

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(76) 60 final

Brussels, 17 February 1976

## REMUNERATION AND TAXATION OF OFFICIALS OF THE EUROPEAN COMMUNITIES

(Commission communication to the Council)

I. 1975 Report by the Commission of the European Communities relating to the annual review of the remunerations of officials and other servants

---

Article 65(1) of the Staff Regulations requires the Council to review remunerations each year.

On 18 September 1975, the Commission submitted to the Council the part of this report dealing with the development of the cost of living (see Doc. R/2273/75 (Stat 70)(Fin 625)).

This paper concerns the review of the trend in purchasing power in the salaries of national civil servants of the nine Member States during the reference period, i.e. between 1 July 1974 and 1 July 1975.

I. Statistical information

To date, two indicators have been used to assess the development of purchasing power among national civil servants:

the specific indicator of national civil service salaries;

and per capita earnings in national civil services.

While awaiting a Council decision on a new method of adjustment, and as stated in its letter of 28 February 1975, as a first stage, the Commission has drawn up these two indicators in accordance with the method used up to now.

Tables 1 to 36 in Annex I,A show the development of national civil service salaries on the basis of the information supplied by the Member States.

The tables in Annex I, B (pages 62 to 76) also show the development of national civil service salaries, but in this case, they have been drawn up in accordance with the suggestions made by the Working Party on Staff Regulations (see Doc. R/2351/75 (Stat 71(Fin 636)) in order to improve the indicator.

Annexes I,C and I,D provide an outline of the results of the two methods of calculation.

Annex I,E shows overall salary trends in the Community for the reference period and for previous years. It compares:

- the development in real terms of gross domestic product per person employed;
- the development in real terms of aggregate gross per capita remunerations;
- the development in real terms of gross per capita civil service remunerations.

In short, the information on the reference period is set out in the following way:

Specific indicator

<u>Current method</u>	<u>2 MS</u>	<u>8 MS</u> <sup>1</sup>	<u>7MS</u> <sup>2</sup>
Real gross	99.7	103.3	105.7
Real net	100.0		
<u>Method suggested by Working Party on Staff Regulations</u>			
Real gross	99.8		
Real net	100.1		
<u>Earnings in national civil services</u>	Real gross	<u>9 MS</u> 4.4	

<sup>1</sup>Excluding the figure for Italy.

<sup>2</sup>Excluding the figures for Italy and the United Kingdom.

II. Comments

A. On the basis of the statistics in this paper, the following observations may be made:

1. The statements made on 6 November 1975, when the remunerations of officials and other servants were last adjusted to the cost of living would probably have been acceptable for a system where cost-of-living adjustments were made in advance. They were, however, contradicted by the figures supplied by the Member States, and above all those whose representatives had mentioned moderate increases, or even a standstill in their own national civil service salaries.
2. The reduction in the increase for the cost of living made on 6 November 1975, at headquarters which was considered proper and justified by certain national delegations because the level of taxation is much higher in the Member States than in Community institutions, has not been borne by the figures. On the contrary, Germany, France, the Netherlands and Denmark granted their own officials real net increases higher than the corresponding gross rates of increase. This therefore confirms the Commission's opinion, emphasized many times during previous discussions, that each country should review its tax schemes, above all in periods of inflation either by regular adjustments or by more substantial tax reforms.
3. The substantial increases observed either before or after taxation in seven Member States have been completely offset by a new drop of 12% in Italy. However, this reduction in the salaries of Italian civil servants seems to contradict the information provided on the development of per capita earnings in the Italian civil service. The same is true of the United Kingdom, where the difference between earnings and the specific indicator also implies the need for a supplementary check.

These comparisons between the specific indicator and earnings in each country show that it is essential to keep several indicators as basis of reference for checking purposes.

B. Some further comments must be made on the amendments suggested by the Working Party on Staff Regulations to make the specific indicator more representative of the development of national civil service remunerations.

1. Generally speaking, the elimination of a certain number of "anomalies" indicated by the Working Party on Staff Regulations have not led to any great differences in the results between the old method and the method suggested by the experts.

Indeed, a comparison of Annexes, I,C (old method) and I,D (improved method) shows very similar results both for the overall figures and for those broken down by category. Moreover, the insignificant differences (0.1%) between the overall figures established according to the one method and the other are still slight even when broken down by categories of officials. The argument that only national civil servants in lower categories have received real increases is no longer borne out by statistics supplied by the Member States.

2. Other innovations which the experts of the Working Party on Staff Regulations had asked for proved to have no real effect on the final result of the specific indicator. This applies above all to the use of a different weighting so as to proceed from the results broken down by category to the overall figure. This is also true of the difference between nominal results and real results. The use of national and international price indices also balances out at Community level. Even the use of more sophisticated sampling methods, including various types of officials, can give almost identical results because of the large numbers involved. A case in point: with considerably more statistical information, the gross and net results for the Netherlands change respectively from 100.9 and 102.5 to 100.4 and 101.9. Yet the opposite is true of the United Kingdom. By "fiddling" the statistical information in the extreme, the gross and net figures for the United Kingdom in this case go from 102.1 and 97.0 to 102.8 and 97.5.

III. Conclusions

On the basis of the most accurate statistics contained in this paper, the Commission could undoubtedly have presented a proposal for improving the corresponding purchasing power. It is not doing so for the time being for the reasons outlined previously. In the Commission's opinion the information contained in this report should give rise to a detailed study, to be carried out as part of the dialogue on the future methods of adjusting the remunerations of the officials and other servants.

STATISTICAL OFFICE  
OF THE  
EUROPEAN COMMUNITIES

Directorate for Demographic  
and Social Studies

Luxembourg,

Trend of public salaries between  
the end of June 1974 and the end of  
June 1975

---

Explanatory note concerning the calculation of the trend  
of the salaries of civil servants in the Member States

1. The tables below give an outline of the trend of the salaries of civil servants in the Member States between the end of June 1974 and the end of June 1975.
2. Tables 1 and 2 in the annexes show the salaries, for the various countries and the various periods, in the national currencies, as reported to the SOEC by the responsible departments in the Member States.

The tables 3 show the trend in the nominal indices for the period from the end of June 1974 to the end of June 1975.

Weighted averages have been calculated for the countries which had supplied the necessary information concerning the numbers of salary-earners.

The tables 4 show the trend in real indices for the same period as that mentioned above. The real index is obtained by dividing the nominal index by the consumer price index.

3. The consumer price indices used are the original indices as published by the various countries.

Since the consumer price indices for all the countries except Luxembourg normally reflect the situation about the middle of the month concerned, the SOEC took as basis the arithmetical average of the June and July indices; these reflect most closely the situation as at 30 June. However, following a request from the Belgian delegation of the "Financial questions" working party, submitted when the report on the joint index for 1966 was being discussed, the calculations for Belgium have been made on the basis of the June indices only. The consumer price indices used are shown in table 1.

4. Table 2 gives a recapitulation of the various indices relating to salaries. The indices for the Community as a whole have been calculated firstly on the basis of arithmetical averages of the salary indices and secondly weighted on the basis of numbers corresponding broadly to the numbers of civil servants in each of the countries.

Since there are no harmonized statistical sources to give a valid indication on a comparable basis, of the number of civil servants in each of the nine Member States, the SOEC decided to use population statistics and chose as basis for weighting the total population of each of the member countries.

The weighting applied for the nine Member States is as follows<sup>1</sup>:

Country	Total population	
	in %	in 1 000/1974
Germany (FR)	24.1	62 054
France	20.4	52 507
Italy	21.5	55 412
Netherlands	5.2	13 545
Belgium	3.8	9 772
Luxembourg	0.1	357
United Kingdom	21.7	56 056
Ireland	1.2	3 086
Denmark	2.0	5 045
Total	100.0	257 832

<sup>1</sup> Source: SOEC Monthly Bulletin of General Statistics.

Tab. 1 - Consumer price index trends in the Member States of the Community  
 End of June 1974-end of June 1975

Period	Germany FR	France	Italy	Netherlands	Belgium	Luxembourg	United Kingdom	Ireland	Denmark
	1970 = 100	1970 = 100	1970 = 100	1969 = 100	1971 = 100	1965 = 100	15 Jan. 1974 = 100	Nov. 1963 = 100	1964 = 100
June 1974	127.2	135.8	143.3	141.3	126.47	100.0	-	108.7	-
July 1974	127.5	137.5	146.8	141.8	-	149.51	100.0	109.7	-
June-July 1974	127.4	100.0	136.7	100.0	145.1	100.0	-	109.2	100.0
June 1975	135.4	151.7	170.8	155.8	142.28	112.5	-	137.1	-
July 1975	135.4	152.8	171.8	156.6	-	165.05	110.4	138.5	-
June-July 1975	135.4	106.3	152.3	111.4	171.3	118.1	156.2	110.3	-

<sup>1</sup>Half of August.

Table 2 - Trends in civil service salaries in Member States  
End of June 1974 to end of June 1975

	Gross indices				Net indices			
	Nominal		Real		Nominal		Real	
	Un-weighted	Weighted	Un-weighted	Weighted	Un-weighted	Weighted	Un-weighted	Weighted
Germany FR	24.1	106.9	106.8	100.6	100.5	112.1	112.8	105.5
France	20.4	116.8	117.4	104.9	105.4	117.3	117.6	105.3
Italy	21.5	103.3	104.1	87.5	88.2	103.0	103.8	87.2
Netherlands	5.2	111.3	111.3	100.9	100.9	112.8	113.1	102.3
Belgium	3.8	117.9	118.1	104.8	105.0	115.4	115.9	102.6
Luxembourg	0.1	115.8	115.8	104.9	104.9	114.3	114.3	103.5
United Kingdom	21.7	129.4	128.9	102.5	102.1	122.3	122.4	96.9
Ireland	1.2	129.6	130.7	108.9	109.8	124.9	127.7	105.0
Denmark	2.0	118.2	118.5	107.3	107.5	127.1	127.1	115.3
COMMUNITY	100.0							
- Arithmetical average	116.6	116.8	102.5	102.7	116.6	117.2	102.6	103.1
- Weighted average	114.2	114.4	99.5	99.7	114.0	114.5	99.6	100.0

BELGIUM

Table 1 - Total remuneration of certain representative grades  
in the Belgian civil service at 1 July 1974 (Bfrs/month)

BELGIUM

Level	Scale	Grade	Single person			Married, two children over 14 years <sup>a</sup>			Married, two children under 14 years <sup>a</sup>		
			Gross amount <sup>1</sup>		Net amount	Gross amount		Min.	Gross amount		Min.
			Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
1	161	Director-General	69 793	92 324	45 521	56 849	73 537	96 068	50 306	61 628	
	132	Adviser or Director	41 437	63 968	29 501	42 468	45 181	67 712	34 386	47 253	
	101	Senior secretary	30 650	48 196	23 914	33 306	34 394	51 940	27 794	38 560	
2	241	Administrative chief	26 501	40 140	20 424	28 781	30 531	43 884	25 182	33 566	
	223	Assistant office superv.	22 354	35 418	17 632	25 221	26 668	39 162	22 439	30 706	
	201	Clerk	18 940	31 332	15 338	23 439	23 254	35 076	19 971	28 225	
3	341	Chief clerk	20 289	28 533	16 726	21 699	25 311	32 277	21 452	26 354	
	321	Senior clerk	17 575*	24 814	14 383*	19 323	21 898	28 897	18 964	24 016	
	301	Clerk	17 814**	24 914	14 549**	19 323	-	-	-	-	
4	421	Chief porter	16 892*	24 180	13 888*	18 870	21 215*	28 215	18 465*	23 531	
	411	Porter	17 814**	24 180	14 549**	18 870	21 557**	28 215	18 718**	23 531	

\* under 21  
\*\* 21 and over

<sup>1</sup>Basic salary + index + residence allowance + holiday allowance + planning allowance

<sup>2</sup>Basic salary + index + home allowance + holiday allowance + family allowance + planning allowance

<sup>3</sup>For the calculation of the net amount, the following has been deducted:  
sums withheld for survival and orphan fund,  
sums withheld for sickness insurance,  
professional tax withheld.

Total remuneration of certain representative grades  
in the Belgian civil service at 1 July 1975 (Bfrs/Month)

BELGIUM

Level	Scale	Grade	Single person			Married, two children over 14 years of age			Net amount <sup>2</sup>	Max.
			Gross amount		Net amount <sup>3</sup>	Gross amount		Min.		
			Min.	Max.	Min.	Max.	Min.	Max.		
1	161	Director-General	81.722	108.092	50.204	61.788	86.036	112.406	55.559	67.143
	132	Adviser or Director	48.531	74.092	33.726	47.010	52.845	79.216	39.081	52.365
	101	Senior secretary	35.904	57.347	26.282	38.065	40.218	61.661	31.637	43.420
2	241	Administrative chief	31.069	47.012	23.439	32.823	35.744	51.326	29.030	38.178
	223	Assistant office supervisor	26.235	41.498	20.446	29.634	31.259	45.812	26.093	34.989
	201	Clerk	22.240	37.608	17.780	27.281	27.273	41.922	23.211	32.636
3	341	Chief clerk	24.637	33.427	19.389	24.879	29.670	37.741	24.953	30.234
	321	Senior clerk	20.641*	29.152	16.710*	22.263	25.674	33.826	22.097	27.778
	301	Clerk	20.880**	29.152	16.884**	22.263	-	-	-	-
4	421	Chief porter	19.362*	24.794	15.841*	19.496	24.936*	29.827	21.160*	25.057
	411	Porter	20.880**	24.794	16.884**	19.496	25.194**	29.827	21.739**	25.267
			18.884*	23.962	15.479*	18.929	23.917*	28.995	20.801*	24.472
			20.880**	23.962	16.884**	18.929	25.194**	28.995	21.739**	24.472

<sup>1</sup>under 21<sup>2</sup>>21 and over<sup>3</sup>Basic salary + index + residence allowance + holiday allowance + planning allowance.

Basic salary + index + home allowance + holiday allowance + family allowance + planning allowance.

For the calculation of the net amount, the following has been deducted:

sums withheld for survival and orphan fund,

sums withheld for sickness insurance,  
professional tax withheld.

