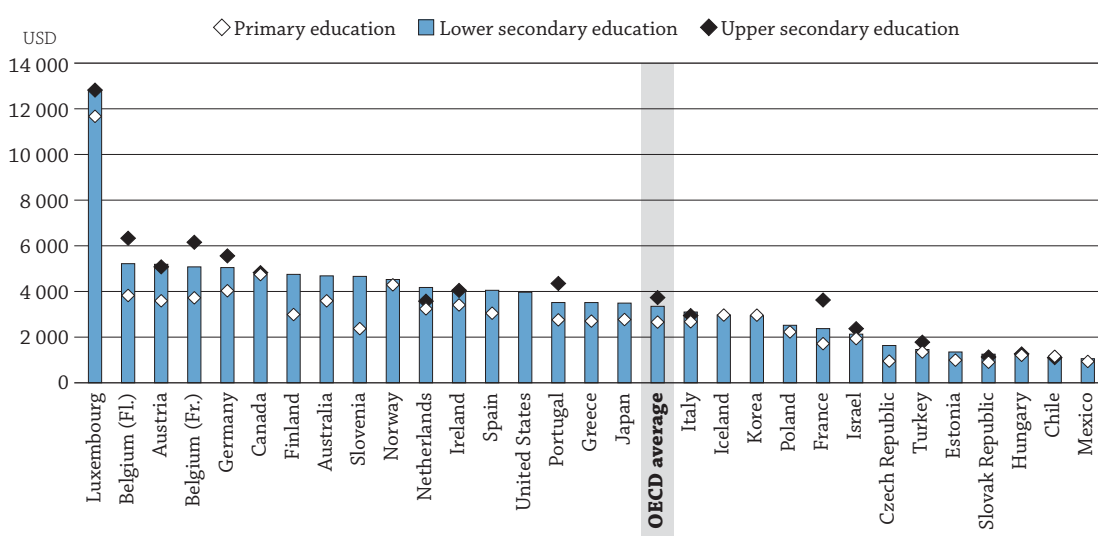


WHICH FACTORS INFLUENCE THE LEVEL OF EXPENDITURE ON EDUCATION?

- Four factors influence expenditure on education related to the salary cost of teachers per student: instruction time of students, teaching time of teachers, teachers' salaries and estimated class size. Consequently, a given level of the salary cost of teachers per student may result from different combinations of these four factors.
- In most countries, the salary cost of teachers per student increases with the level of education.
- Between 2010 and 2013, the salary cost of teachers per student increased in a majority of countries at the primary and lower secondary levels of education. On average, it increased by 2.6% (from USD 2 550 to USD 2 616) at the primary level and by 1.0% (from USD 3 185 to USD 3 215) at the lower secondary level.

Chart B7.1. Salary cost of teachers per student, by level of education (2013)
In USD



Countries are ranked in descending order of the salary cost of teachers per student in lower secondary education.

Source: OECD, Table B7.1. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

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Context

Governments have become increasingly interested in the relationship between the amount of resources devoted to education and student learning outcomes. Governments seek to provide more and better education for their populations while, at the same time, ensuring that public funding is used efficiently, particularly when public budgets are being tightened. Teachers' compensation is usually the largest part of expenditure on education and thus of expenditure per student (see Indicator B6). The salary cost of teachers is a function of the instruction time of students, the teaching time of teachers, teachers' salaries and the number of teachers needed to teach students, which depends on estimated class size (Box B7.1).

Differences among countries in these four factors may explain differences in the level of expenditure per student. Similarly, a given level of expenditure may be associated with different combinations of these factors. This indicator examines the choices countries make when investing their resources in primary and secondary education, and explores how changing policy choices between 2005, 2010 and 2013 relating to these four factors affected the salary cost of teachers. However, some of these choices do not necessarily reflect policy decisions but, rather, demographic changes, such as shrinking numbers of students. Thus, for example, in countries where enrolments have been declining in recent years, class size would also shrink (assuming all other factors remain constant), unless there was a simultaneous drop in the number of teachers as well.

■ Other findings

- Similar levels of expenditure among countries can mask a variety of contrasting policy choices. This helps to explain why there is no simple relationship between overall spending on education and the level of student performance. For example, at the upper secondary level of education, Austria and Canada had similar levels of salary costs of teachers per student in 2013, above the average. In Austria, this was the result of the combination of above-average teachers' salaries and instruction time, and below-average teaching time and estimated class size. In Canada, it was mostly the result of above-average teachers' salaries and, to a lesser extent, of below-average estimated class size, whose effects were slightly counterbalanced by above-average teaching time and below-average instruction time.
- Teachers' salaries are most often the primary factor influencing the difference from the average salary cost of teachers per student at each level of education; estimated class size is the second factor.
- When differences in countries' wealth are taken into account, teachers' salaries are less often the primary factor influencing the difference from the average salary cost of teachers per student.

■ Trends

The increase in the salary cost of teachers per student between 2010 and 2013 was mostly influenced by changes in two factors: teachers' salaries and estimated class size. During this period, among countries with available data for both years, teachers' salaries decreased by an average of less than 1% at the primary and lower secondary levels, while estimated class size decreased by 1% at the primary level and increased by more than 10% at the lower secondary level. Variations in the other two factors, instruction time and teaching time, are usually smaller in most countries, but the average is influenced by large variations in some countries. Teaching time at the lower secondary level varied the most during the period, and increased, on average, by 2.9% among countries with available data for both years.

At the primary and lower secondary levels of education, a similar number of countries increased and decreased teachers' salaries and/or estimated class size between 2010 and 2013. These changes resulted in an increase in the salary cost per student in the majority of countries and on average across countries with available data for both years. However, the salary cost per student decreased in some countries during this period, most significantly (by around 15% or more) in Portugal and Spain at both primary and lower secondary levels. In both of these countries, decreases in teachers' salaries combined with increases in estimated class size are the main reasons for decreases in the salary cost of teachers per student. Some other countries also introduced reforms since 2005 that affected the salary cost of teachers per student. For instance, in Hungary, teaching time was increased at the secondary level in 2006, decreasing the number of teachers required at this level. That, in turn, reduced expenditure on teachers' salaries. Italy implemented reforms on class size to increase slightly the number of students per class. This resulted in a decrease in the salary cost of teachers per student (see Table B7.5 in *Education at a Glance 2012* [OECD, 2012]).

Analysis

Variation in the salary cost of teachers per student, by level of education

B7

Per-student expenditure reflects the structural and institutional factors that relate to the organisation of schools and curricula. Expenditure can be broken down into the compensation of teachers and other expenditure (defined as expenditure for all purposes other than teacher compensation). Teacher compensation usually constitutes the largest part of expenditure on education. As a result, the level of teacher compensation divided by the number of students (referred to here as “salary cost of teachers per student”) is the main proportion of expenditure per student.

Box B7.1. Relationship between salary cost of teachers per student and instruction time of students, teaching time of teachers, teachers’ salaries and class size

One way to analyse the factors that have an impact on expenditure per student and to measure the extent of their effects is to compare the differences between national figures and the OECD average. This analysis computes the differences in expenditure per student among countries and the OECD average, and then calculates the contribution of these different factors to the variation from the OECD average.

This exercise is based on a mathematical relationship between the different factors and follows the method presented in the Canadian publication *Education Statistics Bulletin* (2005) (see explanations in Annex 3). Educational expenditure is mathematically linked to factors related to a country’s school context (number of hours of instruction time for students, number of teaching hours for teachers, estimated class size) and one factor relating to teachers (statutory salary).

Expenditure is broken down into compensation of teachers and other expenditure (defined as all expenditure other than compensation of teachers). Compensation of teachers divided by the number of students, or “the salary cost of teachers per student” (CCS), is estimated through the following calculation:

$$CCS = SAL \times instT \times \frac{1}{teachT} \times \frac{1}{ClassSize} = \frac{SAL}{Ratiostud/teacher}$$

SAL: teachers’ salaries (estimated by statutory salary after 15 years of experience)

instT: instruction time of students (estimated as the annual intended instruction time, in hours, for students)

teachT: teaching time of teachers (estimated as the annual number of teaching hours for teachers)

ClassSize: a proxy for class size

Ratiostud/teacher: the ratio of students to teaching staff

With the exception of class size (which is not computed at the upper secondary level, as class size is difficult to define and compare because students at this level may attend several classes depending on the subject area), values for the different variables can be obtained from the indicators published in *Education at a Glance* (Chapter D). However, for the purpose of the analysis, an “estimated” class size or proxy class size is computed based on the ratio of students to teaching staff and the number of teaching hours and instruction hours (see Box D2.2). As a proxy, this estimated class size should be interpreted with caution.

