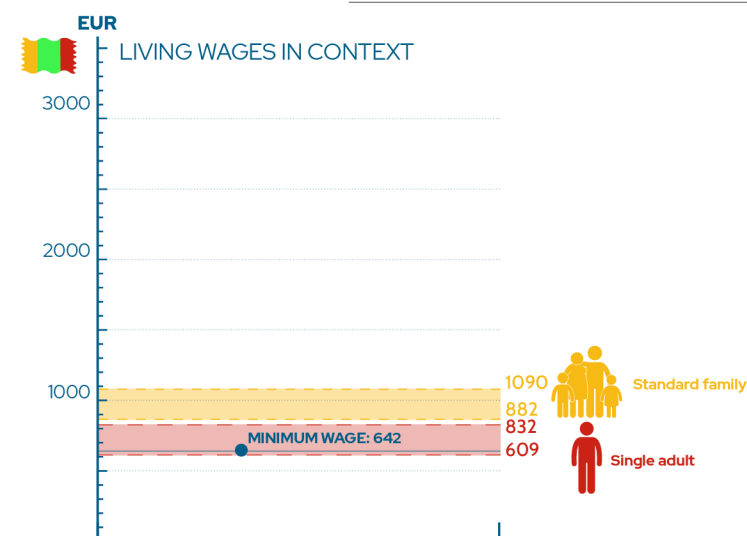
The range of family budget for a two-adult and two-child family is 1062 to 1308 EUR per month (budget for individual is 408 to 557 EUR). Living Wages are presented in rages. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 882 and 1090 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	375	480	94	120
Housing	400	416	224	305
Healthcare	11	17	3	4
Education	26	36	0	0
Clothing and footwear	49	69	12	17
Public transport	6	10	2	3
Phone	16	22	8	11
Drinking water	12	16	3	4
Personal care	7	11	2	3
Culture and recreation	9	13	2	3
Eating out	37	60	9	15
Household maintenance	8	13	2	3
Car operation costs	55	83	28	42
5% extra expenses	51	62	19	27
<b>Total expenditure</b>	<b>1062</b>	<b>1308</b>	<b>408</b>	<b>557</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	882	1090	609	832
Partner 1 payroll deductions	292	539	201	275
Partner 1 net income	590	727	408	557
Partner 2 gross income	705	868	0	0
Partner 2 payroll deductions	233	287	0	0
Partner 2 net income	472	581	0	0
<b>Total disposable income</b>	<b>1062</b>	<b>1308</b>	<b>408</b>	<b>557</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	642	
Living Wage - Standard family	882	1090
Living Wage - Single adult	609	832
Real wage of low-skilled worker	658	768
Real wage of medium-skilled worker	702	850
Real wage of high-skilled worker	840	1107

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	651	
Minimum wage (hour)	3.8	3.8
Living Wage - Standard family	894	1105
Living Wage - Standard family (hour)	5.2	6.4
Living Wage - Single adult	617	843
Living Wage - Single adult (hour)	3.6	4.9



Note: The working week is 40 hours.