13

TAB. 3  
BELGIUM

## NOMINAL INDICES

Indices at 1 July 1975 of civil servants' salaries (1 July 1974 = 100)

## REAL INDICES

Indices at 1 July 1975 of civil servant's salaries  
(1 July 1974 = 100)

Level	Scale	Grades	Single person						Married, two children			Net amount Max.	
			Gross amount		Net amount		Gross amount		Net amount				
			Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.			
1	161	Director-General	104.1	104.1	98.0	96.6	104.0	104.0	98.1	96.9	98.5	100.1	
	132	Adviser or Director	104.1	104.1	101.2	98.4	104.0	104.0	101.1	101.1			
	101	Senior secretary	104.1	105.8	101.5	100.1	103.9	105.5	101.2	101.2			
2	241	Administrative chief	104.2	104.1	102.0	101.3	104.1	104.0	102.5	101.1	101.3	102.8	
	223	Assistant office supervisor	104.4	104.2	103.1	101.6	104.3	104.0	103.4	103.4			
	201	Clerk	104.4	106.7	103.0	103.5	104.3	106.2	103.3	103.3			
3	341	Chief clerk	104.4	104.2	103.0	102.0	104.2	103.9	103.4	102.0	102.8	104.4	
	321	Senior clerk	104.4	104.4	103.3	102.4	104.2	104.1	103.6	103.6			
	301	Clerk	104.2	106.5	103.2	102.4	—	—	—	—			
4	421	Chief porter	104.4	107.1	103.6	105.2	104.3	106.0	103.6	104.4	104.4	105.2	
	411	Porter	104.2	107.1	103.2	105.2	104.3	106.4	103.6	103.6			
			104.4	107.1	103.2	105.2	103.9	106.4	103.2	103.2			
			Average indices						Average indices			Weighted indices	
			104.8	105.0	104.9	105.1	104.9	104.7	102.6	102.6	103.0	103.0	
			Gross amount:						Net amount:			103.0	
			All civil servants						All civil servants			103.0	
			of whom: single						of whom: single			103.0	
			married, two children						married, two children			103.0	

DENMARK

Table 1 - Salaries, taxes etc. for unmarried and married persons

Copenhagen 1974 (Dkr)

DENMARK

		Gross Annual Salary (1)	Taxes, contributions for supplementary pension (2)	Family Allowance (3)	Net annual salary - taxes etc. + family allowances (1) - (2) + (3) (4)
		Kr.	Kr.	Kr.	Kr.
<u>Single person</u>					
	116 048 (A)	60 813	-	-	55 235
	73 507 (B)	34 015	-	-	39 492
	59 089 (C)	25 289	-	-	33 800
	52 535 (D)	21 289	-	-	31 246
<u>Married man with dependent wife and two children</u>					
	116 048 (A)	56 839	2 968	2 968	62 177
	73 507 (B)	30 318	2 968	2 968	46 157
	59 089 (C)	21 592	2 968	2 968	40 465
	52 535 (D)	17 592	2 968	2 968	37 911

Table 2 - Salaries, taxes, etc. for unmarried and married persons  
Copenhagen 1975 (Dkr.)

DENMARK

- 18. -

255/IX/76-E

	Gross annual salary (1)	Taxes, contributions for supplementary pension (2)	Family allowance (3)	Net annual salary - taxes etc. + family allowance <sub>1-2+3</sub> (4)
	kr.	kr.	kr.	kr.
Single person				
(A)	141 461	70 057	-	71.404
(B)	85 640	34 490	-	51.150
(C)	68 875	25 456	-	43.419
(D)	61 904	21 669	-	40.235
Married man with dependent wife and two children				
(A)	141 461	66 484	3 384	78 361
(B)	85 640	30 917	3 384	58.107
(C)	68 875	21 883	3.384	50.376
(D)	61 904	18 096	3 384	47.192

NOMINAL INDICES

Indices at 1 July 1975 of civil servants' salaries  
 $(1 \text{ July } 1974 = 100)$

Grade	Single		Married, two children		<u>Average indices</u>	<u>Weighted indices</u>
	Gross amount	Net amount	Gross amount	Net amount		
A	121.9	129.3	121.9	126.0		
B	116.5	129.5	116.5	125.9		
C	-	116.6	128.5	116.6	124.5	
D	117.8	128.8	117.8	124.5		
					<u>Net amount:</u>	
					All civil servants	127.1
					of whom: single	129.0
					married, 2 children	125.2

REAL INDICES

Indices at 1 July 1975 of civil servants' salaries  
(1 July 1974 = 100)

---

TAB. 4  
DENMARK

20

255/IX/76-E

Grade	Single		Married, two children		<u>Average indices</u>	<u>Weighted indices</u>
	Gross amount	Net amount	Gross amount	Net amount		
A	110.6	117.3	110.6	114.3		
B	105.7	117.5	105.7	114.3		
C	105.8	116.6	105.8	113.0		
D	106.9	116.9	106.9	113.0		
			<u>Net amount:</u>			
Gross amount:			All civil servants	115.3	115.3	
All civil servants		107.3	of whom: single	117.1	117.1	
of whom: single		107.3	married, two children	113.6	113.6	
		107.3				

GERMANY

Total emoluments of a Federal civil servant  
in a senior Federal authority  
(Situation at 30 June 1974: DM/Month)

Career group	Pay group	Single			Married, 2 children			Pay group indicated	Overall career groups
		Gross amount	Beginning End of grade	Net amount	Beginning End of grade	Gross amount	Beginning End of grade		
Senior (A)	B 9	8 240	8 240	7 905	4 493	8 478	8 478	5 402	102
	A 16/B 3 *	3 404	3 404	2 263	3 434	6 135	6 135	4 231	1 322
	A 13 **	2 929	2 929	2 019	2 529	4 169	4 169	2 649	1 248
Higher Intermediate (B)	A 13	2 765	3 939	1 932	2 529	3 102	4 169	2 550	3 237
	A 11	2 367	3 288	1 714	2 205	2 689	3 518	2 258	2 819
	A 9 **	1 993	2 577	1 542	1 830	2 315	2 807	1 980	2 344
Intermediate (C)	A 9	1 866	2 542	1 460	1 811	2 188	2 772	1 883	2 317
	A 7	1 658	2 186	1 324	1 612	1 982	2 416	1 723	2 056
	A 5 **	1 523	1 765	1 237	1 394	1 847	2 088	1 616	1 806
Junior (D)	A 5	1 425	1 735	1 171	1 375	1 749	2 059	1 536	1 783
	A 3 **	1 362	1 597	1 125	1 282	1 685	1 921	1 485	1 675
	A 1	1 261	1 459	1 052	1 195	1 585	1 783	1 404	1 565
									11 559

\*The minimum in grade A 16 and the maximum in Grade B 3 are the figures referred to.

\*\*For grades A 5, A 9 and A 13, the third incremental step was regarded as the beginning of the grade.  
The given number of posts covers, according to the draft of the staff establishment to the Federal budget plan for 1974,  
respectively the pay groups A 13/A 14, A 9/A 10, A 5/A 6 and A 2/A 3.

Table 2 -

Total emoluments of a Federal civil servant in a  
senior Federal authority  
(Situation at 30 June 1975: DM/Month)

GERMANY (FR)

Career group	Pay group	Single				Married, 2 children			
		Gross amount Beginning of grade	Middle of grade	End of grade	Net amount Beginning of grade	Middle of grade	End of grade	Gross amount Beginning of grade	Net amount Beginning of grade
Senior (A)	B 9				8.772				
	B 6				7.473				
	B 3				6.280				
	A 16	3.620	4.483	5.747	2.598	3.052	4.022	4.885	9.060
	A 15	3.250	3.996	5.105	2.397	2.798	3.404	3.652	7.762
	A 13	3.109	3.458	4.182	2.317	2.511	2.895	3.511	6.568
Higher Intermediate (B)	A 13	2.934	3.458	4.182	2.218	2.511	2.895	3.336	3.860
	A 11	2.511	2.918	3.399	1.969	2.209	2.478	2.897	4.470
	A 9	2.113	2.317	2.644	1.721	1.850	2.048	2.500	2.854
	A 9	1.982	2.282	2.608	1.635	1.828	2.028	2.368	3.071
	A 7	1.762	1.988	2.228	1.485	1.639	1.794	2.150	3.317
	A 5	1.619	1.592	1.874	1.380	1.435	1.563	2.007	3.071
Intermediate (C)	A 5								
	A 5								
	A 5								
	A 5								
Junior (D)	A 5	1.517	1.663	1.845	1.299	1.414	1.543	1.905	2.051
	A 3	1.450	1.561	1.699	1.245	1.333	1.440	1.838	1.950
	A 1	1.344	1.449	1.553	1.160	1.244	1.327	1.732	1.837
	A 1								

Note:

Pay groups A 15, A 16 and B 6 are provided as additional information. In pay groups A 5, A 9 and A 13, the third incremental step was regarded as the beginning of the grade. In pay groups A 1 to A 5, the fifth incremental step was regarded as the middle grade. In the remaining pay groups, the seventh incremental step was regarded as the middle grade. The salaries in pay groups B 3, B 6 and B 9 do not vary.

**TAB. 3**  
**GERMANY (FR)**

NOMINAL INDICES  
Indices at 30 June 1975 of civil servant's salaries  
(30 June 1974 = 100)

Career group	Pay group	Single				Married, two children			
		Gross amount	Net amount	Min.	Max.	Gross amount	Net amount	Min.	Max.
A	B 9	-	106.4	114.2	-	106.9	-	114.0	
	A 16/B 3	106.3	106.4	114.8	114.9	107.5	107.1	111.9	114.3
	A 13	106.2	106.2	114.8	114.5	107.5	107.2	112.3	111.3
B	A 13	106.1	106.2	114.8	114.5	107.5	107.2	111.9	111.3
	A 11	106.1	103.4	114.9	112.4	107.7	107.4	111.2	111.9
	A 9	106.0	102.6	111.6	111.9	108.0	107.7	110.7	111.4
C	A 9	106.2	102.6	112.0	112.0	108.2	107.8	110.7	111.4
	A 7	106.3	101.9	112.2	111.3	108.5	108.0	110.6	110.9
	A 5	106.3	106.2	111.6	112.1	108.7	108.3	110.8	110.6
D	A 5	106.5	106.3	110.9	112.2	108.9	108.5	111.1	110.7
	A 3	106.5	106.4	110.7	112.3	109.1	108.6	111.3	110.8
	A 1	106.6	106.4	110.3	111.1	109.3	108.9	111.5	110.9

- 24 -

Average indices      Weighted indices      Weighted indice

Average indices      Weighted indices      Weighted indice  
Net amount:  
All civil servants      106.8      112.1  
of whom: single      105.9      112.7  
              married, two children      107.7      111.5

Average indices      Weighted indices      Weighted indice  
Net amount:  
All civil servants      106.9      112.8  
of whom: single      105.7      113.8  
              married, two children      108.0      111.5

255/IX/76

**REAL INDICES**

Indices at 30 June 1975 of civil servants' salaries  
 (30 June 1974 = 100)

**TAB. 4**  
**GERMANY (FR)**

- 25 -

255/IX/76-E

Career group	Pay group	Single			Married, two children			Net amount	Max.
		Gross amount		Net amount	Gross amount		Min.		
		Min.	Max.	Min.	Max.	Min.	Max.		
A	B 9	-	100.1	-	107.4	-	100.6	-	107.2
	A 16/B 3	100.0	100.1	108.0	108.1	101.1	100.8	105.3	107.5
	A 13	99.9	99.9	108.0	107.7	101.1	100.9	105.6	104.7
B	A 13	99.8	99.9	108.0	107.7	101.1	100.9	105.3	104.7
	A 11	99.8	97.3	108.1	105.7	101.3	101.0	104.6	105.3
	A 9	99.7	96.5	105.0	105.3	101.6	101.3	104.1	104.8
C	A 9	99.9	96.5	105.4	105.4	101.8	101.4	104.1	104.8
	A 7	100.0	95.9	105.6	104.7	102.1	101.6	104.1	104.3
	A 5	100.0	99.9	105.0	105.5	102.3	101.9	104.2	104.1
D	A 5	100.2	100.0	104.3	105.6	102.5	102.1	104.5	104.1
	A 3	100.2	100.1	104.1	105.6	102.6	102.2	104.7	104.2
	A 1	100.3	100.1	103.8	104.5	102.8	102.5	104.9	104.3
		<u>Average indices</u>		<u>Weighted indices</u>		<u>Average indices</u>		<u>Weighted indices</u>	
<b>Gross amount:</b>		<b>Net amount:</b>		<b>Net amount:</b>		<b>Net amount:</b>		<b>Net amount:</b>	
All civil servants		100.6		100.5		105.5		106.1	
of whom: single		99.4		99.6		106.0		107.1	
married, two children		101.6		101.3		104.9		105.2	

FRANCE

Table 1 - Remuneration of French civil servants at 1 July 1974 (FF/month)

FRANCE

Grade	Single			Married, two children <sup>2</sup>		
	Gross monthly remuneration	monthly taxes	Net remuneration	Gross monthly remuneration	monthly taxes	Net remuneration
A						
maximum	10.062.514	3.240	6.822.51	10.435.813	1.861	8.574.81
	5.237.20	1.253	3.984.80	5.611.10	463	5.148.10
	4.368.15	926	3.442.15	4.741.03	342	4.399.03
average	3.392.67	615	2.777.67	3.738.20	177	3.561.20
	2.432.425	291	2.141.42	2.751.025	63	2.683.02
minimum	2.142.286	223	1.914.28	2.452.61	36	2.416.61
B						
maximum	3.097.71	549	2.548.71	3.434.97	142	3.292.97
average	2.276.21	256	2.020.21	2.590.36	51	2.539.36
minimum	1.651.38	127	1.524.38	1.947.72	0.66	1.947.06
C						
maximum	2.283.677	258	2.025.67	2.598.037	52	2.546.03
average	2.120.018	223	1.897.01	2.429.70	33	2.396.70
	1.837.329	161	1.676.32	2.138.969	11	2.127.95
minimum	1.487.729	103	1.384.72	1.779.39	0	1.779.39
D						
maximum	1.636.4710	125	1.511.47	1.932.3810	0	1.932.38
average	1.346.4211	83	1.263.42	1.634.0611	0	1.634.06
minimum	1.219.94	65	1.154.94	1.503.98	0	1.503.98

1. Basic salary + residence allowance (13% of salary).

2. Basic salary + residence allowance + family income supplement + family allowances including compensatory allowance + single income supplement (two children under ten years of age).