Using this mathematical relationship and comparing a country’s values for the four factors to the OECD averages makes it possible to measure both the direct and indirect contribution of each of these four factors to the variation in salary cost per student between that country and the OECD average (for more details, see Annex 3). For example, in the case where only two factors interact, if a worker receives a 10% increase in the hourly wage and increases the number of hours of work by 20%, his/her earnings will increase by 32% as a result of the direct contribution of each of these variations (0.1 + 0.2) and the indirect contribution of these variations due to the combination of the two factors (0.1 * 0.2). To account for differences in countries’ level of wealth when comparing salary costs per student, salary cost per student, as well as teachers’ salaries, can be divided by GDP per capita (on the assumption that GDP per capita is an estimate of countries’ level of wealth). This makes it possible to compare countries’ “relative” salary cost per student (see *Education at a Glance 2015* tables, available on line).

The salary cost of teachers per student is estimated based on theoretical values: statutory salaries at a specific point in the salary scale, theoretical instruction time of student and statutory teaching time of teachers; and estimated class size. As a consequence, this measure may differ from the actual salary cost of teachers resulting from the combination of actual average values for these four factors. This also explains part of the differences between this indicator and Indicators B1, B2, B3 and B6 that are based on actual expenditure and student population at each level of education.

The salary cost of teachers per student is based on the instruction time of students, the teaching time of teachers, teachers' salaries and the number of teachers needed to teach students, which depends on estimated class size (Box B7.1). As a consequence, differences among countries in these four factors may explain differences in the level of expenditure. In the same way, a given level of expenditure may result from a different combination of these factors.

Salary costs of teachers per student show a common pattern across OECD countries: they usually rise with the level of education taught. However, in some countries they are lower at the upper secondary level than at the lower secondary level. Overall, among OECD countries with available data for each of these different levels in 2013, the average salary cost of teachers per student is USD 2 677 per primary student, USD 3 350 per lower secondary student and USD 3 749 per upper secondary student (Chart B7.1).

Disparities in salary cost of teachers among OECD countries

The variation in salary cost of teachers per student between levels of education is significant among countries. In 2013, there was a difference of less than USD 100 in Canada, Chile, Hungary, Iceland and Mexico among these three levels of education, but the difference was over USD 1 900 in France and exceeded USD 2 000 in Belgium (Flemish and French Communities) and Slovenia (Table B7.1 and Chart B7.1).

This increase in the salary cost of teachers per student with the level of education taught is partly the result of increases in teachers' salaries and in the instruction time of students at higher education levels. In 2013, the OECD average salary varies from USD 41 864 at the primary level to USD 43 634 at the lower secondary level and USD 45 701 at the upper secondary level. Meanwhile, the OECD average annual instruction time varies from 794 hours at the primary level, to 905 hours at the lower secondary level and 929 hours at the upper secondary level. The increase is also related to the fact that teaching time generally decreases as the level of education increases, implying that more teachers are necessary to teach a given number of students (the OECD average annual teaching time in 2013 decreases from 772 hours at the primary level, to 694 hours at the lower secondary level to 643 hours at the upper secondary level). However, larger classes at higher levels of education tend to reduce the salary cost per student (the OECD average estimated class size increases between primary, lower secondary and upper secondary levels from 15.2 students to 17.3 students to 17.6 students, respectively) (Tables B7.2a and b, and Table B7.2c, available on line).

Variations in salary costs of teachers per student between 2010 and 2013

The salary cost of teachers per student also varies over time in a given level of education. These changes are only analysed at the primary and lower secondary levels of education because trend data are not available at the upper secondary level. This analysis is also limited to countries with data for both 2010 and 2013 (24 and 23 countries, respectively, for the primary and lower secondary levels), as comparable data over a larger period (for 2005, 2010 and 2013) are available for fewer countries.

The salary cost of teachers per student increased slightly (by less than 3%) at both the primary and lower secondary levels between 2010 and 2013 (from USD 2 550 to USD 2 616 at the primary level and from USD 3 185 to USD 3 215 at the lower secondary level), on average across the countries with available data for both years (Chart B7.2).

In most countries, the salary cost of teachers per student at both of these levels of education increased between 2010 and 2013. The increase reached 25% or more in Korea at the primary level and exceeded 35% in Israel at the primary level and in Poland at the lower secondary level (Chart B7.3).

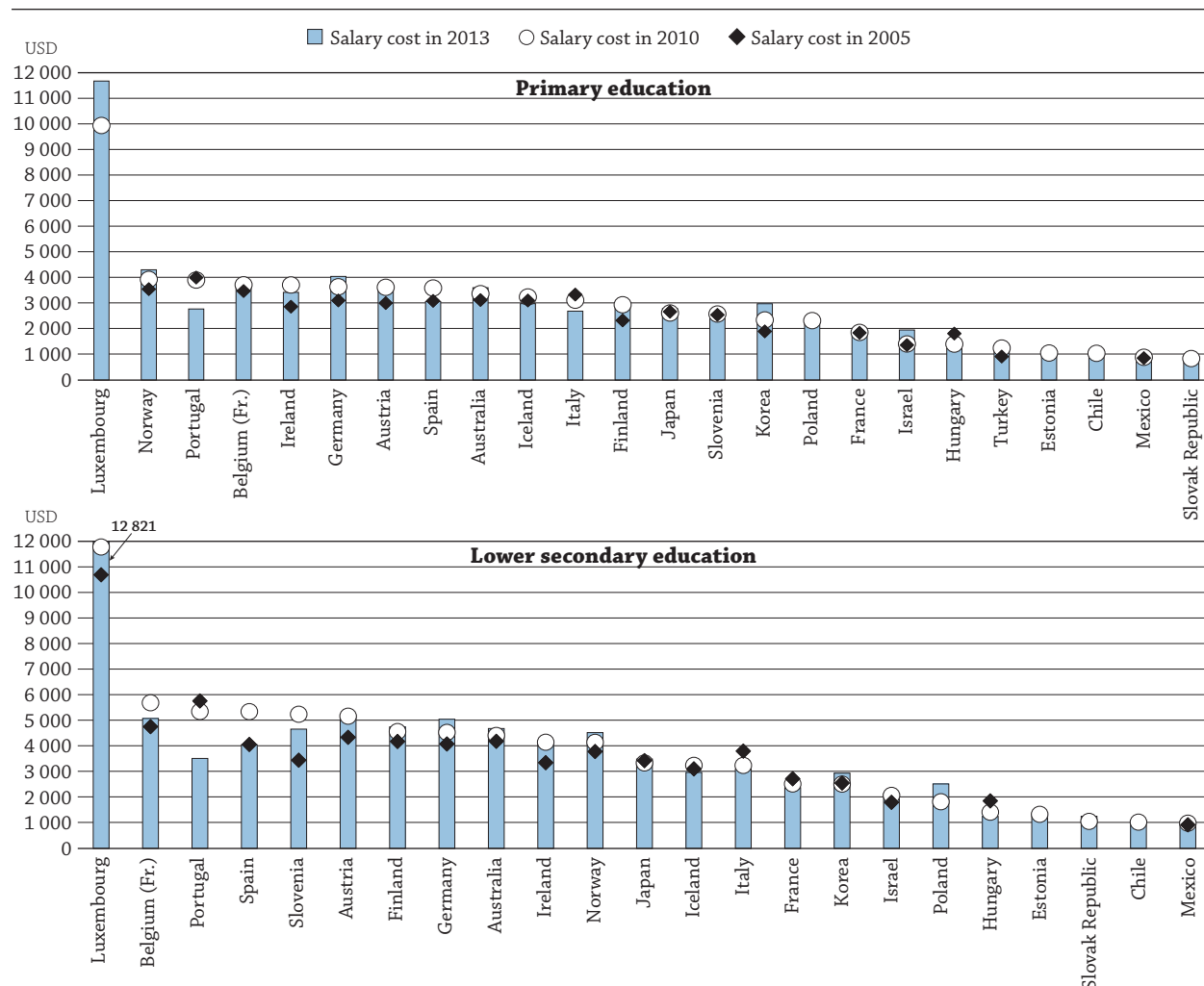
However, the salary cost of teachers per student also fell between 2010 and 2013 in a significant number of countries, most notably in Portugal (by 29% at the primary level and 34% at the lower secondary level) and Spain (by around 15% at the primary level and 24% at the lower secondary level). Decreases of more than 10% and up to 15% in the salary cost of teachers per student were also observed at the primary level in Hungary and Italy, and at the lower secondary level in Belgium (French Community), Hungary and Slovenia (Chart B7.2).