# LIVING WAGE CALCULATION

## Luxembourg

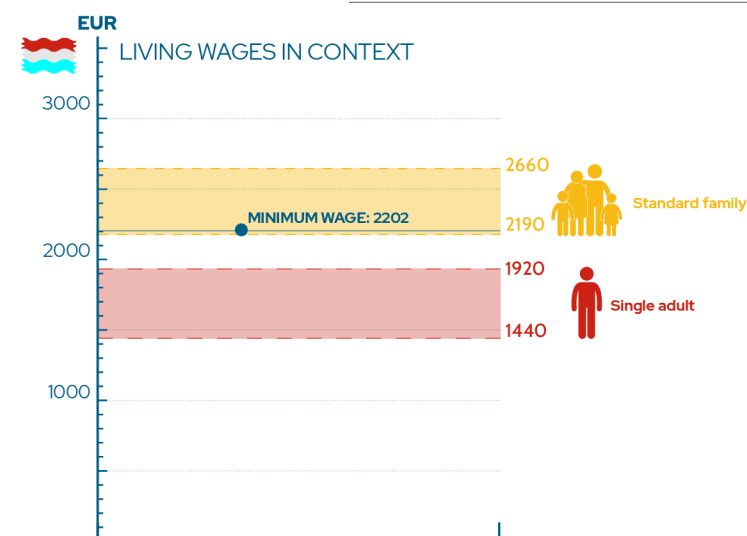
The range of family budget for a two-adult and two-child family is 2995 to 3656 EUR per month (budget for individual is 1171 to 1515 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 2190 and 2660 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	540	660	135	165
Housing	1330	1350	670	820
Healthcare	52	77	13	19
Education	21	33	0	0
Clothing and footwear	227	319	57	80
Public transport	30	54	8	14
Phone	22	22	11	11
Drinking water	44	55	11	14
Personal care	48	69	12	17
Culture and recreation	72	117	18	29
Eating out	179	304	45	76
Household maintenance	38	55	10	14
Car operation costs	249	367	125	184
5% extra expenses	143	174	56	72
<b>Total expenditure</b>	<b>2995</b>	<b>3656</b>	<b>1171</b>	<b>1515</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	2190	2660	1440	1920
Partner 1 payroll deductions	525	630	264	402
Partner 1 net income	1660	2030	1170	1520
Partner 2 gross income	1670	2140	0	0
Partner 2 payroll deductions	336	510	0	0
Partner 2 net income	1330	1630	0	0
<b>Total disposable income</b>	<b>2990</b>	<b>3660</b>	<b>1170</b>	<b>1520</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	2202	
Living Wage - Standard family	2190	2660
Living Wage - Single adult	1440	1920
Real wage of low-skilled worker	2303	2852
Real wage of medium-skilled worker	2844	3818
Real wage of high-skilled worker	4608	6507

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	2232	
Minimum wage (hour)	12.9	12.9
Living Wage - Standard family	2220	2696
Living Wage - Standard family (hour)	12.8	15.6
Living Wage - Single adult	1460	1946
Living Wage - Single adult (hour)	8.4	11.2



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# Malta

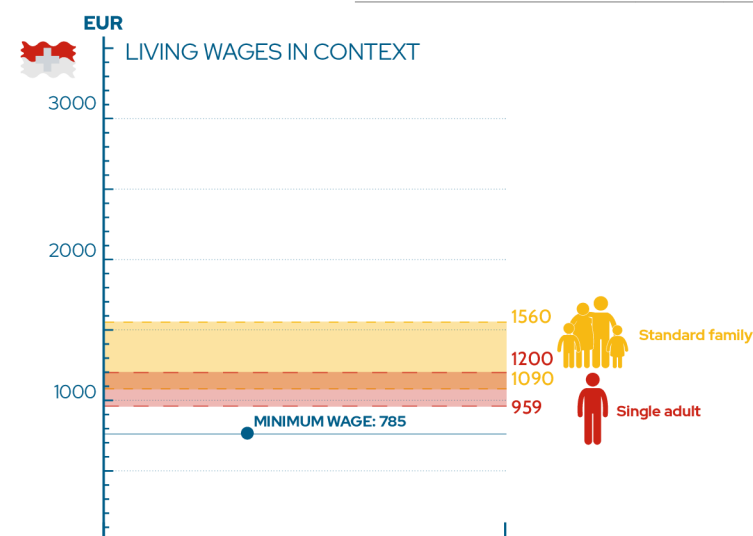
The range of family budget for a two-adult and two-child family is 1717 to 2342 EUR per month (budget for individual is 855 to 1043 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1090 and 1560 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	344	419	86	105
Housing	760	1030	570	650
Healthcare	49	71	12	18
Education	27	39	0	0
Clothing and footwear	98	133	24	33
Public transport	22	33	6	8
Phone	10	25	5	13
Drinking water	15	19	4	5
Personal care	33	48	8	12
Culture and recreation	44	66	11	17
Eating out	84	126	21	32
Household maintenance	29	46	7	12
Car operation costs	120	175	60	88
5% extra expenses	82	112	41	50
<b>Total expenditure</b>	<b>1717</b>	<b>2342</b>	<b>855</b>	<b>1043</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1090	1560	959	1200
Partner 1 payroll deductions	134	263	104	159
Partner 1 net income	954	1300	855	1040
Partner 2 gross income	840	1200	0	0
Partner 2 payroll deductions	77	159	0	0
Partner 2 net income	763	1040	0	0
<b>Total disposable income</b>	<b>1717</b>	<b>2340</b>	<b>855</b>	<b>1040</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	785	
Living Wage - Standard family	1090	1560
Living Wage - Single adult	959	1200
Real wage of low-skilled worker	973	1125
Real wage of medium-skilled worker	1179	1480
Real wage of high-skilled worker	1992	2483