3. Maximum director outside scale E, 2nd level.

4. Maximum principal administrative attaché, last incremental step.  
5. Minimum administrator, 1st incremental step.

6. Minimum administrative attaché, 1st incremental step.  
7. Group supervisor, upgrading for no more than 25% of staff at this level.

8. Maximum secretary/shorthand-typist, administrative assistant, last incremental step.  
9. Minimum shorthand-typist, 1st incremental step.  
10. Maximum service officer, last incremental step.

11. Minimum clerical officer after one month's service.

Overall remuneration before tax of civil servants at 1 July 1975  
(FF/month)

Categories	GROSS		Married, 2 children <sup>2</sup> Amount
	Single amount average	maximum	
A University graduate	2 794.51 <sup>3</sup>	4 964.624	3 132.77 <sup>3</sup>
	2 461.276	3 889.877	2 798.076
B Secondary education	2 102.129	2 660.99 <sup>10</sup>	3 599.08 <sup>11</sup>
			2 420.469
C Vocational training	1 780.8412	2 127.14 <sup>13</sup>	2 444.15 <sup>14</sup>
			2 627.63 <sup>15</sup>
D Primary education	1 554.54 <sup>16</sup>	1 642.14 <sup>17</sup>	1 963.43 <sup>18</sup>

1 Basic salary + resident allowance (13%).

2 Basic salary + resident allowance + family income supplement + family allowances including compensatory allowance + single income supplement (for two children under ten years of age).

3 Civilian administrator, scale 2, 1st incremental step.

4 Civilian administrator, scale 2, last incremental step.

5 Director outside scale E, 2nd level.

6 Administrative attaché, scale 2, 1st incremental step.

7 Administrative attaché, scale 1, 1st incremental step.

8 Principal administrative attaché, last incremental step.

9 Administrative secretary, 1st incremental step.

10 Administrative secretary, 8th incremental step.

11 Section head, last incremental step.

12 Shorthand-typist, 1st incremental step.

13 Shorthand-typist, 7th incremental step.

14 Secretary/shorthand-typist, administrative assistant, last incremental step.

15 Upgrading available to no more than 25% of staff at this level, Group supervisors, last incremental step.  
16 Service officer after one month's service (guaranteed minimum).  
17 Service officer, last incremental step.  
18 Clerical officer, last incremental step.

Table 2 a - Net remuneration (tax deducted) of civil servants at 1 July 1975  
(FF/month)

FRANCE

Categories	NET			Married, 2 children <sup>2</sup>		
	Single <sup>1</sup>					
	minimum	Average	maximum	minimum	Average	maximum
A (University graduate)	2 451.51 <sup>3</sup> 2.259.27 <sup>6</sup>	4 008.62 <sup>4</sup> 3.386.87 <sup>7</sup>	8.141.39 <sup>5</sup> 4 677.99 <sup>8</sup>	3.048.77 <sup>3</sup> 2.750.07 <sup>6</sup>	4 992.34 <sup>4</sup> 4 029.19 <sup>7</sup>	9 846.55 <sup>5</sup> 5 802.15 <sup>8</sup>
B (Secondary education)	1.910.12 <sup>9</sup>	2 352.99 <sup>10</sup>	3.036.08 <sup>11</sup>	2 404.46 <sup>9</sup>	2 925.41 <sup>10</sup>	3 786.15 <sup>11</sup>
C (Vocational training)	1.647.84 <sup>12</sup>	1 931.14 <sup>13</sup>	2 181.15 <sup>14</sup> 2 324.63 <sup>15</sup>	2 088.62 <sup>12</sup>	2 428.20 <sup>13</sup>	2 727.33 <sup>14</sup> 2 894.09 <sup>15</sup>
D (Primary education)	1 453.54 <sup>16</sup>	1 530.14 <sup>17</sup>	1 796.43 <sup>18</sup>	1 854.88 <sup>16</sup>	1 945.36 <sup>17</sup>	2 272.20 <sup>18</sup>

<sup>1</sup> Basic salary + residence allowance.

<sup>2</sup> Basic salary + residence allowance + family income supplement + (family allowances + single income supplement not taxable).

<sup>3</sup> to 18 see table 2.

TAB. 3  
FRANCE

NOMINAL INDICES  
Indices at 1 July 1975 of civil servants' salaries  
(1 July 1974 = 100 )

Categories	Single				Married, two children				Average indices	Weighted indices
	Gross amount	Min.	Max.	Net amount	Min.	Max.	Gross amount	Min.	Av.	Max.
A University graduate	114.9	113.7	112.8	114.5	116.5	119.3	113.2	112.7	113.5	114.8
	114.9	114.7	113.4	118.0	121.9	117.4	113.4	113.1	113.1	112.7
B Secondary education	127.3	116.9	116.2	125.3	116.5	119.1	124.3	115.6	123.5	115.0
C Vocational training	119.7	115.8	115.3	119.0	115.2	115.0	114.8	117.4	114.1	113.8
D Primary education	127.2	122.0	120.0	125.9	121.1	118.9	123.3	119.1	123.3	117.6
Gross amount:		All civil servants of whom: single married, two children	116.8 117.5 116.0	117.4 118.2 116.6	117.3 118.7 115.9	All civil servants of whom: single married, two children	117.6 118.8 116.4	117.3 118.7 115.9	Average indices	Weighted indices
Net amount:										

**REAL INDICES**  
Indices at 1 July 1975 of civil servants' salaries  
(1 July 1974 = 100)

Categories	Single				Married, two children				
	Gross amount	Min.	Max.	Net amount	Gross amount	Min.	Max.	Net amount	
	Av.	Av.	Min.	Av.	Max.	Av.	Max.	Av.	Max.
A University graduate	103.1	102.1	101.3	102.8	104.6	107.1	102.2	102.0	101.9
	103.1	103.0	101.8	105.9	109.4	105.4	102.4	102.2	101.5
B Secondary education	114.3	104.9	104.3	112.5	104.6	106.9	111.6	103.8	103.5
C Vocational training	107.5	104.0	103.5	106.8	103.4	103.2	105.4	102.7	102.4
D Primary education	114.4	109.5	107.7	113.0	108.7	106.7	110.7	106.9	105.8
<b>Gross amount:</b>		<b>Average indices</b>		<b>Weighted indices</b>		<b>Average indices</b>		<b>Weighted indices</b>	
All civil servants	104.9	105.4	104.9	105.4	105.3	105.6	105.3	105.6	105.6
of whom: single	105.5	106.1	105.5	106.1	106.6	106.6	106.6	106.6	106.6
married, two children	104.1	104.7	104.1	104.7	104.5	104.5	104.5	104.5	104.5

IRELAND

Total Remuneration of certain grades in the Irish Civil Service  
Situation as at 1 July 1974 (Monthly amount in Irish Pounds)

TAB. 1  
IRELAND

Class	Grade	Numbers (as at 1 Jan 74)	Single			Married with 2 children		
			Gross Amount	Net Amount <sup>1</sup>	Gross Amount	Net Amount <sup>1</sup>	Min.	Max.
A	Secretary (Head of Department or Ministry)	17	697	405	761	468	468	
	Assistant Secretary	63	452	305	506	363	407	
	Principal Assistant Principal	237	371	261	427	319	355	
	Total Class A	522	275	199	336	261	298	
B	Higher Executive Officer	916	222	166	199	272	336	
	Executive Officer	1 485	118	95	166	131	272	
	Total Class B	6 081	222	166	199	272	336	
C	Staff Office	732	170	204	133	155	250	261
	Clerical Officer	2 490	102	173	83	135	211	220
	Clerical Assistant	6 314	98	141	83	115	141	121
	Total Class C	20 996						220
D	Head Messenger	16	153	162	121	127	159	141
	Papcr Keeper	157	140	148	111	117	146	132
	Messenger	619	124	137	100	109	130	120
	Total Class D	15 487						130

Notes : <sup>1</sup> Includes additions to salary in respect of children, plus children's allowances distributed through the fiscal system.

<sup>2</sup> Deductions are made to cover (a) contributions towards widow's and orphan's pensions; (b) income tax at the standard rates and on the basis of the standard allowances; (c) Social Welfare contributions.

TAB. 2  
IRELAND

Total Remuneration of certain grades in the Irish Civil Service  
Situation as at 1 July 1975 (Monthly amount in Irish Pounds)

Class	Grade	Numbers (as at 1 Jan 75)	Single			Married with 2 children <sup>1</sup>		
			Gross Amount	Net Amount <sup>2</sup>	Min.	Gross Amount	Net Amount	Min.
A	Secretary (Head of Department or Ministry)	17	883 (914)	883 (914)	471 (480)	471 (480)	961	961
	Assistant Secretary	67	574 (600)	631 (657)	687 (713)	364 (375)	409 (419)	640
	Principal Assistant Principal	254	473 (500)	520 (547)	552 (579)	314 (327)	353 (366)	541
		562	352 (382)	393 (421)	433 (460)	246 (264)	294 (288)	426 (464)
	Total Class A	2 244						
B	Higher Executive Officer	993	298 (323)	333 (361)	368 (400)	214 (229)	235 (252)	362
	Executive Officer	1 630	162	249 (260)	298 (323)	129	184 (190)	214 (229)
	Total Class B	6 453						
C	Staff Officer	756	219 (240)	241 (269)	263 (297)	166 (179)	179 (196)	270
	Clerical Officer	2 731	135	194 (201)	224 (240)	109 (155)	151 (155)	149
	Clerical Assistant	7 336	129	155	183	108	127	147
	Total Class C	23 351						
D	Head Messenger	15	198	203	209	153	156	160
	Paper Keeper	147	182	187	192	143	146	150
	Messenger	664	163	166	178	130	132	141
	Total Class D	16 003						

Notes : <sup>1</sup>Includes additions to salary in respect of children, plus children's allowances distributed through the fiscal system.

<sup>2</sup>Deductions are made to cover (a) contributions towards widow's and orphan's pensions; (b) incomes tax at the standard rates and on the basis of the standard allowances; (c) Social Welfare contributions.

(3) The figures in brackets are the actual amounts payable, but from these must be deducted increases specifically given<sup>1</sup> as part of the progression towards equal pay.

(4) The full range of general service grades is given.

(5) It is not yet possible to give a more extensive break-down of the numbers in each grade. It is however hoped that additional information will be available on the introduction of a new civil service census in 1976.

(6) It is assumed that in calculating real indices for Ireland the change in the consumer price index for the period mid-May 1974 - mid-May 1975 will be used i.e. 24.46% (See Document R/565/75).

Table 3NOMINAL INDICES

Indices at 1 July 1975 of civil servants' salaries  
(1 July 1974 = 100)

IRELAND

Cat.	Grade	Single				Married, 2 children				Average indices	Weighted indices
		Gross amount	Net amount	Min.	Max.	Gross amount	Net amount	Min.	Max.		
A	Secretary	126.7	126.7	116.3	116.3	126.3	126.3	116.7	116.7		
	Assistant Secretary	127.0	127.0	119.3	117.5	126.5	126.5	119.3	117.9		
	Principal Assistant principal	127.5	127.7	120.3	119.3	126.7	126.5	120.7	119.2		
		128.0	127.4	123.6	122.0	126.8	126.8	122.6	122.2		
B	Higher Executive Office	134.2	133.8	128.9	128.6	133.1	132.7	127.7	126.8		
	Executive Office	137.3	134.2	135.8	128.9	134.4	133.1	131.4	127.7		
C	Staff Officer	128.8	128.9	124.8	124.5	130.4	133.2	127.1	127.7		
	Clerical Officer	132.4	129.5	131.3	125.2	129.6	123.0	126.4	125.0		
	Clerical Assistant	131.4	129.8	130.1	127.8	131.6	129.8	-	-		
D	Head Messenger	129.4	129.0	126.5	126.0	128.3	128.0	127.0	126.4		
	Paper Keeper	130.0	129.7	128.8	128.2	128.8	128.6	126.5	126.1		
	Messenger	131.5	129.9	130.0	129.4	130.0	128.7	127.5	126.2		
Gross amount:		Average indices				Average indices				Weighted indices	
All civil servants		129.6	130.7	All civil servants				124.9	127.7	Weighted indices	
of whom: unmarried		129.9	131.1	of whom: unmarried				125.4	128.8	Weighted indices	
married, 2 children		129.2	130.2	married, 2 children				124.3	126.5	Weighted indices	

Table 4

## REAL INDICES

Situation at 1 July 1975 in respect of civil servants' salaries  
(1 July 1974 = 100)

IRELAND

Cat.	Grade	Single				Married, 2 children				Average indices	Weighted indices	Average indices	Weighted indices	
		Gross amount Min.	Gross amount Max.	Net amount Min.	Net amount Max.	Gross amount Min.	Gross amount Max.	Net amount Min.	Net amount Max.					
A	Secretary	106.5	106.5	97.7	97.7	106.1	106.1	98.1	98.1					
	Assistant Secretary	106.7	106.7	100.3	98.7	106.3	106.3	100.3	99.1					
	Principal Assistant Principal	107.1	106.9	101.1	100.3	106.5	106.5	101.4	100.2					
	Assistant Principal	107.6	107.1	103.9	102.5	106.6	106.6	103.0	102.7					
B	Higher Executive Officer	112.8	112.4	108.3	108.1	111.9	111.5	107.3	106.6					
	Executive Officer	115.4	112.8	114.1	108.3	112.9	111.9	110.4	107.3					
C	Staff Officer	108.2	108.3	104.9	104.6	109.6	111.9	106.8	107.3					
	Clerical Officer	111.3	108.8	110.3	105.2	108.9	107.6	106.2	105.0					
	Clerical Assistant	110.6	109.1	109.3	107.4	110.6	109.1	-	-					
D	Head Messenger	108.7	108.4	106.3	105.9	107.8	107.6	106.7	106.2					
	Paper Keeper	109.2	109.0	108.2	107.7	108.2	108.1	106.3	106.0					
	Messenger	110.5	109.2	109.2	108.7	109.2	108.2	107.1	106.1					
Gross amount:		Average indices	Weighted indices	Net amount:		Average indices	Weighted indices	Net amount:		Average indices	Weighted indices	Net amount:		
All civil servants		108.9	109.8	All civil servants		105.0	107.3	All civil servants		105.4	108.2	All civil servants		
of whom: unmarried		109.2	110.2	of whom: unmarried		104.5	106.3	of whom: unmarried		104.5	106.3	of whom: unmarried		
married, 2 children		108.6	109.4	married, 2 children		107.1	107.1	married, 2 children		106.5	106.3	married, 2 children		