Impact of teachers' salaries and class size on salary cost of teachers per student

Of the four factors that determine the level of the salary cost of teachers, two are largely responsible for the wide variations in this cost: teachers' salaries and class size. Between 2010 and 2013, among countries with available data for this period, average teachers' salaries (expressed in constant prices) decreased by less than 1% at the primary and lower secondary levels, while estimated class size decreased by 1% at the primary level and increased by more than 10% at the lower secondary level (Tables B7.2a and b).

Chart B7.2. Change in the salary cost of teachers per student, primary and lower secondary education (2005, 2010 and 2013)

In USD



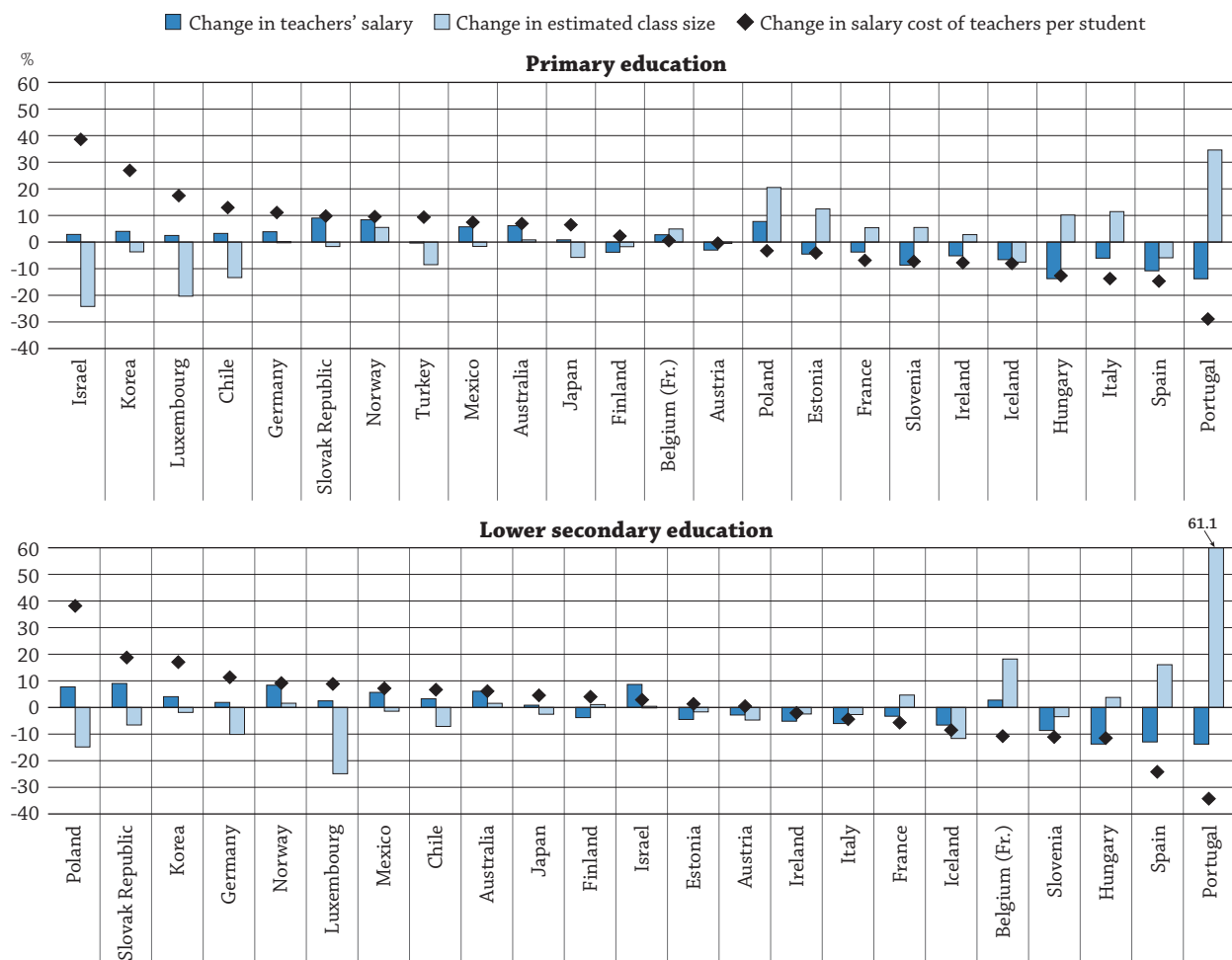
Countries are ranked in descending order of the salary cost of teacher per student in 2010.

Source: OECD. Tables B7.3 and B7.4. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

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At both the primary and lower secondary levels, the small decrease in average teachers' salaries (in real terms) across OECD countries with comparable data for 2010 and 2013 resulted from decreases and increases in a similar number of countries. Teachers' salaries decreased most notably (by 10% or more) in Hungary, Portugal and Spain at both these levels, and this contributed (with the increase in estimated class size) to the decrease in the salary cost of teachers per student in these countries (Chart B7.3).

Among countries with data for both 2010 and 2013, the small decrease in average estimated class size at the primary level and the large increase in average estimated class size at the lower secondary level also resulted from decreases and increases in a similar number of countries. At the primary and lower secondary levels, the largest reductions were observed in countries that had relatively large estimated classes in 2010 (Chile and Israel at the primary level, and Poland at the lower secondary level) and also in countries with below-average estimated class size in 2010 (Luxembourg at both primary and lower secondary levels). In all four of these countries, this resulted in an increase of the salary cost per student. Nevertheless, estimated class size also increased significantly in some countries, contributing to a decrease in salary cost per student. This was the case most notably in Portugal (from 10.6 to 14.3 at the primary level and from 9.5 to 15.3 at the lower secondary level), in Poland at the primary level (from 9.3 to 11.2 students), and in the French Community of Belgium (from 11.6 to 13.7 students) and Spain (from 14.9 to 17.2 students) at the lower secondary level.

Chart B7.3. Change in the salary cost of teachers per student, teachers' salaries and estimated class size, primary and lower secondary education (2010, 2013)*Change in percentage, between 2010 and 2013*

Countries are ranked in descending order of the change in the salary cost of teachers per student between 2010 and 2013.

Source: OECD. Tables B7.2a, B7.2b, B7.3 and B7.4. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

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Changes in instruction time and teaching time, the two other factors influencing the salary cost of teachers, averaged from -0.5% to 2.9% at both primary and lower secondary levels (among countries with available data for both years) during the same period (Tables B7.2a and B7.2b). This may reflect the political sensitivity of implementing reforms in these areas (see Table B7.5 in *Education at a Glance* 2012).

Nevertheless, in a small number of countries, instruction time and/or teaching time did change significantly. For example in Norway, Poland and Portugal, reforms were recently introduced to increase instruction time in reading and mathematics. Between 2010 and 2013, teaching time changed most significantly (by more than 100 hours) in Korea (a decrease from 807 to 667 hours at the primary level) and Luxembourg (an increase from 634 to 739 hours at the lower secondary level). Instruction time changed also significantly (by more than 100 hours) between 2010 and 2013 in some countries as well. At the lower secondary level, instruction time decreased by more than 100 hours in Iceland and increased by more than 100 hours in Portugal.

Relationship between expenditure on education and policy choices

Higher levels of expenditure on education cannot automatically be equated with better performance by education systems. This is not surprising, as countries spending similar amounts on education do not necessarily have similar education policies and practices. For example, at the upper secondary level of education, Austria and Canada had similar levels of salary cost of teachers per student in 2013 (USD 5 093 and USD 4 839, respectively) both higher