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	796	
Minimum wage (hour)	4.6	4.6
Living Wage - Standard family	1105	1581
Living Wage - Standard family (hour)	6.4	9.1
Living Wage - Single adult	972	1216
Living Wage - Single adult (hour)	5.6	7



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# The Netherlands

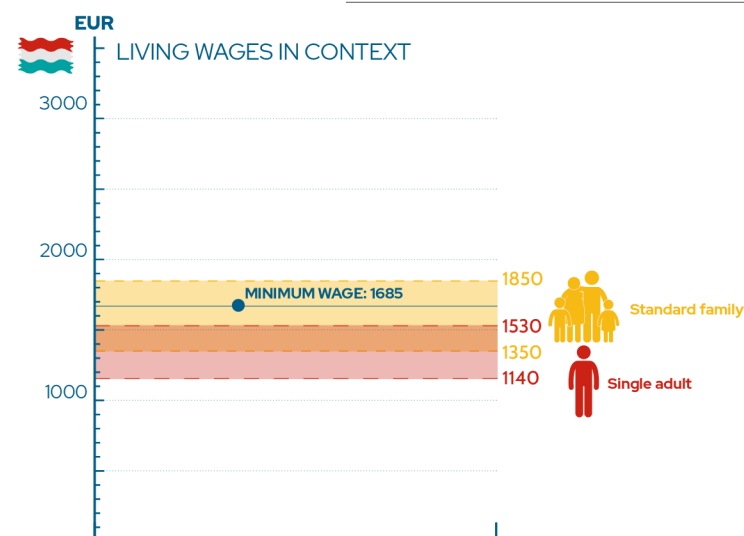
The range of family budget for a two-adult and two-child family is 2268 to 3071 EUR per month (budget for individual is 1074 to 1426 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1350 and 1850 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	309	402	77	100
Housing	760	860	540	680
Healthcare	73	105	18	26
Education	83	100	0	0
Clothing and footwear	50	72	13	18
Public transport	22	39	6	10
Phone	20	32	10	16
Drinking water	19	20	5	5
Personal care	34	57	9	14
Culture and recreation	102	159	26	40
Eating out	129	189	32	47
Household maintenance	34	52	9	13
Car operation costs	195	318	98	159
5% extra expenses	92	120	42	56
<b>Total expenditure</b>	<b>1922</b>	<b>2525</b>	<b>885</b>	<b>1184</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1350	1850	1140	1530
Partner 1 payroll deductions	86	145	69	103
Partner 1 net income	1260	1710	1070	1430
Partner 2 gross income	1070	1460	0	0
Partner 2 payroll deductions	62	97	0	0
Partner 2 net income	1010	1370	0	0
<b>Total disposable income</b>	<b>2270</b>	<b>3080</b>	<b>1070</b>	<b>1430</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	1685	
Living Wage - Standard family	1350	1850
Living Wage - Single adult	1140	1530
Real wage of low-skilled worker	2144	2600
Real wage of medium-skilled worker	2540	3110
Real wage of high-skilled worker	3397	4371

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	1708	
Minimum wage (hour)	10.4	10.4
Living Wage - Standard family	1368	1875
Living Wage - Standard family (hour)	8.3	11.4
Living Wage - Single adult	1156	1551
Living Wage - Single adult (hour)	7	9.4



Note: The working week is 38 hours.