ITALY

ITALY

Table 1  
Remuneration of certain grades in the civil service - 30 June 1974 (Lit/month)

Cat.	Grade	Weighting	Single		Married, 2 children		Net amount	Max.
			Gross amount	Net amount	Min.	Max.		
A	General director	-	959 233	1 005 275	703 717	732 382	980 413	1 026 455
	Senior director	-	751 595	822 913	571 999	618 270	772 775	844 093
	Principal director	-	507 845	601 282	406 450	471 388	529 025	622 462
	Deputy director of division	387/455	419 134	459 897	342 224	372 364	440 314	481 167
	Director of section	307	324 902	335 088	271 388	279 264	346 082	356 268
	Adviser	{190 257}	234 431	280 781	200 943	237 440	255 611	301 961
B	Chief secretary	370	387 243	417 932	318 570	341 314	408 423	439 112
	Principal secretary	{255 297}	276 415	349 027	234 087	289 931	297 595	370 207
	Secretary -	{160 218}	209 067	260 376	180 737	221 549	230 247	281 556
							203 151	243 603
C	Senior assistant	245	284 238	304 559	240 121	255 825	305 418	325 739
	Principal assistant	{183 213}	222 740	266 938	191 682	226 770	243 920	288 118
	Assistant	{120 163}	161 192	213 165	142 175	183 965	182 372	234 345
							165 089	206 378
D	Chief clerk	{143 165}	195 698	245 148	170 072	209 444	216 878	266 328
	Clerk	{100 133}	147 671	185 141	131 011	161 717	168 851	206 321

ITALY

Table 2  
Remuneration of certain grades in the civil service - 30 June 1975 (Lit/month)

Career	Grade	Weighting	Single		Married, 2 children		Net amount Max.
			Gross amount Min.	Gross amount Max.	Net amount Min.	Net amount Max.	
A	General director	-	969 233	1 015 275	710 111	738 456	990 413
	Senior director	-	761 595	832 913	578 663	624 444	782 775
	Principal director	-	517 845	611 282	413 744	478 442	539 025
	Deputy director of division	387/455	429 134	469 987	349 788	379 438	450 314
	Director of section	307	334 902	345 088	279 222	285 938	356 082
	Adviser	190/257	244 431	290 781	209 047	245 274	265 611
B	Chief secretary	370	397 243	437 932	326 124	348 688	418 423
	Principal secretary	255/297	286 415	359 027	241 921	297 765	307 595
	Secretary	160/218	219 067	270 376	188 841	229 653	240 247
C	Senior assistant	245	294 238	314 552	247 955	263 499	315 418
	Principal assistant	183/213	233 740	266 938	199 656	284 695	253 920
	Assistant	120/163	171 192	223 165	150 549	192 069	192 372
D	Chief clerk	143/165	205 698	255 148	178 176	217 548	226 878
	Clerk	100/133	157 671	195 141	139 385	169 821	178 851

Table 3

NOMINAL INDICES

Indices at 30 June 1975 of civil servants' salaries  
(30 June 1974 = 100)

ITALY

Career	Grade	Single		Married, 2 children		Net amount	Max.
		Gross amount	Min.	Gross amount	Min.		
A	General director	101.0	101.0	100.9	100.8	101.0	100.9
	Senior director	101.3	101.2	101.2	101.0	101.3	101.2
	Principal director	102.0	101.7	101.2	101.5	101.9	101.6
	Deputy director of division	102.4	102.2	102.2	101.9	102.3	102.1
	Director of section	103.1	103.0	102.9	102.8	102.9	102.8
	Adviser	104.3	103.6	104.0	103.3	103.9	103.3
B	Chief secretary	102.6	102.4	102.4	102.2	102.5	102.3
	Principal secretary	103.6	102.9	103.4	102.7	103.4	102.7
	Secretary	104.8	103.8	104.5	103.7	104.3	103.6
C	Senior assistant	103.5	103.3	103.3	103.0	103.3	103.1
	Principal assistant	104.5	103.8	104.2	103.5	104.1	103.5
	Assistant	106.2	104.7	105.9	104.4	105.5	104.3
D	Chief clerk	105.1	104.1	104.8	103.9	104.6	103.8
	Clerk	106.8	105.4	106.4	105.0	105.9	104.9
		Average indices	Weighted indices	Average indices	Weighted indices	Average indices	Weighted indices
		Gross amount:		Net amount:			
		All civil servants	103.2	All civil servants	104.1	103.0	103.8
		of whom: single	103.4	of whom: single	104.3	103.1	104.0
		married, 2 children	103.1	married, 2 children	103.9	102.8	103.5

Indices at 30 June 1975 of civil servants' salaries  
(30 June 1974 = 100)

Cat.	Grade	Single			Married, 2 children			Net amount Max.
		Gross amount Min.	Max.	Net amount Min.	Gross amount Min.	Max.		
A	General director	85.5	85.5	85.4	85.5	85.5	85.4	85.4
	Senior director	85.8	85.7	85.7	85.8	85.7	85.6	85.5
	Principal director	86.4	86.1	86.2	85.9	86.3	86.1	85.9
	Deputy director of division	86.7	86.5	86.5	86.6	86.5	86.5	86.2
	Director of section	87.3	87.2	87.1	87.0	87.1	87.0	86.8
	Adviser	88.3	87.7	88.1	87.5	88.0	87.5	87.2
B	Chief secretary	86.9	86.7	86.7	86.5	86.8	86.6	86.5
	Principal secretary	87.7	87.1	87.6	87.0	87.6	87.3	86.7
	Secretary	88.7	87.9	88.5	87.8	88.3	88.1	87.4
C	Senior assistant	87.6	87.5	87.5	87.2	87.5	87.3	87.0
	Principal assistant	88.5	87.9	88.2	87.2	88.2	87.6	87.4
	Assistant	89.9	88.7	89.7	88.4	89.3	88.3	88.0
D	Chief clerk	89.0	88.2	88.7	88.0	88.6	87.9	87.6
	Clerk	90.4	89.3	90.1	88.9	89.7	88.8	88.4
Gross amount:		Average indices	Weighted indices	Net amount:			Average indices	Weighted indices
All civil servants of whom: single		87.5	88.2	All civil servants of whom: single			87.2	87.9
married, 2 children		87.6	88.3	married, 2 children			87.3	88.1
		87.3	88.0				87.0	87.6

LUXEMBOURG

TAB. 1

Total remuneration of a civil servant as at 30 June 1974  
(Lfrs/month at index level 214.78)

LUXEBOURG

Cat.	Grade	Single *				Married, two children **			
		Gross amount		Net amount		Gross amount		Net amount	
		Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.
A	17	56 733	76 074	34 630	42 694	61 158	80 499	47 294	57 012
	14	46 418	60 601	30 139	36 235	50 792	65 026	41 237	49 412
	12	37 392	52 865	25 948	32 950	41 301	57 290	35 078	45 127
B	13	41 260	56 733	27 805	34 630	45 324	61 158	37 767	47 294
	10	31 203	43 581	22 876	28 845	35 112	47 784	30 406	39 338
	7	22 693	33 137	17 904	23 883	26 602	37 046	23 752	31 902
C	8	26 174	38 552	20 029	26 523	30 083	42 461	26 473	35 862
	6	21 017	31 461	16 838	22 992	24 926	35 370	22 415	30 616
	4	18 567	28 882	15 185	21 571	22 476	32 791	20 453	28 614
D	3	17 020	26 045	14 125	19 945	20 929	29 954	19 193	26 369
	1	13 796	20 243	11 794	16 312	17 705	24 152	16 545	21 793

\* Basic salary.

\*\* Basic salary + head of family allowance + family allowances (children).  
For the calculation of the net amount the following were deducted: the levy for pension equalization,

the contribution to the Sickness Fund, and taxes.

LUXEMBOURG

TAB. 2  
 Total remuneration of a civil servant at 1 July 1975  
 (Lfrs/month at index level 237.06)

Cat.	Grade	Single *				Married, two children **			
		Gross amount		Net amount	Gross amount	Min.	Max.	Min.	Max.
		Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.
A	17	65 749	88 164	39 149	48 523	70 790	83 205	53 548	64 361
	14	53 795	70 232	34 248	40 990	58 776	75 273	46 831	55 894
	12	43 334	61 266	29 297	37 230	47 777	66 307	39 883	51 150
B	13	47 817	65 749	31 381	39 149	52 440	70 790	42 905	53 548
	10	36 162	50 507	25 834	32 586	40 605	55 291	35 002	44 671
	7	26 299	38 403	20 385	26 939	30 742	42 846	27 795	36 560
C	8	30 334	44 679	22 729	29 926	34 777	49 122	30 830	40 774
	6	24 357	36 461	19 169	25 979	28 800	40 904	26 330	35 208
	4	21 518	33 472	17 334	24 474	25 961	37 915	24 166	33 103
D	3	19 724	30 185	16 135	22 671	24 167	34 628	22 768	30 710
	1	15 989	23 460	13 568	18 614	20 432	27 903	19 498	25 638

\* Basic salary.

\*\* Basic salary + head of family allowance + family allowances (children).  
 For the calculation of the net amount the following were deducted: the levy for pension equalization,  
 the contribution to the Sickness Fund, and taxes.

## NOMINAL INDICES

Indices at 1 July 1975 of civil servants' salaries  
(1 July 1974 = 100)

LUXEMBOURG

Cat.	Grade:	Single				Married, 2 children			
		Gross amount		Net amount		Gross amount		Net amount	
		Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.
A	17	115.9	115.9	113.1	113.7	115.8	115.8	113.2	112.9
	14	115.9	115.9	113.0	113.1	115.7	115.8	113.6	113.1
	12	115.9	115.9	112.9	113.0	115.7	115.7	113.7	113.4
B	13	115.9	115.9	112.9	113.1	115.7	115.8	113.6	113.2
	10	115.9	115.9	112.9	113.0	115.6	115.7	115.1	113.6
	7	115.9	115.9	113.9	112.8	115.6	115.7	117.0	114.6
C	8	115.9	115.9	113.5	112.8	115.6	115.7	116.5	113.7
	5	115.9	115.9	113.8	113.0	115.5	115.7	117.5	115.0
	4	115.9	115.9	114.2	113.5	115.5	115.6	118.2	115.7
D	3	115.9	115.9	114.2	113.7	115.5	115.6	118.6	116.5
	1	115.9	115.9	115.0	114.1	115.4	115.5	117.9	117.6
		Average indices		Weighted indices		Average indices		Weighted indices	
		Gross amount:		Net amount:		Gross amount:		Net amount:	
		All civil servants		All civil servants		All civil servants		All civil servants	
		of whom: single		of whom: single		of whom: single		of whom: single	
		married, 2 children		married, 2 children		married, 2 children		married, 2 children	
		115.8		115.8		114.3		114.3	
		115.9		115.9		113.4		113.4	
		115.7		115.7		115.2		115.2	

TAB. 4

## REAL INDICES

Indices at 1 July 1975 of civil servants' salaries

(1 July 1974 = 100)

LUXEMBOURG

Level	Grade	Single			Married, 2 children		
		Gross amount	Net amount	Min.	Gross amount	Min.	Max.
A	17	105.0	105.0	102.5	103.0	104.9	102.5
	14	105.0	105.0	102.4	102.5	104.9	102.9
	12	105.0	105.0	102.3	102.4	104.8	102.7
B	13	105.0	105.0	102.3	102.5	104.8	102.9
	10	105.0	105.0	102.3	102.4	104.7	104.3
	7	105.0	105.0	103.2	102.2	104.7	104.8
C	8	105.0	105.0	102.8	102.2	104.7	104.8
	6	105.0	105.0	103.1	102.4	104.6	104.8
	4	105.0	105.0	103.4	102.8	104.6	104.7
D	3	105.0	105.0	103.4	103.0	104.6	104.7
	1	105.0	105.0	104.2	103.4	104.5	104.6
		Average <u>indices</u>	Weighted <u>indices</u>			Average <u>indices</u>	Weighted <u>indices</u>
		Gross amount:	Net amount:			All civil servants	
		All civil servants	104.9	All civil servants		103.5	
		of whom: single	105.0	of whom: single		102.7	
		married, 2 children	104.8	married, 2 children		104.4	

NETHERLANDS

Total remuneration of a civil servant at 30. June 1974  
(Fl/month)

Level	No of the salary scale	Single				Married, 2 children			
		Gross amount	Net amount	Min.	Max.	Gross amount	Net amount	Min.	Max.
A	153	5 507.23	6 960.63	2 974.51	3 430.31	5 651.09	7 104.49	3 324.03	3 790.20
	150	4 214.00	5 345.98	2 507.43	2 908.81	4 357.86	5 488.86	2 638.84	3 257.78
	130	2 939.05	3 867.85	1 955.10	2 380.87	3 032.91	4 011.71	2 246.44	2 682.12
B	114	2 496.15	3 287.35	1 738.67	2 123.34	2 640.01	3 431.21	2 021.72	2 418.59
	89	1 967.25	2 549.90	1 455.92	1 767.07	2 111.11	2 693.76	1 699.44	2 036.31
	57	1 464.17	2 016.70	1 155.47	1 486.12	1 608.03	2 160.56	1 382.14	1 729.54
C	45	1 289.17	1 915.65	1 040.58	1 423.88	1 433.03	2 059.51	1 265.05	1 667.40*
	32	1 246.17	1 813.53	1 012.49	1 362.22	1 390.03	1 357.39	1 236.86	1 604.63*
	18	1 202.17	1 711.40	982.43	1 300.82	1 346.03	1 855.26	1 206.80	1 544.78*
D	18	1 202.17	1 711.40	1 300.82	1 346.03	1 855.26	1 206.80	1 544.78*	
	1	1 072.17	1 420.17	886.91	1 127.41	1 216.03	1 564.03	1 111.38	1 352.08*

NB: The amounts given for single persons apply to the category up to 35 years of age.

\*The maximum amounts indicate the levels after extension of the scale.