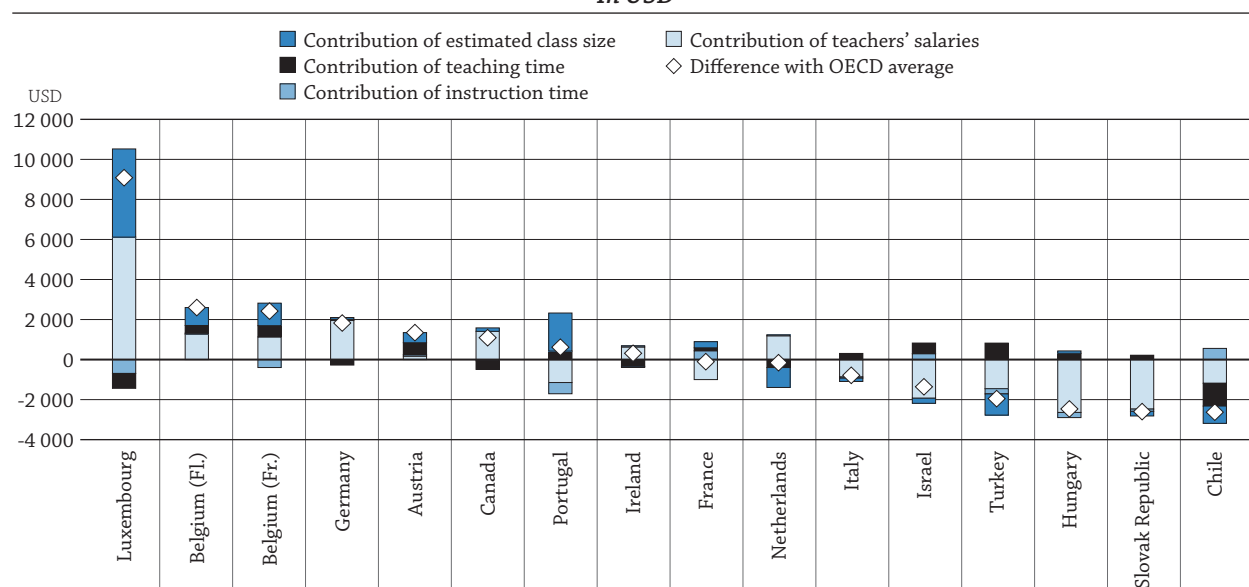
than the OECD average. In Canada, this was largely because teachers' salaries were higher than the average, whereas in Austria, it was the result of the combination of below-average estimated class size and teaching time and, to a lesser extent, of above-average instruction time and teachers' salaries. Hungary and the Slovak Republic also had similar salary cost of teachers per student (below the average). Both countries had similar teachers' salaries and teaching time, but the two other factors (instruction time and estimated class size) influenced the salary cost of teachers in different ways in the two countries (Table B7.5 and Chart B7.4).

In addition, even though countries may make similar policy choices, those choices can result in different levels of salary cost of teachers per student. For example, in Canada and Ireland, the salary cost of teachers per student at the upper secondary level is the result of balancing two opposing effects: above-average teaching time reduces the salary cost of teachers per student relative to the OECD average, and relatively high teachers' salaries (and small estimated class size in Canada) increase the salary cost of teachers per student relative to the OECD average.

The salary cost of teachers per student resulting from this combination is above the OECD average in these two countries, but the difference from the OECD average varies from USD 315 more in Ireland to USD 1 091 more in Canada (Table B7.5 and Chart B7.4).

Chart B7.4. Contribution of various factors to salary cost of teachers per student, upper secondary education (2013)

In USD



How to read this chart

This chart shows the contribution (in USD) of the factors influencing the difference between salary cost of teachers per student in the country and the OECD average. For example, in Chile, the salary cost of teachers per student is USD 2 624 lower than the OECD average. This is because Chile has lower teachers' salaries (- USD 1 183) than the OECD average, above-average instruction time for students (+ USD 557), above-average teaching time for teachers (- USD 1 136), and above-average estimated class size (- USD 863).

Note: Contributions expressed in percentage of GDP per capita are also available in a similar chart on line.

Countries are ranked in descending order of the difference between the salary cost of teachers per student and the OECD average.

Sources: OECD, Table B7.5. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

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Main factors influencing the salary cost of teachers per student, by level of education

Comparing the salary cost of teachers per student to the OECD average and how the four factors contribute to this difference allows for an analysis of the extent of each factor's impact on the differences in salary cost of teachers per student. At each level of education, teachers' salaries are most often the primary factor – that is, the factor with the largest impact – influencing the difference in the average salary cost of teachers per student. Among countries with available data in 2013, teachers' salaries were the primary factor in 22 of 29 countries at the primary level, in 17 of 30 countries at the lower secondary level, and in 14 of 16 countries at the upper secondary level. This is true in countries with the highest and lowest levels of salary cost of teachers per student.

For example, at the lower secondary level, the above-average salaries of teachers is the main factor influencing the difference from the average salary cost of teachers per student in the country with the highest salary cost (Luxembourg), as well as in seven of the ten countries with the lowest salary cost of teachers per student (Chile, the Czech Republic, Estonia, Hungary, Israel, Poland and the Slovak Republic) (Table B7.4).

Estimated class size is the second most influential factor responsible for the difference in salary cost of teachers per student at each level of education (for 4 countries at the primary level, 11 countries at the lower secondary level, and 1 country at the upper secondary level). At the lower secondary level, below-average estimated class size is the primary factor in 3 of the 6 countries with the highest salary cost of teachers per student, namely Austria and Belgium (Flemish and French Communities) (Box B7.2 and Table B7.4).


Box B7.2. Main factors influencing salary cost of teacher per student, by level of education (2013)

	Primary education	Lower secondary education	Upper secondary education
Salary	22 countries AUS (+), BFL (+), BFR (+), CAN (+), CHL (-), CZE (-), EST (-), DEU (+), GRC (-), HUN (-), ISL (-), IRL (+), ISR (-), ITA (-), JPN (+), KOR (+), LUX (+), NLD (+), POL (-), PRT (-), SVK (-), TUR (-)	17 countries AUS (+), CAN (+), CHL (-), CZE (-), EST (-), DEU (+), GRC (-), HUN (-), ISL (-), IRL (+), ISR (-), ITA (-), LUX (+), NLD (+), POL (-), PRT (-), SVK (-)	14 countries BFL (+), BFR (+), CAN (+), CHL (-), FRA (-), DEU (+), HUN (-), IRL (+), ISR (-), ITA (-), LUX (+), NLD (+), SVK (-), TUR (-)
Instruction time	1 country FIN (-)	1 country ESP (+)	0 country
Teaching time	2 countries FRA (-), SVN (+)	1 country USA (-)	1 country AUT (+)
Estimated class size	4 countries AUT (+), MEX (-), NOR (+), ESP (+)	11 countries AUT (+), BFL (+), BFR (+), FIN (+), FRA (-), JPN (-), KOR (-), MEX (-), NOR (+), SVN (+), TUR (-)	1 country PRT (+)

Note: For each level of education, countries are included in the cell corresponding to the factor which has the largest impact (measured in USD) on the salary cost of teachers' per student. The positive or negative signs show whether the factor increases or decreases the salary cost of teacher per student.

Sources: OECD. Tables B7.3, B7.4 and B7.5. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.

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Main factors influencing the salary cost of teachers per student, after accounting for countries' wealth

The level of teachers' salaries and, in turn, the level of the salary cost of teachers per student, depend on a country's relative wealth. To control for differences in wealth among countries, the levels of teachers' salaries (and salary cost per student) relative to GDP per capita were analysed. Comparing the relative salary cost of teachers per student using this analysis affects the ranking of countries (Chart B7.4 continued, available on line). However, the position of only a few countries changes significantly compared to the analysis in USD. At the upper secondary level, Luxembourg has the highest salary cost of teachers per student in USD, mainly as a result of the high USD salaries, but not as a proportion of per capita GDP, even if the salary cost of teachers per student is still above the OECD average because of below-average estimated class size. As a result, teachers' salaries, as a percentage of per capita GDP, do not raise the salary cost of teachers per student (Tables B7.3 continued, B7.4 continued, B7.5 continued, and Chart B7.4 continued, available on line).

Even after accounting for differences in countries' wealth, teachers' salaries, as a percentage of GDP per capita, and estimated class size are the main factors influencing variations from the average salary cost of teachers per student at each level of education (Box B7.2 continued, available on line).

Methodology

Data referring to the 2013 school year, as well as 2005 and 2010 data relating to salaries of teachers and teaching time are based on the UOE data collection on education statistics and on the Survey on Teachers and the Curriculum, which were both administered by the OECD in 2014. Other data referring to the 2005 and 2010 school year are based on the UOE data collection on education statistics, and on the Survey on Teachers and the Curriculum, which were both administered by the OECD and published in the 2007 and 2012 editions of *Education at a Glance* (data on ratio of student to teaching staff and instruction time). Data for 2013 instruction time refer to 2014 data from the 2014 edition of *Education at a Glance*. The consistency of 2005, 2010 and 2013 data has been validated (for details, see Annex 3 at www.oecd.org/education/education-at-a-glance-19991487.htm).

Salary cost of teachers per student is calculated based on teachers' salaries, the number of hours of instruction for students, the number of hours of teaching for teachers, and the estimated class size (a proxy of the class size; see Box D2.2). In most cases, the values for these variables are derived from *Education at a Glance* (see above). At upper secondary level, teachers' salaries and teaching time refer to general programmes. Teachers' salaries in national currencies are converted into equivalent USD by dividing the national currency figure by the purchasing power parity (PPP) index for private consumption, following the methodology used in Indicator D3 on teachers' salaries, which results in the salary cost per student expressed in equivalent USD. Further details on the analysis of these factors are available in Annex 3 at www.oecd.org/education/education-at-a-glance-19991487.htm.

Note regarding data from Israel

The statistical data for Israel are supplied by and are under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

Reference

OECD (2012), *Education at a Glance 2012: OECD Indicators*, OECD Publishing, Paris, <http://dx.doi.org/10.1787/eag-2012-en>.