## LIVING WAGE CALCULATION

# Poland

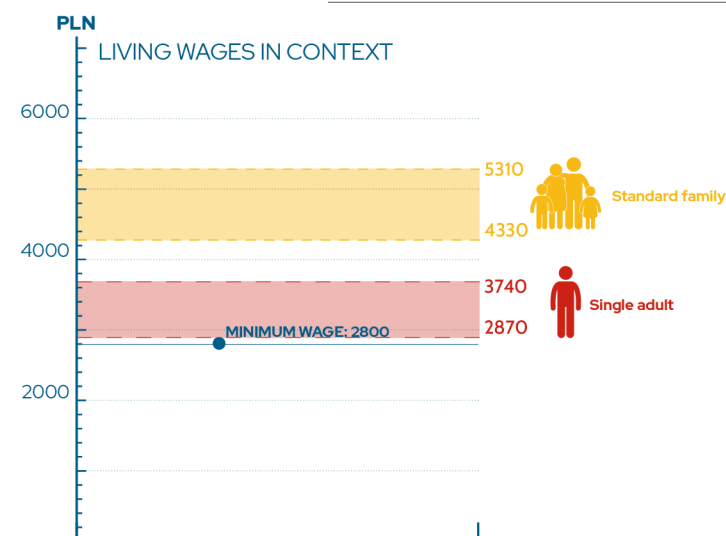
The range of family budget for a two-adult and two-child family is 5271 to 6466 PLN per month (budget for individual is 1938 to 2532 PLN). Living Wages are presented in rages. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 4330 and 5310 PLN. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in PLN, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	1295	1386	324	347
Housing	2680	3230	1220	1630
Healthcare	79	115	20	29
Education	140	221	0	0
Clothing and footwear	149	223	37	56
Public transport	78	134	20	34
Phone	59	59	30	30
Drinking water	56	70	14	18
Personal care	28	49	7	12
Culture and recreation	118	170	30	43
Eating out	56	85	14	21
Household maintenance	45	68	11	17
Car operation costs	237	348	119	174
5% extra expenses	251	308	92	121
<b>Total expenditure</b>	<b>5271</b>	<b>6466</b>	<b>1938</b>	<b>2532</b>

Household income based on living wage (in PLN, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	4330	5310	2870	3740
Partner 1 payroll deductions	1401	1719	927	1212
Partner 1 net income	2930	3590	1940	2530
Partner 2 gross income	3460	4250	0	0
Partner 2 payroll deductions	1121	1375	0	0
Partner 2 net income	2340	2870	0	0
<b>Total disposable income</b>	<b>5270</b>	<b>6460</b>	<b>1940</b>	<b>2530</b>

Living wages in context (in PLN, per month)	lower bound	upper bound
Minimum wage	2800	
Living Wage - Standard family	4330	5310
Living Wage - Single adult	2870	3740
Real wage of low-skilled worker	2737	3164
Real wage of medium-skilled worker	2966	3557
Real wage of high-skilled worker	3707	4723

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	616	
Minimum wage (hour)	3.6	3.6
Living Wage - Standard family	953	1168
Living Wage - Standard family (hour)	5.5	6.7
Living Wage - Single adult	631	823
Living Wage - Single adult (hour)	3.6	4.7



Note: The working week is 40 hours. Exchange rate EUR\ PLN=4.55.

## LIVING WAGE CALCULATION

# Portugal

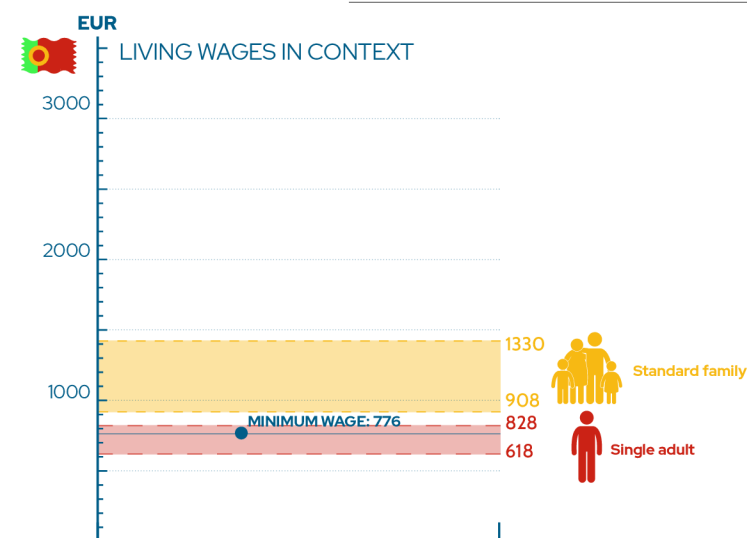
The range of family budget for a two-adult and two-child family is 1379 to 1877 EUR per month (budget for individual is 557 to 710 EUR). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 908 and 1330 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	333	434	83	109
Housing	421	485	283	310
Healthcare	52	70	13	17
Education	70	109	0	0
Clothing and footwear	39	46	10	12
Public transport	27	44	7	11
Phone	16	42	8	21
Drinking water	24	32	6	8
Personal care	19	32	5	8
Culture and recreation	41	65	10	16
Eating out	103	178	26	45
Household maintenance	20	30	5	8
Car operation costs	148	221	74	111
5% extra expenses	66	89	27	34
<b>Total expenditure</b>	<b>1379</b>	<b>1877</b>	<b>557</b>	<b>710</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	908	1330	618	828
Partner 1 payroll deductions	142	291	61	118
Partner 1 net income	766	1040	557	710
Partner 2 gross income	688	1010	0	0
Partner 2 payroll deductions	75	173	0	0
Partner 2 net income	613	834	0	0
<b>Total disposable income</b>	<b>1379</b>	<b>1874</b>	<b>557</b>	<b>710</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	776	
Living Wage - Standard family	908	1330
Living Wage - Single adult	618	828
Real wage of low-skilled worker	696	781
Real wage of medium-skilled worker	785	951
Real wage of high-skilled worker	1391	1990