TAB. 2

Remuneration of a civil servant - situation at 30 June 1975  
(Fl/month)

NETHERLANDS

Grade	No of the salary scale	Single				Married, 2 children			
		Gross amount	Net amount	Min.	Max.	Gross amount	Net amount	Min.	Max.
A	153	6 145.68	7 787.47	3 343.03	3 864.85	6 303.86	7 945.65	3 708.59	4 248.80
	150	4 682.83	5 953.50	2 784.23	3 282.31	4 841.01	6 121.68	3 167.84	3 647.98
	130	3 252.33	4 292.60	2 190.00	2 659.98	3 410.51	4 450.78	2 516.67	2 993.79
B	114	2 756.45	3 642.56	1 952.76	2 383.55	2 914.63	3 800.74	2 260.03	2 741.54
	89	2 173.25	2 815.74	1 634.24	1 984.05	2 331.43	2 973.92	1 902.05	2 295.76
	57	1 619.89	2 228.23	1 297.31	1 667.85	1 778.07	2 386.43	1 554.77	1 935.56
C	45	1 442.89	2 117.19	1 189.36	1 599.80	1 601.07	2 275.37	1 436.99	1 867.51*
	32	1 400.89	2 004.00	1 160.96	1 531.37	1 559.07	2 162.18	1 408.59	1 808.19*
	18	1 356.89	1 891.89	1 134.53	1 462.41	1 515.07	2 050.07	1 387.23	1 733.63
D	18	1 356.89	1 891.89	1 134.53	1 462.41	1 515.07	2 050.07	1 387.23	1 733.63*
	1	1 226.89	1 573.89	1 037.04	1 268.81	1 385.07	1 732.07	1 283.04	1 524.17

N.B. The amounts for single persons apply to the category up to 35 years of age.

\* The maximum amounts indicate the levels after extension of the scale.

TAB. 3

## NOMINAL INDICES

Indices at 30 June 1975 of civil servants' salaries  
(30 June 1974 = 100)

NETHERLANDS

- 50 -

255/IX/76-E

Level	Scale	Single				Married, 2 children				<u>Average indices</u>	<u>Weighted indices</u>	
		Gross amount	Net amount	Min.	Max.	Gross amount	Net amount	Min.	Max.			
A	153	111.6	111.9	112.4	112.7	111.6	111.8	111.6	112.1	112.1	112.1	
	150	111.1	111.6	111.0	112.8	111.1	111.5	111.6	112.0			
	130	110.7	111.0	112.0	111.7	110.6	110.9	112.0	111.6			
B	114	110.4	110.8	112.3	112.3	110.4	110.8	111.8	113.4	113.4	113.4	
	89	110.5	110.4	112.3	112.3	110.4	110.4	111.9	112.7			
	57	110.6	110.5	112.3	112.2	110.6	110.5	112.5	111.9			
C + D	45	111.9	110.5	114.3	112.4	111.7	110.5	113.6	112.0	112.0	112.0	
	32	112.4	110.5	114.7	112.4	112.2	110.5	113.9	112.7			
	18	112.9	110.6	115.5	112.4	112.6	110.5	115.0	112.2			
	1	114.4	110.8	116.9	112.5	113.9	110.7	115.5	112.7			

REAL INDICES

Indices at 30 June 1975 of civil servants' salaries  
(30 June 1974 = 100)

TAB. 4  
NETHERLANDS

- 51 -

255/IX/76-E

Level	Scale	Single				Married, 2 children				Average indices	Weighted indices
		Gross amount	Min.	Max.	Net amount	Gross amount	Min.	Max.	Net amount		
A	153	101.2	101.5	101.9	102.2	101.2	101.4	101.2	101.6	102.3	102.5
	150	100.7	101.2	100.6	102.3	100.7	101.1	101.2	101.5		
	130	100.4	100.6	101.5	101.3	100.3	100.5	101.5	101.2		
B	114	100.1	100.5	101.8	101.8	100.1	100.1	100.5	101.4	102.4	102.6
	89	100.2	100.1	101.8	101.8	100.1	100.1	101.5	102.0		
	57	100.3	100.2	101.8	101.7	100.3	100.2	100.2	101.5		
C + D	45	101.5	100.2	103.6	101.9	101.3	100.2	103.0	101.5	102.1	102.5
	32	101.9	100.2	104.0	101.9	101.7	100.2	103.3	102.2		
	18	102.4	100.3	104.7	101.9	102.1	100.2	104.3	101.7		
	1	103.7	100.5	106.0	102.0	103.3	100.4	104.7	102.2		
		Average Gross amount:	Average indices	Weighted indices	Net amount:		All civil servants of whom: single married, 2 children		Average indices		
		100.9	100.9	100.9	100.9		100.9		102.3		
		100.9	100.9	100.9	100.9		102.4		102.4		
		100.8	100.8	100.8	100.8		102.1		102.1		

UNITED KINGDOM

Remuneration of certain grades in the British civil service  
at 30 June 1974 (£)

Level	Grade	Single man						Married man with 2 children					
		Salary Point	Gross Pay	Tax 74/75	After tax pay	Net pay	Salary Point	Gross Pay	Tax Less super annuation	Gross Pay	Tax 74/75	After tax pay	Net pay
A	Deputy secretary	11 163	10 996	4 127	6 869	6 702	Flat-rate	11 163	11 043	4 054	6 944	6 832	
	Under secretary	9 053	8 927	3 290	5 637	5 470	Flat-rate	9 063	8 974	2 877	6 103	5 936	
	Assistant secretary	6 363	6 268	1 951	4 316	4 149	MIN	6 363	6 315	1 633	4 682	4 515	
	Principal	6 934	6 889	2 231	4 658	4 491	3. PT	6 934	6 936	1 895	5 041	4 874	
	Administration trainee	6 423	6 401	8 275	2 929	5 346	MAX	8 401	8 322	2 536	5 786	5 619	
	Senior executive officer	5 039	4 963	1 431	3 531	3 364	5. PT	5 039	5 010	1 183	3 827	3 660	
	Higher executive officer	5 839	5 750	1 728	4 021	3 854	MAX	5 838	5 797	1 443	4 354	4 187	
	Executive officer	3 015	3 015	2 971	114	2 197	2 037	MIN	3 016	3 018	526	3 541	3 374
B	Senior executive officer	3 519	3 762	1 035	2 727	2 560	MIN	3 519	3 809	781	3 022	2 855	
	Higher executive officer	4 263	4 199	1 179	3 020	2 853	4. PT	4 263	4 246	931	3 315	3 148	
	Executive officer	3 359	3 309	885	2 424	2 257	MIN	4 605	4 583	1 042	3 541	3 374	
	Clerical officer	3 648	3 594	973	2 615	2 448	MAX	3 359	3 356	631	2 492	2 332	
	Senior personnel sec.	1 882	1 854	405	1 449	1 346	MIN (MS)	1 660	1 682	85	1 591	1 506	
C	Senior personnel sec.	2 845	2 802	718	2 084	1 930	MAX	1 882	1 901	157	1 744	1 641	
	AGE 21	1 660	1 635	333	1 302	1 211	AGE 21	1 660	1 682	85	1 591	1 506	
	AGE 21 (MS)	1 650	1 625	330	1 295	1 205	3. PT (MS)	1 650	1 672	82	1 590	1 500	
	AGE 21 (MS)	1 945	1 917	426	1 491	1 385	MAX	1 946	1 964	178	1 785	1 679	

Remuneration of certain grades in the British civil service  
at 30 June 1974 (£)

TAB. 1 (contd.)  
UNITED KINGDOM

Level	Grades	Single man					Married man with 2 children					J	
		A	B	C	D	E	F	G	H	I	J		
		Salary Point	Gross Pay Less super annuation	Tax 74/75	After tax pay	Net pay	Salary Point	Gross Pay Less super annuation + allowance	Tax 74/75	After tax pay	Net pay (incl. FIS)		
<b>C</b>													
	Personal secretary	MIN 4. PT	1 610	1 586	317	1 269	1 181	MIN 4. PT	1 610	1 633	69	1 564	
		MAX	1 820	1 793	385	1 408	1 309	MAX	1 820	1 840	137	1 703	
			2 043	2 012	451	1 555	1 444		2 043	2 059	209	1 850	
	Shorthand typist	MIN	1 569	1 545	303	1 242	1 156	MAX	1 569	1 592	55	1 537	
		MAX	1 443	1 421	262	1 159	1 080	MAX	1 443	1 468	14	1 454	
	Typest	AGE 21	1 302	1 282	216	1 066	994	AGE 21	1 302	1 329	-	1 329	
		3. PT (MS)	1 415	1 394	253	1 141	1 063	3. PT (MS)	1 415	1 441	5	1 436	
	Clerical assistant	MAX	1 524	1 501	289	1 212	1 129	MAX	1 524	1 548	41	1 507	
			MIN	3 674	3 619	988	2 631	2 464	MIN	3 674	3 666	740	2 926
	P.T.O. I	5. PT	4 246	4 182	1 173	3 009	2 842	5. PT	4 246	4 229	925	3 303	
		MAX	4 690	4 620	1 318	3 302	3 135	MAX	4 690	4 667	1 070	3 596	
			MIN	2 698	2 648	667	1 981	1 836	MIN	2 688	2 695	419	2 276
	P.T.O. III	4. PT	2 909	2 865	739	2 126	1 970	4. PT	2 909	2 912	491	1 421	
		MAX	3 055	3 010	787	2 223	2 062	MAX	3 056	3 057	539	2 518	
	P.T.O. IV	AGE 21	1 908	1 879	413	1 466	1 362	AGE 21	1 908	1 926	165	1 761	
		MIN (MS)	2 393	2 357	571	1 786	1 656	MIN (MS)	2 393	2 404	323	2 081	
		MAX	2 688	2 648	657	1 981	1 836	MAX	2 688	2 695	419	2 276	
<b>D</b>													
	Messenger	MIN	1 329	1 309	225	1 084	1 011	MIN	1 329	1 356	-	1 356	
		MAX	1 381	1 360	242	1 118	1 042	MAX	1 381	1 407	-	1 407	
		MIN	1 408	1 387	251	1 136	1 059	MIN	1 408	1 434	3	1 431	
	Paper keeper	MAX	1 456	1 434	266	1 168	1 068	MAX	1 456	1 481	19	1 462	
	Non-industrial car driver	FLAT-RATE	1 398	1 377	248	1 129	1 052	FLAT-RATE	1 398	1 424	-	1 424	
	Craftsman	FLAT-RATE	1 525	1 502	289	1 213	1 130	FLAT-RATE	1 525	1 549	41	1 508	
												1 425	

MS = MAIN  
SCALE

FIS = Family  
Income  
supplement

Remuneration of certain grades in the British civil service  
at 30 June 1975 (£)

Level	Grade	Single man						Married man with 2 children						Net pay
		Salary Point	Gross Pay	Gross Pay Less super annuation	Tax 75/76	After tax pay	Net pay	Salary Point	Gross Pay	Gross Pay Less super annuation	Tax 75/76	After tax pay		
A	B	C	D	E	F	A	B	G	H	I	J			
A	Deputy secretary	FLAT-RATE	14 000	13 790	6 555	7 235	7 038	FLAT-RATE	14 000	13 868	6 023	7 658	7 661	
	Under secretary	FLAT-RATE	12 000	11 820	5 219	6 601	6 404	FLAT-RATE	12 000	11 898	4 725	7 180	6 983	
	Assistant secretary	MIN	8 650	8 520	3 189	5 331	5 134	MIN	8 650	8 598	2 771	5 827	5 630	
	3. PT	MAX	9 800	9 653	3 661	5 732	5 595	3. PT	9 800	9 731	3 405	6 326	6 129	
	Principal	MIN	11 000	10 835	4 579	6 256	6 059	MAX	11 000	10 913	4 115	6 798	6 601	
	5. PT	MAX	5 680	5 595	1 743	3 852	3 655	MIN	5 680	5 673	1 456	4 217	4 020	
	Administration trainee	MIN	6 625	6 526	2 157	4 369	4 172	5. PT	6 625	6 604	1 815	4 789	4 592	
	5. PT	MAX	7 450	7 339	2 556	4 782	4 565	MAX	7 450	7 416	2 181	5 235	5 232	
		MIN	2 395	2 359	589	1 770	1 638	MIN	2 395	2 437	323	2 114	1 982	
		5. PT	3 045	2 999	813	2 186	2 019	5. PT	3 045	3 077	547	2 530	2 363	
		MAX	3 670	3 615	1 029	2 586	2 389	MAX	3 670	3 693	763	2 930	2 733	
3	Senior executive officer	MIN	4 900	4 826	1 452	3 374	3 177	MIN	4 900	4 905	1 187	3 718	3 521	
	4. PT	MAX	5 480	5 398	1 664	3 734	3 537	4. PT	5 480	5 476	1 387	4 089	3 892	
	Higher executive officer	MIN	5 900	5 812	1 836	3 976	3 779	MAX	5 900	5 890	1 531	4 359	4 162	
	4. PT	MAX	3 960	3 942	1 180	2 734	2 537	MIN	3 960	3 920	842	3 078	2 881	
	Executive officer	AGE 21	4 360	4 295	1 267	3 008	2 831	4. PT	4 360	4 373	1 001	3 372	3 175	
	MIN (MS)	MAX	4 700	4 630	1 384	3 246	3 079	MAX	4 700	4 708	1 118	3 590	3 393	
	Clerical officer	AGE 21	2 155	2 123	506	1 617	1 498	AGE 21	2 155	2 201	240	1 961	1 842	
	3. PT (MS)	MIN	2 395	2 359	529	1 770	1 638	MIN (MS)	2 395	1 437	323	2 114	1 982	
	MAX	3 670	3 615	1 029	2 586	2 389	MAX	3 670	3 693	763	2 930	2 733		
	Senior personal secretary	MIN	1 840	1 812	397	1 415	1 314	AGE 21	1 840	1 890	131	1 759	1 658	
	4. PT	MAX	2 100	2 068	487	1 581	1 465	3. PT ((MS))	2 100	2 146	221	1 925	1 809	
		MAX	2 540	2 502	639	1 863	1 723	MAX	2 540	2 580	373	2 207	2 067	

Tab. 2 (contd)

Remuneration of certain grades in the British civil service  
at 30 June 1975 (£)