Indicator B7 Tables



StatLink  <http://dx.doi.org/10.1787/888933285656>

Table B7.1	Salary cost of teachers per student, by level of education (2013)
Table B7.2a	Factors used to compute the salary cost of teachers per student, in primary education (2005, 2010 and 2013)
Table B7.2b	Factors used to compute the salary cost of teachers per student, in lower secondary education (2005, 2010 and 2013)
WEB Table B7.2c	Factors used to compute the salary cost of teachers per student, in upper secondary education (2013)
Table B7.3	Contribution of various factors to salary cost of teachers per student in primary education (2005, 2010 and 2013)
WEB Table B7.3 (continued)	Contribution of various factors to salary cost of teachers per student in primary education (2013)
Table B7.4	Contribution of various factors to salary cost of teachers per student in lower secondary education (2005, 2010 and 2013)
WEB Table B7.4 (continued)	Contribution of various factors to salary cost of teachers per student in lower secondary education (2013)
Table B7.5	Contribution of various factors to salary cost of teachers per student in upper secondary education (2013)
WEB Table B7.5 (continued)	Contribution of various factors to salary cost of teachers per student in upper secondary education (2013)

Additional material available on line only

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WEB Chart B7.4 (continued)	Contribution of various factors to salary cost of teachers per student, upper secondary education (2012)
WEB Box B7.2 (continued)	Main factors influencing salary cost of teachers per student as a percentage of per capita GDP, by level of education (2013)

Table B7.1. Salary cost of teachers per student, by level of education (2013)
In equivalent USD, converted using PPPs for private consumption, and in percentage of per capita GDP

	Salary cost of teachers per student (in USD)			Salary cost of teachers per student (in percentage of GDP per capita)		
	Primary	Lower secondary	Upper secondary	Primary	Lower secondary	Upper secondary
	(1)	(2)	(3)	(4)	(5)	(6)
OECD						
Australia	3 608	4 684	m	8.1	10.6	m
Austria	3 609	5 191	5 093	8.2	11.8	11.6
Belgium (Fl.)	3 842	5 218	6 344	9.8	13.4	16.2
Belgium (Fr.)	3 739	5 078	6 167	9.6	13.0	15.8
Canada	4 755	4 755	4 839	11.4	11.4	11.6
Chile	1 181	1 095	1 124	6.0	5.5	5.7
Czech Republic	973	1 633	m	3.7	6.2	m
Denmark	m	m	m	m	m	m
England	m	m	m	m	m	m
Estonia	1 015	1 350	m	4.5	6.0	m
Finland	3 008	4 749	m	8.0	12.7	m
France	1 735	2 374	3 643	4.8	6.6	10.1
Germany	4 047	5 047	5 573	9.7	12.1	13.4
Greece	2 720	3 515	m	12.1	15.7	m
Hungary	1 229	1 252	1 287	5.9	6.0	6.1
Iceland	2 985	2 970	m	7.4	7.4	m
Ireland	3 426	4 063	4 063	8.7	10.4	10.4
Israel	1 956	2 131	2 391	6.5	7.0	7.9
Italy	2 692	3 100	2 963	8.5	9.8	9.4
Japan	2 790	3 491	m	8.3	10.4	m
Korea	2 981	2 941	m	9.6	9.4	m
Luxembourg	11 674	12 821	12 821	13.7	15.0	15.0
Mexico	958	1 057	m	6.5	7.2	m
Netherlands	3 258	4 176	3 593	7.6	9.7	8.4
New Zealand	m	m	m	m	m	m
Norway	4 307	4 525	m	7.0	7.4	m
Poland	2 247	2 519	m	9.9	11.1	m
Portugal	2 777	3 516	4 366	11.4	14.4	17.9
Scotland	m	m	m	m	m	m
Slovak Republic	924	1 254	1 152	3.9	5.2	4.8
Slovenia	2 392	4 661	m	9.2	17.9	m
Spain	3 067	4 052	m	10.4	13.8	m
Sweden	m	m	m	m	m	m
Switzerland	m	m	m	m	m	m
Turkey	1 368	1 459	1 800	8.5	9.1	11.2
United States	m	3 967	m	m	7.5	m
OECD average	2 677	3 350	3 749	7.9	9.4	10.4

Source: OECD. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.


StatLink  <http://dx.doi.org/10.1787/888933285662>

Table B7.2a. [1/2] **Factors used to compute the salary cost of teachers per student, in primary education (2005, 2010 and 2013)**

	Teachers' salary (annual, in USD. 2013 constant prices)				Instruction time (for students, hours per year)				Teaching time (for teachers, hours per year)			
				Variation 2010-2013 (%)				Variation 2010-2013 (%)				Variation 2010-2013 (%)
	2005 (1)	2010 (2)	2013 (3)	(4)	2005 (5)	2010 (6)	2013 (7)	(8)	2005 (9)	2010 (10)	2013 (11)	(12)
OECD												
Australia ¹	50 684	53 076	56 335	6.1	952	982	1 010	2.9	888	868	879	1.3
Austria ¹	42 514	44 344	43 015	-3.0	690	690	705	2.2	774	779	779	0.0
Belgium (Fl.)	47 103	47 821	48 690	1.8	m	m	821	m	752	752	752	0.0
Belgium (Fr.) ¹	44 457	46 111	47 381	2.8	840	840	849	1.1	722	732	721	-1.5
Canada	m	m	66 702	m	m	917	919	0.3	m	799	796	-0.4
Chile ¹	m	25 771	26 610	3.3	m	1 083	1 049	-3.2	1 128	1 105	1 129	2.2
Czech Republic ²	m	m	18 273	m	661	588	676	15.0	813	862	827	-4.1
Denmark	51 700	54 558	52 672	-3.5	671	701	754	7.6	640	650	662	1.8
England	54 792	50 317	47 279	-6.0	880	893	861	-3.5	m	684	722	5.6
Estonia ¹	10 070	13 857	13 233	-4.5	752	595	661	11.0	630	630	619	-1.7
Finland ¹	37 024	41 276	39 701	-3.8	530	608	632	3.9	677	680	677	-0.5
France ¹	35 709	34 804	33 500	-3.7	918	847	864	2.0	924	924	924	0.0
Germany ¹	58 592	60 865	63 221	3.9	627	641	683	6.5	808	805	800	-0.6
Greece	34 859	35 333	25 826	-26.9	864	720	783	8.8	604	589	569	-3.4
Hungary ¹	19 280	15 143	13 061	-13.8	555	555	616	11.0	583	604	601	-0.5
Iceland ¹	35 173	33 350	31 145	-6.6	720	800	729	-8.9	671	624	624	0.0
Ireland ¹	51 371	59 108	56 057	-5.2	941	915	915	0.0	915	915	915	0.0
Israel ¹	23 621	29 035	29 869	2.9	666	914	957	4.7	731	820	840	2.5
Italy ¹	35 402	35 367	33 230	-6.0	990	891	891	0.0	739	770	752	-2.3
Japan ¹	51 724	48 139	48 546	0.8	707	735	762	3.7	578	707	736	4.2
Korea ¹	53 256	49 598	51 594	4.0	667	667	648	-2.9	883	807	667	-17.4
Luxembourg ¹	73 586	100 460	102 956	2.5	847	924	924	0.0	774	739	810	9.5
Mexico ¹	24 353	25 097	26 533	5.7	800	800	800	0.0	800	800	800	0.0
Netherlands	m	m	54 001	m	940	940	940	0.0	930	930	930	0.0
New Zealand	m	m	43 292	m	m	m	m	m	m	m	922	m
Norway ¹	38 749	41 099	44 538	8.4	599	701	748	6.7	741	741	741	0.0
Poland ¹	20 453	23 132	24 921	7.7	m	600	635	5.8	m	644	629	-2.3
Portugal ¹	43 221	42 528	36 663	-13.8	855	757	806	6.5	765	779	747	-4.0
Scotland	48 098	47 148	43 991	-6.7	a	a	a	m	893	855	855	0.0
Slovak Republic ¹	m	14 354	15 650	9.0	m	695	680	-2.0	m	841	832	-1.1
Slovenia ¹	38 258	41 882	38 261	-8.6	621	621	664	7.0	627	627	627	0.0
Spain ¹	44 294	47 288	42 187	-10.8	793	875	787	-10.0	880	880	880	0.0
Sweden	34 971	m	38 175	m	741	741	754	1.8	m	m	a	m
Switzerland	60 689	61 677	63 504	3.0	m	m	m	m	m	m	m	m
Turkey ¹	23 762	27 122	27 139	0.1	720	720	720	0.0	720	720	720	0.0
United States	60 284	55 802	59 339	6.3	m	m	967	m	m	m	m	m
OECD average	41 602	42 112	41 864	-1.8	761	773	794	2.5	771	771	772	-0.4
Average for 24 countries with all data available for 2010 and 2013	~	39 700	39 389	-0.8	~	769	781	1.5	~	773	769	-0.5

Note: Data in this table come either from chapter D (for 2005, 2010 and 2013 data relating to salaries of teachers and teaching time, 2013 data on ratio of student to teaching staff) or from 2007 and 2012 editions of *Education at a Glance* (data on ratio of student to teaching staff and instruction time). Data for 2013 instruction time refer to 2014 data from the 2014 edition of *Education at a Glance*. Please see notes on these data in these tables.