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	787	
Minimum wage (hour)	4.5	4.5
Living Wage - Standard family	920	1348
Living Wage - Standard family (hour)	5.3	7.8
Living Wage - Single adult	626	839
Living Wage - Single adult (hour)	3.6	4.8



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# Romania

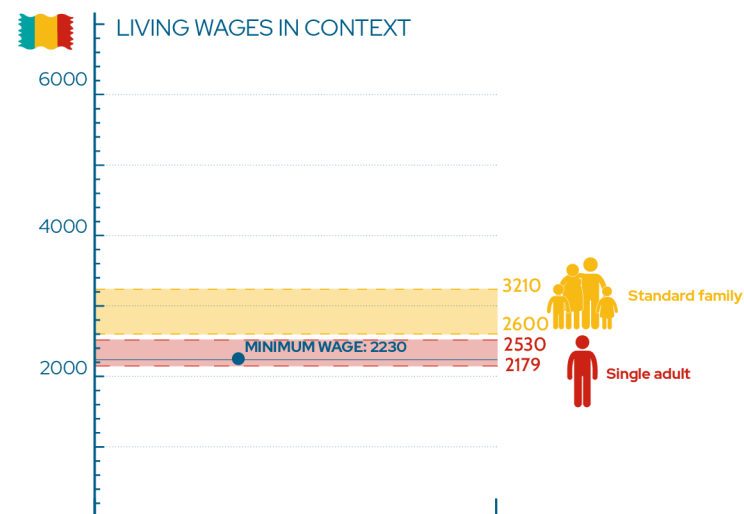
The range of family budget for a two-adult and two-child family is 3131 to 3864 RON per month (budget for individual is 1452 to 1693 RON). Living Wages are presented in rages. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 2600 and 3210 RON. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in RON, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	843	1100	211	275
Housing	1360	1510	950	1030
Healthcare	29	42	7	10
Education	75	109	0	0
Clothing and footwear	107	155	27	39
Public transport	63	94	16	24
Phone	21	21	11	11
Drinking water	150	150	38	38
Personal care	19	31	5	8
Culture and recreation	45	59	11	15
Eating out	70	110	18	28
Household maintenance	44	64	11	16
Car operation costs	156	235	78	118
5% extra expenses	149	184	69	81
<b>Total expenditure</b>	<b>3131</b>	<b>3864</b>	<b>1452</b>	<b>1693</b>

Household income based on living wage (in RON, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	2600	3210	2170	2530
Partner 1 payroll deductions	864	1067	720	840
Partner 1 net income	1740	2150	1450	1690
Partner 2 gross income	2080	2570	0	0
Partner 2 payroll deductions	690	852	0	0
Partner 2 net income	1390	1720	0	0
<b>Total disposable income</b>	<b>3130</b>	<b>3870</b>	<b>1450</b>	<b>1690</b>

Living wages in context (in RON, per month)	lower bound	upper bound
Minimum wage	2230	
Living Wage - Standard family	2600	3210
Living Wage - Single adult	2170	2530
Real wage of low-skilled worker	2383	2750
Real wage of medium-skilled worker	2479	2921
Real wage of high-skilled worker	2909	3695

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	463	
Minimum wage (hour)	2.7	2.7
Living Wage - Standard family	539	666
Living Wage - Standard family (hour)	3.1	3.8
Living Wage - Single adult	450	525
Living Wage - Single adult (hour)	2.6	3



Note: The working week is 40 hours. Exchange rate EUR\RON=4.82.