UNITED KINGDOM

Cat.	Grade		Single Man						Married man with 2 children					
			A	B	C	D	E	F	G	H	I	J	K	L
		Salary Point	Gross Pay Less super annuation	Tax 75/76	After pay	Net pay	Salary Point	Gross Pay Less super annuation	Tax 75/76	After tax pay	Net pay			
C	Personal secretary		MIN 4. PT	2 030	1 999	463	1 536	1 424	MIN 4. PT	2 030	2 077	197	1 880	1 768
			MAX	2 345	2 310	512	1 738	1 609	MAX	2 345	2 388	306	2 082	1 953
	Shorthand typist		MAX	2 660	2 620	650	1 940	1 794	MAX	2 660	2 698	414	2 284	2 138
	Typist		MAX	2 114	2 082	492	1 592	1 476	MAX	2 114	2 160	226	1 934	1 818
	Clerical assistant		MAX	1 947	1 918	435	1 483	1 376	MAX	1 947	1 996	169	1 827	1 720
	AGE 21		MIN	1 603	1 579	316	1 263	1 175	AGE 21	1 603	1 657	50	1 607	1 569 (50)
	3. PT (MS)		MAX	1 775	1 748	375	1 373	1 275	3. PT (MS)	1 775	1 826	109	1 717	1 619
	P.T.O. I		MAX	1 947	1 918	435	1 483	1 376	MAX	1 947	1 996	169	1 827	1 720
			MIN	4 720	4 649	1 390	3 259	3 062	MIN	4 720	4 729	1 125	3 604	3 407
			MAX	5 400	5 319	1 632	3 687	3 490	5. PT	5 400	5 397	1 359	4 038	3 841
	P.T.O. III		MIN	5 930	5 841	1 849	3 992	3 795	MAX	5 930	5 919	1 542	4 377	4 180
			MAX	3 450	3 398	953	2 445	2 255	MIN	3 450	3 476	687	2 769	2 599
	P.T.O. IV		MIN	3 735	3 679	1 051	2 628	2 431	4. PT	3 735	3 757	785	2 972	2 775
			MAX	3 925	3 866	1 116	2 750	2 553	MAX	3 925	3 944	850	3 094	2 891
	Messenger		AGE 21	2 425	2 389	599	1 790	1 657	AGE 21	2 425	2 467	333	2 134	2 001
	Paper Keeper		MIN (MS)	3 060	3 014	818	2 196	2 028	MIN (MS)	3 060	3 092	552	2 540	2 372
	Non-industrial car driver		MAX	3 450	3 398	953	2 445	2 255	MAX	3 450	3 476	687	2 769	2 599
-	Craftsman		FLAT-RATE	1 702	1 676	350	1 326	1 232	MIN	1 720	1 754	84	1 670	1 590 (14)
			MIN	1 809	1 782	357	1 395	1 296	MAX	1 809	1 860	121	1 739	1 640
			MAX	1 832	1 802	394	1 408	1 307	MIN	1 832	1 880	126	1 752	1 651
			FLAT-RATE	1 947	1 918	435	1 483	1 376	MAX	1 947	1 996	169	1 827	1 720
			FLAT-RATE	1 864	1 836	406	1 430	1 327	FLAT-RATE	1 864	1 914	140	1 774	1 671
			FLAT-RATE	1 817	1 790	390	1 400	1 300	FLAT-RATE	1 817	1 868	124	1 744	1 644

Excluding Inner London Weighting

GRADE	SALARY POINT	SALARY AT 30-6-74	SALARY AT 30-6-75	NOS OF STAFF
DEPUTY SECRETARY		11,162.64	14,000	183
UNDER SECRETARY		9,062.64	12,000	TOTAL 183
ASSISTANT SECRETARY	X MIN	6,362.64	8,650	710
	3rd POINT	6,993.64	9,800	TOTAL 710
	X MAX	8,400.64	11,000	116
PRINCIPAL	MIN	4,422.64	5,680	747
	5th POINT	5,038.64	6,625	TOTAL 123
	MAX	5,837.64	7,450	96
ADMINISTRATION TRAINEE	MIN	1,881.64	2,395	466
	5th POINT	2,363.64	3,045	TOTAL 2136
	MAX	2,844.64	3,670	13
				26
				3
SENIOR EXECUTIVE OFFICER	MIN	3,818.64	4,900	TOTAL 509
	4th POINT	4,262.64	5,480	1 987
	MAX	4,604.64	5,900	876
HIGHER EXECUTIVE OFFICER	MIN	3,015.64	3,900	TOTAL 7562
	4th POINT	3,358.64	4,360	3173
	MAX	3,647.64	4,700	2100
				8604
EXECUTIVE OFFICER	AGE 21	1,659.64	2,155	TOTAL 22,49
	MIN OF MAIN SCALE	1,881.64	2,395	1116
	MAX OF MAIN SCALE	2,844.64	3,670	235
				18455
CLERICAL OFFICER	AGE 21	1,439.64	1,840	TOTAL 511,559
	3rd POINT OF MAIN SCALE	1,649.64	2,100	2876
	MAX OF MAIN SCALE	1,945.64	2,640	6773
				29928
SENIOR PERSONAL SECRETARY	MIN	1,929.64	2,505	TOTAL 1,8 26
	4th POINT	2,250.64	2,925	39
	MAX	2,464.64	3,205	89
PERSONAL SECRETARY	MIN	1,609.64	2,030	339
	4th POINT	1,819.64	2,345	TOTAL 571
	MAX	2,042.64	2,660	670
SHORTHAND TYPIST	Max	1,568.61	2,114.10	386
TYPIST	Max	1,443.33	1,947.01	1556
				TOTAL 4,016
				1,650
				TOTAL 3,311
				TOTAL 1,377

Excluding Inner London Weighting

255/IX/76-E

GRADE	SALARY POINT	SALARY AT 30-6-74	SALARY AT 30-6-75		
CLERICAL : ASSISTANT	AGE 21	1,302.39	1,602.64		1424
	3RD POINT OF MAIN SCALE	1,414.62	1,714.80		7024
	MAX OF MAIN SCALE	1,524.24	1,947.06		17714
P.T.O. I	MIN	3,673.64	4,720	TOTAL	67,615
	5TH POINT	4,245.64	5,400		178
	MAX	4,687.64	5,930		451
P.T.O. III	MIN	2,687.64	3,450	TOTAL	6,4153
	4TH POINT	2,908.64	3,735		735
	MAX	3,055.64	3,925		1236
P.T.O. IV	AGE 21	1,907.64	2,425	TOTAL	11,633
	MIN OF MAIN SCALE	2,392.64	3,060		190
	MAX OF MAIN SCALE	2,687.64	3,450		1760
MESSENGER	MIN	1,323.64	1,701.72	TOTAL	12,348
	MAX	1,380.64	1,808.73		1741
PAPERKEEPER	MIN	1,408.36	1,832.22	TOTAL	6,987
	MAX	1,456.38	1,947.06		233
N-INDUSTRIAL CAR DRIVER		1,397.92	1,863.64	TOTAL	1931
CRAFTSMAN		1,525.81	1,817.08	TOTAL	2,685
				TOTAL	44
				TOTAL	30,1112
				TOTAL	30,4412

With effect from 1st.75 the grades of Shorthand Typist I and Shorthand Typist II were abolished and a new grade of Shorthand Typist was introduced. It is only possible, therefore, to compare the maximum of the Shorthand Typist scale.

With effect from 1st.75 the grades of Typist I and Typist II were abolished and only possible, therefore, to compare the new grade of Typist was introduced. It is only possible, therefore, to compare the maximum of the Typist scale.

Tab. 3 -

NOMINAL INDICES  
Indices at 30 June 1975 of civil servants' salaries  
(30 June 1974 = 100)

## UNITED KINGDOM

Cat.	Grade	Single				Married, 2 children				Net amount Min.	Net amount Max.		
		Gross amount		Net amount		Gross amount		Net amount					
		Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.				
A	Deputy secretary	-	125.4	-	105.0	-	125.4	-	112.1				
	Under secretary	-	132.4	-	117.1	-	132.4	-	117.6				
	Assistant secretary	136.0	130.9	123.7	117.0	136.0	130.9	124.7	117.5				
	Principal	128.4	127.6	123.5	119.0	128.4	127.6	123.5	125.0				
	Administration trainee	127.3	129.0	121.7	123.8	127.3	129.0	120.8	122.8				
B	Senior executive officer	128.3	128.1	124.1	122.7	128.3	128.1	123.3	123.4				
	Higher executive officer	129.3	128.9	124.6	124.6	129.3	128.9	123.5	123.7				
	Executive officer	129.9	129.0	123.7	123.8	129.9	129.0	122.3	122.8				
	Clerical officer	127.8	130.6	121.8	124.4	127.8	130.6	117.7	123.1				
C	Senior personal secretary	129.8	130.0	123.8	124.2	129.8	130.0	122.5	123.1				
	Personal secretary	126.1	130.2	120.6	124.2	126.1	130.2	119.8	122.9				
	Shorthand typist	-	134.8	-	127.7	-	134.8	-	125.3				
	Typist	-	134.9	-	127.4	-	134.9	-	125.1				
	Clerical assistant	123.1	127.7	118.2	121.9	123.1	127.7	121.6	120.8				
	P.T.O. I	128.5	126.5	124.3	121.1	128.5	126.5	123.5	121.9				
	P.T.O. III	128.4	128.5	122.8	123.8	128.4	128.5	122.0	122.7				
	P.T.O. IV	127.1	128.4	121.7	122.8	127.1	128.4	120.8	122.0				
D	Messenger	128.1	131.0	121.9	124.4	128.1	131.0	121.6	122.4				
	Paper Keeper	130.1	133.7	123.4	126.5	130.1	133.7	121.9	124.5				
	Non-industrial car driver	-	133.3	-	126.1	-	133.3	-	123.8				
Gross amount:		Weighted indices		Net amount:		Weighted indices		Net amount:		Weighted indices			
All civil servants		129.4		128.9		122.3		122.4		122.4			
of whom:		129.4		128.9		122.5		122.8		122.8			
single		129.4		128.9		122.1		121.9		121.9			
married,		2 children		129.4		128.9		121.9		121.9			

## REAL INDICES

Indices at 30 June 1975 of civil servants' salaries  
(30 June 1974 = 100)

UNITED KINGDOM

Cat.	Grade	Single				Married, 2 children				Net amount	Max.
		Gross amount	Min.	Max.	Net amount	Gross amount	Min.	Max.	Net amount		
A	Deputy secretary	-	99.4	-	83.2	-	99.4	-	88.8		
	Under secretary	-	104.9	-	92.8	-	104.9	-	93.2		
	Assistant secretary	107.8	103.7	98.0	92.7	107.9	103.7	98.8	93.1		
	Principal	101.7	101.1	97.9	94.3	101.7	101.1	97.9	99.1		
	Administration trainee	100.9	102.2	96.4	98.1	100.9	102.2	95.7	97.3		
B	Senior executive officer	101.7	101.5	98.3	97.2	101.7	101.5	97.7	97.8		
	Higher executive officer	102.5	102.1	98.7	98.7	102.5	102.1	97.9	98.0		
	Executive officer	102.9	102.2	98.0	98.1	102.9	102.2	96.9	97.3		
	Clerical officer	101.3	103.5	96.5	98.6	101.3	103.5	93.3	97.5		
C	Senior personal secretary	102.9	103.0	98.1	98.4	102.9	103.0	97.1	97.5		
	Assistant secretary	99.9	103.2	95.6	98.4	99.9	103.2	94.9	97.4		
	Shorthand typist	-	106.8	-	101.2	-	106.8	-	99.3		
	Typist	-	106.9	-	101.0	-	106.9	-	99.1		
	Clerical assistant	97.5	101.2	93.7	96.6	97.5	101.2	96.4	96.7		
	P.T.O. I	101.8	100.2	98.5	96.0	101.8	100.2	97.9	96.6		
	P.T.O. III	101.7	101.8	97.3	98.1	101.7	101.8	96.7	97.2		
	P.T.O. IV	100.7	101.7	96.4	97.3	100.7	101.7	95.7	96.7		
	Messenger	101.5	103.8	96.6	98.6	101.5	103.8	96.4	97.0		
D	Paper keeper	103.1	105.9	97.8	100.2	103.1	105.9	96.6	98.7		
	Non-industrial car driver	-	105.6	-	99.9	-	105.6	-	98.1		
Gross amount:										Average weighted indices	Weighted indices
All civil servants		102.5	102.1	102.1	102.5	102.1	102.1	102.1	102.1	96.9	97.0
of whom: single										97.1	97.3
married, 2 children										96.8	96.6

ANNEX I, B

(Method suggested  
by Working Party on  
Staff Regulations)

BELGIUM

NOMINAL AND REAL INDICES

**NOMINAL AND REAL INDICES**

Indices at 1 July 1975 of civil servants' salaries broken down by grade

Method	EC weighting	Joint index
NB	(a)	(b)

		Single						Married, two children					
		Gross amount			Net amount			Gross amount			Net amount		
	Weighting	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.
A	324	NOM AV REAL	117.1 117.8 104.3	118.5 113.1 100.1	114.0 113.1 100.1	112.1 116.9 102.1	116.9 117.6 102.1	118.3 113.7 102.1	113.7 112.9 99.9	112			
B	306	NOM AV REAL	117.4 118.1 104.5	118.7 115.7 102.3	115.7 115.6 102.3	115.4 117.3 104.3	117.3 117.9 104.3	118.4 116.0 102.1	116.0 115.4 102.1	114			
C	332	NOM AV REAL	117.4 118.1 104.5	118.7 116.2 102.8	116.2 116.2 102.8	116.2 117.2 104.3	117.2 117.8 104.3	118.4 116.3 103.1	116.3 116.5 103.1	116			
D	38	NOM AV REAL	117.3 118.9 105.2	120.5 116.2 103.8	116.2 117.3 103.8	118.4 117.1 104.9	117.1 118.5 104.9	119.8 116.3 103.9	116.3 117.4 103.9	118			
	1.000		118.0		115.1		117.8		115.0				
		<u>Weighted indices</u>						<u>Weighted indices</u>					
		NOMINAL	REAL	NOMINAL	REAL	NOMINAL	REAL	NOMINAL	REAL	NOMINAL	REAL	NOMINAL	REAL
		117.9	104.3	115.1	101.9								
		118.0	104.4	115.1	101.9								
		married, two children	117.8	104.3	115.0	101.8							
		Net amount:						Net amount:					
		All civil servants						All civil servants					
		of whom: single						of whom: single					
		married, two children						married, two children					