1. Countries with all data available for both 2010 and 2013.

2. Current instruction time for 2005 and 2010, minimum instruction time for 2013.

Source: OECD. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.


StatLink  <http://dx.doi.org/10.1787/888933285671>

Table B7.2a. [2/2] **Factors used to compute the salary cost of teachers per student, in primary education (2005, 2010 and 2013)**

		Ratio of students to teaching staff (number of students per teacher)				Estimated class size (number of students per classroom)			
		2005	2010	2013	Variation 2010-2013 (%)	2005	2010	2013	Variation 2010-2013 (%)
		(13)	(14)	(15)	(16)	(17) = (13)*(5) / (9)	(18) = (14)*(6) / (10)	(19) = (15)*(7) / (11)	(20)
OECD	Australia ¹	16.2	15.7	15.6	-0.8	17.4	17.8	17.9	0.8
	Austria ¹	14.1	12.2	11.9	-2.6	12.6	10.8	10.8	-0.5
	Belgium (Fl.)	12.8	12.4	12.7	2.2	m	m	13.8	m
	Belgium (Fr.) ¹	12.8	12.4	12.7	2.2	14.9	14.2	14.9	4.9
	Canada	m	17.9	14.0	-21.7	m	20.6	16.2	-21.2
	Chile ¹	25.9	24.6	22.5	-8.6	m	24.2	20.9	-13.3
	Czech Republic ²	17.5	18.7	18.8	0.6	14.3	12.7	15.4	20.6
	Denmark	11.9	11.5	m	m	12.5	12.4	m	m
	England	14.9	19.8	m	m	m	25.9	m	m
	Estonia ¹	m	13.1	13.0	-0.5	m	12.4	13.9	12.4
	Finland ¹	15.9	14.0	13.2	-5.9	12.5	12.5	12.3	-1.7
	France ¹	19.4	18.7	19.3	3.3	19.2	17.1	18.1	5.4
	Germany ¹	18.8	16.7	15.6	-6.5	14.6	13.3	13.3	0.2
	Greece	11.1	m	9.5	m	15.8	m	13.1	m
	Hungary ¹	10.6	10.8	10.6	-1.3	10.1	9.9	10.9	10.1
	Iceland ¹	11.3	10.3	10.4	1.5	m	13.2	12.2	-7.5
	Ireland ¹	17.9	15.9	16.4	2.8	18.4	15.9	16.4	2.8
	Israel ¹	17.3	20.6	15.3	-25.8	15.7	22.9	17.4	-24.2
	Italy ¹	10.6	11.3	12.3	8.9	14.2	13.1	14.6	11.4
	Japan ¹	19.4	18.4	17.4	-5.3	23.7	19.1	18.0	-5.8
	Korea ¹	28.0	21.1	17.3	-18.1	21.2	17.4	16.8	-3.7
	Luxembourg ¹	m	10.1	8.8	-12.7	m	12.6	10.1	-20.3
	Mexico ¹	28.3	28.1	27.7	-1.6	28.3	28.1	27.7	-1.6
	Netherlands	15.9	15.7	16.6	5.3	16.1	15.9	16.8	5.3
	New Zealand	18.1	16.2	16.4	1.0	m	m	m	m
	Norway ¹	10.9	10.5	10.3	-1.1	8.8	9.9	10.4	5.5
	Poland ¹	11.7	10.0	11.1	11.4	m	9.3	11.2	20.5
	Portugal ¹	10.8	10.9	13.2	21.3	12.1	10.6	14.3	34.6
	Scotland	14.9	19.8	m	m	m	m	m	m
	Slovak Republic ¹	18.9	17.1	16.9	-0.7	m	14.1	13.9	-1.7
	Slovenia ¹	15.0	16.2	16.0	-1.5	14.9	16.1	16.9	5.5
	Spain ¹	14.3	13.2	13.8	4.6	12.9	13.1	12.3	-5.9
	Sweden	12.2	11.7	12.7	8.6	m	m	m	m
	Switzerland	14.6	14.9	14.8	-1.0	m	m	m	m
	Turkey ¹	25.8	21.7	19.8	-8.5	25.8	21.7	19.8	-8.5
	United States	14.9	14.5	15.3	5.6	m	m	m	m
	OECD average	16.1	15.6	14.9	-1.4	16.2	15.8	15.2	0.9
	Average for 24 countries with all data available for 2010 and 2013	~	15.6	17.1	9.6	~	15.5	15.3	-1.3

Note: Data in this table come either from chapter D (for 2005, 2010 and 2013 data relating to salaries of teachers and teaching time, 2013 data on ratio of student to teaching staff) or from 2007 and 2012 editions of *Education at a Glance* (data on ratio of student to teaching staff and instruction time). Data for 2013 instruction time refer to 2014 data from the 2014 edition of *Education at a Glance*. Please see notes on these data in these tables.

1. Countries with all data available for both 2010 and 2013.

2. Current instruction time for 2005 and 2010, minimum instruction time for 2013.

Source: OECD. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.


StatLink  <http://dx.doi.org/10.1787/888933285671>

Table B7.2b. [1/2] **Factors used to compute the salary cost of teachers per student, in lower secondary education (2005, 2010 and 2013)**

		Teachers' salary (annual in USD, 2013 constant prices)				Instruction time (for students, hours per year)				Teaching time (for teachers, hours per year)			
					Variation 2010-2013 (%)				Variation 2010-2013 (%)				Variation 2010-2013 (%)
		2005	2010	2013		2005	2010	2013		2005	2010	2013	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
OECD	Australia ¹	50 801	53 076	56 315	6.1	970	997	1 015	1.8	810	819	821	0.3
	Austria ¹	46 053	47 996	46 631	-2.8	913	914	900	-1.5	607	607	607	0.0
	Belgium (Fl.)	47 103	47 821	48 690	1.8	m	m	928	m	684	669	669	0.0
	Belgium (Fr.) ¹	44 956	46 111	47 381	2.8	960	960	971	1.1	662	671	661	-1.5
	Canada	m	m	66 702	m	m	922	921	-0.1	m	740	743	0.4
	Chile ¹	m	25 771	26 610	3.3	m	1 083	1 062	-2.0	1 128	1 105	1 129	2.2
	Czech Republic ²	m	m	18 273	m	902	862	874	1.3	647	647	620	-4.1
	Denmark	51 700	55 344	53 431	-3.5	880	900	930	3.3	640	650	662	1.8
	England	54 792	50 317	47 279	-6.0	900	925	911	-1.5	m	703	745	5.9
	Estonia ¹	10 070	13 857	13 233	-4.5	1 073	802	823	2.5	630	630	619	-1.7
	Finland ¹	41 697	44 578	42 877	-3.8	796	777	844	8.7	592	595	592	-0.5
	France ¹	38 567	37 834	36 589	-3.3	959	971	991	2.1	648	648	648	0.0
	Germany ¹	63 357	67 426	68 698	1.9	872	887	866	-2.3	758	756	752	-0.5
	Greece	34 859	35 333	25 826	-26.9	998	796	785	-1.3	434	415	415	0.0
	Hungary ¹	19 280	15 143	13 061	-13.8	717	671	710	5.9	555	604	601	-0.5
	Iceland ¹	35 173	33 350	31 145	-6.6	872	969	839	-13.4	671	624	624	0.0
	Ireland ¹	51 924	59 749	56 667	-5.2	848	929	935	0.7	735	735	735	0.0
	Israel ¹	24 071	26 428	28 715	8.7	971	981	1 004	2.3	579	598	644	7.6
	Italy ¹	38 563	38 534	36 207	-6.0	1 016	1 023	990	-3.2	605	630	616	-2.3
	Japan ¹	51 724	48 139	48 546	0.8	869	877	895	2.1	505	602	608	1.1
	Korea ¹	53 127	49 485	51 489	4.1	867	859	842	-2.0	621	627	557	-11.2
	Luxembourg ¹	96 227	107 575	110 243	2.5	782	908	845	-6.9	642	634	739	16.7
	Mexico ¹	31 129	32 257	34 083	5.7	1 167	1 167	1 167	0.0	1 047	1 047	1 047	0.0
	Netherlands	m	m	66 831	m	1 067	1 000	1 000	0.0	750	750	750	0.0
	New Zealand	m	m	44 509	m	m	m	m	m	m	m	841	m
	Norway ¹	38 749	41 099	44 538	8.4	827	836	868	3.8	656	654	663	1.5
	Poland ¹	20 453	23 132	24 921	7.7	m	765	810	5.9	m	572	555	-3.0
	Portugal ¹	43 221	42 528	36 663	-13.8	880	757	892	17.8	623	634	609	-4.0
	Scotland	48 098	47 148	43 991	-6.7	a	a	a	a	893	855	855	0.0
	Slovak Republic ¹	m	14 354	15 650	9.0	m	822	828	0.7	m	652	645	-1.1
	Slovenia ¹	38 258	41 882	38 261	-8.6	791	817	767	-6.1	627	627	627	0.0
	Spain ¹	50 864	53 880	46 907	-12.9	956	1 050	1 061	1.1	713	713	713	0.0
	Sweden	35 860	m	38 852	m	741	741	754	1.8	m	m	a	m
	Switzerland	69 260	70 052	71 929	2.7	m	m	m	m	m	m	m	m
	Turkey	25 116	28 279	28 110	-0.6	791	768	840	9.4	504	504	504	0.0
	United States	55 361	59 163	60 965	3.0	m	m	1 011	m	m	m	981	m
	OECD average	43 680	43 795	43 634	-1.8	903	895	905	1.0	677	679	694	0.2
	Average for 23 countries with all data available for 2010 and 2013	~	41 921	41 540	-0.9	~	905	910	0.5	~	686	706	2.9