## LIVING WAGE CALCULATION

# Slovakia

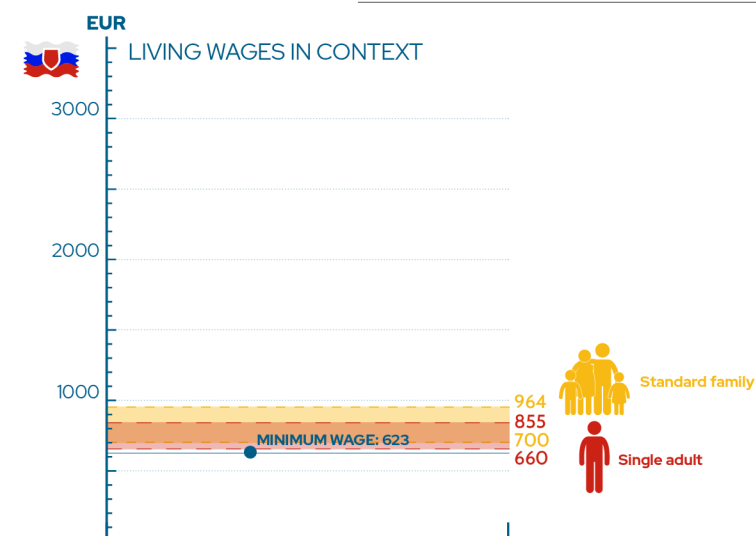
The range of family budget for a two-adult and two-child family is 1012 to 1352 EUR per month (budget for individual is 534 to 673 EUR). Living Wages are presented in rages. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 700 and 964 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	250	319	62	80
Housing	471	590	370	438
Healthcare	13	19	3	5
Education	7	10	0	0
Clothing and footwear	36	52	9	13
Public transport	17	24	4	6
Phone	23	54	11	27
Drinking water	15	29	4	7
Personal care	10	14	3	4
Culture and recreation	15	23	4	6
Eating out	48	71	12	18
Household maintenance	11	17	3	4
Car operation costs	48	66	24	33
5% extra expenses	48	64	25	32
<b>Total expenditure</b>	<b>1012</b>	<b>1352</b>	<b>534</b>	<b>673</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	700	964	660	855
Partner 1 payroll deductions	138	213	126	182
Partner 1 net income	562	751	534	673
Partner 2 gross income	543	754	0	0
Partner 2 payroll deductions	93	153	0	0
Partner 2 net income	450	601	0	0
<b>Total disposable income</b>	<b>1012</b>	<b>1352</b>	<b>534</b>	<b>673</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	623	
Living Wage - Standard family	700	964
Living Wage - Single adult	660	855
Real wage of low-skilled worker	660	757
Real wage of medium-skilled worker	705	830
Real wage of high-skilled worker	833	1004

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	631	
Minimum wage (hour)	3.6	3.6
Living Wage - Standard family	710	977
Living Wage - Standard family (hour)	4.1	5.6
Living Wage - Single adult	669	867
Living Wage - Single adult (hour)	3.9	5



Note: The working week is 40 hours.

# LIVING WAGE CALCULATION

## Slovenia

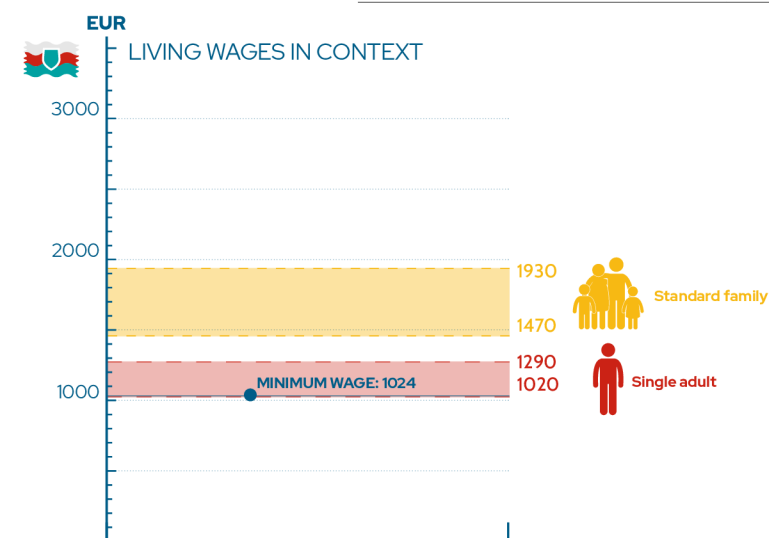
The range of family budget for a two-adult and two-child family is 1728 to 2235 EUR per month (budget for individual is 699 to 852 EUR). Living Wages are presented in rages. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1470 and 1930 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	433	483	108	121
Housing	700	910	400	465
Healthcare	28	38	7	10
Education	37	52	0	0
Clothing and footwear	101	143	25	36
Public transport	25	40	6	10
Phone	16	16	8	8
Drinking water	18	23	5	6
Personal care	39	58	10	15
Culture and recreation	43	64	11	16
Eating out	48	76	12	19
Household maintenance	20	32	5	8
Car operation costs	138	194	69	97
5% extra expenses	82	106	33	41
<b>Total expenditure</b>	<b>1728</b>	<b>2235</b>	<b>699</b>	<b>852</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1470	1930	1020	1290
Partner 1 payroll deductions	508	691	317	437
Partner 1 net income	960	1240	699	852
Partner 2 gross income	1150	1520	0	0
Partner 2 payroll deductions	382	528	0	0
Partner 2 net income	768	993	0	0
<b>Total disposable income</b>	<b>1728</b>	<b>2233</b>	<b>699</b>	<b>852</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	1024	
Living Wage - Standard family	1470	1930
Living Wage - Single adult	1020	1290
Real wage of low-skilled worker	1050	1186
Real wage of medium-skilled worker	1235	1507
Real wage of high-skilled worker	1754	2302