GERMANY FRNOMINAL AND REAL INDICES

Indices at 1 July 1975 of civil servants' salaries broken down by grade  
(1 July 1974 = 100)

NB New Method  
(a) EC weighting  
(b) joint index

	Weighting	Single				Married, two children			
		Gross amount		Net amount		Gross amount		Net amount	
		Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.
A	324	NOM AV REAL	106.3 105.3 100.0	106.3 114.8 108.0	114.7 114.3 108.0	107.5 107.3 100.9	107.3 107.5 100.9	107.1 112.1 105.8	112.5 112.5 105.8
B	306	NOM AV REAL	106.1 105.8 99.5	105.5 114.5 107.5	114.0 114.3 107.5	107.6 107.5 101.1	107.5 107.5 101.1	107.3 111.7 105.0	111 111.6 105.0
C	332	NOM AV REAL	106.2 104.6 98.4	102.9 112.0 105.3	111.9 111.9 105.3	114.8 108.4 101.8	108.2 108.2 101.8	107.9 110.7 104.4	111 111.0 104.4
D	38	NOM AV REAL	106.5 105.4 100.1	105.3 110.8 104.9	111.5 111.5 104.9	112.2 109.0 102.4	108.8 108.8 102.4	108.6 111.2 104.4	110 111.0 104.4
	1.000			105.6	113.6			107.7	111.7

Weighted indices

<u>NOMINAL</u>	<u>REAL</u>
106.1	100.4
105.6	99.3
107.1	101.3

<u>NOMINAL</u>	<u>REAL</u>
112.7	106.0
113.6	106.9
111.7	105.1

Net amount:  
All civil servants  
of whom: single  
married, two children

Weighted indices

Net amount:  
All civil servants  
of whom: single  
married, two children

NOMINAL AND REAL INDICES

Indices at 1 July 1975 of civil servants' salaries  
(1 July 1974 = 100)

FRANCE  
NB New Method  
(a) EC weighting  
(b) joint index

		Single						Married, two children					
		Gross amount			Net amount			Gross amount			Net amount		
Weighting	Min.	Av.	Max.	Min.	Av.	Max.	Min.	Av.	Max.	Min.	Av.	Max.	
A University graduate	NOM AV REAL	114.1 101.6		118.0 105.1			113.4 101.0			113.6 101.2			
B Secondary education	NOM AV REAL	120.1 107.0		120.3 107.1			118.4 105.4			117.9 105.0			
C Vocational training	NOM AV REAL	116.9 104.1		116.4 103.7			115.3 102.7			115.1 102.5			
D Primary education	NOM AV REAL	123.1 109.6		122.0 108.6			120.1 107.0			120.0 105.9			
	1.000			117.2			118.3			115.8			115.7

Weighted indices

NOMINAL	REAL
116.5	103.7
117.2	104.4
115.8	103.1

NOMINAL	REAL
117.0	104.2
118.3	105.3
115.7	103.0

Net amount:  
All civil servants  
of whom:  
single  
married, two children

Gross amount:  
All civil servants  
of whom:  
single  
married, two children

Net amount:  
All civil servants  
of whom:  
single  
married, two children

IRELAND

NOMINAL AND REAL INDICES

Indices at 1 July 1975 of civil servants  
(1 July 1974 = 100)

(1 July 1974 = 100)

三

Indices at 1 July 1975 of civil servants' salaries broken down by grade

(1 July 1974 = 100)

		Single						Married, two children					
		Gross amount			Net amount			Gross amount			Net amount		
	Weighting	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.
A	324	NOM	127.8	127.3	122.2	120.8	126.7	126.7	121.7	121.7	120	121.3	121.9
		AV	127.6	127.6	121.5	121.5	126.7	126.7	126.7	126.7	120	121.3	121.9
		REAL	107.2	107.2	102.1	102.1	106.5	106.5	106.5	106.5	101.9	101.9	101.9
B	306	NOM	136.1	134.1	133.2	128.8	133.9	133.0	130.0	130.0	127	128.7	128.7
		AV	135.1	135.1	131.0	131.0	133.5	133.5	130.0	130.0	127	128.7	128.7
		REAL	113.5	113.5	110.1	110.1	112.2	112.2	109.5	109.5	103.2	103.2	103.2
C	332	NOM	131.6	129.7	130.0	126.9	131.0	129.6	126.6	126.6	125	126.1	126.1
		AV	130.7	130.7	128.5	128.5	130.3	130.3	129.5	129.5	125	126.1	126.1
		REAL	109.8	109.8	108.0	108.0	109.5	109.5	106.0	106.0	103.2	103.2	103.2
D	38	NOM	131.2	129.9	129.7	129.1	129.8	128.7	127.3	127.3	126	126.8	126.8
		AV	130.6	130.6	129.4	129.4	129.8	129.8	127.0	127.0	126	126.8	126.8
		REAL	109.8	109.8	108.7	108.7	109.5	109.5	106.6	106.6	103.2	103.2	103.2
	1.000							130.1	130.1		125.4		
		Weighted indices						Weighted indices					
		NOMINAL	130.6	109.8	131.0	110.1	130.1	109.3	130.1	109.3	125.4	125.4	125.4
		REAL	126.2	106.1	127.0	106.7	125.1	105.4	125.1	105.4	125.4	125.4	125.4

NOMINAL AND REAL INDICES

Indices at 1 July 1975 of civil servants' salaries broken down by grade  
(1 July 1974 = 100)

NB      New Method  
EC weighting  
 (a) joint index  
 (b)

		Single			Married, two children		
		Gross amount	Net amount	Max.	Gross amount	Net amount	Max.
Weighting		Min.	Max.	Min.	Min.	Max.	Max.
A	324	NOM AV REAL	103.2 103.1 87.2	102.9 102.8 86.9	103.0 102.6 86.9	103.0 102.7 87.0	102.7 102.6 86.7
B	305	NOM AV REAL	104.1 103.7 87.7	103.3 103.8 87.5	103.1 103.5 87.5	103.7 103.4 87.4	103.4 103.1 87.2
C	332	NOM AV REAL	105.1 104.6 88.4	104.1 104.3 88.2	103.8 104.2 88.1	104.1 104.2 88.1	104.1 103.8 87.7
D	38	NOM AV REAL	106.1 105.5 89.2	104.9 105.1 88.8	105.7 104.5 88.7	105.4 104.9 88.7	104.4 104.5 88.3
					1.000		

Weighted indices

NOMINAL	REAL
103.8	87.7
103.9	87.8
103.6	87.6
103.2	87.2

Weighted indices	REAL
103.4	87.4
103.6	87.6
103.2	87.2

Net amount:  
All civil servants  
of whom: single  
married, two children

Gross amount:  
All civil servants  
of whom: single  
married, two children

Indices at 1 July 1975 of civil servants' salaries broken down by grade  
(1 July 1974 = 100)

LUXEMBOURG.  
NB New Method  
(a) EC weighting  
(b) joint index

		Single			Married, two children		
		Gross amount	Net amount		Gross amount	Net amount	
Weighting		Min.	Max.	Min.	Min.	Max.	Min.
324	NOM	115.9	115.9:113.0	113.3:115.7	115.8:113.5	113.2	113.2
	AV	115.9		113.2	115.8		113.4
	REAL	102.6		100.2	102.5		100.4
306	NOM	115.9	115.9:113.5	112.9:115.6	115.7:116.0	115.6	114.1
	AV	115.9		113.2	115.7		115.1
	REAL	102.6		100.2	102.4		101.9
332	NOM	115.9	115.9:113.7	113.0:115.6	115.7:117.1	115.6	114.5
	AV	115.9		113.4	115.7		115.8
	REAL	102.6		100.4	102.4		102.5
38	NOM	115.9	115.9:114.8	114.0:115.4	115.5:118.1	115.4	117.3
	AV	115.9		114.4	115.5		117.7
	REAL	102.6		101.2	102.2		104.2
1000		115.9		113.3	115.7		114.9

Weighted indices

Gross amount:	REAL
All civil servants	102.5
of whom: single	102.6
married, two children	102.4

Weighted indices		REAL
NOMINAL	115.8	101.0
	115.9	100.3
	115.7	101.7

JOLING INDEX 110.3

NOMINAL AND REAL INDICES

Indices at 1 July 1975 of civil servants' salaries broken down by grade  
(1 July 1974 = 100)

NB      ERLANDS  
New Method  
{a} EC weighting  
{b} joint index

		Single			Married, two children		
		Gross amount	Net amount		Gross amount		Net amount
Weighting		Min.	Max.	Min.	Max.	Min.	Max.
324	NOM	110.8	111.2:111.7	112.1:110.8	111.1:111.9	111.7:	
	AV	111.0	111.9	111.0	111.0	111.8	
	REAL	100.6	101.5	100.6	100.6	101.4	
306	NOM	110.6	110.5:112.3	112.2:110.5	110.5:112.2	112.3:	
	AV	110.6	112.3	110.5	110.5	112.3	
	REAL	100.3	101.8	100.2	100.2	101.8	
332	NOM	112.6	110.6:115.0	112.4:112.3	110.5:114.4	112.3:	
	AV	111.6	113.7	111.4	113.4		
	REAL	101.2	103.1	101.0	102.8		
1000		111.1	112.7	111.0	111.0	112.6	

Weighted indices		Weighted indices	
NOMINAL	REAL	NOMINAL	REAL
111.1	100.7	112.7	102.2
111.1	100.7	112.7	102.2
111.0	100.6	112.6	102.1

Gross amount:  
All civil servants  
of whom: single  
married, two children

Net amount:  
All civil servants  
of whom: single  
married, two children

NOMINAL    REAL  
112.7    102.2  
112.7    102.2  
112.6    102.1

CD/ATC/104-H

**JOINT INDEX 122.1**

**NOMINAL AND REAL INDICES**

Indices at 30 June 1975 of civil servants' salaries broken down by grade  
 (a) EC weighting  
 (b) joint index  
 (30 June 1974 = 100)

**UNITED KINGDOM**

**NB New Method**

(1) average  
 $\frac{\text{MIN} + \text{MAX}}{2}$

Weighting	Single			Married, two children		
	Gross amount	Min.	Av.	Net amount	Min.	Av.
A	324	NOM AV REAL	129.3 105.9	120.9 99.0	123.5 101.2	123.0 100.7
B	306	NOM AV REAL	129.3 105.9	123.5 101.2	121.5 99.5	121.8 99.8
C	332	NOM AV REAL	126.8 103.9	121.3 99.3	121.8 99.8	122.4 100.3
D	38	NOM AV REAL	130.3 106.7	123.7 101.3	121.9	121.9
	1000					

**Weighted indices**

**Gross amount:**  
 All civil servants  
 of whom: single  
 married,  
 two children

**Net amount:**  
 All civil servants  
 of whom: single  
 married, two children

**Weighted indices**  
**REAL**  
 $\frac{\text{NOMINAL} + \text{REAL}}{2}$   
 122.5 105.2  
 128.5 105.2  
 122.1 105.2  
 99.9 100.0

**average**  
 $\frac{\text{MIN} + \text{MAX}}{2}$   
 122.0 105.2  
 121.9 105.2  
 99.8 100.0

**average**  
 $\frac{\text{MIN} + \text{MAX}}{2}$   
 122.0 105.2  
 121.9 105.2  
 99.8 100.0

**JOINT INDEX 122.1**

**NOMINAL AND REAL INDICES**

Indices at 30 June 1975 of civil servants' salaries broken down by grade  
(30 June 1974 = 100)

UNITED KINGDOM  
NB New Method  
(a) EC weighting  
(b) joint index

(2)  
weighted  
average  
MIN-MAX

		Single			Married, two children		
Weighting		Gross amount		Net amount	Gross amount		Net amount
		Min.	Av.	Max.	Min.	Av.	Max.
A	324	NOM	129.7		118.7		122.1
		AV	106.2		97.2		100.0
B	306	NOM	129.4		123.9		122.7
		AV	106.0		101.5		100.5
C	332	NOM	128.2		122.9		121.9
		AV	105.3		100.7		99.8
D	38	NOM	131.0		124.4		122.7
		AV	107.3		101.9		100.5
							1000
							Weighted indices

Weighted indices		Net amount:	
NOMINAL	REAL	All civil servants	100.0
129.3	105.491	of whom: single	99.8
129.3	105.491	married, two children	100.1
126.3	105.491		

Gross amount:  
All civil servants  
of whom: single  
married, two children

71  
NOMINAL 122.1  
REAL 100.0  
121.9 99.8  
122.2 100.1

Directorate for Demographic  
and Social Studies  
Employment Division

Trend of public salaries in the Member States between  
the end of June 1974 and the end of June 1975

REAL gross and net weighted indices broken down by Grade - All civil servants =  $\frac{\text{MIN} + \text{MAX}}{2}$

CLI

Figures in brackets = (weighted arithmetic  
average MIN. MAX)

## ANNEX I, C

	All civil servants											
	A		B		C							
Gross	Net	Gross	Net	Gross	Net	Gross						
Germany (FR)	24.1	100.5	106.9	100.3	106.2	100.1	104.8	101.2	104.7	100.5	100.5	106.1
France	20.4	102.2	104.0	107.1	106.9	104.2	104.0	109.2	108.6	105.4	105.4	105.6
Italy	21.5	87.2	87.0	87.7	87.5	88.4	88.2	89.1	88.7	88.2	88.2	87.9
Netherlands	5.2	100.6	101.4	100.2	101.8	101.1	102.9	-	-	100.9	100.9	102.5
(100.9)	(101.5)	(100.2)	(101.8)	(100.4)	(100.4)	(102.0)	-	-	-	(100.4)	(101.9)	(101.9)
Belgium	3.8	104.6	100.4	104.8	102.7	104.8	103.4	105.5	104.3	105.0	105.0	103.0
Luxembourg	0.1	104.9	102.6	104.9	103.4	104.9	103.8	104.8	105.1	104.9	104.9	103.5
United Kingdom	21.7	102.5	96.6	102.5	97.1	100.5	96.3	103.3	97.5	102.1	102.1	97.0
(102.8)	(95.4)	(102.5)	(97.7)	(101.9)	(101.9)	(97.0)	(103.8)	(97.9)	(97.9)	(102.8)	(102.8)	(97.5)
Ireland	1.2	106.8	102.0	112.8	109.2	109.7	107.0	109.2	107.6	109.8	109.8	107.3
Denmark	2.0	110.2	115.8	105.7	115.9	105.8	114.8	106.9	115.0	107.5	107.5	115.3
COMMUNITY	9	100.0	98.9	99.4	99.9	100.2	99.0	99.3	101.1	100.5	99.7	100.0
		( 99.0)	( 99.1)	( 99.9)	( 99.9)	( 100.3)	( 99.2)	( 99.4)	( 101.2)	( 100.6)	( 99.8)	( 100.1)

Trend for public salaries in the Member States between  
the end of June 1974 and the end of June 1975

JOINT INDEX

REAL gross and net weighted indices broken down by grade - All civil servants =  $\frac{\text{MIN} + \text{MAX}}{2}$

Figures in brackets = weighted arithmetic  
All civil servants average MIN. MAX.