Note: Data in this table come either from chapter D (for 2005, 2010 and 2013 data relating to salaries of teachers and teaching time, 2013 data on ratio of student to teaching staff) or from 2007 and 2012 editions of *Education at a Glance* (data on ratio of student to teaching staff and instruction time). Data for 2013 instruction time refer to 2014 data from the 2014 edition of *Education at a Glance*. Please see notes on these data in these tables.

1. Countries with all data available for both 2010 and 2013.

2. Current instruction time for 2000 and 2005, minimum instruction time for 2013.

Source: OECD. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.


StatLink  <http://dx.doi.org/10.1787/888933285680>

Table B7.2b. [2/2] **Factors used to compute the salary cost of teachers per student, in lower secondary education (2005, 2010 and 2013)**

	Ratio of students to teaching staff (number of students per teacher)				Estimated class size (number of students per classroom)			
	2005	2010	2013	Variation 2010-2013 (%)	2005	2010	2013	Variation 2010-2013 (%)
	(13)	(14)	(15)	(16)	(17) = (13)*(5) / (9)	(18) = (14)*(6) / (10)	(19) = (15)*(7) / (11)	(20)
OECD								
Australia ¹	12.1	12.0	12.0	0.0	14.5	14.6	14.9	1.6
Austria ¹	10.6	9.3	9.0	-3.3	16.0	14.0	13.3	-4.7
Belgium (Fl.)	9.4	8.1	9.3	15.2	m	m	12.9	m
Belgium (Fr.) ¹	9.4	8.1	9.3	15.2	13.7	11.6	13.7	18.2
Canada	m	17.9	14.0	-21.7	m	22.3	17.4	-22.1
Chile ¹	25.9	25.1	24.3	-3.2	m	24.6	22.9	-7.1
Czech Republic ²	13.5	11.2	11.2	-0.2	18.8	14.9	15.8	5.4
Denmark	11.9	11.5	m	m	16.4	15.9	m	m
England	15.1	17.1	m	m	m	22.5	m	m
Estonia ¹	m	10.4	9.8	-5.8	m	13.2	13.0	-1.7
Finland ¹	10.0	9.8	9.0	-7.5	13.4	12.7	12.9	1.1
France ¹	14.2	15.0	15.4	2.5	21.0	22.5	23.6	4.7
Germany ¹	15.5	14.9	13.6	-8.5	17.9	17.4	15.7	-10.1
Greece	7.9	m	7.3	m	18.1	m	13.9	m
Hungary ¹	10.4	10.7	10.4	-2.5	13.4	11.9	12.3	3.8
Iceland ¹	11.3	10.3	10.5	2.1	14.7	16.0	14.1	-11.6
Ireland ¹	15.5	14.4	13.9	-3.1	17.9	18.2	17.8	-2.5
Israel ¹	13.4	12.8	13.5	5.6	22.4	20.9	21.0	0.4
Italy ¹	10.1	11.9	11.7	-1.7	17.0	19.3	18.8	-2.7
Japan ¹	15.1	14.4	13.9	-3.5	26.0	21.0	20.5	-2.6
Korea ¹	20.8	19.7	17.5	-11.1	29.0	27.0	26.5	-1.9
Luxembourg ¹	9.0	9.1	8.6	-5.8	11.0	13.1	9.8	-24.9
Mexico ¹	33.7	32.7	32.2	-1.4	37.6	36.5	35.9	-1.4
Netherlands	16.2	16.5	16.0	-3.0	23.1	22.0	m	m
New Zealand	16.8	16.3	16.4	0.5	m	m	m	m
Norway ¹	10.2	9.9	9.8	-0.7	12.9	12.7	12.9	1.6
Poland ¹	12.7	12.7	9.9	-22.0	m	17.0	14.4	-14.8
Portugal ¹	7.5	7.9	10.4	31.2	10.6	9.5	15.3	61.1
Scotland	15.1	17.1	m	m	m	m	m	m
Slovak Republic ¹	14.1	13.6	12.5	-8.2	m	17.1	16.0	-6.6
Slovenia ¹	11.1	8.0	8.2	2.8	14.0	10.4	10.0	-3.5
Spain ¹	12.5	10.1	11.6	14.8	16.8	14.9	17.2	16.1
Sweden	12.0	11.4	12.0	5.2	m	m	m	m
Switzerland	11.7	11.8	11.8	-0.1	m	m	m	m
Turkey	m	m	19.3	m	m	m	32.1	m
United States	15.1	14.0	15.4	9.9	m	m	15.8	m
OECD average	13.6	13.4	13.0	-0.3	18.1	17.6	17.3	-0.2
Average for 23 countries with all data available for 2010 and 2013	~	13.2	12.9	-1.8	~	15.5	17.1	10.4

Note: Data in this table come either from chapter D (for 2005, 2010 and 2013 data relating to salaries of teachers and teaching time, 2013 data on ratio of student to teaching staff) or from 2007 and 2012 editions of *Education at a Glance* (data on ratio of student to teaching staff and instruction time). Data for 2013 instruction time refer to 2014 data from the 2014 edition of *Education at a Glance*. Please see notes on these data in these tables.

1. Countries with all data available for both 2010 and 2013.

2. Current instruction time for 2000 and 2005, minimum instruction time for 2013.

Source: OECD. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.


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Table B7.3. **Contribution of various factors to salary cost of teachers per student in primary education (2005, 2010 and 2013)***In equivalent USD, converted using PPPs for private consumption*