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	1038	
Minimum wage (hour)	6	6
Living Wage - Standard family	1490	1956
Living Wage - Standard family (hour)	8.6	11.3
Living Wage - Single adult	1034	1308
Living Wage - Single adult (hour)	6	7.5



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# Spain

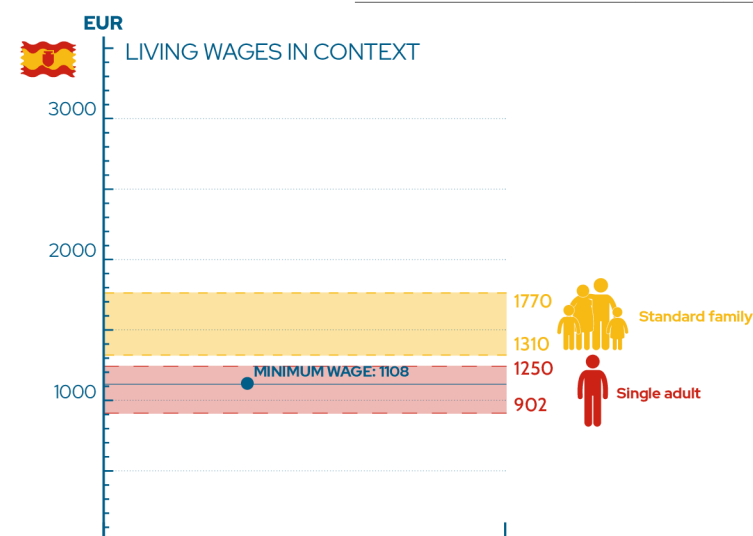
The range of family budget for a two-adult and two-child family is 1790 to 2370 EUR per month (budget for individual is 687 to 950 EUR). Living Wages are presented in rages. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 1310 and 1770 EUR. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below. The total income earned by both partners covers the household expenditure.

Household expenditure (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	449	549	112	137
Housing	610	720	342	460
Healthcare	37	56	9	14
Education	23	36	0	0
Clothing and footwear	96	136	24	34
Public transport	15	24	4	6
Phone	29	43	14	22
Drinking water	25	34	6	8
Personal care	23	38	6	10
Culture and recreation	47	77	12	19
Eating out	185	280	46	70
Household maintenance	19	39	5	8
Car operation costs	147	234	74	117
5% extra expenses	85	113	33	45
<b>Total expenditure</b>	<b>1790</b>	<b>2370</b>	<b>687</b>	<b>950</b>

Household income based on living wage (in EUR, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	1310	1770	902	1250
Partner 1 payroll deductions	311	454	215	297
Partner 1 net income	994	1320	687	950
Partner 2 gross income	1050	1400	0	0
Partner 2 payroll deductions	249	348	0	0
Partner 2 net income	796	1050	0	0
<b>Total disposable income</b>	<b>1790</b>	<b>2370</b>	<b>687</b>	<b>950</b>

Living wages in context (in EUR, per month)	lower bound	upper bound
Minimum wage	1108	
Living Wage - Standard family	1310	1770
Living Wage - Single adult	902	1250
Real wage of low-skilled worker	1211	1472
Real wage of medium-skilled worker	1438	1843
Real wage of high-skilled worker	2088	2950

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	1123	
Minimum wage (hour)	6.5	6.5
Living Wage - Standard family	1328	1794
Living Wage - Standard family (hour)	7.7	10.4
Living Wage - Single adult	914	1267
Living Wage - Single adult (hour)	5.3	7.3



Note: The working week is 40 hours.