Joint index  
EC weighting (for all civil servants)

	Gross	Net	Gross	Net	Grades				Gross	Net	Gross	Net	D	All civil servants	
					A	B	C	D							
Germany (FR)	100.5	106.9	100.3	106.3	100.1	104.9	101.3	104.7	100.4	106.0					
France	101.3	103.2	106.2	106.1	103.4	103.1	108.3	107.8	103.7	104.2					
Italy	87.1	86.8	87.6	87.4	88.3	88.0	89.0	88.6	87.7	87.4	73				
Netherlands	100.6	101.5	100.3	101.8	101.1	103.0	-	-	100.7	102.2	1				
	(100.9)	(101.5)	(100.2)	(101.8)	(100.4)	(100.4)	(102.0)	-	-	(100.5)	(101.8)				
Belgium	104.2	100.0	104.4	102.2	104.4	103.0	105.1	103.9	104.3	101.9					
Luxembourg	102.6	100.3	102.5	101.1	102.5	101.5	102.4	102.7	102.5	101.0					
United Kingdom	105.9	99.9	105.9	100.4	103.9	99.6	106.7	100.8	105.2	99.9					
	(106.2)	(98.6)	(106.0)	(101.0)	(105.3)	(100.3)	(107.3)	(101.2)	(105.9)	(100.0)					
Ireland	106.9	102.0	112.9	109.2	109.7	107.0	109.3	107.7	109.7	106.1					
Denmark	110.6	115.8	105.7	115.9	105.8	114.8	106.9	115.0	107.4	115.5					
Community	100.0	99.4	99.9	100.4	100.7	99.5	99.8	101.6	101.0	99.8	100.1				
	(99.5)	(99.6)	(100.4)	(100.4)	(100.9)	(99.8)	(100.0)	(101.7)	(101.1)	(99.9)	(100.1)				

TABLE 1 - Development in real terms of gross domestic product per person employed from  
1970 to 1975 (1970 constant prices)

	1970 = 100					% Variations				
	1971	1972	1973	1974	1975	1971	1972	1973	1974	1975
Fed. Rep. Germany	102.9	106.7	111.9	114.4	114.5	2.9	3.7	4.9	2.2	0.0
France	104.8	109.8	114.6	117.9	116.8	4.8	4.8	4.4	2.9	-0.9
Italy	101.7	106.2	112.2	114.6	111.6	1.7	4.5	5.6	2.1	-2.6
Netherlands	103.8	108.8	113.3	117.1	116.3	3.8	4.8	4.1	3.4	-0.7
Belgium	102.9	108.8	114.5	119.5	119.3	2.9	5.7	5.2	4.3	-0.1
Luxembourg	98.3	99.7	105.0	107.9	102.8	-1.7	1.4	5.3	2.8	-4.7
United Kingdom	103.7	106.9	110.3	110.0	107.0	3.7	3.1	3.2	-0.3	-2.7
Ireland	103.4	109.0	114.1	114.0	112.8	3.4	5.5	4.6	-0.1	-1.0
Denmark	103.1	107.5	110.2	111.4	111.8	3.1	4.3	2.6	1.1	0.3
Community (6)	103.3	107.9	113.1	115.8	114.7	3.3	4.5	4.8	2.4	-1.0
Community (9)	103.5	107.8	112.5	114.6	114.0	3.5	4.2	4.4	1.9	-0.6

TABLE 2 - Development in real terms of aggregate per capita gross remunerations  
from 1970 to 1975

	1970 = 100					% Variations				
	1971	1972	1973	1974	1975	1971	1972	1973	1974	1975
Fed. Rep. Germany	104.7	109.5	115.3	120.2	122.8	4.7	4.6	5.3	4.2	2.2
France	104.6	109.3	114.7	118.9	121.9	4.6	4.4	5.0	3.6	2.5
Italy	107.0	111.4	118.6	121.2	121.2	7.0	4.1	6.5	2.1	0.0
Netherlands	104.9	109.2	115.2	121.3	123.8	4.9	4.1	5.4	5.3	2.1
Belgium	106.2	116.2	124.0	129.6	135.8	6.2	9.4	6.7	4.6	4.7
Luxembourg	104.2	108.1	113.2	120.6	126.2	4.2	3.8	4.7	6.5	4.7
United Kingdom	103.8	108.9	112.2	117.5	124.0	3.8	4.9	3.1	4.7	5.6
Ireland	104.5	111.7	118.8	116.9	122.6	4.5	6.8	6.4	-1.6	4.8
Denmark	107.2	110.6	116.2	121.2	126.7	7.2	3.1	5.1	4.3	4.6
Community (6)	105.7	110.2	116.2	119.7	121.1	5.7	4.2	5.4	3.0	1.2
Community (9)	105.5	110.1	115.4	119.2	121.6	5.5	4.4	4.8	3.3	2.0

TABLE 3 - Development in real terms of gross per capita civil service remunerations from 1970 to 1975

	1970 = 100					% Variations				
	1971	1972	1973	1974	1975	1971	1972	1973	1974	1975
Fed. Rep. Germany	108.0	109.9	114.7	121.6	122.1	8.0	1.7	4.4	6.1	0.4
France	103.8	107.0	109.8	113.9	119.0	3.8	-3.1	2.6	-3.7	4.5
Italy	107.8	110.9	112.1	109.7	106.5	7.8	2.9	1.0	-2.1	-3.0
Netherlands	105.6	109.5	111.6	116.9	120.6	5.6	3.7	1.9	4.8	3.1
Belgium	106.3	118.4	126.6	133.0	140.7	6.3	11.4	6.9	5.1	5.8
Luxembourg	•	•	•	•	•	•	•	•	•	•
United Kingdom	105.3	111.1	112.8	121.1	133.9	5.3	5.5	1.5	7.3	10.6
Ireland	106.2	114.6	116.9	118.9	130.7	6.2	7.9	2.0	1.8	9.9
Denmark	105.9	99.7	98.7	99.3	105.2	5.9	-5.9	-0.9	0.6	5.9
Community (6)	106.5	109.9	113.3	117.0	118.6	6.5	3.2	3.1	3.3	1.3
Community (9)	106.4	110.0	112.9	117.7	122.9	6.4	3.5	2.6	4.2	4.4

II. Additional study, in the light of the new method of adjusting remunerations, on taxation and the incorporation of weightings in the salary scale

---

1. Actual situation

The method of calculation adopted by the Council on 21 March 1972 made a clear distinction between adjustments to remunerations to keep pace with the cost of living and increases granted to improve purchasing power.

This method also provided that weighting should be used to compensate for cost of living increases and that a lump sum be incorporated in the salary scale for the purchasing power improvements.

These distinct methods mean that the cost of living increase is exempt from progressive tax increases, because the weighting applies to those parts of the income covered by Article 4 of the regulation on Community tax. This is essential in an institution which employs staff in many different places. In fact, particularly in a period where the cost of living fluctuates so unpredictably, it would be unthinkable to penalize officials by an even higher tax burden when they are already suffering the most from inflation.

It is true that in Member States all increases are subject to progressive tax increases, whether they are in the form of cost of living compensation or to improve purchasing power. It is likewise true that in these days of inflation Governments feel obliged to adjust their tax system frequently and independently of whether or not taxes are automatically indexed by law.

In the various salary negotiations, the virtually automatic indexing of parts of their incomes to cost of living increases by the European Communities has been put forward as an added advantage for European officials, compared with the extensive but sporadic changes in the tax systems of Member States.

Examination over a long period proves that this is not so. It seemed worthwhile making a retrospective study over a fairly long period as described in 2 below.

## 2. Retrospective study 1965-75

It seems worthwhile having a closer look at the effects of the tax policies in different States on the remunerations of national civil servants. Over a period of ten years (1965-75) taxation had the following impact on the growth of national civil service salaries:

Annual average rate (Community of 6)  
(1965-75)

	Actual per capita earnings	Specific indicator		
		1.6 ..	2.9 (1)	
Gross	3.9			
Net	2.9	1.5	2.8 (1)	

According to the information given by Member Governments on the specific indicator for civil service salaries, the average annual gap between gross and net earnings can be put at about 0.1% over a period of ten years (1965-75) (see Annex II, A and B).

In the same way a test on actual per capita earnings in national civil services (see tables in Annex II, C and D) shows that each Member State has adopted measures over the years to compensate for the negative effects of inflation in their tax system.

The change from gross to net figures can be checked by comparing the trends in gross and net private incomes in real terms. This calculation was only possible for the 1961-71 period. Applying the elasticity between gross real and net real private incomes (0.9625) to the trend in real per capita earnings in public administration over the same period we obtain a net real increase of 5.1%.

### 3. Proposed amendments

The slight national variations between gross and net earnings cannot alone therefore justify a widespread reform of the tax system in the European Communities.

The average rates observed over a period of ten years, moreover, contradict the findings of the Working Party on the Staff Regulations which only looked at the experimental period (1971-74) of application of the method adopted on 21 March 1972. The results would have been different if they had included the tax reforms which were adopted more or less generally in several Member States over the 1974/75 period.

The Commission is nevertheless still prepared to find a way of bringing national civil service salaries into line with those of officials of the European Communities as far as possible. To this end, it may in the future accept a reference to net rather than gross development of national civil service salaries and thus take into account the whole burden of national taxation for its own officials. This approach is also compatible with that advocated by the experts of the Working Party in its report which is currently before the Permanent Representatives Committee. The only guarantee which the Commission feels that it can demand from Member States is that the basic references used should be as objective as possible. The Commission recommends a number of measures to achieve this.

Any annual variation between gross and net specific indicator which exceeds the annual average variation estimated over a period of ten years would require a fully detailed explanation from the Member State or States concerned.

The same applies when the gross variations observed over a period of ten years between the annual increase in per capita earnings in national civil services and national civil service salaries according to Member States are exceeded.

The two warning signs are an example of how essential it is to base any proposal on at least two indicators which can be either gross or net.

#### 4. Inclusion of weightings in salary scales

On 6 November 1976 the Council asked the Commission to incorporate the weighting (148.7) valid at headquarters in the salary scales disregarding the arguments above.

Although the Commission sees no major objection to doing this, it would nevertheless like to take advantage of the change to express future salary scales in EJA. This conversion from Bfrs to EJA would also be an opportunity for updating the 1 January 1965 exchange rates in Article 63 of the Staff Regulations and to adjust the weightings in Article 64 accordingly. This would require an amendment to the Staff Regulations.

The Commission agrees that incorporation of the weighting of 148.7 in the salary scale should also bring about a better balance between contributions and benefits under the pension scheme.

There is no doubt that, as well as the advantages already mentioned, incorporation of the weighting does have the disadvantage that the marginal tax rate of 45% will hit almost half the officials whenever there is an actual increase in the future. The Commission would nevertheless be able to offset this disadvantage by means of carefully worked out non-linear increases. Taking into account national taxation by categories whenever increasing or decreasing the purchasing power in the future also has the indirect effect of introducing progressive tax increases.

DEVELOPMENT OF GROSS AND REAL SALARIES OF NATIONAL CIVIL SERVANTS  
BETWEEN 1964 AND 1975

	Period:																	
	66/67		67/68		68/69		71/70		72/71		73/72		74/73		75/74		1.7.75/1.7.6	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net	Gross	Net
Belgium	107.7	105.1	104.6	103.9	101.8	101.5	102.1	101.7	103.0	103.6	105.9	104.9	107.0	105.9	102.0	101.0	102.6	101.3
Germany (FR)	104.9	105.4	102.1	101.6	100.3	99.9	105.9	104.8	106.6	105.3	104.6	102.6	107.8	103.6	101.6	100.1	106.3	102.0
France	102.2	101.9	101.3	110.2	109.0	99.7	99.1	102.4	103.0	102.6	102.3	103.0	103.0	101.6	101.6	104.4	*	105.4
Italy	102.2	99.6	98.0	97.9	102.3	102.4	102.3	102.5	96.2	96.3	102.8	103.2	96.9	97.0	*	*	87.0	84.6
Luxembourg	99.1	99.3	98.5	98.2	102.7	103.4	99.1	98.9	105.3	103.3	106.7	104.8	103.0	103.2	108.1	106.2	106.9	104.9
Netherlands	107.6	107.4	104.1	104.7	105.5	106.1	100.6	99.8	101.0	101.2	103.2	101.4	108.2	106.1	101.2	101.7	114.2	112.2
Portuguese Agriculture	103.6	102.8	100.9	100.8	104.8	104.2	102.9	102.1	101.8	103.6	102.7	103.6	*	101.6	*	100.6	*	98.6

Figure not available.

a figures cover the period for which gross and net salaries were known.

6  
82

ANNEX II. B

Development in real terms of the specific indicator  
for national civil service salaries (gross and net)  
for the period 1965-1975.

	<u>GROSS</u>	<u>NET</u>
Belgium	150.2	137.7
Germany	148.4	135.9
France	126.0	124.1
Italy	77.1	73.4
Luxembourg	139.4	130.3
Netherlands	156.3	151.6
Community (6)	117.6	115.6
Average annual rate of increase (6)	1.63	1.46
Community <sup>1</sup>	133.59	132.2
Average annual rate of increase <sup>1</sup>	2.9	2.8

<sup>1</sup>Excluding Italian figures.

Average rate of increase in real terms of gross per capita  
civil service salaries

	1965 - 1975	1965 - 1970	1970 - 1975
D	4.7	5.3	4.1
F	3.9	4.4	3.5
I	1.3	1.4	1.3
NL	5.4	7.0	3.8
B	6.2	5.4	7.1
L			6.0
UK			5.5
IRL			1.0
DK			
EUR 6	3.9	4.3	3.5
EUR 9			4.2