	Salary cost of teachers per student			Difference (in USD) from the 2013 OECD average of USD 2 677	Contribution of the underlying factors to the difference from the OECD average			
					Effect (in USD) of teachers' salary below/above the 2013 OECD average of USD 39 960	Effect (in USD) of instruction time (for students) below/above the 2013 OECD average of 789 hours	Effect (in USD) of teaching time (for teachers) below/above the 2013 OECD average of 770 hours	Effect (in USD) of estimated class size below/above the 2013 OECD average of 15.3 students per class
	2005	2010	2013	2013	2013	2013	2013	2013
	(1)	(2)	(3)	(4) = (5) + (6) + (7) + (8)	(5)	(6)	(7)	(8)
OECD								
Australia	3 125	3 373	3 608	931	1 082	781	- 424	- 508
Austria	3 007	3 623	3 609	932	232	- 355	- 39	1 094
Belgium (Fl.)	m	m	3 842	1 165	636	131	75	324
Belgium (Fr.)	3 477	3 720	3 739	1 062	541	235	208	78
Canada	m	m	4 755	2 078	1 853	563	- 124	- 214
Chile	m	1 046	1 181	-1 496	- 753	553	- 710	- 585
Czech Republic	m	m	973	-1 704	-1 301	- 270	- 127	- 7
Denmark	4 343	4 738	m	m	m	m	m	m
England	m	2 537	m	m	m	m	m	m
Estonia	m	1 058	1 015	-1 662	-1 931	- 333	420	181
Finland	2 329	2 942	3 008	331	- 19	- 635	368	616
France	1 845	1 862	1 735	- 943	- 384	200	- 397	- 362
Germany	3 110	3 643	4 047	1 370	1 529	- 490	- 130	462
Greece	3 150	m	2 720	43	-1 209	- 20	834	438
Hungary	1 817	1 406	1 229	-1 448	-2 188	- 511	527	723
Iceland	3 108	3 246	2 985	308	- 716	- 228	601	651
Ireland	2 866	3 714	3 426	749	1 035	456	- 534	- 208
Israel	1 368	1 412	1 956	- 721	- 672	452	- 202	- 298
Italy	3 339	3 120	2 692	15	- 497	328	62	122
Japan	2 670	2 620	2 790	113	535	- 94	122	- 450
Korea	1 902	2 349	2 981	304	729	- 565	409	- 269
Luxembourg	m	9 940	11 674	8 997	5 648	1 033	- 337	2 653
Mexico	860	892	958	-1 719	- 691	25	- 67	- 986
Netherlands	m	m	3 258	581	899	524	- 569	- 274
New Zealand	m	m	m	m	m	m	m	m
Norway	3 551	3 931	4 307	1 630	375	- 186	132	1 309
Poland	m	2 322	2 247	- 430	-1 191	- 551	515	797
Portugal	4 003	3 905	2 777	99	- 235	60	82	193
Scotland	m	m	m	m	m	m	m	m
Slovak Republic	m	842	924	-1 753	-1 535	- 259	- 137	177
Slovenia	2 549	2 580	2 392	- 285	- 111	- 437	524	- 261
Spain	3 094	3 594	3 067	390	156	- 5	- 386	625
Sweden	m	m	m	m	m	m	m	m
Switzerland	m	m	m	m	m	m	m	m
Turkey	921	1 251	1 368	-1 309	- 753	- 180	133	- 509
United States	m	m	m	m	m	m	m	m
OECD average (countries with available data for both 2010 and 2013)	~	2 550	2 616	~	~	~	~	~

Source: OECD. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.


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Table B7.4. Contribution of various factors to salary cost of teachers per student in lower secondary education (2005, 2010 and 2013)*In equivalent USD, converted using PPPs for private consumption***B7**

	Salary cost of teacher per student			Difference (in USD) from the 2013 OECD average of USD 3 350	Contribution of the underlying factors to the difference from the OECD average			
					Effect (in USD) of teachers' salary below/above the 2013 OECD average of USD 43 634	Effect (in USD) of instruction time (for students) below/above the 2013 OECD average of 905 hours	Effect (in USD) of teaching time (for teachers) below/above the 2013 OECD average of 694 hours	Effect (in USD) of estimated class size below/above the 2013 OECD average of 17 students per class
	2005	2010	2013	2013	2013	2013	2013	2013
	(1)	(2)	(3)	(4) = (5)+(6)+(7)+(8)	(5)	(6)	(7)	(8)
OECD								
Australia	4 185	4 414	4 684	1 335	1 019	458	- 681	538
Austria	4 341	5 167	5 191	1 841	280	- 25	567	1 019
Belgium (Fl.)	m	m	5 218	1 869	464	105	154	1 146
Belgium (Fr.)	4 758	5 691	5 078	1 728	343	290	203	893
Canada	m	m	4 755	1 406	1 708	71	- 280	- 93
Chile	m	1 027	1 095	-2 254	-1 001	342	- 985	- 610
Czech Republic	m	m	1 633	-1 716	-2 106	- 90	287	193
Denmark	4 343	4 806	m	m	m	m	m	m
England	m	2 937	m	m	m	m	m	m
Estonia	m	1 332	1 350	-2 000	-2 721	- 237	285	673
Finland	4 179	4 566	4 749	1 400	- 71	- 283	638	1 115
France	2 722	2 518	2 374	- 975	- 503	260	197	- 929
Germany	4 081	4 534	5 047	1 698	1 885	- 187	- 339	339
Greece	4 426	m	3 515	166	-1 895	- 513	1 849	724
Hungary	1 857	1 415	1 252	-2 098	-2 669	- 579	354	796
Iceland	3 108	3 246	2 970	- 380	-1 075	- 245	341	599
Ireland	3 350	4 149	4 063	713	968	120	- 213	- 162
Israel	1 800	2 072	2 131	-1 218	-1 132	284	208	- 578
Italy	3 802	3 243	3 100	- 250	- 604	290	389	- 324
Japan	3 430	3 339	3 491	141	367	- 39	455	- 642
Korea	2 554	2 513	2 941	- 408	533	- 235	710	-1 416
Luxembourg	10 692	11 780	12 821	9 471	6 502	- 537	- 491	3 998
Mexico	923	986	1 057	-2 293	- 514	552	- 842	-1 488
Netherlands	m	m	4 176	826	1 619	380	- 297	- 875
New Zealand	m	m	m	m	m	m	m	m
Norway	3 785	4 145	4 525	1 176	81	- 166	179	1 082
Poland	m	1 823	2 519	- 830	-1 666	- 335	677	493
Portugal	5 763	5 350	3 516	166	- 601	- 51	452	366
Scotland	m	m	m	m	m	m	m	m
Slovak Republic	m	1 056	1 254	-2 096	-2 198	- 206	170	138
Slovenia	3 447	5 243	4 661	1 312	- 538	- 678	413	2 114
Spain	4 062	5 345	4 052	702	267	586	- 99	- 52
Sweden	m	m	m	m	m	m	m	m
Switzerland	m	m	m	m	m	m	m	m
Turkey	m	m	1 459	-1 891	-1 029	- 180	787	-1 470
United States	m	m	3 967	617	1 240	410	-1 296	262
OECD average (countries with available data for both 2010 and 2013)	~	3 185	3 215	~	~	~	~	~

Source: OECD. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

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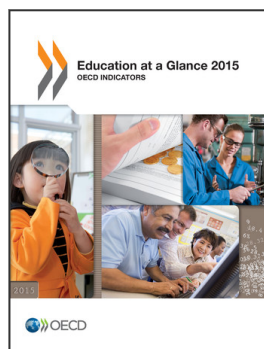
Table B7.5. **Contribution of various factors to salary cost of teachers per student in upper secondary education (2013)***In equivalent USD, converted using PPPs for private consumption*

	Salary cost of teacher per student	Difference from the OECD average of USD 3 749	Contribution of the underlying factors to the difference from the OECD average			
			Effect (in USD) of teachers' salary below/above the OECD average of USD 48 248	Effect (in USD) of instruction time (for students) below/above the OECD average of 921 hours	Effect (in USD) of teaching time (for teachers) below/above the OECD average of 674 hours	Effect (in USD) of estimated class size below/above the OECD average of 17.6 students per class
	(1)	(2) = (3) + (4) + (5) + (6)	(3)	(4)	(5)	(6)
OECD						
Australia	m	m	m	m	m	m
Austria	5 093	1 344	173	73	595	503
Belgium (Fl.)	6 344	2 596	1 283	40	378	895
Belgium (Fr.)	6 167	2 419	1 130	- 397	562	1 124
Canada	4 839	1 091	1 408	- 61	- 430	173
Chile	1 124	-2 624	-1 183	557	-1 136	- 863
Czech Republic	m	m	m	m	m	m
Denmark	m	m	m	m	m	m
England	m	m	m	m	m	m
Estonia	m	m	m	m	m	m
Finland	m	m	m	m	m	m
France	3 643	- 105	- 998	440	147	305
Germany	5 573	1 824	1 948	63	- 274	88
Greece	m	m	m	m	m	m
Hungary	1 287	-2 462	-2 638	- 256	312	120
Iceland	m	m	m	m	m	m
Ireland	4 063	315	629	62	- 337	- 39
Israel	2 391	-1 358	-1 929	294	530	- 253
Italy	2 963	- 786	- 868	- 60	306	- 164
Japan	m	m	m	m	m	m
Korea	m	m	m	m	m	m
Luxembourg	12 821	9 073	6 108	- 692	- 744	4 400
Mexico	m	m	m	m	m	m
Netherlands	3 593	- 156	1 216	19	- 397	- 994
New Zealand	m	m	m	m	m	m
Norway	m	m	m	m	m	m
Poland	m	m	m	m	m	m
Portugal	4 366	618	-1 145	- 560	424	1 899
Scotland	m	m	m	m	m	m
Slovak Republic	1 152	-2 596	-2 470	- 112	217	- 231
Slovenia	m	m	m	m	m	m
Spain	m	m	m	m	m	m
Sweden	m	m	m	m	m	m
Switzerland	m	m	m	m	m	m
Turkey	1 800	-1 949	-1 452	- 259	821	-1 059
United States	m	m	m	m	m	m

Source: OECD. See Annex 3 for notes (www.oecd.org/education/education-at-a-glance-19991487.htm).

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