## LIVING WAGE CALCULATION

# Sweden

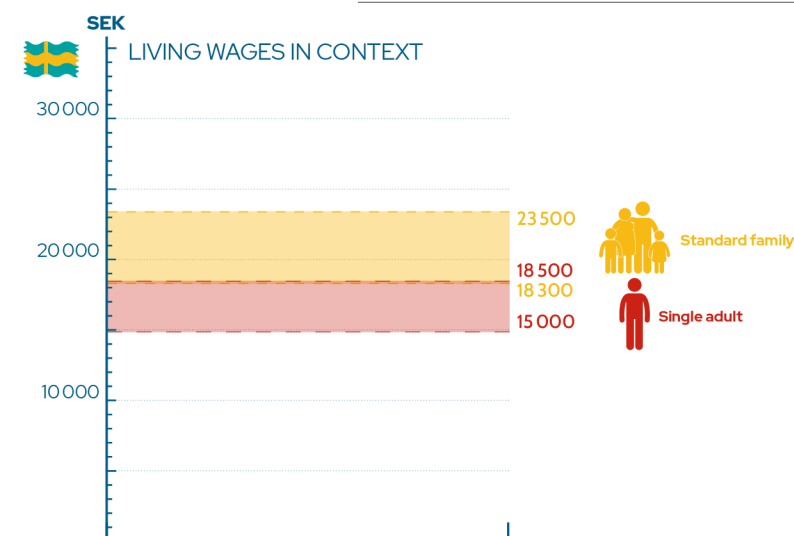
The range of family budget for a two-adult and two-child family is 21923 to 27888 SEK per month (budget for individual is 10050 to 12312 SEK). Living Wages are presented in ranges. The lower bound assumes a cost-optimizing household seeking cheaper-than-average housing, food and other indispensable goods or services. The upper bound is measured using prices taken at the 50th percentile (median). The full-time equivalent living wage in gross terms to cover family expenditure is in a range between 18300 and 23500 SEK. Partner 1 is assumed to work full-time for the living wage. Partner 2 works with 80 % intensity (a four-day workweek) for an equivalent proportion of the living wage. Wages of two partners are shown below.

Household expenditure (in SEK, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Food	4776	5213	1194	1303
Housing	9110	11000	6410	7550
Healthcare	283	438	71	110
Education	684	1065	0	0
Clothing and footwear	1241	1812	310	453
Public transport	500	699	125	175
Phone	194	194	97	97
Drinking water	507	634	127	159
Personal care	599	862	150	216
Culture and recreation	638	1020	160	255
Eating out	809	1340	202	335
Household maintenance	178	273	45	68
Car operation costs	1360	2010	680	1005
5% extra expenses	1044	1328	479	586
<b>Total expenditure</b>	<b>21923</b>	<b>27888</b>	<b>10050</b>	<b>12312</b>

Household income based on living wage (in SEK, per month)	Standard Family		Single adult	
	lower bound	upper bound	lower bound	upper bound
Partner 1 gross income	18300	23500	15000	18500
Partner 1 payroll deductions	6146	8046	4925	6221
Partner 1 net income	12200	15500	10200	12300
Partner 2 gross income	14500	18700	0	0
Partner 2 payroll deductions	4749	6269	0	0
Partner 2 net income	9740	12400	0	0
<b>Total disposable income</b>	<b>21940</b>	<b>27900</b>	<b>10100</b>	<b>12300</b>

Living wages in context (in SEK, per month)	lower bound	upper bound
Minimum wage	.	.
Living Wage - Standard family	18300	23500
Living Wage - Single adult	15000	18500
Real wage of low-skilled worker	26237	29359
Real wage of medium-skilled worker	28758	32981
Real wage of high-skilled worker	33060	39699

Living wages in context (in EUR, per month/per hour)	lower bound	upper bound
Minimum wage	.	.
Minimum wage (hour)	.	.
Living Wage - Standard family	1831	2351
Living Wage - Standard family (hour)	10.6	13.6
Living Wage - Single adult	1500	1851
Living Wage - Single adult (hour)	8.7	10.7



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